



External audit presentation 2017/18

2gether NHS Foundation Trust – 8 November 2018

Content

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Headlines from our work

Financial Statements

Use of Resources

Quality Report



Headlines from our work



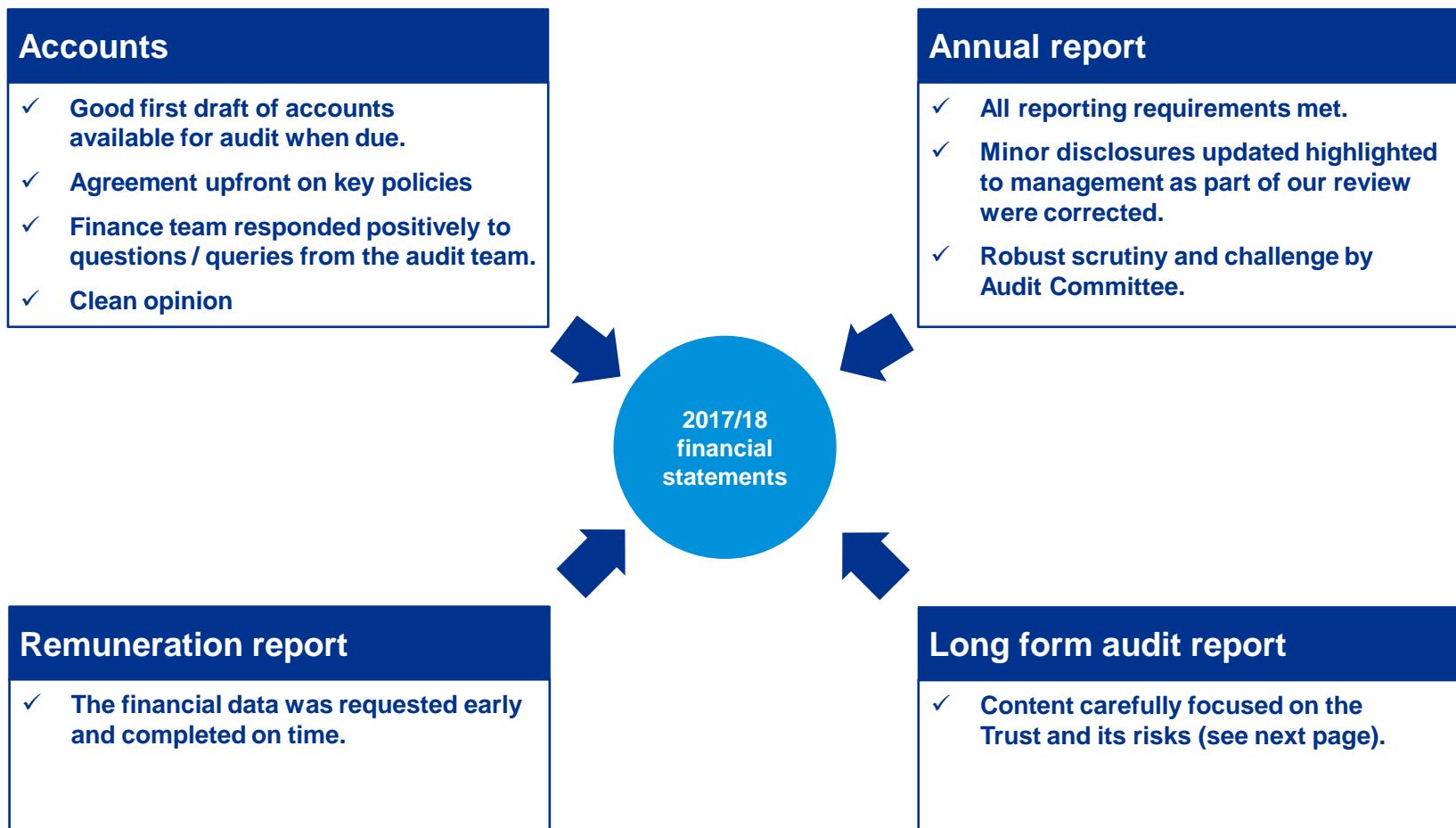
Overview

- Audit completed in line with agreed plan and in accordance with regulatory requirements.
- Key audit findings discussed with the Audit Committee on 25 May 2018.
- Financial Statement and Quality Accounts opinions signed on 25 May 2018.

Summary of Audit Opinions

Work stream	Opinion
✓ Financial Statements	Unqualified (clean)
✓ Value for Money	Unqualified (clean)
Quality accounts	
✓ Content of report	Unqualified (clean)
✓ Early intervention in psychosis	Unqualified (clean)
✓ Out of area placements	Unqualified (clean)
✗ Personalised discharge planning (local)	Not required

Financial statements detailed findings



Financial statements risks

Recognition of NHS income

Valuation of land and buildings

Fraud risk from revenue recognition

Fraud risk from management override of controls



Key Audit Matter per our risk assessment

Mandatory Risks per the International Standards on Auditing (ISAs)

Use of resources

Our approach is to consider:



In reaching our clean Use of Resources conclusion we reviewed the following;

- Annual Governance Statement
- CQC Findings
- Regulatory Findings
- Internal Audit reports and Head of Internal Audit Opinion
- Cost Improvement Plans
- Operational performance

Quality Accounts

Content and consistency

Content: In line with national Guidance

Opinion: Unqualified

National Indicators: Early intervention in psychosis (EIP)

Indicator: In line with national Guidance, although initially the Trust was reporting EIP in the age range 18-35 rather than the national definition of ages 18-65.

Sample testing: No issues

Opinion: Unqualified (new indicator for 2017/18)

National Indicators: Out of area placements

Indicator: In line with national Guidance

Sample testing: No issues

Opinion: Unqualified (new indicator for 2017/18)

Local Indicator: Personalised discharge planning

Indicator: Based on the Trust's definition and local guidance, although there were some inconsistencies in how different wards calculated performance

Sample testing: No issues

Opinion: Not required

Horizon scanning

We provide a technical update to each and every meeting of the Audit Committee, highlighting key issues and potential impact on 2gether NHS FT. Some of the key areas of focus were as follows:

