

# Auditor's Annual Report

Nottinghamshire Healthcare NHS  
Foundation Trust – year ended 31 March  
2023

August 2023



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# 01

## Section 01: **Introduction**

# 1. Introduction

## Purpose of the Auditor's Annual Report

Our Auditor's Annual Report (AAR) summarises the work we have undertaken as the auditor for Nottinghamshire Healthcare NHS Foundation Trust ('the Trust') for the year ended 31 March 2023. Although this report is addressed to the Trust, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice ('the Code') issued by the National Audit Office ('the NAO'). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



### Opinion on the financial statements

We issued our audit report on 29 June 2023. Our opinion on the financial statements was unqualified.



### Value for Money arrangements

In our audit report issued we reported that we had not completed our work on the Trust's arrangements to secure economy, efficiency and effectiveness in its use of resources and had not issued recommendations in relation to identified significant weaknesses in those arrangements at the time of reporting. Section 3 confirms that we have now completed this work and provides our commentary on the Trust's arrangements.

Following the completion of our work we have issued our audit certificate which formally closes the audit for the 2022/23 financial year.



### Wider reporting responsibilities

In line with group audit instructions issued by the NAO, we reported that the Trust's consolidation schedules were consistent with the audited financial statements.

We have not exercised any of our other reporting powers.

# 02

Section 02:

**Audit of the financial statements**

# 2. Audit of the financial statements

## Our audit of the financial statements

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs). The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Trust and whether they give a true and fair view of the Trust's financial position as at 31 March 2023 and of its financial performance for the year then ended. Our audit report, issued on 29 June 2023 gave an unqualified opinion on the financial statements for the year ended 31 March 2023.

A summary of the significant risks we identified when undertaking our audit of the financial statements and the conclusions we reached on each of these is outlined in Appendix A. In this appendix we also outline the uncorrected misstatements we identified and any internal control recommendations we made.

## Other reporting responsibilities

Reporting responsibility	Outcome
<b>Annual Report</b>	We did not identify any significant inconsistencies between the content of the annual report and our knowledge of the Trust. We confirmed that the Governance Statement had been prepared in line with Department of Health and Social Care (DHSC) requirements.
<b>Annual Governance Statement</b>	We did not identify any matters where, in our opinion, the governance statement did not comply with the guidance issued by NHS England.
<b>Remuneration and Staff Report</b>	We reported that the parts of the Remuneration and Staff Report subject to audit have been properly prepared in accordance with the National Health Service Act 2006.

# 03

Section 03:

**Our work on Value for Money  
arrangements**

# 3. VFM arrangements

## Overall Summary



# 3. VFM arrangements – Overall summary

## Approach to Value for Money arrangements work

We are required to consider whether the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:



**Financial sustainability** - How the Trust plans and manages its resources to ensure it can continue to deliver its services



**Governance** - How the Trust ensures that it makes informed decisions and properly manages its risks



**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

Our work is carried out in three main phases.

### Phase 1 - Planning and risk assessment

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Trust has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements.

We obtain our understanding of arrangements for each of the specified reporting criteria using a variety of information sources which may include:

- NAO guidance and supporting information
- Information from internal and external sources including regulators
- Knowledge from previous audits and other audit work undertaken in the year
- Interviews and discussions with staff and directors

Although we describe this work as planning work, we keep our understanding of arrangements under review

and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses.

### Phase 2 - Additional risk-based procedures and evaluation

Where we identify risks of significant weaknesses in arrangements, we design a programme of work to enable us to decide whether there are actual significant weaknesses in arrangements. We use our professional judgement and have regard to guidance issued by the NAO in determining the extent to which an identified weakness is significant.

### Phase 3 - Reporting the outcomes of our work and our recommendations

We are required to provide a summary of the work we have undertaken and the judgments we have reached against each of the specified reporting criteria in this Auditor's Annual Report. We do this as part of our Commentary on VFM arrangements which we set out for each criteria later in this section.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Trust. We refer to two distinct types of recommendation through the remainder of this report:

- **Recommendations arising from significant weaknesses in arrangements**

We make these recommendations for improvement where we have identified a significant weakness in the Trust arrangements for securing economy, efficiency and effectiveness in its use of resources. Where such significant weaknesses in arrangements are identified, we report these (and our associated recommendations) at any point during the course of the audit.

- **Other recommendations**

We make other recommendations when we identify areas for potential improvement or weaknesses in arrangements which we do not consider to be significant but which still require action to be taken

The table on the following page summarises the outcomes of our work against each reporting criteria, including whether we have identified any significant weaknesses in arrangements or made other recommendations.

# 3. VFM arrangements – Overall summary

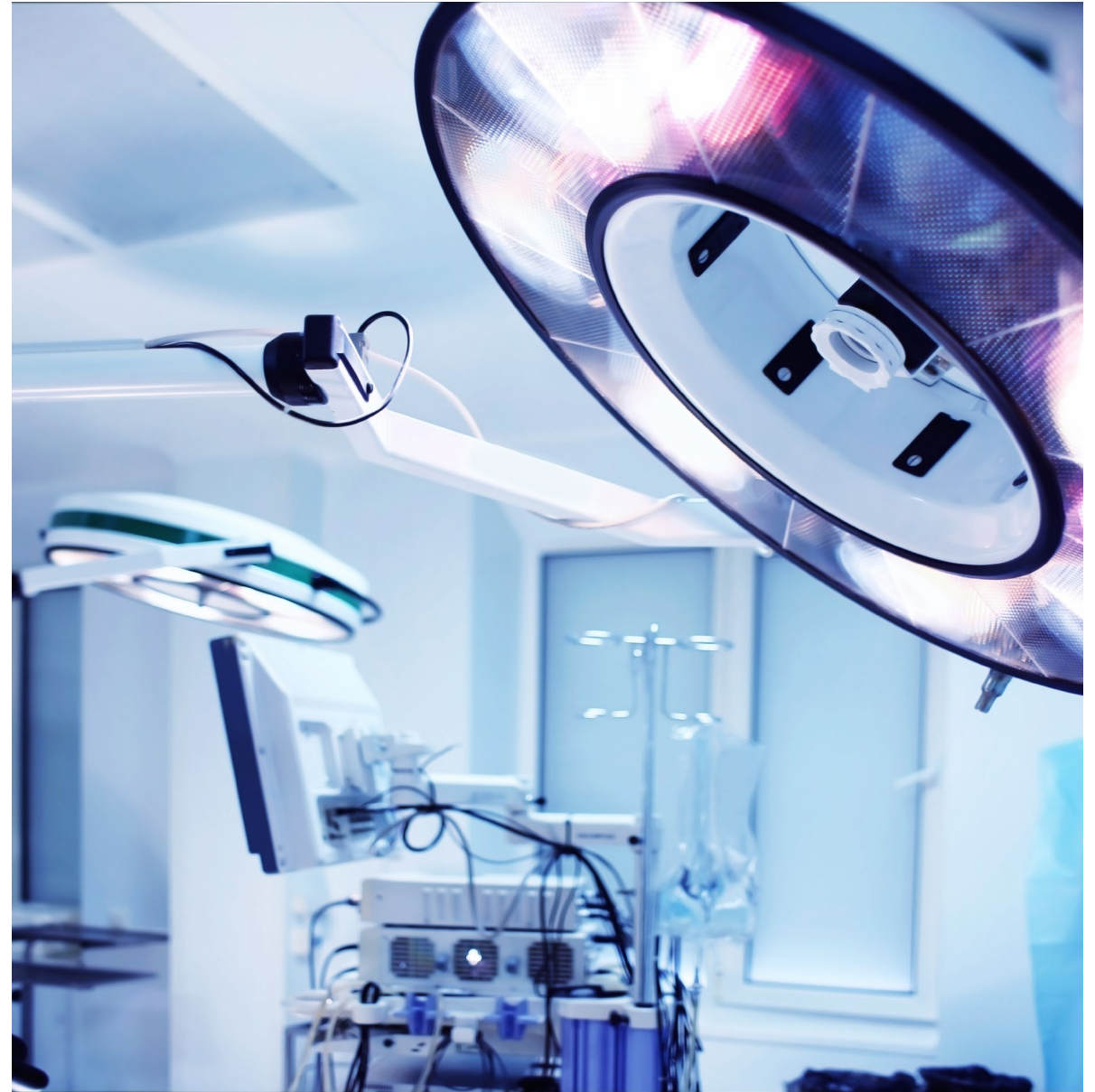
## Overall summary by reporting criteria

Reporting criteria	Commentary page reference	Identified risks of significant weakness?	Actual significant weaknesses identified?	Other recommendations made?
 <b>Financial sustainability</b>	12	No	No	No
 <b>Governance</b>	16	No	No	No
 <b>Improving economy, efficiency and effectiveness</b>	18	No	No	No

### 3. VFM arrangements

#### Financial Sustainability

How the body plans and manages its resources to ensure it can continue to deliver its services



# 3. VFM arrangements – Financial Sustainability

## Overall commentary on Financial Sustainability

### Background to the NHS financing regime in 2022/23 – Revenue

The 2021 Spending Review set Government departmental budgets and spending plans for the three years from 2022/23 to 2024/25. The NHS's settlement provided additional funding for elective recovery, but also assumed inflation would be 2% and pay settlements of 2%.

The Consumer Prices Index (CPI) rose by 10.1% in the 12 months to March 2023, down from 10.4% in February (Source: ONS).

The Government announced pay awards for Agenda for Change (AfC) staff in England covering 2022/23 and 2023/24:

- A 2% non-consolidated award on top of the 2022/23 pay award, and a one-off NHS backlog bonus worth between £1,250 and £1,600
- A 5% consolidated award for 2023/24

The Trust received £17.4m to fund the 2022/23 pay award accrual, which is included in the financial statements.

The NHS is expected to plan and deliver further efficiency gains in local health systems of 2.9% and 2.2% in expenditure in 2023/24 and 2024/25.

### Capital

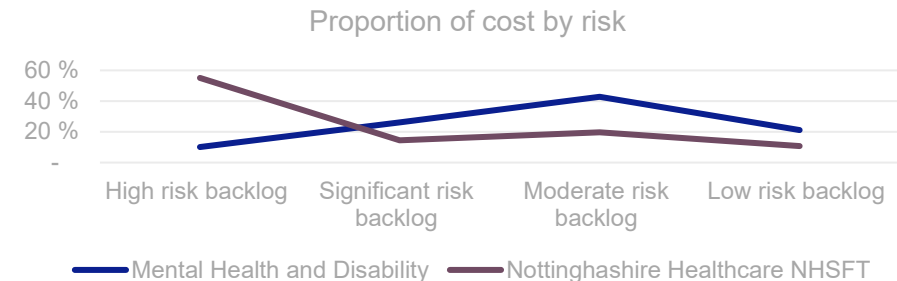
Whilst there has been an increase in the settlement and commitment for further investment in the NHS estate, the construction sector continues to experience the effects of inflation and availability of materials, increasing the cost of delivering capital projects and increasing the challenge of staying within Capital expenditure limits.

We have tested capital additions as part of our financial statement audit with no issues arising, and although the Trust exceeded its Capital Departmental Resource Limit this was a position that was allowable within the Trust's region.

### Backlog maintenance

The most up-to-date dataset regarding NHS backlog maintenance, published by NHS Digital in October 2022, uses "Estates Returns Information Collection" provided by NHS trusts and estimated the total cost to eradicate backlog maintenance for the year ending 31 March 2022 was £10.2 billion, an 11% increase over 2020/21.

We have reviewed the data and considered this in context of the NHS as a whole and for other Mental Health and Learning Disability NHS Trusts. Majority of the backlog sits within the high risk category for Nottinghamshire Healthcare, compared to the wider market. Total costs for Nottinghamshire Healthcare in respect of backlog maintenance represent £10.6m compared to £659.8m for all Mental Health and Learning Disability providers across England.



Given that the Trust's 2022/23 capital programme of £29m is targeted toward many of the high risk issues faced the position regarding backlog maintenance does not give rise to a risk of significant weakness in arrangements.

# 3. VFM arrangements – Financial Sustainability

## Overall commentary on the Financial Sustainability reporting criteria - continued

### Overall responsibilities for financial governance

We have reviewed the Trust's overall governance framework, including Board and committee reports, the Annual Governance Statement, and Annual Report and Accounts for 2022/23. These confirm the Trust Board undertook its responsibility to define the strategic aims and objectives, approve budgets and monitor financial performance against budgets and plans to best meet the needs of the Trust's service users.

### The Trust's financial planning and monitoring arrangements

Through our review of board and committee reports, meetings with management and relevant work performed on the financial statements, we are satisfied that the Trust's arrangements for budget monitoring remain appropriate, and these include:

- Standing Financial Instructions with relevant provisions for budgetary control and reporting;
- Oversight from the Trust Board and its Committees, through an Integrated Performance Report and detailed reports on finance including outturn and financial planning;
- The Trust has well established arrangements for year-end financial reporting, despite increasing challenges placed on the finance team with concurrent financial reporting and 2023/24 financial planning deadlines.

### 2022/23 financial outturn

Financial performance is regularly reported and scrutinised by the Finance and Performance Committee alongside Audit Committee, and we have not identified any significant discrepancies between position reported in the year and the final reported position. There is regular integrated reporting of financial and performance information to the Board.

The Trust's draft financial statements showed:

- An Operating surplus from continuing operations of **£8.7m surplus** (Prior Year = £20.1m surplus);
- An Overall deficit for the year of **£7.1m deficit** (Prior Year = £5.2m surplus), against gross expenditure of £656m (Prior Year = £595m);

- Total Comprehensive Income of **£12.6m surplus** (Prior Year = £28.1m surplus);
- An Adjusted financial performance control total basis surplus of **£0.02m surplus** (Prior Year = £0.06 surplus);
- The Trust has positive net assets of **£544.7m** (Prior Year = £507.8m) and positive cash balance of £78.9m (Prior Year = £76.9m); and
- The positive I&E Reserve stands at **£0.7m** (Prior Year = £6.7m).

We tested pay and related costs through our work on the financial statements with no significant issues arising. The table below also summarises our calculation of temporary costs as a percentage of Trust expenditure on salaries, wages, social security and pension costs as shown in Note 8 of the financial statements. It shows that temporary staff costs exhibit a small increase in the percentage over the prior year. In our view, this does not demonstrate a risk of significant weakness in arrangements.

Note 8 (draft financial statements £k)	2022/23	2021/22
Agency / contract staff	19,623	14,760
Salaries, wages, social security and pension costs	455,242	411,901
Temporary staff costs as a % of employee benefits expenses	4.31%	3.58%

The Trust is required to make financial efficiency savings through schemes known as Cost Improvement Programmes (CIP). The Trust assesses CIP savings each month against the cumulative Year to Date (YTD) planned savings. The target was to achieve 100% of the YTD plan, with the Trust ending the year with an overall performance of 100% (£20.3m of savings). However, a considerable proportion of these efficiencies were non-recurrent in nature (59%) which has an adverse impact on the 2023/24 financial plan.

**The Trust's financial outturn for 2022/23 does not indicate a risk of significant weakness in arrangements.**

# 3. VFM arrangements – Financial Sustainability

## Overall commentary on the Financial Sustainability reporting criteria (continued)

### The Trust's arrangements and approach to Financial planning 2023/24

The Trust continues to work collaboratively with the Integrated Care System (which came effective from 1<sup>st</sup> April 2022) through the development of the financial plan for 2023/24. Planning negotiations with NHS England for 2023/24 are continuing across the country.

2023/24 Priorities and Operational Planning Guidance was issued on in December 2022. A draft financial plan on behalf of the ICS was submitted in March 2023 based on system agreed planning principles. For the draft financial plan submitted to NHSE, the Trust identified a £25.2m CIP target, with a further £9.8m being required from a stretch target. The level of unidentified CIPs does not, in our view, indicate a significant weakness in arrangements. We are aware that Nottinghamshire Healthcare has undertaken a refresh of the 2023/24 financial plan and a balanced budget has been agreed for 2023/24.

### Capital plan 2023/24

As confirmed in discussions with management, Nottinghamshire Healthcare's capital envelope for 2023/24 is £43.0m. The main area of spending is on the Millbrook development and Tall Trees through a combination of Public Dividend Capital and internally generated resources. Progress against the approved programme will be reported to the Finance and Planning Committee, along with the details of any revisions to the plan approved.

Overall, we have not identified any indicators of a significant weakness in the Trust's arrangements relating to the Financial Sustainability criteria.

### 3. VFM arrangements

#### Governance

How the body ensures that it makes informed decisions and properly manages its risks



# 3. VFM arrangements – Governance

## Overall commentary on the Governance reporting criteria

Based on our work, we are satisfied that the Trust has established governance arrangements, consistent with previous years, in place. These are detailed in the Annual Report and Annual Governance Statement. We have considered both documents against our understanding of the Trust as part of our audit.

Our review of the Trust’s Annual Report and Governance Structure confirms that the Board of Directors carries the final overall corporate accountability for its strategies, its policies and actions as set out in the Codes of Conduct and Accountability issued by the Secretary of State. In order to discharge its responsibilities for the governance of the Trust, the Board has established a number of Committees of the Board including:

- Audit Committee;
- Finance and Planning Committee;
- Quality and Mental Health Legislation Committee;
- People, Culture, Equality and Inclusion Committee;
- Commissioning Committee;
- Strategy Committee; and
- Nominations and Remuneration Committee

We consider the committee structure of the Trust is sufficient to provide assurance that decision making, risk and performance management is subject to appropriate levels of oversight and challenge. Minutes are published and reviewed by the Trust Board to evidence the matters discussed, challenge and decisions made.

Our review of Board and Committee papers confirms that reports are appropriately structured, and recommendations are clear.

The Trust has a well-developed risk management process and Board Assurance Framework (BAF). The Audit Committee and Board oversees significant risk with regular reviews in specific areas. Our review of the BAF and attendance at Audit Committee confirms that the BAF and risk register is sufficiently detailed to effectively manage key risks.

No significant weaknesses in internal control have been identified from our work to date and Internal Audit have not identified or raised any concerns that warrant a change to our risk profile of the Trust.

We have reviewed the Internal audit plan for both 2022/23 and 2023/24 alongside progress reports presented to the Audit Committee on a regular basis. The Head of Internal Audit Opinion for 2022/23 provides a ‘Significant assurance’ conclusion.

We have attended Audit Committee meetings and reviewed supporting documents and are satisfied that the programme of work is appropriate for the Trust’s requirements. Our attendance at Audit Committee has confirmed there continues to be an appropriate level of effective challenge.

**Overall, we have not identified any indicators of a significant weakness in the Trust’s arrangements relating to the Governance criteria..**

### 3. VFM arrangements

#### Improving Economy, Efficiency and Effectiveness

How the body uses information about its costs and performance to improve the way it manages and delivers its services



# 3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

## Overall commentary on the Improving Economy, Efficiency and Effectiveness criteria

The Trust has performance management systems in place, these detail how operational, performance and financial issues are identified and acted upon. We have reviewed key reports issued by the Board and confirmed the Trust reports its performance in several different ways including:

- an Integrated Performance Report to each Board meeting, with Committees also providing detailed scrutiny and challenge of performance reports at their meetings; and
- the publication of the Annual Report, and Annual Governance Statement, which are reviewed by the Audit Committee before adoption by the Trust Board.

Our review of Trust Board and committee reports and minutes confirms that regular Integrated Performance Reports have been received. Performance is summarised in a format which shows performance against target and over time. Board members are also able to triangulate information from this report with the assurance summaries from supporting committees, where committee chairs draw attention to assurances provided or matters escalated for the full Board's attention. Our review confirms the reports provide sufficient detail to understand performance and published minutes demonstrate sufficient challenge from non-executive directors on the Trust's costs, performance and service delivery. In our view, the Trust's reports are adequately laid out and sufficiently detailed to monitor performance and take corrective action where required, which may include updating the Board Assurance Framework.

### Consideration of regulatory oversight

We have reviewed board reports and minutes during the year, including those of the Quality and Mental Health Legislation Committee. This Committee receives a regular update on the CQC Action Plan, with evidence of oversight and challenge on actions. We reviewed the CQC's website and confirmed the Trust's overall rating of "Requires improvement" has not changed since the last full inspection in April 2022.

Following the last full inspection undertaken in April 2022, the following services were also rated;

- Community health services for children, young people and families (rating of 'Good')
- Community health services for adults (rating of 'Good')
- Community health inpatient services (rating of 'Requires improvement')
- Community end of life care (rating of 'Good')
- High secure hospitals (rating of 'Requires Improvement')
- Community-based mental health services for older people (rating of 'Requires improvement')
- Long stay or rehabilitation mental health wards for working age adults (rating of 'Requires improvement')
- Wards for older people with mental health problems (rating of 'Requires improvement')
- Acute wards for adults of working age and psychiatric intensive care units (rating of 'Requires improvement')

**Based on the overall published CQC rating of 'Requires improvement', we are satisfied there is no evidence of a significant weakness in arrangements.**

### Partnerships

Our review of Board minutes and discussions with management confirms the Trust continues to work in close partnership with other health and social care organisations in the area. This is evidenced through the agreement of the 2022/23 outturn position and the 2023/24 plan with partners in the Integrated Care System.

**Overall, we have not identified any indicators of a significant weakness in the Trust's arrangements relating to the for improving economy, efficiency and effectiveness criteria..**

# 04

Section 04:

**Other reporting responsibilities and  
our fees**

## 4. Other reporting responsibilities and our fees

### Other reporting responsibilities

#### Statutory recommendations and public interest reports

Under section 7 of the Local Audit and Accountability Act 2014, auditors of an NHS body can make written recommendation to the audited bodies. Auditors also have the power to make a report if they consider a matter is sufficiently important to be brought to the audited body or the public as a matter of urgency, including matters which may already be known to the public, but where it is in the public interest for the auditor to publish their independent view.

We did not issue any statutory recommendations or exercised our power to make a report in the public interest during 2022/23.

#### Section 30 referrals

Auditors of an NHS body have a duty to consider whether there are any issues arising during their work that indicate possible or actual unlawful expenditure or action leading to a possible or actual loss or deficiency that should be referred to the Secretary of State, and/or relevant NHS regulatory body as appropriate.

We have not issued a Section 30 referral to the Secretary of State.

#### Reporting to the National Audit Office (NAO)

The NAO, as group auditor, requires us to report to them whether consolidation data that the Trust has submitted is consistent with the audited financial statements. The NAO also included the Trust in its sample of component bodies for the purpose of its audit of the DHSC group.

We reported to the NAO that consolidation data was consistent with the audited financial statements. We also reported to the NAO in line with its group audit instructions.

### Fees for our work as the Trust's auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum presented to the Audit Committee in March 2023. Having completed our work for the 2022/23 financial year, we can confirm that our proposed final fees are as follows:

Area of work	2022/23 fees
Planned fee in respect of our work under the Code of Audit Practice	£79,140
Additional fees in respect of additional work on ISA315	£3,500
Additional fees in respect of additional work on IFRS16	£10,000
Additional fees in respect of additional work on the Trust's asset register	£3,500
<b>Total fees</b>	<b>£96,140</b>

### Fees for other work

We confirm that we have not undertaken any non-audit services for the Trust in the year.



# Appendix

# A. Further information on our audit of the financial statements

## Significant risks and audit findings

As part of our audit, we identified significant risks to our audit opinion during our risk assessment. The table below summarises these risks, how we responded and our findings.

Risk	Our audit response and findings
<p><b>Management override of controls</b></p> <p>This is a mandatory significant risk on all audits due to the unpredictable way in which such override could occur.</p> <p>Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.</p>	<p>We addressed this risk through performing audit work over accounting estimates, journal entries and considering whether there were any significant transactions outside the normal course of business or otherwise unusual.</p> <p>We have not identified any issues in relation to management override of controls.</p>
<p><b>Risk of fraud in revenue and expenditure recognition</b></p> <p>The risk of fraud in revenue and expenditure recognition is presumed to be a significant risk on all audits due to the potential to inappropriately shift the timing and basis of revenue and expenditure recognition as well as the potential to record fictitious revenues/expenditure or fail to record actual revenues/expenditure.</p> <p>For the Trust we deem the risk to relate specifically to:</p> <ul style="list-style-type: none"> <li>• Revenue cut-off – recognition of income and receivables around the year end;</li> <li>• Expenditure cut off – recognition of year end accruals.</li> </ul>	<p>We evaluated the design and implementation of controls the Trust has in place which mitigate the risk of income being recognised in the wrong year. In addition we undertook a range of substantive procedures including:</p> <ul style="list-style-type: none"> <li>• testing of income, expenditure and year end receivables to ensure they relate to 2022/23;</li> <li>• testing transactions in the pre and post year end period to ensure they have been recognised in the right year;</li> <li>• testing year end accruals to evaluate the data on which they are based and ensure that the estimated accrual is reasonable; and</li> <li>• reviewing intra-NHS reconciliations and data matches provided by the Department of Health.</li> </ul> <p>We have not identified any issues in relation to the risk of fraud in revenue and expenditure recognition</p>

# A. Further information on our audit of the financial statements

## Significant risks and audit findings

As part of our audit, we identified significant risks to our audit opinion during our risk assessment. The table below summarises these risks, how we responded and our findings.

Risk	Our audit response and findings
<p><b>Valuation of land &amp; buildings</b></p> <p>Land, buildings and assets under construction are a significant balance in the Trust's statement of financial position, accounting for £485m of the Trust's £499m property, plant and equipment balance at 31 March 2023. The valuation of these assets is complex and is subject to a number of assumptions and judgements, which can involve a greater degree of estimation uncertainty.</p> <p>Changes in the value of land and buildings, as well as additional capital works being completed in the year, may impact on the Statement of Comprehensive Income depending on the circumstances and the specific accounting requirements of the Group Accounting Manual.</p>	<p>We evaluated the design and implementation of any controls which mitigate the risk. This included liaising with management to update our understanding on the approach taken by the Trust in its valuation of land and buildings. We:</p> <ul style="list-style-type: none"> <li>• liaised with management to update our understanding of the approach taken by the Trust in its valuation of land, buildings and assets under construction;</li> <li>• assessed the scope and terms of engagement of management's valuation expert and the competence, skills and objectivity thereof;</li> <li>• reviewed the work of management's valuation expert and how these have been incorporated into the financial statements;</li> <li>• tested a sample of valuations, reviewing the valuation methodology used and the underlying data and assumptions; and</li> <li>• considered the reasonableness of the valuation by comparing the valuation output with market intelligence and challenging the Trust and the valuer.</li> </ul> <p>Depreciation is calculated using the straight-line method based on useful asset lives. The Trust continues to use accounting not valuation lives, meaning depreciation is understated by £2.5m.</p>

## A. Further information on our audit of the financial statements

### Summary of uncorrected misstatements

		SOI		SOFP	
		Dr (£000)	Cr (£000)	Dr (£000)	Cr (£000)
1	Dr: Operating Expenditure	2,516			
	Cr: Property, Plant & Equipment – Buildings and Dwellings				2,516
	Trust's basis for calculating depreciation - As outlined in section 4, in relation to our reviews of 2020/21 and 2021/22 accounting estimates, the Trust continues to use accounting not valuation lives, meaning 2022/23 depreciation was understated by £2,516k.				
2	Dr: Accruals			1,750	
	Cr: Operating Expenditure		1,750		
	An invoice was paid in March 2023 and charged to 2022/23 of which an amount related to 2023/24. We also identified an error on another accrual (this was an item relating to 2021/22 that hadn't been reversed). The extrapolated error from these two items was £1.75m.				
<b>Total unadjusted misstatements</b>		<b>2,516</b>	<b>1,750</b>	<b>1,750</b>	<b>2,516</b>

## A. Further information on our audit of the financial statements

### **Internal control observations**

We raised five internal control recommendations from our audit. These covered the Trust's closedown arrangements, its lease agreements, and bank reconciliation arrangements.

The Trust has agreed with all recommendations and has agreed actions to address the recommendations.

### **Follow-up on previous years recommendations**

We raised two internal control recommendations in the previous year. Our work in 2022/23 confirmed that the same issues had not been identified and the Trust had addressed the recommendations.

# Alastair Newall

## **Mazars**

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