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Our ref **NHS Waltham Forest**
CCG AAL/201314

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To the Directors of NHS Waltham Forest Clinical Commissioning Group

Annual Audit Letter 2013/14

We are pleased to submit our annual audit letter which summarises our 2013/14 audit for NHS Waltham Forest CCG (“the CCG”). It summarises the key issues arising from our 2013/14 audit at the CCG. Although this letter is addressed to the Directors of the CCG it is also intended to communicate the issues arising from the audit of the CCG to external stakeholders, such as members of the public. It is the responsibility of the CCG to publish this letter on the CCG’s website at www.walthamforestccg.nhs.uk.

Scope of our audit

The statutory responsibilities and powers of appointed auditors are set out in the Audit Commission Act 1998. Our main responsibility is to carry out an audit that meets the requirements of the Audit Commission’s Code of Audit Practice (“the Code”). On the 4th of June 2014 we presented our ISA 260 report to those charged with governance to the Audit Committee which summarised our conclusions from the 2013/14 audit and outlined our auditor responsibilities under statute and the Code. Following the presentation of our ISA 260 report to the Audit Committee we have:

- issued an unqualified opinion on the CCG’s 2013/14 financial statements on 6 June 2014 meeting the Department of Health’s deadline of 6 June;
- concluded that there were no matters arising from our use of resources work that we need to report for the year ending 31 March 2014.
- issued an unqualified Group Audit Assurance Certificate to the National Audit Office regarding the Whole of Government accounts submission with no exceptions.

Public Interest Reporting

We have a responsibility to consider whether there is a need to issue a public interest report or whether there are any issues which require referral to the Secretary of State. There were no matters in the public interest that we needed to report or refer to the Secretary of State in 2013/14.

Key findings

The CCG has generally sound processes in place for the production of the accounts and in relation to use of resources. We did raise one medium priority recommendation. This is detailed within our ISA260 report to those charged with governance and relates to segregation of duty over the posting of journals.

We reported an exception relating to the completeness of pension disclosures within our audit opinion. The CCG had not included the required disclosures in respect of the pensions entitlement of general practitioners employed by the CCG in a senior management capacity. The CCG attempted to obtain information from the NHS Business Services Authority (NHSBSA) on the pension entitlements of three General Practitioners (GPs), but were not provided with this information on the grounds that the NHSBSA believes the pension entitlement of GPs is exempt from disclosure in the Remuneration Report.

Fees

Our fee for the 2013/14 external audit was £74,200 excluding VAT. This was in line with the fee agreed at the start of the year with the CCG's Audit Committee. The Audit Commission made a rebate of £8,200 (10% of total fee including VAT) to the CCG to cover the first year audit costs included within the fee for 2013/14.

Closing remarks

I have discussed and agreed this letter with the Chief Finance Officer of the CCG and confirmed that all Directors of the CCG have received a copy. I would like to thank the finance team, the Directors and the Audit Committee for their support and cooperation throughout the 2013/14 audit.

Yours sincerely



Philip Johnstone
Director