



# Sheffield Health and Social Care NHS Foundation Trust

**Presentation to the Council of Governors**

23<sup>rd</sup> July 2020  
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# Scope of our work

## Financial Statements Audit

*True and Fair view of the state of the Trust's affairs as at 31 March 2020.*

*Properly prepared in accordance with the DHSC Group Accounting Manual 2019/20*

## Value for Money

*Based on the findings of our work, we have concluded that the Trust does not have adequate arrangements to secure economy, efficiency and effectiveness in its use of resources. This is as a result of the findings of the April 2020 CQC report which rated the Trust as 'Inadequate' overall and made reference to a number of key issues which have led us to need to issue an adverse Value for Money conclusion.*

# Key Risks And Findings

## Financial Statements Audit

### Risks

- Valuation of NHS income and receivables
- Valuation of non-NHS income and receivables
- Valuation of land and buildings
- Fraudulent expenditure recognition
- Management override of controls

### Findings

- There are no unadjusted audit differences.
- We have agreed presentational changes to the accounts with Finance, mainly related to compliance with the Group Accounting Manual (GAM).
- We have reviewed the annual report and have no matters to raise with you.

## Value for Money

### **Delivery of Cost Improvements Programmes (CIPs)**

- Delivery of CIPs identified as a significant risk
- No issues identified in relation to this significant risk

### **CQC Action Plan**

- Delivery of CQC action plan identified as a significant risk
- The Trust received an overall 'Inadequate' rating by the CQC in its latest inspection report
- Issues noted where the Trust did not put in place proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned sustainable outcomes
- Qualified (adverse) value for money conclusion issued