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***North East Ambulance  
Service NHS  
Foundation Trust***  
Annual Audit Letter

2012/13 Audit



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13 September 2013

Ladies and Gentlemen

We are pleased to present our Annual Audit Letter summarising the results of our 2012/13 audit of the accounts and quality report.

Yours faithfully

PricewaterhouseCoopers LLP

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### ***Audit Code and scope of our audit***

*We perform our audit in accordance with Monitor’s Audit Code for NHS Foundation Trusts (the Code), which was issued in March 2011. This is available from the Chief Executive of the NHS Foundation Trust. Our reports and audit letters are prepared in accordance with the Code.*

*Reports and letters prepared by external auditors and addressed to governors, directors or officers are prepared for the sole use of the NHS Foundation Trust, and no responsibility is taken by auditors to any governor, director or officer in their individual capacity, or to any third party. The matters raised in this and other reports that will flow from the audit are only those which have come to our attention arising from or relevant to our audit that we believe need to be brought to your attention. They are not a comprehensive record of all the matters arising, and in particular we cannot be held responsible for reporting all risks in your business or all internal control weaknesses. This report has been prepared for and only for North East Ambulance Service NHS Foundation Trust in accordance with the terms of our engagement letter dated 9 January 2013 and for no other purpose. We do not accept or assume any liability or duty of care for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.*

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# ***Introduction***

## **The purpose of this letter**

This letter provides The Council of Governors of North East Ambulance Service NHS Foundation Trust (“the Trust”) with a high level summary of the results of our audit of the financial statements and quality report for the financial year ended 31 March 2013.

We have reported the detailed findings from our audit work to the Audit Committee in their role of ‘those charged with governance’, at the meeting held on 24 May 2013.

## **Scope of work**

We carry out our audit work in accordance with Monitor’s Audit Code for NHS Foundation Trusts (“the Audit Code”), International Standards on Auditing (UK and Ireland) and other relevant guidance issued by Monitor.

The Board of Directors is responsible for preparing and publishing the Trust’s financial statements, including the annual governance statement, and for putting in place proper arrangements to secure economy, efficiency and effectiveness in the use of the Trust’s resources.

As auditors we need to:

- form an opinion on the financial statements;
- review the Trust’s annual governance statement;
- form a conclusion on the arrangements in place to secure economy, efficiency and effectiveness in the use of the Trust’s resources; and
- carry out any other work specified by Monitor, which this year comprised work on the Trust’s Quality Report.

We have carried out our audit work in line with our 2012/13 Audit Plan that we presented to the Audit Committee in December 2012.

# ***Audit Findings***

We audited the Trust's accounts in line with International Standards (UK & Ireland) on Auditing and issued an unqualified audit opinion on 29 May 2013, in line with our reporting timeframe. We did not identify any material errors or issues in relation to accounting practices or the Trust's economy, efficiency and effectiveness. Further, we did not identify any significant control deficiencies and weaknesses as part of our work.

We would like to thank the Trust's finance team for providing us with a good quality draft of the accounts and comprehensive working papers and their assistance throughout the audit process to help us meet this deadline.

## ***Annual Governance Statement (AGS)***

The aim of the AGS is to give a sense of how successfully the Trust has coped with the challenges it faces and how vulnerable the Trust's performance is, or might be, drawing on evidence of effective governance, risk management and controls.

We reviewed the AGS to see whether it complied with relevant guidance and whether it was misleading or inconsistent with our knowledge of the Trust and no issues were noted.

## ***Quality Report***

We are required by Monitor to review the content of the 2012/13 Quality Report and three performance indicators and produce both a public and a private report. These reports were:

- A 'limited assurance' report; this is a public report in which we confirm, as a result of our testing that:
  - The Quality Report incorporates the matters required to be reported on as specified in Annex 2 to Chapter 7 of Monitor's NHS Foundation Trust Annual Reporting Manual ("the FT ARM");
  - The Quality Report is materially consistent with source documents specified by Monitor; and
  - The 'Category call A - Emergency response within 8 minutes' and 'Category call A - Ambulance vehicle arrives within 19 minutes' indicators have been prepared in all material respects in accordance with the criteria set out in the FT ARM.

A 'limited assurance' engagement means that we are limiting our opinion to the specific areas we have reviewed. This is a reduction in scope compared to an external audit of the financial statements. In a 'limited assurance' engagement, we only report on a defined set of procedures.

- A 'Governors report'; this is a private report on the outcome of our work that is made available to the Trust's Governors and to Monitor. We presented this to you on 24 June 2013.

Our limited assurance report on the Quality Report is unqualified.



*In the event that, pursuant to a request which you have received under the Freedom of Information Act 2000 (as the same may be amended or re-enacted from time to time) or any subordinate legislation made thereunder (collectively, the "Legislation"), you are required to disclose any information contained in this report, we ask that you notify us promptly and consult with us prior to disclosing such information. You agree to pay due regard to any representations which we may make in connection with such disclosure and to apply any relevant exemptions which may exist under the Legislation to such information. If, following consultation with us, you disclose any such information, please ensure that any disclaimer which we have included or may subsequently wish to include in the information is reproduced in full in any copies disclosed.*

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