

# The Annual Audit Letter for NHS Liverpool Clinical Commissioning Group

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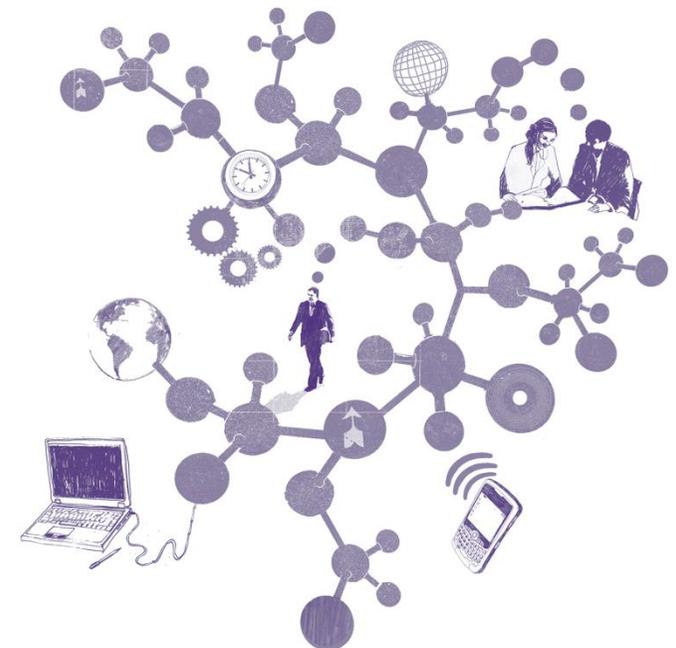
**Year ended 31 March 2016**

July 2016

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# Executive summary

## **Purpose of this letter**

Our Annual Audit Letter (the Letter) summarises the key findings arising from the work that we have carried out at NHS Liverpool Clinical Commissioning Group (the CCG) for the year ended 31 March 2016.

The Letter is intended to provide a commentary on the results of our work to the CCG and external stakeholders, and to highlight issues that we wish to draw to the attention of the public. In preparing the Letter we have followed the National Audit Office (NAO)'s Code of Audit Practice and Auditor Guidance Note (AGN) 07 – 'Auditor Reporting'.

We reported the detailed findings from our audit to the CCG's Governing Body meeting on 26 May 2016.

## **Our responsibilities**

We carried out our audit in accordance with the NAO's Code of Audit Practice, which reflects the requirements of the Local Audit and Accountability Act 2014 (the Act). Our key responsibilities are to:

- give an opinion on the CCG's financial statements (section two)
- assess the CCG's arrangements for securing economy, efficiency and effectiveness in its use of resources (the value for money conclusion) (section three).

In our audit of the CCG's financial statements we comply with International Standards on Auditing (UK and Ireland) (ISAs) and other guidance issued by the NAO.

## **Our work**

### **Financial statements opinion**

We gave an unqualified opinion on the CCG's financial statements on 26 May 2016 in advance of the national deadline.

We received draft financial statements in good time at the start of the audit. All queries were dealt with promptly by officers and there was a good working relationship throughout the audit. We worked with colleagues from the CCG to smooth audit delivery this year by bringing forward some of our detailed testing to the pre-year end period and providing early notification of the details of the ledger reports and data downloads required for the audit.

We also issued an unqualified regularity opinion.

### **Use of statutory powers**

We did not identify any matters which required us to exercise our additional statutory powers.

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## Value for money (VfM) conclusion

We were satisfied that the CCG put in place proper arrangements to ensure economy, efficiency and effectiveness in its use of resources.

The CCG continues to enjoy a relatively strong financial position and has effective financial planning and management arrangements in place. The CCG delivered a surplus of £14.8m in 2015/16 in line with the plan agreed with NHSE. Looking ahead, the financial position is getting tougher. The CCG does have plans in place to identify the significant levels of savings that will be required going forward and it is important progress on this is made at an early stage.

The CCG remains ambitious and has articulated its strategy to improve health outcomes in the City through delivery of the Healthy Liverpool Programme. The CCG works effectively with the City Council to address health needs and has taken a lead in co-ordinating commissioning with other CCGs locally. The CCG has done much to promote the Healthy Liverpool message with communities in the City and has made effective use of social media channels to help achieve this. The CCG has also continued to look for technological innovations as evidenced with the Tele-health project.

## Working with the CCG

During the year we have delivered a number of successful outcomes with you:

- An efficient audit – we delivered an efficient audit with you, completing the accounts ahead of the deadline in line with the agreed timescale. Understanding your operational health – through the value for money conclusion we provided you with assurance on your operational effectiveness.
- Improving your annual reporting – we benchmarked your annual report and highlighted areas where disclosure could be further improved. We provided a workshop on annual reports, attended by two members of your corporate team. In early May we provided detailed feedback on your draft Annual Report, meeting with officers to assist you in complying with the new requirements of the Manual for Accounts.
- Sharing our insight – we have provided regular update reports to the Audit Risk and Scrutiny committee and shared best practice communications with management. We have also shared our thought leadership reports including the Health and Well Being Index, NHS Governance and Financial Resilience review, Mental Health Collaboration and Innovation in Public Financial Management.
- Supporting development – we provided a Chief Accountants' workshop attended by two members of your finance team and a workshop for Audit Committee chairs.

We would like to record our appreciation for the assistance and co-operation provided to us during our audit by the CCG's staff.

**Grant Thornton UK LLP**  
July 2016

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# Audit of the accounts

## **Our audit approach**

### **Materiality**

In our audit of the CCG's financial statements, we use the concept of materiality to determine the nature, timing and extent of our work, and in evaluating the results of our work. We define materiality as the size of the misstatement in the financial statements that would lead a reasonably knowledgeable person to change or influence their economic decisions.

We determined materiality for the audit of the CCG's accounts to be £17,240,000 which is 2% of the CCG's gross revenue expenditure. We used this benchmark as, in our view, users of the CCG's financial statements are most interested in where the CCG has spent its allocation in the year.

We also determined a lower level of specific materiality for certain areas such as cash balances, and senior officer remuneration and related party transactions, and set a lower threshold of £250,000, above which we reported errors to the Audit, Risk and Scrutiny Committee in our Audit Findings Report.

### **The scope of our audit**

Our audit involves obtaining enough evidence about the amounts and disclosures in the financial statements to give reasonable assurance that they are free from material misstatement, whether caused by fraud or error.

This includes assessing whether:

- the accounting policies are appropriate, have been consistently applied and adequately disclosed;
- the significant accounting estimates made by management are reasonable; and
- the overall presentation of the financial statements gives a true and fair view.

We also read the annual report to check it is consistent with our understanding of the CCG and with the accounts on which we give our opinion.

We conducted our audit in accordance with ISAs (UK and Ireland) and the NAO Code of Audit Practice. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Our audit approach was based on a thorough understanding of the CCG's business and is risk based. We identified key risks and set out on the next page the work we performed in response to these risks and the results of our work.

# Audit of the accounts

These are the risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	Work completed
<p><b>Accounting arrangements for the Better Care Fund (BCF)</b></p> <p>The CCG entered into a £64m s75 pooled budget arrangement as of 1 April 2015 with Liverpool City Council to procure services from range of NHS trusts and other bodies. The accounting arrangements for this are complex and there is a risk of material misstatement in the financial statements and the potential for irregular expenditure.</p>	<p><b>As part of our audit work we have:</b></p> <ul style="list-style-type: none"> <li>• Obtained the s75 agreement governing the pooled budget and gained an understanding of the CCG's assessment of where control lies and its planned accounting entries in respect of the Fund.</li> <li>• Documented and reviewed the operating effectiveness of the CCG's controls over the BCF pooled budget.</li> <li>• Tested the accounting entries made in respect of the BCF pooled budget to check they are consistent with our understanding of the arrangement and that the transactions and balances recorded are consistent with those recorded by counterparty organisations.</li> </ul> <p><b>We did not identify any issues to report in respect of the accounting for the BCF.</b></p>
<p><b>Valuation of secondary healthcare expenditure</b></p> <p>Some 65% of the CCG's expenditure relates to contracts with hospital trusts. Trusts invoice the CCG throughout the year for services provided, and at the year-end accrue for activity in the final quarter. Invoices for the final quarter of the year are not agreed until after the accounts are produced for audit. There is therefore a risk that expenditure on secondary healthcare income may be understated.</p>	<p><b>As part of our audit work we have:</b></p> <ul style="list-style-type: none"> <li>• Gained an understanding of the CCG's system for accounting for secondary healthcare expenditure and the controls in place;</li> <li>• Checked the consistency of expenditure recorded by the CCG against income recorded by the trusts.</li> <li>• Tested a sample of expenditure to supporting documents, including contracts and invoices, and to payments made.</li> <li>• Checked payments made after the year end to ensure they were recorded in the correct financial year.</li> </ul> <p><b>We did not identify any issues to report.</b></p>

# Audit of the accounts

These are the risks which had the greatest impact on our overall strategy and where we focused more of our work.

Risks identified in our audit plan	Work completed
<p><b>Primary Care Co-Commissioning</b> From 1 April 2015 the CCG assumed full delegated responsibility for commissioning general practice services. The CCG is responsible for accounting for the costs of commissioning decisions.</p> <p>For 2015/16 the initial contracts were agreed by NHSE and they have continued to make the payments to GP providers resulting in a monthly journal and cash transfer between the CCG and NHSE to reflect the transactions. Given 2015/16 is the first year of these arrangements we consider there to be a heightened risk of material misstatement.</p>	<p><b>As part of our audit work we have:</b></p> <ul style="list-style-type: none"><li>• Gained an understanding of the CCG's controls to ensure that the monthly expenditure is correct</li><li>• Tested the accounting entries made in respect of the co-commissioning to check they are consistent with our understanding of the arrangement and information provided by the NHSE.</li><li>• Reviewed the service auditor's report on relevant controls operated for the Exeter/NHAIS system.</li><li>• Checked that related party disclosures are updated to reflect balances and transactions with Governing Body GP member practices where appropriate.</li></ul> <p><b>We did not identify any issues to report</b></p>

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# Audit of the accounts

## **Audit opinion**

We gave an unqualified opinion on the CCG's financial statements confirming they present a true and fair view of the CCG's financial position on 26 May 2016, in advance of the national deadline.

As well as an opinion on the financial statements, we are required to give a regularity opinion on whether expenditure has been incurred 'as intended by Parliament'. Failure to meet statutory financial targets automatically results in a qualified regularity opinion.

Based on our review of the CCG's expenditure we gave an unqualified regularity opinion.

## **Preparation of the accounts**

The CCG presented us with draft accounts in accordance with the national deadline. The finance team responded promptly and efficiently to our queries during the course of the audit. The accounts and working papers were prepared to a high standard.

We found no material errors or uncertainties in the financial statements. There was one amendment to the Statement of Changes in Taxpayers Equity, which did not impact on the closing balances, and a small number of additions and changes to the disclosure notes to provide additional clarity. These were reported to management and corrected before the final statements were referred to the Audit, Risk and Scrutiny Committee. We reported these matters and management's prompt response in our audit findings report.

## **Issues arising from the audit of the accounts**

We reported the key issues from our audit to the CCG's Audit, Risk and Scrutiny Committee on 26 May 2016.

## **Annual Governance Statement and Annual Report**

We are also required to review the CCG's Annual Report and Annual Governance Statement. You provided these on a timely basis with the draft accounts and with supporting evidence. Our review of the CCG's draft Annual Report did highlight some issues in respect of complying with the requirements of the NHS Manual for Accounts and some inconsistencies with the audited financial statements. There were no matters arising from our review of the Annual Governance Statement.

Full details of these issues and management's corrective action were reported to the Audit, Risk and Scrutiny Committee on 26 May 2016

## **Consolidation template**

We also reported on the consistency of the accounts consolidation template provided to NHS England with the audited financial statements. We concluded that these were consistent, with the exception of a £5,439k difference between NHS Payables Revenue and non-NHS Payables Revenue, and a corresponding difference in the Financial Liabilities disclosure note. This inconsistency arose because the NHSE accounts consolidation template mapped the co-commissioning accrual differently to the financial statements template.

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# Value for Money conclusion

## Background

We carried out our review in accordance with the NAO Code of Audit Practice, following the guidance issued by the NAO in November 2015 which specified the criterion for auditors to evaluate:

*In all significant respects, the audited body takes properly informed decisions and deploys resources to achieve planned and sustainable outcomes for taxpayers and local people.*

## Key findings

Our first step in carrying out our work was to perform a risk assessment and identify the key risks where we concentrated our work.

The key risks we identified and the work we performed are set out overleaf, and we found that the CCG has proper arrangements in place to address those risks.

## Overall VfM conclusion

We are satisfied that in all significant respects the CCG put in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2016.

# Value for Money conclusion

Significant risk	Work to address	Findings and conclusions
<p><b>Financial Health and sustainability</b></p> <p>While in-year financial forecasts showed the CCG continued to meet its control totals, there are still considerable budget pressures, including the need to fund planned investments. Failure to deliver planned savings and demonstrate achievement of operational performance targets will undermine the overall success of the CCG.</p>	<p>We reviewed the CCG's progress in updating its financial position, including the finance reports to the Governing Body, the out-turn position for 15/16 and the one year Operational Plan for 2016/17.</p>	<p>The CCG delivered its statutory financial targets in 2015/16 by:</p> <ul style="list-style-type: none"> <li>• achieving its planned surplus of £14m, a surplus of 1.68%, compared to business rule required 1% surplus</li> <li>• keeping revenue administration and capital costs within the resources available</li> </ul> <p>Performance against budget and monitoring of financial targets is reported monthly to the Finance, Procurement and Contracting Committee and subsequently to the Governing Body.</p> <p>The CCG was planning to reduce its target surplus and planned contingency and non-recurrent headroom in 2016/17 to achieve rather than as in recent years exceed business rules. It also planned to use £8m of expected reserves. This planned approach reflected recognised cost pressures, lower than average growth in allocations and planned financial initiatives as part of delivering the Healthy Liverpool agenda. Following discussions with NSHE, LCCG will not be receiving the requested discretionary drawdown of £5.8m for 2016/17. LCCG is now planning to deliver a surplus of 1.8% which will maintain a cumulative surplus of £14m, subject to the CCG being able to retain 1% of non-recurrent funds which remain uncommitted at the start of 2016/17 as part of NHSE business rules.</p> <p>The CCG is committed to the delivery of the Healthy Liverpool Programme, an outcome focused programme seeking to improve health outcomes across five main areas; living well, digital care and innovation, community care, urgent and emergency care and hospital services. The CCG has begun work on additional cost improvement measures to support the future delivery of planned transformational investment and contain costs. The Operational Management Group have been tasked with producing a Finance and Effectiveness plan for 2016/17 for consideration by the Governing Body in July which will show plans to reduce costs by £25 to £30m recurrently by 2017/18. This equates to approximately 4.5% of total allocations. The increasing constraints on NHS funding will present a significant challenge to the CCG going forward.</p> <p>The CCG is actively involved in the preparation of the Sustainability and Transformation Plan which will cover the period October 2016 March 2021. There will be one overarching framework for Cheshire &amp; Merseyside with four local system delivery plans, including one for North Mersey. The final plan, due to be submitted by 30 June, will confirm the scale of the baseline gap for the STP, and the estimated final gap after allowing for anticipated additional NHS allocation and protected social care funding.</p> <p><b>We concluded from our review that the CCG has proper arrangements to plan finances effectively and provide reliable financial reporting to support the delivery of its strategic priorities.</b></p>

# Value for Money conclusion

Significant risk	Work to address	Findings and conclusions
<p><b>Better Care Fund</b></p> <p>The CCG and its partners have worked together to address both the financial and operational challenges they face. This has included working in partnership to extend the scope of the s75 agreement with Liverpool City Council. The value of the BCF between the CCG and the City Council is £64m in 2015/16.</p> <p>The BCF may not deliver the outcomes required to demonstrate VFM. This may be an indication that decision making and reporting needs greater transparency to ensure the best VFM is being driven from the partnership.</p>	<p>We reviewed the CCG's arrangements for working with Liverpool City Council as part of the Better Care Partnership. This included consideration of the governance arrangements for the fund, review of financial management information and progress reports and consideration of the CCG's arrangements for assessing delivery to date against plans.</p>	<p>The total value of the Better Care Fund between the City Council (LCC) and the CCG is £64m for 2015/16, with £40m contributed by the CCG</p> <p>The MIAA report on Partnership working in Spring 2015 provided limited assurance, highlighting that there were gaps in documentation to support some aspects of the joint arrangements with LCC. By Autumn 2015, some practical difficulties were being experienced. For some schemes, there was a lack of clarity over when decisions had been made and authorised to fund schemes and the agreed share of funding. There were occasions where there delays in the receipt of invoices by the CCG and invoices were received with limited support. For some schemes, there was a lack of formal documentation setting out the scheme aims and anticipated outcomes and performance measures. Gaps in knowledge concerning the BCF element of schemes meant that in some cases expenditure or performance outcomes were not actively monitored.</p> <p>It is clear from review of the minutes of the Joint Commissioning Group (JCG), which reports direct to the Health &amp; Well-Being Board, and discussions with officers that the CCG has put in place arrangements to address these risks. A dedicated resource was recruited to perform a detailed mapping exercise across all elements of BCF. This exercise assisted in confirming the agreed funding for each scheme, the outcomes and the measurements to be put in place to monitor and evaluate.</p> <p>Performance reporting during 2015/16 has included BCF update reports to the JCG. The reports have provided a summary of progress against service delivery for the key projects and initiatives within each of the three over-arching schemes within Liverpool's Better Care Fund Plan. Additional reporting has included updates for the five indicators specifically identified as BCF within 'healthy ageing' reporting in the wider Joint Performance Report (Integrated Performance Report NHS CCG Outcomes Framework) taken to the November JCG.</p> <p>The draft Annual report recognises that one of the significant risks facing the CCG is that failure to establish robust governance arrangements around investment and associated outcomes (including performance element of the fund) may adversely impact the delivery of BCF outcomes. The CCG has recognised the need to further strengthen governance arrangements for schemes under BCF around investment and associated outcomes. From Spring 2016 a joint LCC/CCG Finance sub group has been established which will report to the JCG. This sub-group will support the JCG with the development of BCF operational and financial plans. In addition, plans are in place for a BCF service delivery highlight report to be brought to the JCG on a quarterly basis during 2016/17 to closely monitor delivery of the 2016/17 BCF Plan from a service perspective, with regular reporting to Finance, Procurement and Contracting committee.</p>

# Value for Money conclusion

Significant risk	Work to address	Findings and conclusions
<p><b>Better Care Fund (continued)</b></p>		<p>These changes will strengthen the CCG's arrangements to support service leads in monitoring the success of the BCF, including the delivery against key national and local performance indicators and other conditions that could impact on the allocation of BCF funding. The planned improvements will further strengthen the governance arrangements in this area.</p> <p>The arrangements in place are evolving but we consider that the processes in place at the CCG are designed effectively and will ensure it can deliver value for money.</p> <p><b>On that basis we concluded that although there remains a significant risk as to arrangements delivering the target outcomes, as recognised by the CCG, the risk was sufficiently mitigated and the CCG has proper arrangements overall to work with other parties to deliver strategic priorities.</b></p>
<p><b>Primary Care Co-Commissioning</b></p> <p>The CCG assumed full delegated responsibility for commissioning general practice services from 1 April 2015. The total CCG allocation and estimated total spend in 2015/16 is £61,862k.</p> <p>There may be weaknesses in the governance arrangements going forward as a result of the changes required to implement delegated commissioning. Co-commissioning is likely to lead to an increased number and greater significance of conflict of interests for CCG governing bodies and GPs in their commissioning roles. It is important that CCGs can demonstrate that conflicts, both real and perceived, are being managed effectively through the appropriate safeguards.</p>	<p>We updated our understanding of the arrangements for governance of delegated primary care co-commissioning responsibilities and the CCG's arrangements to manage conflicts of interest in relation to GP commissioned services, including the potential impact for related party transaction disclosures.</p>	<p>Following the delegation of powers from NHSE for primary care commissioning, the CCG established a Primary Care Commissioning Committee and a separate Primary Care Quality Committee. A transition group, including Finance staff, NHSE and the Head of Primary Care, met quarterly during 2015 to manage the changes. The Approvals Committee was used to mitigate any conflicts of interests for members of the Governing Body who were GPs involved in delivering services commissioned by the CCG.</p> <p>MIAA have conducted two relevant reviews in this area. Their review in 2015 of 'conflicts of interest' resulted in significant assurance and the conclusion that the CCG had robust systems and processes in place. MIAA have also recently conducted a 'Co-Commissioning Baseline Assessment' review. This also resulted in significant assurance and a conclusion that the CCG had robust governance and constitutional arrangements and adequate performance management in this area.</p> <p>We are currently reviewing the evidence for the related party disclosure as part of our work on the financial statements. Our interim work confirmed the CCG had appropriate arrangements in place to obtain the necessary information to ensure the completeness of these disclosures and there are no issues to date arising from subsequent work.</p> <p><b>We concluded that the CCG has proper arrangements to commission services effectively to support the delivery of strategic priorities.</b></p>

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# Working with the CCG

## **Our work with you in 2015/16**

We are really pleased to continue working with you. We have established a positive and constructive relationship and together we have delivered some great outcomes.

*An efficient audit* – we delivered the accounts audit in advance of the deadline in line with the agreed timescales. Our audit team are knowledgeable and experienced in your financial accounts and systems. We worked with you to ensure a smooth year-end process, providing early notice of audit requirements for general ledger, HR and payroll data and source documents. We brought forward our detailed testing of high volume areas and provided advance notice of key meetings, kept you informed of progress and provided prompt feedback to management. Our relationship with your team provides you with a financial statements audit that is delivered in line with agreed timescales, enabling your finance team to address other important work. As we also audit the City Council, we can support officers to help ensure effective close working, e.g. in relation to accounting for the Better Care Fund.

*Improved financial processes* – during the year we reviewed your financial systems and processes including expenditure on secondary healthcare, primary healthcare and employee remuneration.

*Understanding your financial health* – through the value for money conclusion we provided you with assurance on your operational effectiveness. For example, our review of the BCF highlighted some of the issues faced by the CCG during the year and our assessment of the recent initiatives to further strengthen the arrangements in place.

*Improving your annual reporting* – we benchmarked your annual report and highlighted areas where disclosure could be further improved. We provided a workshop on annual reports, attended by two members of your corporate team. In May we provided detailed feedback on your draft, meeting with officers to assist you in complying with the new requirements of the Manual for Accounts.

*Sharing our insight* – we have provided regular update reports to the Audit Risk and Scrutiny and shared best practice communications with management. Areas we covered included The Five year Forward View, Better Care Fund, Primary Care Co-Commissioning, Key Issues Bulletins, Manual for Accounts, NAO Code of Practice, Lessons learned from Mid Staffordshire. We have also shared our thought leadership reports including the Health and Well Being Index, NHS Governance and Financial Resilience review, Mental Health Collaboration and Innovation in Public Financial Management.

*Providing training* – as in previous years, we provided your team with training on financial accounts and annual reporting. Our Chief Accountants Workshops were attended two members of the finance team. We have also provided a workshop for Audit Committee chairs.

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# Working with the CCG

## **Working with you in 2016/17**

We will continue to work with you and support you over the next financial year.

Nationally we are planning the following events:

- Health and Social Care Integration – we are working with the Manchester authorities so that we are able to share insight into how best to integrate health and social care. We will share the outcome of our work early in 2017
- Thought leadership – we are preparing thought leadership reports on Future of Primary Care and on NHS commercial structures
- Audit updates - we will continue to provide regular Audit, Risk and Scrutiny committee updates covering best practice and emerging issues in the sector
- Providing training – we will continue to provide financial accounts and annual reporting training
- Improving your annual reporting – we will benchmark your annual report and highlight potential areas for improvement
- Providing insight – we will update our Health and Well Being analysis and share our information on key health conditions and lifestyle needs in your area.

Locally our focus will be on:

- An efficient audit – continuing to deliver an efficient audit
- Understanding your operational health – we will focus our value for money conclusion work on progress with the Sustainability and Transformation Plan and its implications for the CCG and the monitoring and management of the BCF and Primary Care Co-Commissioning.

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# Grant Thornton in Health

**We are proud of our position as the largest supplier of external audit services to the NHS and the contribution we make to the challenges it faces. Here are some of our credentials showing how we deliver on this responsibility.**

## **Our client base and delivery**

- We are the largest supplier of external audit services to the NHS
- We audit over 120 NHS organisations
- 99% of 2015/16 audit reports were issued by the national deadline
- Our clients scored us 8 out of 10 or higher

## **Our connections**

- We meet regularly with and second people to the Department of Health, CQC, NHS Improvement and NHS England
- We work closely with local government and blue light services
- We work with the Think Tanks and legal firms to develop workshops and good practice
- We provide thought leadership, seminars and training to support our clients and to provide solutions.
- In 2016 we issued reports on Mental Health Collaboration, and NHS governance and finance.
- We will publish reviews on the Future of Primary Care and on NHS commercial structures later this year.

## **Our quality**

- We fully meet the criteria for appointment as external auditors.
- Our audit approach complies with the NAO's Code of Audit Practice, and International Standards on Auditing.
- We are fully compliant with ethical standards.
- We have passed all external quality inspections including QAD and AQRT

## **Our support for the sector**

- We are sponsors for HFMA and work with the provider faculty, mental health faculty and commissioning faculty. We regularly speak at HFMA events to share best practice and solutions.
- We provide auditor briefings into what is happening with department policy, sector regulation, and at other NHS organisations to help support our clients.
- We provide Key Issues Bulletins that summarise what is happening in the sector.
- We hold regular financial reporting and other training sessions for finance staff to ensure they have the latest technical guidance.

## **Our technical support**

- We are members of all of the key NAO, ICAEW, and HFMA technical forums.
- We have specialists leads for Public Sector Audit quality and Public Sector technical.
- We provide national technical guidance on emerging auditing, financial reporting and ethical areas.
- Local teams are supported on information technology by specialist IT auditors.
- We use specialist audit software to identify and assess audit risk.

## **Our people**

- We have over 30 engagement leads accredited by ICAEW to issue NHS audit reports.
- We have over 300 public sector specialists.
- We invest heavily in our people including technical and personal development training.
- We invest in the future of the public sector and employ over 80 Public Sector trainee accountants

# Appendix A: Reports issued and fees

We confirm below our final fees charged for the audit.

## Fees

	Planned £	Actual fees £	2014/15 fees £
Statutory audit	71,250	71,250	95,000
<b>Total fees</b>	<b>71,250</b>	<b>71,250</b>	<b>95,000</b>

## Fees for other services

Service	Fees £
Employment Tax services	3,250

## Reports issued

Report	Date issued
Audit Plan	March 2016
Audit Findings Report	May 2016
Annual Audit Letter	July 2016



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