



cutting through complexity

Sheffield Health and Social Care NHS Foundation Trust

I confirm that this is the final version of our ISA 260 Audit Memorandum relating to our audit of the 2014/15 financial statements for Sheffield Health and Social Care NHS Foundation Trust.

This document was discussed and approved by the Trust's Audit & Assurance Committee on 22nd May 2015.

Clare Partridge
Senior Statutory Auditor for and on behalf of KPMG LLP, Statutory Auditor
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26th May 2015

ISA 260 Audit Highlights Memorandum

2014/15

26 May 2015

Our audit opinions:

Financial Statements: Unqualified

Use of resources: Clean Conclusion

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This report is addressed to Sheffield Health and Social Care NHS Foundation Trust (the Trust) and has been prepared for your use only. We accept no responsibility towards any member of staff acting on their own, or to any third parties. Monitor has issued a document entitled Audit Code for NHS Foundation Trusts. This summarises where the responsibilities of auditors begin and end and what is expected from the Trust. We draw your attention to this document.

External auditors do not act as a substitute for the Trust's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

Background

International Standard on Auditing (ISA) 260 requires us to provide a summary of the work we have carried out to discharge our statutory audit responsibilities to those charged with governance at the time they are considering the financial statements. ISA 550 requires us to communicate with those charged with governance, unless they are all involved in managing the entity, significant matters arising during the audit in connection with the entity's related parties. This report summarises the key issues we have identified during our audit of the financial statements and will be presented to the Audit & Assurance Committee on 22nd May 2015.

As auditors we have a responsibility for forming and expressing an opinion on the financial statements that have been prepared by management with the oversight of those charged with governance. The audit of the financial statements does not relieve management, those charged with management or those charged with governance of their responsibilities.

<p>Use of Resources (UoR)</p>	<p>The Trust is responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources and regularly reviewing their adequacy. Our responsibility is to satisfy ourselves that you have proper arrangements in place by reviewing and, where appropriate, examining relevant evidence and reporting on these arrangements.</p> <p>We reflect our judgements from the use of resources work in the certification of the audit. Our certificate provides assurance on the Trust's arrangements for achieving economy, efficiency and effectiveness in its use of resources.</p> <p>The Trust is responsible for putting into place systems of internal control to ensure the regularity and lawfulness of transactions, to maintain proper accounting records and to prepare financial statements that give a true and fair view of its financial position and its expenditure and income. It must also publish an Annual Governance Statement (AGS) within its Annual Report.</p>
<p>Accounts</p>	<p>This is the first year that we are required to provide a long-form audit report in relation to our financial statements audit opinion. This is required by the 2014/15 NHS FT Audit Code and follows the adoption of the new NHS Foundation Trust Code of Governance which is based on the revised UK Corporate Governance Code. ISA 700 (Revised) requires us to include details of materiality, risks and our response to those risks within our audit report. In addition we give an opinion as to whether the contents of the Strategic Report and the Directors' Report are consistent with the financial statements and whether we have identified material inconsistencies between the knowledge acquired during our audit and the directors' statement that they consider that the annual report and accounts taken as a whole is fair, balanced and understandable and provides the information necessary for patients, regulators and other stakeholders to assess the Trust's performance, business model and strategy. We also give our opinion as to whether the part of the Remuneration Report that is required to be audited has been properly prepared. We also conduct a high level review of the AGS and consider whether it is consistent with the financial statements and complies with relevant guidance.</p>

Structure of report

This report is structured as follows:

- Section 2 summarises the headline messages.
- Section 3 outlines our findings and final conclusions on the Use of Resources work.
- Section 4 sets out our findings on the audit of the accounts.

The table below summarises the work we have completed throughout the year and the results of the audit.

<p>Use of Resources and audit certification (section three)</p>	<ul style="list-style-type: none"> ■ Based on the findings of our work, we have concluded that the Trust has adequate arrangements to secure economy, efficiency and effectiveness in its use of resources. ■ We are required to certify that we have completed the audit of the Trust's financial statements in accordance with the requirements of the Code. If there are any circumstances under which we cannot issue a certificate, then we must report this to those charged with governance. There are no issues that would cause us to delay the issue of our certificate of completion of the audit.
<p>Accounts, unadjusted audit differences and management representations (section four)</p>	<ul style="list-style-type: none"> ■ We intend to issue an unqualified audit opinion on the accounts following the Board adopting the accounts and receipt of the management representation letter. Our proposed audit opinion is appended to your financial statements, this opinion requires final sign off as part of our firm's risk management procedures. ■ We have completed our audit of the financial statements. Our key findings are: <ul style="list-style-type: none"> – There are no unadjusted audit differences. – Few adjustments have been made to the accounts and none of these affect your surplus. The most significant change was to reduce the value of receivables past their due date but not impaired, in the age range '0 – 30 days' from £4,037k to £706k. – We have agreed presentational changes to the accounts with Finance, mainly related to compliance with the ARM and the correction of typographical errors. – We have not requested any management representations in addition to our routine request.
<p>Audit and Accounting issues (section four)</p>	<p>ISA 260 has been revised to require the auditor of entities applying the UK Corporate Governance Code (including those applying the Code on a voluntary basis) to report to the audit committee any information that the auditor believes is relevant to understanding the auditor's rationale and supporting evidence for the exercise of the auditor's professional judgement.</p>
<p>Review of Annual Report and Remuneration Report (section four)</p>	<p>We have read the contents of the Annual Report (including the Strategic Report, Directors' Report and Annual Governance Statement (AGS)) and audited the relevant parts of the Remuneration Report. Based on the work performed:</p> <ul style="list-style-type: none"> ■ We have not identified any inconsistencies between the contents of the Strategic Report and the Directors' Report and the financial statements. ■ We have not identified any material inconsistencies between the knowledge acquired during our audit and the Directors' statement that they consider that the annual report and accounts taken as a whole is fair, balanced and understandable and provides the information necessary for patients, regulators and other stakeholders to assess the Trust's performance, business model and strategy. ■ There were no matters arising from our review of that part of the Remuneration Report that is required to be audited. ■ The AGS is consistent with the financial statements and complies with relevant guidance. ■ The report of the Audit & Assurance Committee included in the Annual Report appropriately addresses matters communicated by us.

Recommendations (Appendix A and B)	<ul style="list-style-type: none"> ■ We are satisfied that the Trust has addressed the recommendation we raised in our ISA260 report for 2013/14 to update the annual reporting timetable to ensure that all amendments have been addressed. ■ We have made one low priority recommendation as a result of our 2014/15 audit work.
Whole of Government Accounts (WGA) (Appendix D)	<ul style="list-style-type: none"> ■ For 2014/15, the National Audit Office (NAO) has changed how it requires component auditors to report their findings. Trusts are now either sampled or non sampled components with differing reporting requirements. The Trust has not been selected as a sampled component for 2014/15 and, as such, the reporting requirements from last year have been simplified. We intend to issue an unqualified Group Audit Assurance Certificate to the NAO regarding the WGA submission, made through the Trust's submission of the summarisation schedules to Monitor.
Quality Accounts (Separately reported)	<p>We have completed our audit of the Trust's 2014/15 Quality Accounts. Overall, based on the work performed:</p> <ul style="list-style-type: none"> ■ You have achieved a clean limited assurance opinion on the content of your Quality Report which could be referenced to supporting information and evidence provided by the Trust. This represents an unqualified audit opinion on the Quality Report. ■ This year we have also tested as the two mandated indicators: <ul style="list-style-type: none"> – 'Admissions to inpatient services had access to crisis resolution home treatment teams'; and – '100% enhanced Care Programme Approach (CPA) patients received follow up contact within seven days of discharge from hospital' ■ Our detailed testing on the mandated indicators has concluded that we are able to give an clear limited assurance opinion on the presentation and recording of these. ■ Our work on the local indicator, 'average waiting times for IAPT services', as selected by the Trust's Governors has indicated scope to improve your procedures in certain areas. ■ Our detailed findings following the audit of the Quality Report are presented to you in a separate report; see our external assurance report on your 2014/15 Quality Report.

Public Interest Reporting

In auditing the accounts of an NHS Foundation Trust, auditors must consider:

- whether, in the public interest, they should make a report on any matter coming to their notice in the course of the audit, in order for it to be considered by Trust members or brought to the attention of the public; and
- whether the public interest requires any such matter to be made the subject of an immediate report rather than at the conclusion of the audit.

There are no matters in the public interest that we wish to raise.

Introduction

We have a responsibility to satisfy ourselves that you have put in place proper arrangements to secure economy, efficiency and effectiveness in your use of resources. In meeting this responsibility we are required to review and, where appropriate, examine evidence and report on your overall governance, corporate performance management and financial management arrangements.

The Code requires us to specifically consider three prime sources of evidence (the AGS, the work of other regulators and any other work we identify as relevant) and reach a conclusion on the robustness of your arrangements in order to issue an unqualified audit certificate.

Element of Work		Key Findings
AGS	We review your AGS to confirm whether it is consistent with our understanding of your operations.	We reviewed the 2014/15 AGS and took into consideration the work of internal audit. We confirm that the AGS reflects our understanding of the Trust's operations and risk management arrangements.
Work of other regulators	We consider the work of relevant regulatory bodies (eg Monitor and the CQC), to determine if their work has an impact on our responsibilities.	We have ensured that the outcomes of any reviews by other regulatory bodies have been considered when developing the scope of our work. There are no matters that we need to report.
Other work	We perform other work that we regard as necessary to enable us to conclude on whether you have effectively, efficiently and economically exercised your functions.	We did not consider it was necessary to perform other work in order to conclude our opinion on the Trust's use of resources in 2014/15. Our work on the Quality Report has highlighted only minor issues for the Trust to address and there are no areas of concern that would impact upon our use of resources conclusion.

Conclusion on use of resources

As a result of our work, we are satisfied that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2015.

To review your financial statements we perform tasks split between those which are undertaken before, during and after the accounts production. These are summarised below:

Work Performed	Accounts production stage		
	Before	During	After
1. Business Understanding: review your operations.	✓	✓	–
2. Controls: assess the control framework.	✓	–	–
3. Prepared by Client Request (PBC): issue our prepared by client request.	✓	–	–
4. Accounting standards: agree the impact of any new accounting standards.	✓	✓	–
5. Accounts Production: review the accounts production process.	✓	✓	✓
6. Testing: test and confirm material or significant balances and disclosures.	–	✓	–
7. Representations and opinions: seek and provide representations before issuing our opinions.	✓	✓	✓

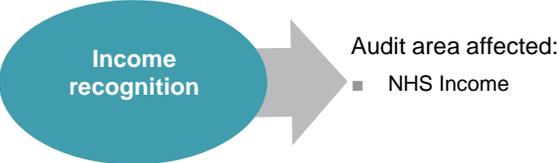
We have completed all stages of the process. We report our key findings from each stage in the remainder of this section.

Business Understanding	<ul style="list-style-type: none"> ■ In our 2014/15 audit plan we assessed your current operations to identify significant issues that might have a financial consequence. ■ There have been no significant changes in the way you conduct your business in 2014/15.
Assessment of the Control Framework	<ul style="list-style-type: none"> ■ Where required we have assessed the effectiveness of your key financial systems and IT controls in place that prevent and detect material fraud and error. We found that the financial controls on which we seek to place reliance are operating effectively.
Internal audit	<p>ISA (UK & Ireland) 610 (revised June 2013) 'Using the work of internal auditors' now prohibits the use of internal audit to provide direct assistance to external auditors and applies to all audits from 2014/15 onwards. We adapted our approach to ensure we complied with the new requirements. This meant we have liaised with internal audit as necessary and reviewed the findings from their programme of work for 2014/15.</p>

<p>Prepared by Client (PBC) Request</p>	<ul style="list-style-type: none"> ■ We produce a PBC document to summarise the working papers and evidence we need you to collate as part of the preparation of the financial statements. ■ We discussed our requirements with the Financial Accountant and this was issued as a final document to the finance team. ■ The working papers you have provided for us against a very tight deadline have enabled us to carry out our work in an efficient way.
<p>Accounting Standards</p>	<ul style="list-style-type: none"> ■ We work with you to understand the changes to accounting standards and other technical issues. We agree with you that the changes will not have a material impact on the Trust.
<p>Accounts Production</p>	<ul style="list-style-type: none"> ■ We received complete draft accounts on 23rd April 2015 in accordance with Monitor's deadline. There were some minor presentational amendments made to these accounts during the audit. ■ The accounting policies, accounting estimates and financial statement disclosures are in line with the requirements of Monitor. <ul style="list-style-type: none"> – There were no significant changes in accounting policies that we would like to bring to your attention. – Significant estimates have been made in preparing the accounts and these are summarised in Note 1.26. – As in previous years, we will debrief with the Finance team to share views on the final accounts audit. The aim is for this to lead to further efficiencies in the 2015/16 audit process. ■ We thank the finance team for their co-operation throughout the visit which allowed the audit to progress smoothly and complete within the allocated timeframe.
<p>Testing</p>	<ul style="list-style-type: none"> ■ During the audit we identified a small number of issues which have not been adjusted as they have only a trivial effect on the financial statements. In accordance with ISA 260 we must communicate any 'non-trivial' uncorrected misstatements to the Audit & Assurance Committee. We confirm that there are no such matters to report. ■ We have also identified one issue which has been adjusted. This is summarised in Appendix C. ■ Our findings related to the area of high audit emphasis are shown on page 10.

<p>Representations and Opinions</p>	<ul style="list-style-type: none"> ■ You are required to provide us with representations on specific matters such as your financial standing and whether the transactions in the accounts are legal and unaffected by fraud. We provided a draft of this representation letter to the Financial Accountant on 8th May 2015. ■ We draw your attention to the requirement in our representation letter for you to confirm to us that you have disclosed all relevant related parties to us. ■ We have not asked management to provide any non-standard representations.
<p>Other Accounting and Auditing Issues</p>	<ul style="list-style-type: none"> ■ We are required under ISA 260 to communicate to you any matters specifically required by other auditing standards to be communicated to those charged with governance; and any other audit matters of governance interest. ■ As the Trust is required to comply with elements of the UK Corporate Governance Code through the FT Code of Governance, ISA 260 also requires us to communicate to you any information that we believe is relevant to understanding our rationale and the supporting evidence for the exercise of our professional judgement. This includes our view of: <ul style="list-style-type: none"> ■ business risks relevant to the financial reporting objectives, the application of materiality and the impact of our judgements on these areas for the overall audit strategy and audit plan; ■ significant accounting policies; ■ management's valuations of the Trust's material asset and liabilities and the related disclosures; ■ the quality of management's assessment of the effectiveness of the system of internal control included in the AGS; and ■ any other matters identified during the course of the audit. ■ We have identified the following matters to report: <ul style="list-style-type: none"> ■ there were no significant difficulties encountered during the audit; ■ there were no significant matters arising from the audit that were discussed with management; and ■ there were no other matters arising from the audit that, in our professional judgment, are significant to the oversight of the financial reporting process. ■ We have not identified any other matters to report to you.

During our testing we have considered one area of significant audit emphasis affecting the Trust this year and have summarised our findings below:

Areas of significant audit emphasis	Summary of findings
 <p>Audit area affected:</p> <ul style="list-style-type: none"> ■ NHS Income 	<p>In 2014/15 the Trust is reporting total income from activities of £101m and other operating income of £31m. We classified income recognition as a key area of audit emphasis for 2014/15 and have outlined below the work we have undertaken to audit this. Our work focused on the recognition of NHS and Non-patient care income and our testing considered the completeness, existence and accuracy of the balances recorded within the financial statements.</p> <ul style="list-style-type: none"> ■ We agreed a sample of the income recorded in your financial statements to the signed contracts that you have in place with your key commissioners and to other evidence as appropriate. ■ We investigated significant contract variations and sought explanations from management. ■ We reviewed a sample of your balances with those of other NHS organisations by reference to the NHS's Agreement of Balances exercise. We compared the values other organisations are disclosing within their financial statements to the value of income, and associated debtor and creditor balances, captured in your financial statements and sought explanations for any variances. ■ We confirmed that the Trust is not in formal dispute or arbitration in relation to any material income balances. ■ We confirmed that no material provisions for debt were required. <p>We confirm that there were no significant matters arising from the audit that needed to be discussed with management and that no amendments needed to be made to the accounts.</p>

During the audit we have considered a number of significant judgements and estimates affecting the Trust this year and have summarised our findings below to give the Audit & Assurance Committee a view as to whether we believe these judgements are reasonable:

Areas of significant audit judgment	Summary of findings
<p>Property, Plant and Equipment</p>	<ul style="list-style-type: none"> ■ Depreciation charges and relevant asset lives are a matter for management's judgement in order to assess what is seen as the most realistic life, and therefore spread of economic benefit derived from the asset. ■ We have reviewed asset lives applied by the Trust and these are in line with our knowledge of the Trust and the sector as a whole.
<p>NHS income</p>	<ul style="list-style-type: none"> ■ Elements of your year end income are estimated but, as the figures are agreed with the Clinical Commissioning Groups, the risk of any misstatement is low.

Steps taken since May Audit & Assurance Committee meeting

Following consideration of the issues highlighted in this report, the Audit & Assurance Committee recommended that the management representations letter is signed by the Board following its meeting on 22nd May 2015.

We have received your representations, confirmed the final wording of our opinion with our Department of Professional Practice and issued our audit opinion. For 2014/15 this provides confirmation that:

- your financial statements present a true and fair view;
- you have complied with Monitor's disclosure requirements set out in the NHS Foundation Trust ARM in the preparation of your AGS and we are not aware of any inconsistencies with the information that you have recorded within this statement and our other work;
- we have read your Annual Report and in our view it does not contain information which is inconsistent with your financial statements; and
- the numerical part of your Remuneration Report has been presented in a way which complies with the accounting requirements as set out in Monitor's NHS Foundation Trust ARM.

Independence and Objectivity

ISA 260 also requires us to make an annual declaration that we are in a position of sufficient independence and objectivity to act as your auditors. We have provided this declaration at Appendix D.

Audit Fees

Our fee for the audit in 2014/15 was £51,400 plus VAT. This fee was as set out in our audit plan issued in February 2015.

Our fee for the external assurance on the quality report in 2014/15 was £11,500 plus VAT. This fee was also as set out within our audit plan.

We have not carried out any non audit work at the Trust during the year.

We summarise recommendations identified from our current year audit work:

Priority rating for recommendations		
<p>1 <i>Priority one:</i> issues that are fundamental and material to your system of internal control. We believe that these issues might mean that you do not meet a system objective or reduce (mitigate) a risk.</p>	<p>2 <i>Priority two:</i> issues that have an important effect on internal controls but do not need immediate action. You may still meet a system objective in full or in part or reduce (mitigate) a risk adequately but the weakness remains in the system.</p>	<p>3 <i>Priority three:</i> issues that would, if corrected, improve the internal control in general but are not vital to the overall system. These are generally issues of best practice that we feel would benefit you if you introduced them.</p>

Risk	Issue, Impact and Recommendation	Management Response/Responsible Officer/Due Date
<p>1</p>	<p>3</p> <p>Revaluation reserve</p> <p>Foundation Trusts should transfer the excess of depreciation based on the valuation of property over and above that based on its cost from the revaluation reserve to the income and expenditure reserve. The Trust does clear out revaluation reserve balances on disposal but does not routinely do in year transfers on assets that are still in use</p> <p>R1. Each year the Trust should transfer from the Revaluation Reserve to the Income and expenditure Reserve, the aggregated difference between:</p> <ul style="list-style-type: none"> the depreciation charged on the revalued amount of buildings; and that charged on its original cost. 	<p>Agreed.</p> <p>James Sabin.</p> <p>For 2015/16.</p>

We summarise below the status of your prior year recommendations:

Number of Prior Year Recommendations	Number of Recommendations implemented	Number outstanding
1	1	0

Recommendation implemented

Risk	Issue and Recommendations	Officer Responsible and Due Date	Action taken
2	<p>Annual Report</p> <p>The draft Annual Report presented to the Audit & Assurance Committee did not fully reflect amendments made to the ARM in March 2014. In particular, the Report did not have a separate Strategic Report section.</p> <p>Recommendation</p> <p>Updates to the ARM relating to the Annual Report should be monitored and circulated to key staff. The annual reporting timetable should be updated to check that all amendments have been addressed.</p>	<p>Agreed.</p> <p>Rosie McHugh Director of Organisation Development and Board Secretary</p> <p>For 2014/15</p>	<p>Implemented.</p>

We are required by ISA (UK and Ireland) 260 Communication of Audit Matters to Those Charged with Governance to communicate all uncorrected misstatements, other than those that we believe are clearly trivial, to those charged with governance. As part of our planning process we agreed a definition of trivial with you which reflected balances below £130,000. We are also required to report all material misstatements that management has corrected but that we believe should be communicated to the Audit & Assurance Committee to assist it in fulfilling its governance responsibilities.

This appendix sets out the audit differences that we identified following the completion of our audit of the Trust for the year ended 31 March 2015.

Unadjusted audit differences

We are pleased to report that there were no unadjusted audit differences.

Adjusted audit differences

There were some minor cosmetic adjustments to the accounts which do not need reporting to the Audit & Assurance Committee as they were below our reporting threshold. In addition, one amendment was made to the accounts to correct 'Receivables past their due date but not impaired' in the 0 to 30 days overdue range. The balance was reduced from £4,037k to £706k to correct a minor 'mapping' error. The Receivables balance did not change as a consequence of this amendment.

Presentational issues

We identified a number of minor presentational issues during our audit and these have all been amended by the Trust.

Other matters

There are no other matters to be brought to your attention.

The purpose of this Appendix is to communicate all significant facts and matters that bear on KPMG LLP's independence and objectivity and to inform you of the requirements of *ISA 260 (UK and Ireland) Communication of Audit Matters to Those Charged with Governance*.

Integrity, objectivity and independence

We are required to communicate to you in writing at least annually all significant facts and matters, including those related to the provision of non-audit services and the safeguards put in place that, in our professional judgement, may reasonably be thought to bear on KPMG LLP's independence and the objectivity of the Engagement Lead and the audit team.

We have considered the fees paid to us by the Trust for professional services provided by us during the reporting period. We are satisfied that our general procedures support our independence and objectivity.

General procedures to safeguard independence and objectivity

KPMG LLP is committed to being and being seen to be independent. As part of our ethics and independence policies, all KPMG LLP Audit Partners and staff annually confirm their compliance with our Ethics and Independence Manual including in particular that they have no prohibited shareholdings.

Our Ethics and Independence Manual is fully consistent with the requirements of the Ethical Standards issued by the UK Auditing Practices Board. As a result we have underlying safeguards in place to maintain independence through: Instilling professional values, Communications, Internal accountability, Risk management and Independent reviews.

We would be happy to discuss any of these aspects of our procedures in more detail. There are no other matters that, in our professional judgement, bear on our independence which need to be disclosed to the Board of Governors.

Audit matters

We are required to comply with *ISA (UK and Ireland) 260 Communication of Audit Matters to Those Charged with Governance* when carrying out the audit of the accounts.

ISA 260 requires that we consider the following audit matters and formally communicate them to those charged with governance:

- Relationships that may bear on the firm's independence and the integrity and objectivity of the audit engagement lead and audit staff.
- The general approach and overall scope of the audit, including any expected limitations thereon, or any additional requirements.
- The selection of, or changes in, significant accounting policies and practices that have, or could have, a material effect on the Trust's financial statements.
- The potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements.
- Audit adjustments, whether or not recorded by the entity that have, or could have, a material effect on the Trust's financial statements.
- Material uncertainties related to event and conditions that may cast significant doubt on the Trust's ability to continue as a going concern.
- Disagreements with management about matters that, individually or in aggregate, could be significant to the Trust's financial statements or the auditor's report. These communications include consideration of whether the matter has, or has not, been resolved and the significance of the matter.

Audit matters (cont)

- Expected modifications to the auditor's report.
- Other matters warranting attention by those charged with governance, such as material weaknesses in internal control, questions regarding management integrity, and fraud involving management.
- Any other matters agreed upon in the terms of the audit engagement.

We continue to discharge these responsibilities through our attendance at Audit & Assurance Committees, commentary and in our ISA 260 report ,and, in the case of uncorrected misstatements, through our request for management representations.

Auditor Declaration

In relation to the audit of the financial statements of the Trust for the financial year ending 31 March 2015, we confirm that there were no relationships between KPMG LLP and the Trust, its directors and senior management and its affiliates that we consider may reasonably be thought to bear on the objectivity and independence of the audit engagement lead and audit staff. We also confirm that we have complied with Ethical Standards in relation to independence and objectivity.

Appendix E: National Audit Office Group Assurance

We are required to report any inconsistencies greater than £250,000 between the signed audited accounts and the consolidation data and details of any unadjusted errors or uncertainties in the data provided for intra-group and intra-government balances and transactions regardless of whether a Trust is a sampled or non-sampled component.

Counter party	Type of balance/ transaction	Balance as per Sheffield Health and Social Care NHS FT (£'000)	Balance as per counter party (£'000)	Difference (£'000)	Comments on Difference
Community Health Partnerships	Expenditure	781	437	344	SHSC has correctly accrued for charges relating to 2014/15 (not invoiced yet by other party)
Community Health Partnerships	Creditor	380	-105	485	As above.
Health Education England	income	6,085	6,686	601	Other party has incorrectly included expenditure relating to the previous year (2013/14).



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