



## **Solent NHS Trust**

**Auditor's Annual Report  
Year ended 31 March 2021**

14 June 2021



**EY**

Building a better  
working world

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The contents of this report are subject to the terms and conditions of our appointment as auditors of Solent NHS Trust (Solent) as set out in our engagement letter dated 22 April 2021.

This report is made solely to the Board, Audit Committee and management of Solent NHS Trust in relation to the 2020/21 audit of Solent. Our work has been undertaken so that we might state to the Board, Audit Committee and management of Solent those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Board, the Audit Committee and management of Solent for this report or for the opinion we have formed.

Our Complaints Procedure – If at any time you would like to discuss with us how our service to you could be improved, or if you are dissatisfied with the service you are receiving, you may take the issue up with your usual partner or director contact. If you prefer an alternative route, please contact Hywel Ball, our Managing Partner, 1 More London Place, London SE1 2AF. We undertake to look into any complaint carefully and promptly and to do all we can to explain the position to you. Should you remain dissatisfied with any aspect of our service, you may of course take matters up with our professional institute. We can provide further information on how you may contact our professional institute.

Section 1

# Executive Summary



## Executive Summary: Key conclusions from our 2020/21 audit

Area of work	Conclusion
<b>Opinion on Solent's:</b>	
Financial statements	Unqualified – the financial statements of Solent give a true and fair view of the financial position of each trust as at 31 March 2021 and of its expenditure and income for the year then ended. We issued our auditor's report on 14 June 2021.
Parts of the remuneration report and staff report subject to audit	We identified the need for the Solent to revise its draft disclosures. We had no other matters to report.
Consistency of the annual report and other information published with the financial statements	Financial information in the Annual report and published with the financial statements was consistent with the audited accounts.

Area of work	Conclusion
<b>Reports by exception:</b>	
Value for money (VFM)	We had no matters to report by exception on Solent's VFM arrangements. We have included our VFM commentary in Section 04.
Consistency of the annual governance statement	We were satisfied that the annual governance statement was consistent with our understanding of Solent.
Referrals to the Secretary of State	We made no referrals for Solent.
Public interest report and other auditor powers	We had no reason to use our auditor powers.

Area of work	Conclusion
Reporting to the Trust on their consolidation schedules	We concluded that the Trust's consolidation schedule agreed, within a £300,000 tolerance, to the audited financial statements.
Reporting to the National Audit Office (NAO) in line with group instructions	We reported to the NAO the audit differences that the Trust has elected not to adjust in the final version of the accounts.

# Executive Summary: Key conclusions from our 2020/21 audit

As a result of the work we carried out we have also:

Outcomes	Conclusion
Issued a report to those charged with governance of the Trust communicating significant findings resulting from our audit.	We issued an Audit Results Report dated 2 June 2021 to the 4 June 2021 Audit Committee. We issue the final Audit Results Report on 14 June 2021.
Issued a certificate that we have completed the audit in accordance with the requirements of the Local Audit and Accountability Act 2014 and the National Audit Office's 2020 Code of Audit Practice.	We issued our certificate on 14 June 2021.

## Fees

We carried out our audit of the Trust's financial statements in line with the engagement letter dated 22 April 2021. As outlined in the Audit Results Report we have been required to carry out additional audit work on some aspects of the Trust's accounts. We are currently evaluating the fees which will be additional to the planned fee of £69,000.

We would like to take this opportunity to thank the Trust staff for their assistance during the course of our work.



Suresh Patel

Associate Partner  
For and on behalf of Ernst & Young LLP

Section 2

## Purpose and responsibilities



# Purpose and responsibilities

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This report summarises our audit work on the 2020/21 financial statements.

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## **Purpose**

The purpose of the auditor's annual report is to bring together all of the auditor's work over the year. A core element of the report is the commentary on VFM arrangements, which aims to draw to the attention of the Trust or the wider public relevant issues, recommendations arising from the audit and follow-up of recommendations issued previously, along with the auditor's view as to whether they have been implemented satisfactorily.

## **Responsibilities of the appointed auditor**

We have undertaken our 2020/21 audit work in accordance with the Outline Audit Plan that we issued in October 2020 and the updates in February and May 2021. We have complied with the NAO's 2020 Code of Audit Practice, International Standards on Auditing (UK), and other guidance issued by the NAO.

As auditors we are responsible for:

Expressing an opinion on:

- The 2020/21 financial statements;
- The parts of the remuneration and staff report to be audited;
- The consistency of other information published with the financial statements, including the annual report; and
- Whether the consolidation schedules are consistent with the Trust's financial statements for the relevant reporting period.

Reporting by exception:

- If the governance statement does not comply with relevant guidance or is not consistent with our understanding of the Trust;
- To the Secretary of State for Health and Social Care if we have concerns about the legality of transactions or decisions taken by the Trust;
- If we identify a significant weakness in the Trust's arrangements in place to secure economy, efficiency and effectiveness in its use of resources;
- Any significant matters that are in the public interest; and
- Any significant issues or outstanding matters arising from our work which are relevant to the NAO as group auditor.

## **Responsibilities of the Trust**

The Trust is responsible for preparing and publishing its financial statements, annual report and governance statement. It is also responsible for and putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Section 3

# Financial Statement Audit



# Financial Statement Audit

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We have issued an unqualified audit opinion on Solent's 2020/21 financial statements.

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## Key issues

The Annual Report and Accounts is an important tool for the Trust to show how it has used public money and how it can demonstrate its financial management and financial health.

On 14 June 2021, we issued an unqualified opinion on the financial statements of the Trust.

We reported our detailed findings to the 4 June 2021 Audit Committee meeting. We outline below the key issues identified as part of our audit, reported against the significant risks and other areas of audit focus we included in our Audit Plan.

Significant risk	Conclusion
<b>Management override of controls</b> An ever present risk that management is in a unique position to commit fraud because of its ability to manipulate accounting records directly or indirectly, and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.	We have not identified any material weaknesses in controls or evidence of material management override. We have not identified any instances of inappropriate judgements being applied. We did not identify any transactions during our audit which appeared unusual or outside the Trust's normal course of business.
<b>Manipulation of reporting financial performance - revenue recognition</b> We presume that there is a risk that revenue and expenditure may be misstated due to improper recognition or manipulation. We considered that this risk could be increased by the Trust's financial position resulting in a risk that the financial statements could be manipulated to ensure that an agreed financial target was achieved.	We did not identify any evidence of material manipulation of the reporting financial performance.

In addition to the significant risks above, we also concluded on the following areas of audit focus.

Area of audit focus	Conclusion
<b>Valuation of land and buildings</b> Land and buildings is the most significant balance in the Trust's balance sheet. The valuation of land and buildings is complex and is subject to a number of assumptions and judgements.	Based on our work we were satisfied that the valuation of the Trust's land and buildings was materially stated. We did identify the need to amend the draft accounts for a £386,000 impairment.

[Continued over]

## Financial Statement Audit (cont'd)

Other area of audit focus	Conclusion
<p><b>Going concern disclosures</b></p> <p>In light of the changes to financial arrangements across the NHS for 2020/21 there was a risk that the financial statements did not adequately disclose the going concern assessment made by the Trust.</p>	<p>The Trust carried out a comprehensive going concern assessment which we challenged and sought supporting evidence, which we obtained.</p> <p>The Trust revised its going concern disclosure and we were satisfied with the appropriateness of the final disclosure in Note 1.2 of the accounts.</p>

<p><b>New fixed asset and leasing system</b></p> <p>During 2020/21 the Trust moved to a new system to help manage and account for its fixed assets and leases. There is always a risk that the data moved from the old to the new system is not complete or accurate leading to material misstatements in the accounts.</p>	<p>We were satisfied that the Trust had transferred the data from the old to the new system effectively and we found no evidence of material error in the accounts for its assets and leases.</p>
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### Audit differences

We identified a small number of misstatements in the accounts and disclosures which management corrected. The largest one related to the Trust's treatment of £9m of unspent funds. Following our audit enquiries the Trust revised the draft accounts to recognise £7m as deferred income (meaning that the funds would be spent on planned activities but in the following financial year). The Trust has however retained £1.4m as accrued expenditure which in our view is an incorrect accounting treatment. In addition the Trust continues to provide against the recovery of some debts (£400,000) relating to other NHS bodies. The Trust is aware that this is not allowed under the NHS accounting rules but elects to take a prudent approach to the NHS debt. We also identified a judgemental understatement of £458k on property valuations.

### Our application of materiality

When establishing our overall audit strategy, we determined a magnitude of uncorrected misstatements that we judged would be material for the financial statements as a whole.

Item	Thresholds applied
<b>Planning materiality</b>	We determined planning materiality to be £4.85m as 2% of gross revenue expenditure reported in the accounts. We consider gross revenue expenditure to be one of the main considerations for stakeholders in assessing the financial performance of the Trust.
<b>Reporting threshold</b>	We agreed with the Audit Committee that we would report to the Committee all audit differences in excess of £0.242m.

We also identified the following areas where misstatement at a level lower than our overall materiality level might influence the reader. For these areas we developed an audit strategy specific to these areas. The areas identified and audit strategy applied include:

- ▶ Remuneration disclosures: We audited all disclosures and undertook procedures to confirm material completeness. The Trust revised the draft remuneration report to correct for identified audit differences.
- ▶ Related party transactions. We audited all disclosures and undertook procedures to confirm material completeness.

Section 4

## Value for Money



# Value for Money

<hr/> <p>We did not identify any risks of significant weaknesses in the Trust's VFM arrangements for 2020/21.</p> <hr/>	<p><b>Scope and risks</b></p> <p>We have complied with the NAO's 2020 Code and the NAO's Auditor Guidance Notes in respect of VFM. We reported our VFM risk assessment to Audit and Risk Committee in May 2021 which was based on a combination of our cumulative audit knowledge and experience, our review of Trust's board and committee reports, meetings Managers and Directors and evaluation of associated documentation through our regular engagement with Trust management and the finance team. We reported that we had not identified any risks of significant weaknesses in the Trust's VFM arrangements for 2020/21.</p>
<p>We had no matters to report by exception in the audit report.</p> <hr/>	<p><b>Reporting</b></p> <p>We completed our planned VFM arrangements work in May and did not identify any significant weaknesses in the Trust's VFM arrangements. As a result, we had no matters to report by exception in the audit report on the financial statements.</p>
<p>Our VFM commentary highlights relevant issues for the Trust and the wider public.</p> <hr/>	<p><b>VFM Commentary</b></p> <p>In accordance with the NAO's 2020 Code, we are required to report a commentary against three specified reporting criteria:</p> <ul style="list-style-type: none"><li>• Financial sustainability How the Trust plans and manages its resources to ensure it can continue to deliver its services;</li><li>• Governance How the Trust ensures that it makes informed decisions and properly manages its risks; and</li><li>• Improving economy, efficiency and effectiveness: How the Trust uses information about its costs and performance to improve the way it manages and delivers its services.</li></ul> <p>We issued a draft VFM commentary as part of the 4 June 2021 Audit Results Report and include the final commentary agreed with the Trust on the following pages.</p>

## Introduction and context

We have previously reported to the Trust the VFM work we have undertaken during the year including our risk assessment. The commentary below aims to provide a clear narrative that explains our judgements in relation to our findings and any associated local context.

For 2020/21 the Trust has operated within a NHS Financial Framework that has taken into account the significant impact that the Covid-19 pandemic has had on the NHS as a whole as well as individual providers and commissioners. In addition, the Trust has progressed its partnership working with the local Integrated Care System, which have included shared financial targets.

We have reflected these national and local contexts in our VFM commentary.

## Financial sustainability

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The Trust has had the arrangements we would expect to see to enable it to plan and manage its resources to ensure that it can continue to deliver its services.

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The Trust's arrangements for 2020/21 were in the context of changes to the NHS financial framework as part of the coronavirus pandemic response. Transaction flows were simplified in the NHS and the Trust and its commissioners moved onto block contract payments at the start of 2020/21. In the second half of the year, a revised financial framework built on these arrangements but with a greater focus on system partnership and the Trust derived most of its income from these system envelopes.

*How the Trust ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them*

The Trust's Finance and Infrastructure Committee (F&IC) maintains and provides oversight over the financial performance of the Trust. They also have oversight over the Board Assurance Framework (BAF) to identify and evaluate any changes in financial performance related risks. F&IC reports every two months to the Trust Board; in the first half of 2020/21, it reported details of the new NHS Financial Regime and what that meant for short and medium-term financial planning.

*How the Trust plans to bridge its funding gaps and identifies achievable savings*

Monthly reporting on financial performance and planning to F&IC enable the Trust to identify gaps in funding and monitor progress on meeting savings targets. The Trust uses a Programme Management Office to support identifying and delivering efficiency programmes with oversight provided by an Executive led efficiency and workforce steering group.

*How the Trust plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities*

The Trust has a vision and a long-term strategic plan which articulates how it will deliver its statutory responsibilities. The Trust translates this into an annual operating plan including the financial plans for enabling sustainable delivery of services. This forms the basis of monthly Trust Board reporting.

The Trust has aligned its financial plans with the NHS Long Term Plan and more

[continued]

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The Trust has had the arrangements we would expect to see to enable it to plan and manage its resources to ensure that it can continue to deliver its services.

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## Financial sustainability (continued)

locally, the Hampshire and Isle of Wight Integrated Care System (HIOW ICS) Strategic Delivery Plan which is a key enabler of delivering its strategic plan, operational plans and statutory duties.

*How the Trust ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system*

The Trust reports to each Board meeting on key performance areas including Operations, Quality, Finance, Workforce and Research. The Trust's financial plans include reporting on these wider areas as part of the Trust's mechanisms for monitoring the achievement of targets for each of the key performance areas. Where the Trust identifies a risk to target achievement, it incorporates the resulting identified mitigating actions into the BAF, which enables it to identify the necessary financial resources required to implement the actions.

The Strategic Partnerships Committee provide assurance to the Board on key relationships, including the strategic partnership with IOW Trust.

*How the Trust identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans.*

The F&IC receive a monthly Finance Update report which they then present to the Board every two months. The report includes actual financial outturn as well as the expected/projected outturn position for the financial year. The report also highlights risks to achieving the planned outturn position, any changes to the original plan and how the Trust plans to address the new risks.

During the 2020/21 financial year the Department of Health made changes to the financial framework for all trusts as part of their response to Covid-19. Further changes are expected for the 2021/22 financial year. The Trust has recognised these changes and the accompanying uncertainty and increased risk within its BAF demonstrating how the Trust identifies significant financial pressures and builds them into their short term and medium-term plans.

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## Governance

The Trust has had the arrangements we would expect to see to enable to make informed decisions and properly manage its risks.

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The Trust's governance arrangements for 2020/21 have taken into account NHSE/I's 28 March 2020 guidance entitled "Reducing the burden and releasing capacity at NHS providers and commissioners to manage the COVID-19 pandemic."

*How the Trust monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud*

The Trust's BAF is refreshed frequently (it is at a minimum reviewed monthly by the relevant executive) to match its strategic aims and align to strategic priorities and risks. The BAF outlines the actions being undertaken by the Trust to provide assurance that risks are being mitigated to an acceptable level. [continued]

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The Trust has had the arrangements we would expect to see to enable to make informed decisions and properly manage its risks.

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## **Governance (continued)**

The BAF is supported by corporate and service risk registers. The risks assessed are wider than just financial, due to the nature of the Trust's activities. The Trust assesses the impact of risks on a matrix of likelihood and occurrence, with a combined score produced to assess the importance of the risk. The Trust has a risk appetite statement that defines acceptable levels of risk for its activities.

The Trust has an internal audit service to help gain assurance over the effective operation of internal controls. It also has a Local Counter Fraud Specialist (LCFS) as part of its arrangements to prevent and detect fraud. The Chief Finance Officer (CFO) is responsible for the adequate provision of Internal audit with oversight from the Audit and Risk Committee (A&RC). Trust management is responsible for responding to the internal audit findings appropriately and in a timely manner with appropriate challenge from the A&RC.

### *How the Trust approaches and carries out its annual budget setting process*

The Trust develops its financial plan and budget using dual processes:

- Top down: where the Trust quantifies the core financial gap to assess its affordability envelope and inform the scale of the efficiency expectation for forthcoming year. This is developed through the application of national and local planning assumptions, as well as known commitments.
- Bottom up: where the Trust develops a granular level of activity, income, expenditure, workforce, capacity and efficiency planning. The Trust then triangulates these plans with operational, performance and workforce leads.

The financial plan is reviewed by the F&IC before being presented to the Board for approval prior to 1 April; however, this is dependent on the timely publication of national guidance.

*How the Trust ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed.*

The CFO oversees the adoption and operation of the Trust's Standing Financial Instructions including the rules relating to budgetary control, procurement, banking, losses and controls over income and expenditure transactions. The CFO reports to the F&IC that oversees and ensures that effective processes and systems are in place to ensure budgetary control. This is evident through the bi-monthly reporting by the F&IC to the Board to indicate the actual financial outturn compared to the budget/plan.

Reporting to the Board also includes the full range of non-financial management information on all the Trust's key performance areas. The operational performance of the Trust is measured against key access targets and outcomes objectives set out in the Single Oversight Framework drawn up by NHS

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The Trust has had the arrangements we would expect to see to enable to make informed decisions and properly manage its risks.

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## **Governance (continued)**

Improvement, the regulator of health care organisations.

Non-financial performance includes, Operations Performance, Workforce Performance and Quality Performance reported at each Board meeting after it has been considered by the relevant sub-committees. The F&IC oversees and ensures that effective processes and systems are in place to ensure accurate and complete non-financial performance reporting. The non-financial performance reporting forms part of the Annual Report and Quality Accounts of the Trust. This is evident through the bi-monthly reporting by the F&IC to the Board to indicate the actual results against the planned targets of the Key Performance Indicators (KPI's) based regulatory and internal performance KPI's.

*How the Trust ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee.*

The effective operation of the Board, supported with regular, clear and relevant information, is the Trust's key tool for ensuring that it makes properly informed decisions. Published Board papers and minutes evidence the challenge made by non-executive members and the transparency in decision making.

The A&RC meets every 3 months, is comprised of appropriately skilled and experienced members, has clear terms of reference which emphasises the Committee's role in providing effective challenge and has an annual work plan to help ensure that it focuses on the relevant aspects of governance, internal control and financial reporting.

Established Trust Values ensure the Trust operates within an agreed behaviour framework, and meetings allow for effective challenge (from all in attendance) and transparency. Recent feedback from an external Board Observation has reiterated this.

*How the Trust monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests).*

The Trust has policies and procedures in place to ensure that staff operate in accordance with relevant legislative and regulatory requirements. These policies and procedures are reviewed and revised regularly by the Trust.

An annual governance review is conducted by the Governance and Nominations Committee and each Board committee completes a mid-year review against its agreed annual objectives and, at year end, presents an annual report to the Board on the business conducted. Individual Board members are appraised annually.

The Trust has specific policies for staff and non-executive directors in respect of gifts and hospitality and conflicts of interest. Annually, all senior staff and non-executive directors as well the governors are required to make declarations.

## **Governance (continued)**

These declarations are recorded in a register (43-publication-of-declarations-dm-and-medics-final.pdf (solent.nhs.uk)) and is available on the Trust's website.

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The Trust has had the arrangements we would expect to see to enable it to use information about its costs and performance to improve the way it manages and delivers services.

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## **Improving economy, efficiency and effectiveness**

*How financial and performance information has been used to assess performance to identify areas for improvement.*

The Trust reports to each Board meeting on key performance areas Operations, Quality, Finance, Workforce and Research. The Trust's financial plans include reporting on these wider areas as part of the Trust's mechanisms for monitoring the achievement of targets for each of the key performance areas. Where the Trust identifies a risk to target achievement, it incorporates the resulting identified mitigating actions into the BAF, which enables it to identify the necessary financial resources required to implement the actions.

The Strategic Partnerships Committee provide assurance to the Board on key relationships, including the strategic partnership with IOW Trust.

*How the Trust evaluates the services it provides to assess performance and identify areas for improvement*

The Trust has an array of ways of measuring its own performance across all aspects of its operations. It brings these together in the form of monthly reporting to the Board against national and local indicators. Where performance is below plan these reports highlight the action being taken to seek the required improvement.

The Trust is also regularly inspected by the Care Quality Commission (CQC) and in its most recent inspection was rated overall 'Good' with all sub-areas rated either 'Good' or 'Outstanding'.

The Trust publishes an annual Quality Report outlining the its performance against a wide range of quality measures.

*How the Trust ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve.*

The Trust works in close partnership with other Health and Social Care organisations in the area, but notably with the Hampshire Clinical Commissioning Groups. The Trust works closely with the CQC and NHS Improvement to ensure the delivery of the regulatory performance metrics and sustainability reporting which is reported to the Trust Board by the F&IC every 2 months. This enables the Board to monitor the performance of the Trust against the expectations set nationally and internally to ensure actions are taken where necessary to improve the services of the Trust. The Trust holds public board meetings during the year which enables the Trust to work closely with all relevant stakeholders during the participation of these public board meetings.

The Trust has an established Strategic Partnerships Committee which provides [continued]

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The Trust has had the arrangements we would expect to see to enable it to use information about its costs and performance to improve the way it manages and delivers services.

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## **Improving economy, efficiency and effectiveness (continued)**

oversight of its active key relationships. This forms part of the NHS Long Term Plan to ensure there is an effective manner in which services are coordinated and planned in a way that improves population health and reduces inequalities between different groups within the area. More locally, the Trust has strategic partnerships with the Isle of Wight NHS Trust to improve the quality of Mental Health and Community Services.

*Where the Trust commissions or procures services, how does the Trust ensure that this is done in accordance with relevant legislation, professional standards and internal policies, and how the body assesses whether it is realising the expected benefits.*

The Trust uses national contracts or agreements wherever possible, primarily through NHS Supply Chain, the Crown Commercial Service and NHS Commercial Alliance.

Where it is not possible to use a national agreement, contracts are advertised in the public domain via the government portal Contracts Finder.

The Trust has a Procurement Team which ensures all commissioned and procured services are done so in accordance with the relevant legislation, professional standard and internal policies.

The Head of Procurement oversees all procurement and the CFO reports to the A&RC quarterly a tender waiver quarter report which includes all contracts ratified to date.

The Trust reports any breaches of Standing Financial Instructions and Single Tender Waivers to appropriate committees to provide assurance that the Trust operates in accordance within relevant legislation, professional standards and internal policies.

In 2020-21 there have been no breaches of SFIs.

The Local Counter Fraud Service also undertakes proactive reviews, including declarations of interests and additional income earned outside of the Trust.

Expected benefits are outlined in contract specifications as they are being drafted as key performance indicators (KPIs). The procurement team/commercial business partners support services in drafting the KPIs to ensure they cover the key performance requirements of the contract and the service delivery model. They then become part of the contract. The Trust meets providers monthly and meetings are attended by the budget holder and a member of the commercial team. These meetings consider performance against KPIs to support the management of expected benefits.

A woman with blonde hair, wearing a dark business suit, is leaning over a wooden conference table. She has her hand to her chin in a thoughtful pose. In the background, other people in business attire are visible, including a man in a blue shirt and red tie. The scene is brightly lit, suggesting an indoor office environment.

Section 5

## Other Reporting Issues

## Other Reporting Issues

### **National Audit Office (NAO) Group Instructions**

Solent was not selected by the NAO as a significant component for its audit of the Department of Health and Social Care. As a result we have confirmed the consistency of the Trust Accounts Consolidation Schedules ('TACs') accounts template with the audited accounts. We reported to the NAO, the unadjusted audit differences.

### **Governance Statement**

We are required to consider the completeness of disclosures in the Trust's governance statement, identify any inconsistencies with the other information of which we are aware from our work, and consider whether it complies with relevant guidance.

We completed this work and did not identify any areas of concern.

### **Report in the Public Interest**

We have a duty under the Local Audit and Accountability Act 2014 to consider whether, in the public interest, to report on any matter that comes to our attention in the course of the audit in order for it to be considered by the Trust or brought to the attention of the public.

We did not identify any issues which required us to issue a report in the public interest.

### **Other powers and duties**

We identified no issues during our audit that required us to use our additional powers under the Local Audit and Accountability Act 2014.

### **Control Themes and Observations**

Our audit did not identify any significant controls issues to bring to the attention of the Audit Committee.

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