

External Audit 2018/19

Our role as auditors

- We are appointed as auditors by the Council of Governors and our audit is governed by the NHS Act 2006, the NAO's Code of Audit Practice and International Auditing Standards (UK)
- Our responsibilities as your auditors include:
 - Complying with the Code of Audit Practice
 - Expressing an opinion on the Trust's accounts
 - Satisfying ourselves that the Trust's accounts comply with the Department of Health & Social Care Group Accounting Manual (DHSC GAM)
 - Satisfying ourselves that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in the use of resources, and
 - Providing assurance on the Trust's Quality Report in line with NHSI's requirements.

Results of 2018/19 audit

- We issued an unqualified opinion on the Trust's financial statements on 29 May 2019
- We issued a qualified conclusion in relation to the Trust's economic, efficient and effective use of resources. This was primarily due to the Trust's regulatory position throughout the year.
- We issued an unqualified limited assurance report on the content and consistency of the Trust's Quality Report and on two specified indicators reported within the Trust's Quality Report.
- We discussed our findings with the Audit, Risk & Assurance Committee on 21 May 2019 before the accounts were approved by the Board.

Areas of audit focus

- Risk of management override of controls (standard risk)
- Risk of fraud in revenue and expenditure recognition (standard risk)
- Valuation of the Trust's estate
- Value for money

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