



Aberdeen Health and Social Care Partnership

Audit strategy

Year ending 31 March 2017

20 February 2017

For Audit and Performance Systems Committee consideration on 28 February 2017

Contents

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About this report

This report has been prepared in accordance with the responsibilities set out within the Audit Scotland's *Code of Audit Practice* ("the Code"). This report is for the benefit of Aberdeen Health and Social Care Partnership and is made available to Audit Scotland and the Controller of Audit (together "the Beneficiaries"). This report has not been designed to be of benefit to anyone except the Beneficiaries. In preparing this report we have not taken into account the interests, needs or circumstances of anyone apart from the Beneficiaries, even though we may have been aware that others might read this report. We have prepared this report for the benefit of the Beneficiaries alone. Nothing in this report constitutes an opinion on a valuation or legal advice.

We have not verified the reliability or accuracy of any information obtained in the course of our work, other than in the limited circumstances set out in the scoping and purpose section of this report.

This report is not suitable to be relied on by any party wishing to acquire rights against KPMG LLP (other than the Beneficiaries) for any purpose or in any context. Any party other than the Beneficiaries that obtains access to this report or a copy (under the Freedom of Information Act 2000, the Freedom of Information (Scotland) Act 2002, through a Beneficiary's Publication Scheme or otherwise) and chooses to rely on this report (or any part of it) does so at its own risk. To the fullest extent permitted by law, KPMG LLP does not assume any responsibility and will not accept any liability in respect of this report to any party other than the Beneficiaries.

Complaints

If at any time you would like to discuss with us how our services can be improved or if you have a complaint about them, you are invited to contact Andy Shaw, who is the engagement leader for our services to Aberdeen Health and Social Care Partnership, telephone 0131 527 6673 email: andrew.shaw@kpmg.co.uk who will try to resolve your complaint. If your problem is not resolved, you should contact Alex Sanderson, our Head of Audit in Scotland, either by writing to him at Saltire Court, 20 Castle Terrace, Edinburgh, EH1 2EG or by telephoning 0131 527 6720 or email to alex.sanderson@kpmg.co.uk. We will investigate any complaint promptly and do what we can to resolve the difficulties. After this, if you are still dissatisfied with how your complaint has been handled you can refer the matter to Russell Frith, Assistant Auditor General, Audit Scotland, 4th Floor, 102 West Port, Edinburgh, EH3 9DN.

Financial Statement Audit



There are no significant changes to the Code of Practice on Local Council Accounting in 2016/17, which provides stability in terms of the accounting standards Aberdeen Health and Social Care Partnership needs to comply with.

See pages five to eight for more details.

Materiality

Materiality for planning purposes has been based on budgeted gross expenditure (excluding transformation expenditure) for 2016-17 and set at £2.4 million (1% of budgeted gross expenditure).

We are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance and this has been set at £0.12 million.

Significant risk

We have identified the fraud risk from management override of controls as a risk which requires specific audit attention, in line with International Standards on Auditing ('ISAs').

Other areas of audit focus

Those risks with less likelihood of giving rise to a material error but which are nevertheless worthy of audit understanding have been identified as:

- completeness and accuracy of expenditure; and
- financial statement disclosure.

Fees

We will discuss and agree with management our proposed audit fee, having recently received confirmation of approach to fee setting from Audit Scotland.

Wider Scope work



A new Code of Audit Practice was published in May 2016 and is applicable to all audits from financial year 2016-17. This requires us to consider four key areas, known as wider dimensions:

- financial sustainability;
- financial management;
- governance and transparency; and
- value for money.

We have concluded that all except for value for money warrant specific focus.

See pages seven to eight for more details.

Logistics



Our team is:

- Andy Shaw – Director
- Natalie Dyce – Manager
- Samantha Johnstone – Fieldwork lead

Our work will be completed in four phases from December to September and our key deliverables are this Audit Plan and an Annual Audit Report as outlined on page 12.

Introduction

Scope definition

Audit Scotland has appointed KPMG LLP as auditor of Aberdeen Health and Social Care Partnership (“the Partnership”) in accordance with the Local Government (Scotland) Act 1973. The period of appointment is 2016-17 to 2020-21, inclusive.

Purpose

This document summarises our responsibilities as external auditor for the year ending 31 March 2017 and our intended approach to issues impacting the Partnership’s activities in the year.

KPMG’s planned audit work in 2016-17 will include:

- an audit of the financial statements and provision of an opinion on whether the financial statements:
 - give a true and fair view in accordance with the applicable law and the Code of Practice on Local Council Accounting in the United Kingdom (“the 2016-17 Code”) of the state of the affairs of the Partnership as at 31 March 2017 and of the income and expenditure of the Partnership for the year then ended; and
 - have been prepared in accordance with IFRS as adopted by the European Union, as interpreted and adapted by the 2016-17 Code, the requirements of the Local Government (Scotland) act 1973, the Local Council Accounts (Scotland) Regulations 2014 and the Local Government Scotland Act 2003.
- a review and assessment of the Partnership’s governance arrangements, including a review of the adequacy of internal audit and review of the governance statement; and
- a review of arrangements for preparing and publishing statutory performance information.

Auditors and audited bodies’ responsibilities are set out in Audit Scotland’s Code of Audit Practice (‘the Code’). This Code states the responsibilities in relation to:

- the financial statements and related reports;
- corporate governance;
- prevention and detection of fraud and irregularities;
- standards of conduct for prevention and detection of fraud and error;
- financial position; and
- Best Value.

These responsibilities are outlined in appendix four.

Financial statements audit

Our financial statements audit work follows a four stage audit process which is identified below. Appendix three provides more detail on the activities that this includes. This report concentrates on the financial statements audit planning stage of the financial statements audit.



Financial statements audit planning



Materiality

We are required to plan our audit to determine with reasonable confidence whether or not the financial statements are free from material misstatement. An omission or misstatement is regarded as material if it would reasonably influence the user of financial statements. This therefore involves an assessment of the qualitative and quantitative nature of omissions and misstatements.

Generally, we would not consider differences in opinion in respect of areas of judgement to represent 'misstatements' unless the application of that judgement results in a financial amount falling outside of a range which we consider to be acceptable.

Materiality for planning purposes has been set at £2.4 million, which equates to 1% of 2016-17 budgeted gross expenditure (excluding transformation expenditure). Materiality will be revised once draft financial statements for 2016-17 are received.

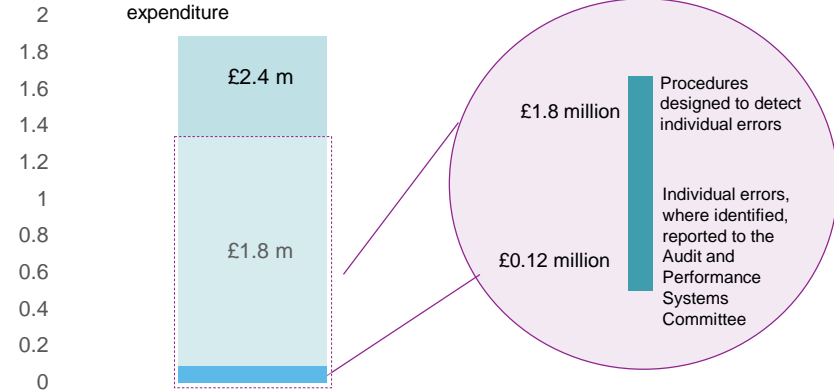
We design our procedures to detect errors in specific accounts at a lower level of precision.

Reporting to the Audit and Performance Systems Committee

Whilst our audit procedures are designed to identify misstatements which are material to our opinion on the financial statements as a whole, we nevertheless report to the Audit and Performance Systems Committee any unadjusted misstatements of lesser amounts to the extent that these are identified by our audit work.

Under ISA 260 (UK&I) 'Communication with those charged with governance', we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA 260 (UK&I) defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.

Materiality for the Partnership based on budgeted gross expenditure



In the context of the Partnership, we propose that an individual difference could normally be considered to be clearly trivial if it is less than £0.12 million.

If management have corrected material misstatements identified during the course of the audit, we will consider whether those corrections should be communicated to the Audit and Performance Systems Committee to assist it in fulfilling its governance responsibilities.

Financial statements audit planning (continued)



Our planning work takes place during December 2016 to February 2017. This involves; risk assessment; determining our materiality level; and issuing this audit plan to communicate our audit strategy.

Risk assessment

We use our knowledge of the Partnership, discussions with management and review of board papers to identify areas of risk and audit focus categorised into financial risks and wider dimension risks as set out in The Code of Audit Practice.

Risk	Why	Audit approach
Financial statement risks		
Fraud risk from management override of controls	Professional standards require us to communicate the fraud risk from management override of controls as a significant risk; as management is typically in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.	<ul style="list-style-type: none"> Our audit methodology incorporates the risk of management override as a default significant risk. We have not identified any specific additional risks of management override relating to the audit of the Partnership. Strong oversight of finances by management provides additional review of potential material errors caused by management override of controls. In line with our methodology, we will carry out appropriate controls testing and substantive procedures, including over journal entries, accounting estimates and significant transactions that are outside the organisation's normal course of business, or are otherwise unusual.
Fraud risk from income revenue recognition	Professional standards require us to make a rebuttable presumption that the fraud risk from revenue recognition is a significant risk. We have rebutted this risk.	<ul style="list-style-type: none"> The Partnership receives funding requisitions from Aberdeen City Council and NHS Grampian. These are agreed in advance of the year, with any changes arising from changes in need, requiring approval from each body. There is no estimation or judgement in recognising this stream of income and we do not regard the risk of fraud to be significant.
Other focus areas		
Completeness and accuracy of expenditure	The Partnership receives expenditure forecasts from Aberdeen City Council and NHS Grampian as part of the annual budgeting process. There is a risk that actual expenditure and resulting funding requisition income is not correctly captured.	<ul style="list-style-type: none"> Our substantive audit will obtain support for the expenditure included in Aberdeen City Council and NHS Grampian's accounting records. We will liaise with the external auditors for both bodies in advance of the audit.

Financial statements audit planning (continued)



Risk	Why	Audit approach
Other focus areas (continued)		
Financial statement disclosure	<p>The Partnership prepared financial statements for the first time in 2015-16 for the period from October 2015 to March 2016. We note that the previous auditor, Audit Scotland, noted that the financial statement for this period were of a high standard, however it raised numerical and presentational adjustments.</p> <p>There is a risk in the Partnership's first full accounting year that the financial statements and disclosures will not be prepared to the required quality and by the agreed timescales.</p>	<ul style="list-style-type: none"> ■ We will review the disclosures in the financial statements against the 2016-17 Code, the Local Authority Accounts (Scotland) Regulations 2014 and any other relevant guidance. ■ We will consider the officers disclosed in the remuneration report, to ensure they are appropriate and agree amounts to supporting documentation.
Wider dimension risks		
Financial management	<p>Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. It is a risk given that the Partnership is in its first year of directing services.</p>	<ul style="list-style-type: none"> ■ We will obtain an understanding of the Partnership's financial position and year end outturn position through review of board reports and other management information. We will assess management's progress with implementation of efficiency savings. Commentary and analysis on these areas will be provided within the annual audit report. ■ We will perform controls testing over the budgeting process including the monitoring of budgets throughout the year. We will perform substantive procedures, including substantive analytical procedures, over income and expenditure comparing the final position to budget.
Financial sustainability	<p>Financial sustainability looks forward to the medium and longer term to consider whether the Partnership is planning effectively to continue to deliver its services or the way in which they should be delivered. This is inherently a risk to the Partnership given the challenging environment where funding is reduced and efficiency savings are required.</p>	<ul style="list-style-type: none"> ■ The Partnership receives funding requisitions from NHS Grampian and Aberdeen City Council, and has a risk sharing agreement with both bodies in 2016-17 and 2017-18. This gives the Partnership comfort with regards to overspends in these two years, however, there is a risk going forward regarding ongoing budget balance, specifically in the context of the challenging NHS Grampian budget. ■ We will consider the Partnership's financial planning and reserves strategy and conclude on the appropriateness of these in our annual audit report.

Financial statements audit planning (continued)



Risk	Why	Audit approach
Wider dimension risks (continued)		
Governance and transparency	Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information. This is a risk for the first year of directing services, as arrangements become mature.	<ul style="list-style-type: none"> ■ The Partnership is developing scrutiny and governance arrangements, as this is the early stages of maturity there are some areas for development. ■ We will obtain an understanding of the Partnership's governance and scrutiny arrangements and proposed developments to the governance framework and conclude on the appropriateness of these in our annual audit report.



Appendices

Mandated communications with the Audit and Performance Systems Committee

Matters to be communicated	Link to Audit, Risk and Scrutiny Committee papers
Independence and our quality procedures ISA 260 (UK and Ireland).	<ul style="list-style-type: none"> ■ See next page
The general approach and overall scope of the audit, including levels of materiality, fraud and engagement letter ISA 260 (UK and Ireland).	<ul style="list-style-type: none"> ■ Main body of this paper
<ul style="list-style-type: none"> ■ Disagreement with management about matters that, individually or in aggregate, could be significant to the entity's financial statements or the auditor's report, and their resolution (AU 380). 	<ul style="list-style-type: none"> ■ In the event of such matters of significance we would expect to communicate with the Audit and Performance Systems Committee throughout the year. ■ Formal reporting will be included in our audit highlights memorandum for the September 2017 Audit and Performance Systems Committee meeting, which focuses on the financial statements.
<ul style="list-style-type: none"> ■ Significant difficulties we encountered during the audit. ■ Significant matters discussed, or subject to correspondence, with management (ISA 260). 	
<ul style="list-style-type: none"> ■ Our views about the qualitative aspects of the entity's accounting and financial reporting. ■ The potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements (ISA 260 and ISA 540). 	
<ul style="list-style-type: none"> ■ Audit adjustments, whether or not recorded by the entity, that have, or could have, a material effect on its financial statements. We will request you to correct uncorrected misstatements (including disclosure misstatements) (ISA 450). 	
<ul style="list-style-type: none"> ■ The selection of, or changes in, significant accounting policies and practices that have, or could have, a material effect on the entity's financial statements (ISA 570). 	
<ul style="list-style-type: none"> ■ Material uncertainties related to events and conditions that may cast significant doubt on the entity's ability to continue as a going concern (ISA 570). 	
<ul style="list-style-type: none"> ■ Expected modifications to the auditor's report (ISA 705). 	
<ul style="list-style-type: none"> ■ Related party transactions that are not appropriately disclosed (ISA 550) 	

Auditor Independence

Assessment of our objectivity and independence as auditor of Aberdeen Health and Social Care Partnership

Professional ethical standards require us to communicate to you as part of planning all significant facts and matters, including those related to the provision of non-audit services and the safeguards put in place that, in our professional judgement, may reasonably be thought to bear on KPMG LLP's independence and the objectivity of Audit Director and the audit team. This letter is intended to comply with this requirement although we will communicate any significant judgements made about threats to objectivity and independence and the appropriateness of safeguards put in place.

This letter is intended to comply with this requirement and facilitate a subsequent discussion with you on audit independence and addresses:

- General procedures to safeguard independence and objectivity;
- Independence and objectivity considerations relating to the provision of non-audit services; and
- Independence and objectivity considerations relating to other matters.

General procedures to safeguard independence and objectivity

KPMG LLP is committed to being and being seen to be independent. As part of our ethics and independence policies, all KPMG LLP Audit Directors and staff annually confirm their compliance with our ethics and independence policies and procedures including in particular that they have no prohibited shareholdings. Our ethics and independence policies and procedures are fully consistent with the requirements of the APB Ethical Standards. As a result we have underlying safeguards in place to maintain independence through:

- Instilling professional values
- Communications
- Internal accountability

- Risk management
- Independent reviews.

We are satisfied that our general procedures support our independence and objectivity.

Independence and objectivity considerations relating to the provision of non-audit services

Summary of fees

We have considered the fees charged by us to the Partnership for professional services provided by us during the reporting period. Total fees charged by us for the period ended 31 March 2017 will be agreed separately with management and Audit Scotland.

There are no non audit fees chargeable to the Partnership.

Independence and objectivity considerations relating to other matters

There are no other matters that, in our professional judgment, bear on our independence which need to be disclosed to the Audit and Performance Systems Committee.

Confirmation of audit independence

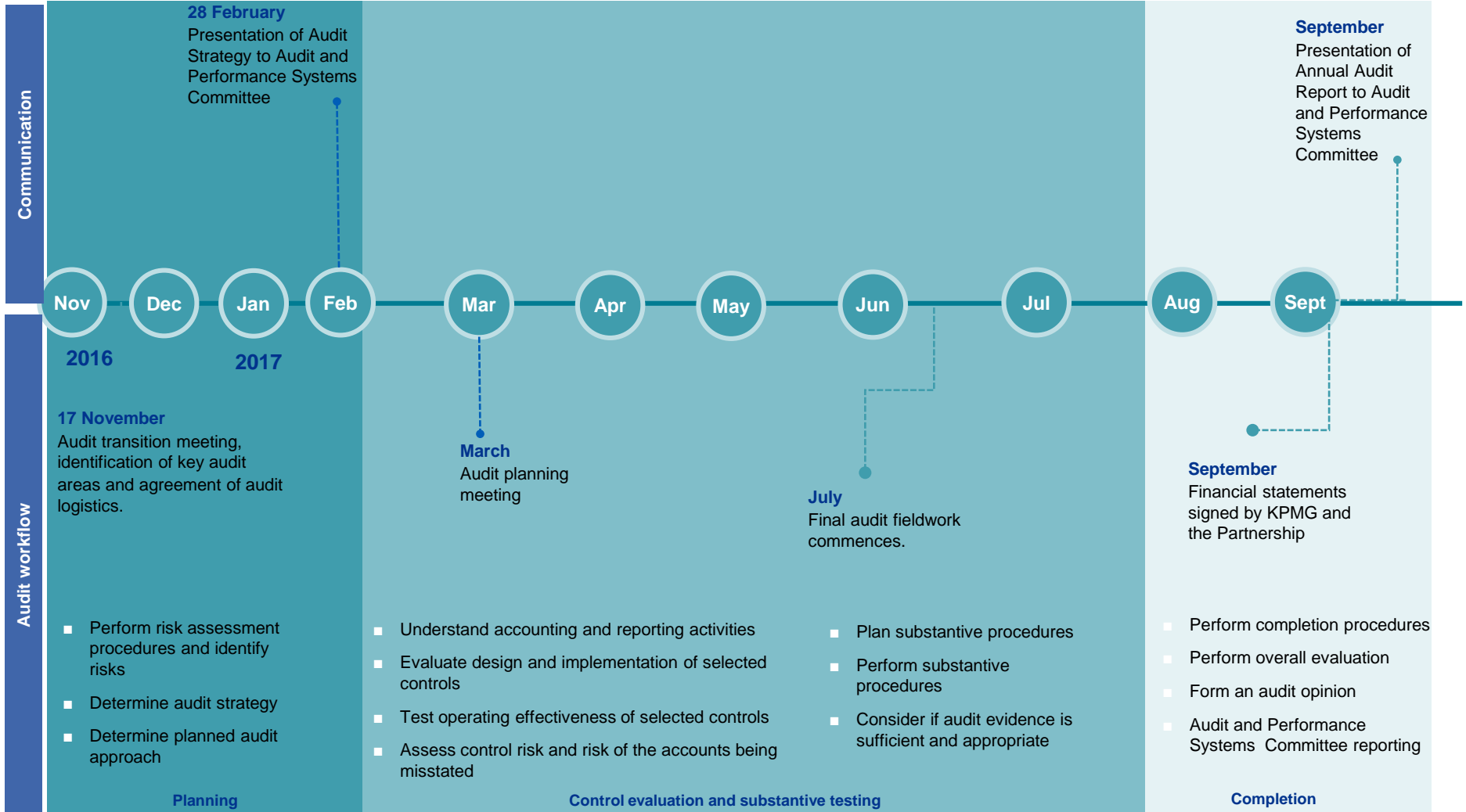
We confirm that as of the date of this letter, in our professional judgment, KPMG LLP is independent within the meaning of regulatory and professional requirements and the objectivity of the director and audit staff is not impaired.

This report is intended solely for the information of the Audit and Performance Systems Committee of Aberdeen Health and Social Care Partnership and should not be used for any other purposes.

We would be very happy to discuss the matters identified above (or any other matters relating to our objectivity and independence) should you wish to do so.

Yours faithfully
KPMG LLP

Timeline and reporting: timeline



Timeline and reporting: audit outputs

Output	Description	Report date
Audit strategy	<ul style="list-style-type: none"> ■ Our strategy for the external audit of the Partnership, including significant risk and audit focus areas. 	<ul style="list-style-type: none"> ■ By 31 March 2017
Independent auditor's report	<ul style="list-style-type: none"> ■ Our opinion on the Partnership's financial statements. 	<ul style="list-style-type: none"> ■ By 30 September 2017
Annual audit report	<ul style="list-style-type: none"> ■ We summarise our findings from our work during the year. 	<ul style="list-style-type: none"> ■ By 30 September 2017
Audit reports on other returns	<ul style="list-style-type: none"> ■ We will report on the following returns: <ul style="list-style-type: none"> - Current issues return; - Technical database; - Fraud returns. 	<ul style="list-style-type: none"> ■ To submit by: <ul style="list-style-type: none"> - February, April, August and November 2017 - 7 July 2017 - 26 May 2017

Audit Scotland code of audit practice – responsibilities of auditors and management

Responsibilities of management

Financial statements

Audited bodies must prepare an annual report and accounts containing financial statements and other related reports. They have responsibility for:

- preparing financial statements which give a true and fair view of their financial position and their expenditure and income, in accordance with the applicable financial reporting framework and relevant legislation;
- maintaining accounting records and working papers that have been prepared to an acceptable professional standard and that support their financial statements and related reports disclosures;
- ensuring the regularity of transactions, by putting in place systems of internal control to ensure that they are in accordance with the appropriate Council;
- maintaining proper accounting records; and
- preparing and publishing, along with their financial statements, an annual governance statement, management commentary (or equivalent) and a remuneration report that are consistent with the disclosures made in the financial statements. Management commentary should be fair, balanced and understandable and also clearly address the longer-term financial sustainability of the body.

Further, it is the responsibility of management of an audited body, with the oversight of those charged with governance, to communicate relevant information to users about the entity and its financial performance, including providing adequate disclosures in accordance with the applicable financial reporting framework. The relevant information should be communicated clearly and concisely.

Audited bodies are responsible for developing and implementing effective systems of internal control as well as financial, operational and compliance controls. These systems should support the achievement of their objectives and safeguard and secure value for money from the public funds at their disposal. They are also responsible for establishing effective and appropriate internal audit and risk-management functions.

Prevention and detection of fraud and irregularities

Audited bodies are responsible for establishing arrangements for the prevention and detection of fraud, error and irregularities, bribery and corruption and also to ensure that their affairs are managed in accordance with proper standards of conduct by putting proper arrangements in place.

Audit Scotland code of audit practice – responsibilities of auditors and management

Responsibilities of management

Corporate governance arrangements

Each body, through its chief executive or accountable officer, is responsible for establishing arrangements to ensure the proper conduct of its affairs including the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. Audited bodies should involve those charged with governance (including Audit, Risk and Scrutiny Committees or equivalent) in monitoring these arrangements.

Financial position

Audited bodies are responsible for putting in place proper arrangements to ensure that their financial position is soundly based having regard to:

- such financial monitoring and reporting arrangements as may be specified;
- compliance with any statutory financial requirements and achievement of financial targets;
- balances and reserves, including strategies about levels and their future use;
- how they plan to deal with uncertainty in the medium and longer term; and
- the impact of planned future policies and foreseeable developments on their financial position.

Best Value, use of resources and performance

The Scottish Public Finance Manual sets out that accountable officers appointed by the Principal Accountable Officer for the Scottish Administration have a specific responsibility to ensure that arrangements have been made to secure best value.

Audit Scotland code of audit practice – responsibilities of auditors and management

Responsibilities of auditors

Appointed auditor responsibilities

Auditor responsibilities are derived from statute, this Code, International Standards on Auditing (UK and Ireland), professional requirements and best practice and cover their responsibilities when auditing financial statements and when discharging their wider scope responsibilities. These are to:

- undertake statutory duties, and comply with professional engagement and ethical standards;
- provide an opinion on audited bodies' financial statements and, where appropriate, the regularity of transactions;
- review and report on, as appropriate, other information such as annual governance statements, management commentaries, remuneration reports, grant claims and whole of government returns;
- notify the Auditor General when circumstances indicate that a statutory report may be required;
- participate in arrangements to cooperate and coordinate with other scrutiny bodies (local government sector only);
- demonstrate compliance with the wider public audit scope by reviewing and providing judgements and conclusions on the audited bodies:
 - effectiveness of performance management arrangements in driving economy, efficiency and effectiveness in the use of public money and assets;
 - suitability and effectiveness of corporate governance arrangements; and
 - financial position and arrangements for securing financial sustainability.

Weaknesses or risks identified by auditors are only those which have come to their attention during their normal audit work in accordance with the Code, and may not be all that exist. Communication by auditors of matters arising from the audit of the financial statements or of risks or weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.

Audit Scotland code of audit practice – responsibilities of auditors and management

Responsibilities of auditors
<p>General principles</p> <p>This Code is designed such that adherence to it will result in an audit that exhibits these principles.</p>
<p>Independent</p> <p>When undertaking audit work all auditors should be, and should be seen to be, independent. This means auditors should be objective, impartial and comply fully with the Financial Reporting Council's (FRC) ethical standards and any relevant professional or statutory guidance. Auditors will report in public and make recommendations on what they find without being influenced by fear or favour.</p>
<p>Proportionate and risk based</p> <p>Audit work should be proportionate and risk based. Auditors need to exercise professional scepticism and demonstrate that they understand the environment in which public policy and services operate. Work undertaken should be tailored to the circumstances of the audit and the audit risks identified. Audit findings and judgements made must be supported by appropriate levels of evidence and explanations. Auditors will draw on public bodies' self-assessment and self-evaluation evidence when assessing and identifying audit risk.</p>
<p>Quality focused</p> <p>Auditors should ensure that audits are conducted in a manner that will demonstrate that the relevant ethical and professional standards are complied with and that there are appropriate quality-control arrangements in place as required by statute and professional standards.</p>

Audit Scotland code of audit practice – responsibilities of auditors and management

Responsibilities of auditors	
Coordinated and integrated	It is important that auditors coordinate their work with internal audit, Audit Scotland, other external auditors and relevant scrutiny bodies to recognise the increasing integration of service delivery and partnership working within the public sector. This would help secure value for money by removing unnecessary duplication and also provide a clear programme of scrutiny activity for audited bodies.
Public focused	The work undertaken by external audit is carried out for the public, including their elected representatives, and in its interest. The use of public money means that public audit must be planned and undertaken from a wider perspective than in the private sector and include aspects of public stewardship and best value. It will also recognise that public bodies may operate and deliver services through partnerships, arm's-length external organisations (ALEOs) or other forms of joint working with other public, private or third sector bodies.
Transparent	Auditors, when planning and reporting their work, should be clear about what, why and how they audit. To support transparency the main audit outputs should be of relevance to the public and focus on the significant issues arising from the audit.
Adds value	It is important that auditors recognise the implications of their audit work, including their wider scope responsibilities, and that they clearly demonstrate that they add value or have an impact in the work that they do. This means that public audit should provide clear judgements and conclusions on how well the audited body has discharged its responsibilities and how well they have demonstrated the effectiveness of their arrangements. Auditors should make appropriate and proportionate recommendations for improvement where significant risks are identified.



The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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