



# External audit presentation 2017/18

<sup>2</sup>gether 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



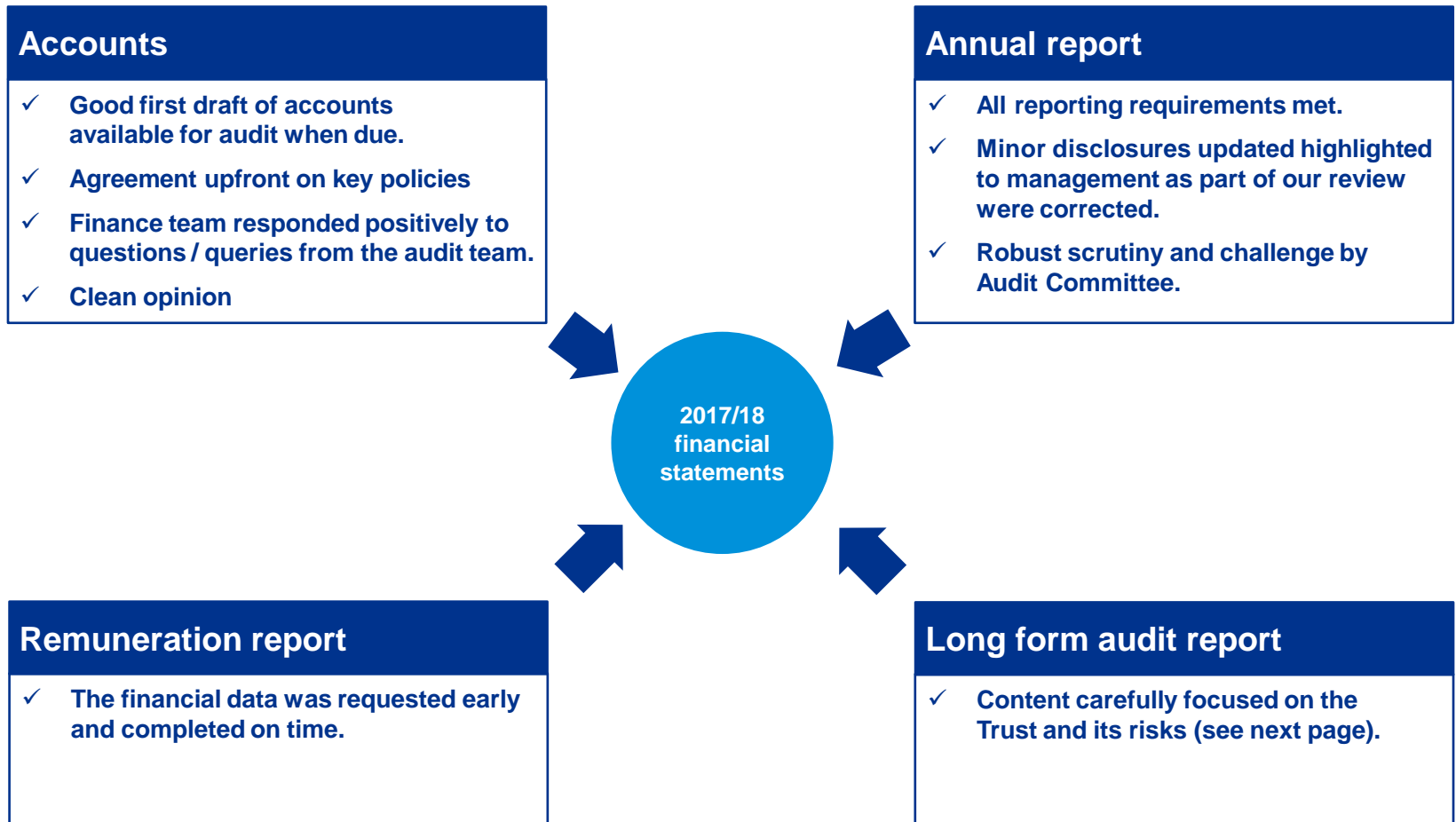
## Overview

- 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)
	<b>Quality accounts</b>	
✓	• 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



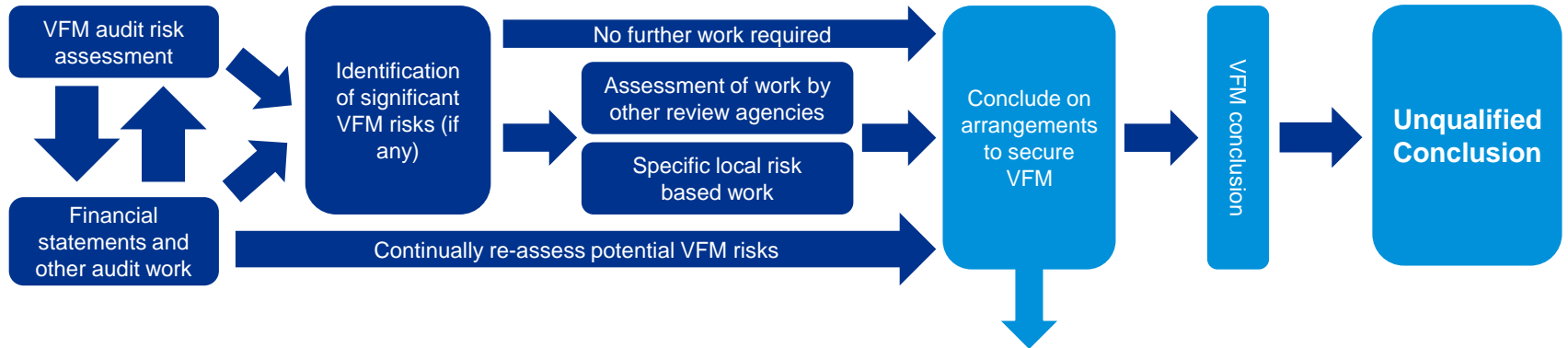
Key Audit Matter per our risk assessment



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 <sup>2</sup>gether NHS FT. Some of the key areas of focus were as follows:

