

Summary – Results of auditors' work 2016/17: NHS bodies

Key results for 2016/17 and 2015/16

	NHS trusts 2016/17 %/(no.)	NHS trusts 2015/16 %/(no.)	CCGs 2016/17 %/(no.)	CCGs 2015/16 %/(no.)
Opinions on the accounts				
Audit opinion issued by the deadline	99% (83 ¹)	100% (90)	100% (209)	100% (209)
Qualified true and fair opinion	0% (0)	0% (0)	0% (0)	0% (0)
Emphasis of matter paragraph	43% (36)	6% (5)	1% (2)	0% (0)
Other matter paragraph	0% (0)	0% (0)	1% (3)	1% (3)
Qualified regularity opinion	N/A	N/A	28% (59)	16% (33)
Conclusions on VFM arrangements				
Adverse conclusion	19% (15)	20% (17)	4% (8)	3% (6)
Except for conclusion	42% (34)	40% (34)	22% (46)	10% (20)
Statutory reporting powers				
Public interest report	0% (0)	0% (0)	0% (0)	0% (0)
Statutory recommendations	0% (0)	0% (0)	0% (0)	0% (0)
Referral to the Secretary of State	39% (33)	32% (29)	29% (60)	16% (33)

Source: PSAA

¹ Based on 2016/17 accounts for 84 NHS trusts (including two that became FTs on 01/05/2016).

Appendix 1: Information on individual NHS bodies

NHS body	Late opinion	Emphasis of matter paragraph	Qualified regularity opinion	Other matter paragraph	Adverse VFM arrangements conclusion	Except for VFM arrangements conclusion	Referral to SoS for Health
NHS trusts							
Avon and Wiltshire Mental Health Partnership NHS Trust		✓				✓	
Barking, Havering and Redbridge University Hospitals NHS Trust		✓				✓	✓
Barnet, Enfield and Haringey Mental Health NHS Trust		✓				✓	
Barts Health NHS Trust		✓			✓		
Bedford Hospital NHS Trust		✓				✓	✓
Brighton and Sussex University Hospitals NHS Trust		✓			✓		
Croydon Health Services NHS Trust		✓			✓		
East Cheshire NHS Trust		✓				✓	✓
East Midlands Ambulance Service NHS Trust					✓		✓
East and North Hertfordshire NHS Trust		✓				✓	

NHS body	Late opinion	Emphasis of matter paragraph	Qualified regularity opinion	Other matter paragraph	Adverse VFM arrangements conclusion	Except for VFM arrangements conclusion	Referral to SoS for Health
East Sussex Healthcare NHS Trust		✓			✓		✓
Epsom and St Helier University Hospitals NHS Trust		✓				✓	
George Eliot Hospital NHS Trust		✓				✓	✓
Hinchingsbrooke Health Care NHS Trust						✓	
Imperial College Healthcare NHS Trust		✓				✓	✓
Ipswich Hospital NHS Trust		✓				✓	✓
Isle of Wight NHS Trust		✓			✓		
Leeds Teaching Hospitals NHS Trust						✓	✓
Lewisham and Greenwich Healthcare NHS Trust		✓				✓	✓
Liverpool Community Health NHS Trust		✓					
London North West Healthcare NHS Trust		✓				✓	
Maidstone and Tunbridge Wells NHS Trust						✓	✓
Manchester Mental Health and Social Care Trust							✓
Mid Essex Hospital Services NHS Trust		✓				✓	✓
Mid Yorkshire Hospitals NHS Trust						✓	✓

NHS body	Late opinion	Emphasis of matter paragraph	Qualified regularity opinion	Other matter paragraph	Adverse VFM arrangements conclusion	Except for VFM arrangements conclusion	Referral to SoS for Health
North Bristol NHS Trust		✓				✓	
North Cumbria University Hospitals NHS Trust		✓				✓	✓
North Middlesex University Hospital NHS Trust		✓				✓	✓
Northampton General Hospital NHS Trust		✓				✓	✓
Nottingham University Hospitals NHS Trust						✓	✓
Pennine Acute Hospitals NHS Trust						✓	
Plymouth Hospitals NHS Trust		✓				✓	✓
Portsmouth Hospitals NHS Trust						✓	✓
Royal Cornwall Hospitals NHS Trust		✓				✓	
Royal Liverpool and Broadgreen University Hospitals NHS Trust	✓	✓				✓	
Royal National Orthopaedic Hospital NHS Trust		✓				✓	✓
Sandwell and West Birmingham Hospitals NHS Trust						✓	
Shrewsbury and Telford Hospital NHS Trust					✓		✓
Solent NHS Trust							✓

NHS body	Late opinion	Emphasis of matter paragraph	Qualified regularity opinion	Other matter paragraph	Adverse VFM arrangements conclusion	Except for VFM arrangements conclusion	Referral to SoS for Health
Southport and Ormskirk Hospital NHS Trust					✓		✓
Staffordshire and Stoke on Trent Partnership NHS Trust						✓	
Surrey and Sussex Healthcare NHS Trust							✓
The Princess Alexandra Hospital NHS Trust		✓			✓		
The Whittington Hospital NHS Trust		✓				✓	✓
United Lincolnshire Hospitals NHS Trust		✓			✓		✓
University Hospital of North Midlands NHS Trust		✓			✓		✓
University Hospitals Coventry and Warwickshire NHS Trust						✓	
University Hospitals of Leicester NHS Trust					✓		✓
Walsall Healthcare NHS Trust		✓			✓		✓
West Hertfordshire Hospitals NHS Trust		✓				✓	✓
Weston Area Health NHS Trust		✓				✓	✓
Worcestershire Acute Hospitals NHS Trust		✓			✓		
Wye Valley NHS Trust		✓			✓		✓

NHS body	Late opinion	Emphasis of matter paragraph	Qualified regularity opinion	Other matter paragraph	Adverse VFM arrangements conclusion	Except for VFM arrangements conclusion	Referral to SoS for Health
CCGs							
NHS Ashford CCG			✓				✓
NHS Barking and Dagenham CCG						✓	
NHS Basildon and Brentwood CCG			✓				✓
NHS Bedfordshire CCG						✓	
NHS Cambridgeshire and Peterborough CCG			✓				✓
NHS Cannock Chase CCG			✓			✓	✓
NHS Coastal West Sussex CCG		✓	✓			✓	✓
NHS Coventry and Rugby CCG						✓	✓
NHS Crawley CCG			✓			✓	✓
NHS Croydon CCG			✓			✓	✓
NHS Cumbria CCG			✓			✓	✓
NHS Dartford, Gravesham and Swanley CCG						✓	✓
NHS East Riding of Yorkshire CCG			✓			✓	✓
NHS East Staffordshire CCG			✓				✓

NHS body	Late opinion	Emphasis of matter paragraph	Qualified regularity opinion	Other matter paragraph	Adverse VFM arrangements conclusion	Except for VFM arrangements conclusion	Referral to SoS for Health
NHS East Surrey CCG			✓		✓		✓
NHS Eastbourne, Hailsham and Seaford CCG						✓	
NHS Eastern Cheshire CCG			✓			✓	✓
NHS Enfield CCG			✓			✓	✓
NHS Fareham and Gosport CCG			✓			✓	✓
NHS Great Yarmouth and Waveney CCG			✓			✓	✓
NHS Greenwich CCG			✓				✓
NHS Guildford and Waverley CCG			✓			✓	✓
NHS Halton CCG			✓			✓	✓
NHS Hambleton, Richmondshire and Whitby CCG			✓			✓	✓
NHS Harrogate and Rural District CCG			✓			✓	✓
NHS Harrow CCG			✓			✓	✓
NHS Havering CCG			✓			✓	✓
NHS Herefordshire CCG			✓				✓
NHS Herts Valleys CCG					✓		

NHS body	Late opinion	Emphasis of matter paragraph	Qualified regularity opinion	Other matter paragraph	Adverse VFM arrangements conclusion	Except for VFM arrangements conclusion	Referral to SoS for Health
NHS Horsham and Mid Sussex CCG			✓			✓	✓
NHS Isle of Wight CCG						✓	
NHS Kernow CCG			✓		✓		✓
NHS Mid Essex CCG			✓			✓	✓
NHS North Derbyshire					✓		
NHS North Hampshire CCG			✓				✓
NHS North Kirklees CCG			✓			✓	✓
NHS North Lincolnshire CCG			✓			✓	✓
NHS North Somerset CCG			✓			✓	✓
NHS North Staffordshire CCG			✓			✓	✓
NHS North Tyneside CCG			✓				✓
NHS Northern, Eastern and Western Devon CCG			✓			✓	✓
NHS Northumberland CCG		✓	✓		✓		✓
NHS Nottingham North and East CCG				✓			
NHS Nottingham West CCG				✓			

NHS body	Late opinion	Emphasis of matter paragraph	Qualified regularity opinion	Other matter paragraph	Adverse VFM arrangements conclusion	Except for VFM arrangements conclusion	Referral to SoS for Health
NHS Redbridge CCG						✓	
NHS Redditch and Bromsgrove CCG			✓			✓	✓
NHS Richmond CCG			✓				✓
NHS Rushcliffe				✓			
NHS Scarborough and Ryedale CCG			✓			✓	✓
NHS Shropshire CCG			✓		✓		✓
NHS Solihull CCG			✓			✓	✓
NHS Somerset CCG			✓			✓	✓
NHS South Cheshire CCG			✓			✓	✓
NHS South Devon and Torbay CCG			✓			✓	✓
NHS South East Staffordshire and Seisdon Peninsular CCG			✓				✓
NHS South Eastern Hampshire CCG			✓				✓
NHS South Gloucestershire CCG			✓			✓	✓
NHS South Norfolk CCG			✓				✓

NHS body	Late opinion	Emphasis of matter paragraph	Qualified regularity opinion	Other matter paragraph	Adverse VFM arrangements conclusion	Except for VFM arrangements conclusion	Referral to SoS for Health
NHS Southend CCG			✓				✓
NHS Southport and Formby CCG			✓			✓	✓
NHS St Helens CCG			✓			✓	✓
NHS Stafford and Surrounds CCG			✓			✓	✓
NHS Stoke on Trent CCG			✓				✓
NHS Surrey Downs CCG			✓				✓
NHS Swale CCG			✓			✓	✓
NHS Thurrock CCG						✓	
NHS Vale of York CCG			✓		✓		✓
NHS Vale Royal CCG			✓			✓	✓
NHS Walsall CCG					✓		
NHS Warwickshire North CCG			✓			✓	✓
NHS West Cheshire CCG			✓			✓	✓
NHS Wirral CCG			✓			✓	✓

Source: PSAA

