



Delivering real value for

the NHS in the East of England

**NHS**

East of England NHS Collaborative Procurement Hub

April 2016

## ***News Alert From The Hub!***

The following Hub framework providers are currently authorised by a Recognised Supervisory Body (RSB) to deliver external audit services to NHS Trusts and CCGs.

- BDO
- Deloitte
- Grant Thornton
- KPMG
- Mazars
- Moore Stephens
- Pricewaterhouse Cooper

**For more information contact:**  
Sandra Atik, the Hub's Head of Purchased Healthcare



### **Act Now to Ensure Compliance Under the Local Audit and Accountability Act - Action Needed by December 2016.**

**Under the Local Audit and Accountability Act 2014, NHS Trusts and CCGs have the rest of this year to prepare internally for assuming responsibility for appointing auditors. During this time, NHS organisations need to set up auditor panels to advise their Governing Board or Governing Body on the selection and appointment of an external auditor.**

NHS Trusts and CCGs have until the end of December 2016 to complete internal work – setting up panels and external work – appointing auditors, ready for services to be delivered 2017/18.

Prior to its abolition in April 2015, the Audit Commission set up current contracts for external auditors for NHS bodies and these arrangements will continue to provide cover until 2016/17. Help and Guidance is available to the NHS and the latest publication entitled [Guidance on the Local Procurement of External Auditors for NHS Trusts and CCGs](#) issued by the Department of Health.

Only those auditors and firms specifically approved as an auditor for NHS Trusts and CCGs by a Recognised Supervisory Body (RSB) - for example the Institute of Chartered Accountants England and Wales (ICAEW) and the Chartered Institute of Accountants in Scotland (ICAS) - may deliver external audit services.

It is also important that contractual terms and conditions on appointment of external auditors do not restrict the auditors' independence, or limit liability. Generally, the standard suite of NHS terms and conditions can be at odds with regulatory and professional codes of conduct, which could mean services taken up may be non-compliant or secured against the provider's own commercial requirements, which does not support the Department of Health's direction to secure business against NHS terms and conditions.

An easy and cost effective solution for NHS Trusts and CCGs is the free to access and fully compliant Statutory Audit and Consultancy Audit Services Framework Agreement, run by the East of England NHS Collaborative Procurement Hub, which is detailed in the above publication.

[To view the Hub's framework document, click here.](#)

Terms and conditions of the framework and the call-off order contracts, have been reviewed by Mills and Reeve (authors of the NHS Standard terms and conditions) our terms and conditions expressly allow for the inclusion of "Letter of Engagements" which are issued by auditors and which will detail professional standards / elements of the external auditors (non-commercial) relationship with the contracting authority, which then forms part of any award of external audit services.

The Hub's Audit service specification is tried and tested and has been proven to successfully deliver external audit services for NHS Foundation Trusts. The standards necessary to support the Audit and Accountability Act 2014 were built into the original tender documentation so the Hub's framework services will fully support NHS Trusts and CCGs.

For more information on the Hub's Audit framework, please contact Sandra Atik, Head of Purchased Healthcare - [sandra.atik@eocph.nhs.uk](mailto:sandra.atik@eocph.nhs.uk)

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Working to deliver procurement benefits for NHS Trusts in Bedfordshire, Cambridgeshire, Essex, Hertfordshire, Norfolk and Suffolk

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