



Berkshire Healthcare NHS Foundation Trust Auditor's Annual Report - Final

Year ended 31 March 2024

19 June 2024

19 June 2024



Audit Committee
Berkshire Healthcare NHS Foundation Trust London House,
London Road,
Bracknell,
Berkshire, RG12 2UT

Dear Audit Committee Members
2023/24 Auditor's Annual Report

We are pleased to attach our Auditor's Annual Report including the commentary on the Value for Money (VFM) arrangements for Berkshire Healthcare NHS Foundation Trust. This report and commentary explains the work we have undertaken during the year and highlights any significant weaknesses identified along with recommendations for improvement. The commentary covers our findings for audit year 2023/24.

This report is intended to draw to the attention of the Trust any relevant issues arising from our work. It is not intended for, and should not be used for, any other purpose.

We welcome the opportunity to discuss the contents of this report with you at the Audit Committee meeting on 19 June 2024.

[NB The original report went into papers whilst we were completing final bits of our work. This is an updated report that reflects the completion of our work. We have highlighted in blue the updates made.](#)

[All updates to our draft report \(many of which were provided verbally at the Audit Committee\) are now included in this final report in blue text.](#)

Yours faithfully

Maria Grindley

Partner

For and on behalf of Ernst & Young LLP

Encl

Contents

01 Executive Summary



02 Audit of the financial statements



03 Value for Money Commentary



04 Appendices



The contents of this report are subject to the terms and conditions of our appointment as set out in our engagement letter of 13/07/2021. This report is made solely to report the Audit Committee, Board of Directors and management of Berkshire Healthcare NHS Foundation Trust in accordance with our engagement letter. Our work has been undertaken so that we might state to the Audit Committee, Board of Directors and management of Berkshire Healthcare NHS Foundation Trust those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Audit Committee, Board of Directors and management of Berkshire Healthcare NHS Foundation Trust for this or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



01 Executive Summary



Executive Summary

Purpose

The purpose of the auditor's annual report is to bring together all of the auditor's work over the year and the value for money commentary, including confirmation of the opinion given on the financial statements; and, by exception, reference to any reporting by the auditor as required by the auditor using their powers under the Local Audit and Accountability Act 2014. In doing so, we comply with the requirements of the 2020 Code of Audit Practice (the Code) and the supporting guidance of the NAO published within their Auditor Guidance Note 3 (AGN 03). This commentary aims to draw to the attention of the Trust and the wider public relevant issues from our work including recommendations arising in the current year and follow-up of recommendations issued previously, along with the auditor's view as to whether they have been implemented satisfactorily.

Responsibilities of the appointed auditor

We have undertaken our 2023/24 audit work in accordance with the Audit Plan that we issued on 9 January 2024. We have complied with the National Audit Office's (NAO) 2020 Code of Audit Practice, other guidance issued by the NAO and International Standards on Auditing (UK).

As auditors we are responsible for:

Expressing an opinion on:

- The 2023/24 financial statements;
- The parts of the remuneration and staff report to be audited;
- The consistency of other information published with the financial statements, including the annual report; and
- Whether the consolidation schedules are consistent with the Trust's financial statements for the relevant reporting period.

Reporting by exception:

- If the governance statement does not comply with relevant guidance or is not consistent with our understanding of the Trust;
- To NHS England if we have concerns about the legality of transactions or decisions taken by the Trust;
- Any significant matters or written recommendations that are in the public interest; and
- If we identify a significant weakness in the Trust's arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Responsibilities of the Trust

The Trust is responsible for preparing and publishing its financial statements, annual report and governance statement. It is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Executive Summary (continued)

2023/24 Conclusions

Financial statements	Unqualified – the financial statements give a true and fair view of the financial position of the Trust as at 31 March 2024 and of its expenditure and income for the year then ended. We issued our auditor’s report on 19 June 2024.
Parts of the remuneration report and staff report subject to audit	In the remuneration report and staff report, the pension tables presentation had to be corrected by putting in zero instead of negative figures, and in the salary table, two amendments were made for incorrect bandings for the pension related benefits. The pay multiples & fair pay note in the annual report needed amending since, as per the FT ARM 2023/24, the pay multiple is calculated based on the 'mid-point' of the banded remuneration and not the actual salary. This changed the ratio in table (median 5.84 to 5.87, low 7.85 to 7.89, high 4.45 to 4.47). These have been amended in the final report. We had no other matters to report.
Consistency of the other information published with the financial statement	Financial information in the Annual report and published with the financial statements was consistent with the audited accounts.
Value for money (VFM)	We had no matters to report by exception on the Trust’s VFM arrangements. We have included our VFM commentary in Section 03.
Consistency of the annual governance statement	We were satisfied that the annual governance statement was consistent with our understanding of the Trust.
NHS England	We made no such referrals.
Public interest report and other auditor powers	We had no reason to use our auditor powers.
Reporting to the Trust on its consolidation schedules	We concluded that the Trust’s consolidation schedules agreed, within a £300,000 tolerance, to the audited financial statements.
Reporting to the National Audit Office (NAO) in line with group instructions	The NAO included the Trust in its sample of Department for Health and Social Care component bodies. We had no matters to report to the NAO.
Certificate	We issued our certificate on 19 June 2024.



Executive Summary (continued)

Value for Money

Scope

Auditors are required to be satisfied that Berkshire Healthcare NHS Foundation Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We do not issue a 'conclusion' or 'opinion', but where significant weaknesses are identified we will report by exception in the auditor's opinion on the financial statements. In addition, auditors provide an annual commentary on arrangements published as part of the Auditor's Annual Report.

In undertaking our procedures to understand the body's arrangements against the specified reporting criteria, we identify whether there are risks of significant weakness which require us to complete additional risk-based procedures. AGN 03 sets out considerations for auditors in completing and documenting their work and includes consideration of:

- our cumulative audit knowledge and experience as your auditor;
- reports from internal audit which may provide an indication of arrangements that are not operating effectively;
- our review of Trust committee reports;
- meetings with the officers;
- information from external sources; and
- evaluation of associated documentation through our regular engagement with Trust management and the finance team.

Executive Summary (continued)

Value for Money (continued)

Reporting

Our commentary for 2023/24 is set in section 03. The commentary on these pages summarises our understanding of the arrangements at the Trust based on our evaluation of the evidence obtained in relation to the three reporting criteria (see table below) throughout 2023/24.

Appendix A includes the detailed arrangements and processes underpinning the reporting criteria. These were reported in our 2022/23 Auditor's Annual Report and have been updated for 2023/24.

In accordance with the NAO's 2020 Code, we are required to report a commentary against the three specified reporting criteria. The table below sets out the three reporting criteria, whether we identified a risk of significant weakness as part of our planning procedures, and whether, at the time of this interim report, we have concluded that there is a significant weakness in the body's arrangements.

Reporting Criteria	Risks of significant weaknesses in arrangements identified?	Actual significant weaknesses in arrangements identified?
Financial sustainability: How the Trust plans and manages its resources to ensure it can continue to deliver its services	No significant risks identified	No significant weakness identified
Governance: How the Trust ensures that it makes informed decisions and properly manages its risks	No significant risks identified	No significant weakness identified
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	No significant risks identified	No significant weakness identified



Executive Summary (continued)

Independence

The FRC Ethical Standard requires that we provide details of all relationships between Ernst & Young (EY) and the Trust, and its members and senior management and its affiliates, including all services provided by us and our network to the Trust, its members and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on the our integrity or objectivity, including those that could compromise independence and the related safeguards that are in place and why they address the threats.

There are no relationships from 1 April 2023 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

EY Transparency Report 2023

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year end 30 June 2023:

[EY UK 2023 Transparency Report | EY UK](#)



02

Audit of the financial statements

Audit of the financial statements

Key findings

The Annual Report and Accounts is an important tool for the Trust to show how it has used public money and how it can demonstrate its financial management and financial health.

On 19 June 2024, we issued an unqualified opinion on the financial statements. We reported our audit scope, risks identified and detailed findings to the 19 June 2024 Audit Committee meeting in our Audit Results Report. We outline below the key issues identified as part of our audit. We reported 3 areas for improvement in the control environment in the Audit Results Report.

Significant risk	Conclusion
Misstatements due to fraud or error – Management override of controls	We have not identified any material weaknesses in the recognition of expenditure. We have not identified any instances of inappropriate judgements or estimates being applied. Our work did not identify any other transactions during our audit which appeared unusual or outside the Trust’s normal course of business.
Misstatements due to fraud or error – Risk of manipulation of reported financial performance	Our audit work found no indication of fraud in either revenue or expenditure balances. Our work in this area identified some misstatements regarding trade payable accruals and deferred income.
Significant risk – Valuation of property, plant and equipment (PPE) valuation	We have identified no evidence of a material inappropriate valuation of land and property as a result of the work we have undertaken. However, EY Real Estates team found Hillcroft House to be outside the acceptable range when they reviewed the valuation. In addition, there were adjustments needed to the revaluation reserve to reflect the adjustment to the Modern Equivalent Asset (MEA) valuation methodology.



03 Value for Money Commentary

Value for Money Commentary

Financial Sustainability: How the Trust plans and manages its resources to ensure it can continue to deliver its services

No significant weakness identified

At the April 2023 Finance, Investment and Performance Committee meeting, the Chief Executive explained that the Trust was grappling with the national position around finances for 2023-24 given NHS England's requirement for Integrated Care Systems to submit break even plans. The Chief Executive said that the Chief Financial Officer and his team had done some further work on the draft Financial Plan which was now to deliver a break-even position at year end. It was noted that the Buckinghamshire, Oxfordshire and Berkshire West Integrated Care System's planned deficit position had improved, but at this stage, the system was still unable to submit a breakeven financial plan.

In July 2023, the Trust had submitted its financial plan for 2023-24 for a £1.3m surplus. The Trust was reporting a £0.1m surplus to date, which was £0.8m better than planned. Delivery against the cost improvement plan was on track, linked to control total compliance.

The 2023/24 pay award, including back pay and the 2022/23 bonus elements were paid in June 2023. After accounting for additional funding, the Trust was estimating about a £1m full year pressure should additional funding not be forthcoming.

Cash was still being impacted by delays in the Integrated Care Boards increasing payments to the Trust in line with 2023/24 contract values. The Trust had agreed a revised schedule of payment addressing the catch up.

Capital spend was above planned year to date, mainly due to the timing and volume of IT kit expenditure. The forecast remained in excess of the Trust's capital allocation and the Trust was continuing to review spend and the opportunities for additional allocation.

NHS England had issued a clear set of controls via the Integrated Care Systems that all providers were expect to adhere to and implement. These centred around workforce, recruitment and agency controls, as well as new investments. The Trust was currently reviewing this in the context of its current controls and planning methodology.

Nationally, there was significant focus on the impact of the Junior Doctor and upcoming Consultant strikes. The required elective recovery targets had now been reduced to take account of lost activity and the direct financial impact was being assessed.

In October 2023, the Trust was reporting a £0.6m surplus year to date which was £2m better than planned. The Trust was continuing to forecast that the planned £1.3m surplus would be delivered. Delivery against the cost improvement plan was on track, linked to control total compliance. The Trust had recognised £170k over performance against the Elective Recovery Fund target for the Buckinghamshire, Oxfordshire and Berkshire West Integrated Care System.

Cash was still being impacted by delays to finalising contract uplifts for 2023/24, but the shortfall was reducing. The Trust's Better Payment Practice Code performance had continued to improve with the percentage of non-NHS invoices paid within the deadline now above the target.

Value for Money Commentary

Financial Sustainability: How the Trust plans and manages its resources to ensure it can continue to deliver its services (continued)

No significant weakness identified

Further on in the year, in January 2024, The Trust was reporting a £1.4m surplus year to date, which was £1.7m better than planned. The year-to-date position included £0.6m of additional income which was the Trust's share of the additional £800m made available nationally to help bridge the financial gap caused by industrial action. As a result of the change of accounting treatment for PFI liabilities, the Trust had also included a £0.4m reduction in PDC dividend but awaited further guidance from NHS England as to whether this should be an adjustment to performance.

The Trust had increased the forecast surplus to £3.1m following confirmation of the £0.6m funding and the agreement that the forecast elective activity over performance of £1.3m would be funded in full. However, work was ongoing with the Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board (BOB ICB) to finalise the revised forecast for the Integrated Care System and therefore the Trust would not report a revised forecast outturn until month 10 to align with the other organisations in the Integrated Care System. Delivery against the cost improvement plan was on track linked to control total compliance. However, there were significant variances in Mental Health inpatient staffing for which remedial action was underway to improve the run rate into 2024/25.

The 2023/24 Agenda for Change and Doctors pay awards had been made. After accounting for the additional cost and funding, it was estimated that about £1m would be the full year pressure due to the way the NHS tariff uplift was calculated. However, this was currently being offset by delays to recruitment against core allocations.

Cash was now above plan with Integrated Care Board cash payments in line with contracts. The Trust's Better Payment Practice Code performance continued to improve with the percentage of non-NHS invoices paid within the deadline now above the target and the value of invoices paid continuing to improve each month.

In March 2024, the Trust was reporting a £2.5m surplus year to date which was £1.6m better than planned. The forecast outturn surplus had increased to £3.8m following the receipt of £0.6m industrial action funding and the agreement of £1.3m of elective over performance funding. The forecast also assumed £0.7m of benefit through reduced PDC dividend and depreciation from a project to review the PFI asset values.

Delivery against the cost improvement programme was on track linked to control total compliance. However, there were significant adverse variances on Mental Health inpatient staffing for which remedial action was underway to improve the run rate into 2024-25.

The Trust's performance against the Better Payment Practice Code continued to improve with the percentage of non-NHS invoices paid within the deadline now above the target and the value of invoices paid continuing to improve each month. Cash was above plan with Integrated Care Board cash payments in line with contracts.

Capital was underspent against the plan year to date mainly due to the phasing of estates projects, but with planned expenditure to utilise the CDEL (Capital Departmental Expenditure Limit) element of the plan by the end of the year. The plan remained in excess of the Trust's CDEL capital allocation, but the expectation was that this would be covered by underspending elsewhere in the Buckinghamshire, Oxfordshire and Berkshire West Integrated Care System.

Conclusion: Based on the work performed, the Trust had proper arrangements in place in 2023/24 to enable it to plan and manage its resources to ensure that it can continue to deliver its services.

Value for Money Commentary (continued)

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

No significant weakness identified

We have seen through our attendance at Audit Committees and our review of the Board minutes that key decisions made are backed up by the appropriate supporting evidence. In addition, the relevant officers attend the Committees to present their papers and to answer any questions the Committee may have. We have seen in Audit Committees the committee asking challenging questions to officers to ensure they are fully informed before decisions are made.

During 2023/24, Internal Audit have issued eight reports with reasonable assurance and two with partial assurance. We have not identified any weaknesses in relation to the governance of the Trust through review of these reports. Internal Audit raised a total of forty-nine actions (3 high, 23 medium, 22 low and 1 advisory) during the year which were followed up in 2023/24. The Audit Committee monitors the Internal Audit recommendations and ensures they are followed up on a timely basis.

The Trust has continued to maintain its risk register as part of its Board Assurance Framework (BAF). The risk register is regularly reviewed by the Audit Committee which challenges the risks included and gains assurance that the right risks and mitigations are included. There are a number of 'red' risks within the risk register for 2023/24 which we considered as part of our value for money risk assessment. These are risks that we would expect to see for the Trust and are not an indication of a weakness in their governance arrangements.

Conclusion: Based on the work performed, the Trust had proper arrangements in place in 2023/24 to make informed decisions and properly manage its risks.

Value for Money Commentary (continued)

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

No significant weakness identified

The Finance, Investment and Performance Committee monitors both financial and non-financial performance information and challenges officers where there are any departures from plans or expectations. We have seen evidence of this throughout the year as the Finance, Investment and Performance Committee meetings are reported to the Audit Committee meetings that we attend.

In terms of financial review, monthly finance reports are reported to the Finance, Investment and Performance Committee. A detailed summary of the finance position is provided in these reports covering the current surplus/deficit position along with a forecast to the year end and this is challenged regularly by the Committee.

Further to this, the Trust's Internal Auditors also provide operational recommendations and control reviews. The outcome of these and any recommendations are tracked at Audit Committee. This is used in conjunction with financial and performance information to identify areas for improvement.

In relation to partnership working, the Trust is part of Buckinghamshire, Oxfordshire and Berkshire West (BOB) Integrated Care System (ICS) and a partner of Frimley ICS, working closely with them across services and governance. Monitoring of operational performance and performance against long term planning trajectories is undertaken by both BOB and Frimley ICS and is discussed at quarterly System Tri-partite meetings which are attended by each organisations Executive teams.

Conclusion: Based on the work performed, the Trust had proper arrangements in place in 2023/24 to enable it to use information about its costs and performance to improve the way it manages and delivers its services.



04

Appendices

Appendix A - Summary of arrangements

Financial Sustainability

We set out below the arrangements for the financial sustainability criteria covering the year 2023/24.

Reporting criteria considerations	Arrangements in place
How the body ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them	<p>There is an open culture with financial matters raised and discussed.</p> <p>The budget management arrangements ensure finance managers are in contact with service leads routinely and are gathering intelligence on risks and pressures that may arise.</p> <p>The collation of financial risks and pressures identified through finance representation on key committees and groups across the organisation, including Capital Resource Group, Strategic People Group, Estates Group, Divisional Boards, Quality Executive, Business & Finance Executive.</p> <p>Identification of pressures is a key component of planning conversations with divisional and corporate leads. The Trust wide review of plans ensure the whole senior team review across all divisions and corporate areas with further opportunity for discussing risks and pressures.</p> <p>Regular attendance by the CFO and DoF at system finance meetings ensures risks for national policy or local pressures are flagged.</p>
How the body plans to bridge its funding gaps and identifies achievable savings	<p>There is a clear and robust planning process which assigned affordable financial envelopes for all divisions and corporate areas. Divisions undertook a process to review opportunity areas for cost improvement and efficiency as well as develop realistic workforce plans which aligned to control totals.</p> <p>The Trust maximises investment income from commissioners to cover existing underlying and forecast pressures for the year ahead.</p> <p>There are ICS wide transformation programmes, including temporary staffing and procurement and internal transformation programmes including digital investment.</p>
How the body plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities	<p>The Trust ensure that all operational services are involved in the build of operational budgets ensuring the final financial resources allocated are sufficient to maintain safe and effective services and incorporated appropriate investment from commissioners targeting key NHS Long Term Plan aims.</p>

Appendix A - Summary of arrangements

Financial Sustainability (continued)

We set out below the arrangements for the financial sustainability criteria covering the year 2023/24.

Reporting criteria considerations	Arrangements in place
How the body ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system	<p>Internal planning process is designed to ensure that there is consistency in planning.</p> <p>Key personnel including CFO/DoF involved in consolidation and review to ensure alignment and consistent assumptions underpinning all elements of the plan.</p> <p>Final planning document to board to include finance, workforce, capital plans to allow effective review and read across.</p> <p>NHSE financial planning tool, and review provides further assurance of finance and workforce alignment.</p> <p>At a system level, all plans are submitted and collated to allow collective review by CFOs across the system</p>
How the body identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans	<p>Risks are raised and identified through key business meeting. These are fed into periodic financial forecasts to assess the impact vs current cost run rate. These forecasts are presented to the Board, Finance Committee and Business & Finance Executive. Where the cumulative impact of changes presents an overall financial risk to the organisation corrective action would be recommended by the CFO.</p>

Appendix A - Summary of arrangements

Governance

We set out below the arrangements for the governance criteria covering the year 2023/24.

Reporting criteria considerations

Arrangements in place

How the body monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud

Clinical and non-clinical is monitored and reviewed at all levels of the organisation. All services hold both local risk registers with Clinical risk reviewed at the Clinical Risk Committee and Non-Clinical risk at to the Non-Clinical Risk Committee. BAF and Corporate Risk registers and reports these periodically to the Board, Finance Committee and Audit Committee. The BAF is aligned of the Trust's Strategy. Assurance over internal controls including fraud reviewed periodically by both internal audit and counter fraud, who have provided ongoing assurance to the organisation

How the body approaches and carries out its annual budget setting process

CFO High level assessment to the coming year will be presented to the Snr Leadership Team, Business & Finance Executive Committee, Finance Committee and Board. Director of Finance and Head of Financial Management, formulate control totals for finance and operational colleagues to worked to Director of Finance and Associate Director of Contracts lead discussions with commissioners to agree funding envelopes and investments, aligning to income assumptions made at divisional level. This provides annual funding envelope. Head of Financial Management along with Snr Finance Managers build bottom-up budgets with input from operational colleagues, ensuring commissioner investments and income are aligned and inflationary pressures identified. CFO and Director of Finance work with system colleagues to agree Trust share of central system allocations. Residual impact of costs being greater than funding addressed through efficiency programme.

How the body ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed

Financial processes and reviewed and tested on an annual basis. Financial Management and Budgetary controls were tested by internal audit in 22/23 gave substantial assurance. Key non-financial performance reporting is reviewed at the Quality Exec and Trust Board monthly.

Appendix A - Summary of arrangements

Governance (continued)

We set out below the arrangements for the governance criteria covering the year 2023/24.

Reporting criteria considerations

How the body ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee

How the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests)

Arrangements in place

Key decisions are always support by a comprehensive paper or business case and taken to Executive Committees and Board. QIAs and EIAs are provided as appropriate. All Executive committees have all Execs, Snr Operational colleagues and clinical leads, ensuring robust and effective challenge. For decisions made at Exec subgroup meetings, minutes are always provided for review and are standing items of agendas.

The Trust has a clear policy on declarations and all senior staff are required to complete on an annual basis. These processes are also built into our procurement processes and meeting procedures.

Appendix A - Summary of arrangements

Improving economy, efficiency and effectiveness

We set out below the arrangements for improving economy, efficiency and effectiveness criteria covering the year 2023/24.

Reporting criteria considerations	Arrangements in place
How financial and performance information has been used to assess performance to identify areas for improvement	The Trust utilises a range of information and metrics to assess financial and non-financial performance. Our QI methodology to keep focus on our key metrics the ensure we focus on areas that cause the greatest concern or where we can make the most difference. We have used this to identify breakthrough objectives around staff assaults, self-harm and reducing falls, which the Quality Exec received updated and feedback on a monthly basis. We are a member of NHS Benchmarking and our Executive Committee take regular report on service benchmarking and identify areas where improvements could be made.
How the body evaluates the services it provides to assess performance and identify areas for improvement	Operational services all have individual performance reports which identify and track their key Driver metrics (ones which are most important to them or identify area of sustained weakness) and tracker metrics which require ongoing monitoring. These are reviewed at Exec level on a monthly basis. These also feed up into the Trust Performance Report which is reviewed at Board and Exec Committee. Where metrics are off track under our business rules, countermeasure reports identifying corrective actions are presented and reviewed
How the body ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve	The Trust is an active member of both BOB and Frimley ICSs and works closely with partner organisations across services and governance. The Trust is represented at all key governance meetings included Snr Leadership Groups and Boards. The existing performance reporting takes account of key measures. Where specific performance measures are identified across the system, these are reviewed and if required incorporated into performance reports. Some local initiatives and investments will have KPIs and metrics which are monitored with partners across the ICS, with actions agreed where required. Further monitoring of operational performance and performance against LTP trajectories is undertaken by both BOB and Frimley ICS and is discussed at quarterly System Tri-partide meeting attended by each organisations Exec teams.

Appendix A - Summary of arrangements

Improving economy, efficiency and effectiveness (continued)

We set out below the arrangements for improving economy, efficiency and effectiveness criteria covering the year 2023/24.

Reporting criteria considerations

How the body ensures that commissioning and procuring services is done in accordance with relevant legislation, professional standards and internal policies, and how the body assesses whether it is realising the expected benefits

Arrangements in place

The Trust has very clear and robust procurement policies and procedures including the ongoing management of contractual arrangements. These are reviewed periodically by both internal audit and counter fraud, who have provided ongoing assurance to the organisation. When there is new procurement legislation the Trust ensures that training is accessed to ensure that implementation with the Trust is correct. Briefings are provided to key internal meetings and colleagues are advised of changes to policies and processes.

EY | Building a better working world

EY exists to build a better working world, helping to create long-term value for clients, people and society and build trust in the capital markets.

Enabled by data and technology, diverse EY teams in over 150 countries provide trust through assurance and help clients grow, transform and operate.

Working across assurance, consulting, law, strategy, tax and transactions, EY teams ask better questions to find new answers for the complex issues facing our world today.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via ey.com/privacy. EY member firms do not practice law where prohibited by local laws. For more information about our organization, please visit ey.com.

Ernst & Young LLP

The UK firm Ernst & Young LLP is a limited liability partnership registered in England and Wales with registered number OC300001 and is a member firm of Ernst & Young Global Limited.

Ernst & Young LLP, 1 More London Place, London, SE1 2AF.

© 2024 Ernst & Young LLP. Published in the UK.
All Rights Reserved.

UKC-024050 (UK) 07/22. Creative UK.

ED None

Information in this publication is intended to provide only a general outline of the subjects covered. It should neither be regarded as comprehensive nor sufficient for making decisions, nor should it be used in place of professional advice. Ernst & Young LLP accepts no responsibility for any loss arising from any action taken or not taken by anyone using this material.

ey.com/uk