West Suffolk NHS Foundation Trust

Auditor's Annual Report

Year ending 31 March 2026

26 June 2026

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Audit and Risk Committee
West Suffolk NHS Foundation Trust
Hardwick Lane, Bury St. Edmunds
Suffolk IP33 2QZ

26 June 2026

Dear Committee Members

2025/26 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 West Suffolk 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 2025/26.

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.

Yours faithfully

David Riglar

For and on behalf of Ernst & Young LLP

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Contents

The contents of this report are subject to the terms and conditions of our appointment as set out in our engagement letter of 02 December 2025.

This report is made solely to the Audit and Risk Committee, Trust Board and Management of West Suffolk NHS Foundation Trust in accordance with our engagement letter. Our work has been undertaken so that we might state to the Audit and Risk Committee, Trust Board and Management of West Suffolk 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 and Risk Committee, Trust Board and Management of West Suffolk NHS Foundation Trust for this report 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 using their powers under the Local Audit and Accountability Act 2014. As set out in the Code of Audit Practice 2024 (the 2024 Code) issued by the National Audit Office (NAO) and the accompanying Auditor Guidance Note 3 (AGN 03), this commentary aims to highlight to the Trust, and the wider public, relevant issues identified during our audit. It includes the recommendations arising from our current year's audit.

Responsibilities of the appointed auditor

We have undertaken our 2025/26 audit work in accordance with the Audit Plan that we issued on 27 February 2026. We have complied with the National Audit Office's (NAO) Code of Audit Practice 2024, other guidance issued by the NAO and International Standards on Auditing (UK).

As auditors we are responsible for:

Expressing an opinion on:

- The 2025/26 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;
- 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 (cont'd)

2025/26 conclusions

Financial statements	Unqualified – the financial statements give a true and fair view of the financial position of the Trust as at 31 March 2026 and of its expenditure and income for the year then ended. We issued our auditor's report on 24 June 2026.
Parts of the remuneration report and staff report subject to audit	Our work in this area identified amendments required in respect of the exit packages banding, pension benefit figures and other disclosure differences. This was corrected in the audited remuneration report. No other matters were identified.
Consistency of the other information published with the financial statements	Financial information in the Annual Report and published with the financial statements was consistent with the audited accounts. We identified minor disclosure amendments which Management agreed to correct.
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.
Referrals to NHS England	We made no such referrals.
Public interest report and other auditor powers	We had no reason to use our auditor powers.

Executive Summary (cont'd)

2025/26 conclusions (cont'd)

Reporting to the Trust on its consolidation schedules	We concluded that the Trust's consolidation schedules agreed, within a £1,000,000 tolerance, or £300,000 tolerance for losses and special payments, gifts and contingent liability disclosures, to the audited financial statements.
Reporting to the National Audit Office (NAO) in line with group instructions	We have reported to the NAO in line with their group instructions.
Certificate	We cannot formally conclude the audit and issue an audit certificate until the NAO, as group auditor, has confirmed that no further assurances will be required from us as component auditors of West Suffolk NHS Foundation Trust.

Executive Summary (cont'd)

Value for money scope

Under the 2024 Code, we are required to consider whether the West Suffolk NHS Foundation Trust has put in place 'proper arrangements' to secure economy, efficiency and effectiveness in its use of resources. The Code requires the auditor to design their work to provide them with sufficient assurance to enable them to report to the West Suffolk NHS Foundation Trust a commentary against specified reporting criteria (see below) on the arrangements the West Suffolk NHS Foundation Trust has in place to secure value for money through economic, efficient and effective use of its resources for the relevant period.

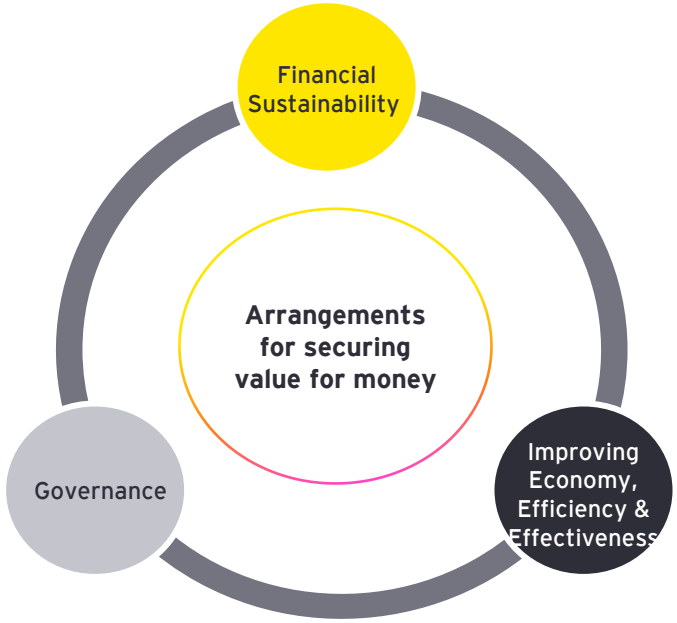
We do not issue a 'conclusion' or 'opinion', but where significant weaknesses are identified we will report by exception in the auditor's opinion on the financial statements.

The specified reporting criteria are:

- Financial sustainability - How the Trust plans and manages its resources to ensure it can continue to deliver its services.
- Governance - How the Trust ensures that it makes informed decisions and properly manages its risks.
- 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.

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 of the Trust;
- information from external sources; and
- evaluation of associated documentation through our regular engagement with Trust management and the finance team.



Executive Summary (cont'd)

Reporting

Our commentary for 2025/26 is set out 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 2025/26.

In accordance with the 2024 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 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	One significant risk identified: Trust's Financial planning, including delivery of cost improvement programme (CIP)	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 (cont'd)

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 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 2025 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

EY Transparency Report 2025

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 2025:

EY UK 2025 Transparency Report | EY - UK

02 Audit of financial statements

Audit of 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 24 June 2026, we issued an unqualified opinion on the financial statements. We reported our audit scope, risks identified and detailed findings to the 23 June 2026 Audit and Risk Committee meeting in our Audit Results Report. We outline below the key issues identified as part of our audit. We reported three internal control recommendations and areas for improvement in the control environment in our Audit Results Report. See Appendix A for further details.

Financial statement risks

Risks/Area of Focus	Conclusion
Misstatements due to fraud or error – Management override of controls	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.
Inappropriate capitalisation of revenue expenditure	We have raised a recommendation for the Trust to improve arrangements for monitoring and maintaining evidence to support appropriate capitalisation of these costs.
Risk of fraud in revenue and expenditure recognition - completeness of non-NHS manual accruals	We have not identified matters to report.
Valuation of land and buildings (including dwellings)	We have not identified matters to report.
Valuation of right of use assets	We have not identified matters to report.
Remuneration report disclosures	We have identified disclosure amendments, which Management agreed to address in the final version of financial statements. We have raised a recommendation on the timeliness of provision of the Remuneration Report and Annual report, along with the working papers.

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

The Trust maintains a structured and integrated approach to financial planning, aligned to its strategic objectives, statutory obligations, and the delivery of sustainable, high-quality services. Financial planning is centred on stabilising the Trust's financial position, ensuring compliance with NHS regulatory requirements, and supporting long-term clinical sustainability. In line with national NHS financial rules, the Trust operates within an agreed control total, and publishes required statutory reports, including the annual accounts, governance statement, and quality report.

Planning is undertaken through a collaborative and inclusive process, bringing together finance, operational leaders and senior management to identify pressures at an early stage. These include demand growth, workforce challenges, and regulatory changes. The Trust has established a Medium-Term Financial Strategy (MTFS) covering a three- to five-year period, which incorporates key assumptions such as inflation, pay awards, borrowing costs and demographic changes. This supports alignment of resources with strategic priorities and provides a framework for financial sustainability.

The financial planning framework is fully integrated with workforce, capital, and operational planning. Workforce assumptions are embedded within the budget-setting process, with associated risks monitored through the business planning cycle. Capital investment decisions are prioritised based on strategic alignment, patient safety, and affordability, and are subject to review and oversight. The operational plan is developed alongside the financial plan to ensure deliverability, supported by close collaboration between finance, clinical, and corporate teams. The Trust also participates in system-wide planning through engagement with the ICB, NHSE and local partners to ensure alignment of priorities and effective use of resources across the wider system.

Our risk assessment identified the following risk of significant weakness in arrangements in respect of securing financial sustainability:

Risk of significant weakness: Trust's Financial planning, including delivery of cost improvement programme (CIP)

The Trust continues to operate in a challenging financial environment and has implemented a range of measures to support financial recovery and sustainability. A board-led recovery approach is in place, supported by strengthened financial controls and oversight of expenditure. The Trust has implemented a comprehensive CIP, focusing on key areas such as reducing reliance on temporary staffing, improving productivity, optimising medicines usage, and reviewing commercial contracts.

For 2025/26, the Trust remains in a deficit position, with a £15 million outturn deficit. It also forecasts a deficit of £12.85 million in 2026/27 and continues to rely, in part, on non-recurrent CIP delivery. We recognise that there is therefore a risk that financial sustainability could represent a significant weakness. However, the Trust has established financial recovery plans and continues to receive deficit support funding from NHS England to support improvement. For instance, the Trust planned to deliver £32.8 million of savings through its CIP and achieved £31.158 million at year-end, representing delivery broadly in line with the original plan. These actions have contributed to a reduction in the underlying deficit and demonstrate progress in financial recovery.

Value for Money Commentary

Financial sustainability: How the Trust plans and manages its resources to ensure it can continue to deliver its services (cont'd)

No significant weakness identified

The Trust continues to develop forward-looking recovery initiatives aimed at reducing the underlying run rate and improving operational efficiency. Future plans include delivery of additional CIP savings, including a target of £21.9 million for 2026/27, with schemes developed collaboratively to support deliverability. These are complemented by initiatives to strengthen workforce sustainability and better align staffing models with service demand.

The Trust has established structured arrangements to identify, monitor and manage financial sustainability risks. These are embedded within wider governance and risk management processes, including oversight by the Board and relevant committees. Financial risks and uncertainties—including funding volatility, demand pressures and operational disruption—are regularly assessed as part of financial planning and forecasting processes to ensure plans remain responsive and robust. A key strategic risk relates to system capacity to meet increasing demand, which is currently assessed as exceeding the Trust's risk appetite. Mitigating actions are in place, including capacity planning and operational escalation measures. The Board maintains oversight of the risk appetite and effectiveness of mitigating actions through regular reporting and review.

Routine monitoring of revenue and capital positions, supported by in-year forecasting, enables early identification of adverse variances and informs timely management action. Governance arrangements, including review by the Finance and Performance Committee, provide scrutiny of financial and operational performance against plan. In addition, the incorporation of national demand pressures into local planning assumptions supports a proactive approach to risk management. The Trust also reviews its capital programme regularly through a capital strategy group, ensuring compliance with NHS funding requirements while considering longer-term affordability, including maintenance, depreciation and Public Dividend Capital implications.

As the Trust remains in a deficit position and continues to rely in part on non-recurrent and challenging CIP delivery, we recognise there is a risk that financial sustainability could represent a significant weakness. However, the Trust has identified these risks and is monitoring them through established governance arrangements, including Board reporting and oversight and financial recovery actions. On this basis, we are satisfied that appropriate arrangements are in place and therefore have not identified a significant weakness in financial sustainability.

Conclusion: Based on the work performed, the Trust had proper arrangements in place in 2025/26 to enable it to plan and manage its resources to ensure that it can continue to deliver its services.

Value for Money Commentary (cont'd)

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

No significant weakness identified

The Trust has established a comprehensive governance framework to support informed and transparent decision-making, underpinned by statutory requirements, defined accountability structures, and independent assurance. The Trust's Annual Governance Statement shows a comprehensive list of arrangements that are in place within the Trust that shows it has a robust system of internal control. The Board of Directors retains overall responsibility for the effectiveness of governance and internal control arrangements and formally approves key documents, including the Scheme of Delegation and Schedule of Matters Reserved.

The Board is supported by a structured committee framework, which provides oversight and scrutiny across key areas including financial performance, risk, workforce, and quality. Committees report regularly to the Board, highlighting key risks, areas of concern and matters requiring escalation. The Audit and Risk Committee plays a central role by providing independent and objective assurance over the effectiveness of governance, risk management and internal control arrangements, including oversight of financial reporting and internal audit activity.

These arrangements are complemented by additional assurance committees, which undertake detailed reviews of key areas such as operational delivery, financial control, organisational risk and quality, providing depth of scrutiny and supporting the Board in its decision-making processes.

Risk management arrangements:

The Trust has embedded structured risk management processes, supported by a formal risk management policy which assigns responsibility for risk identification and management across all levels of the organisation. Strategic risks are captured within the Board Assurance Framework (BAF), which is aligned to the Trust's strategic objectives and is regularly reviewed and updated. Each principal risk is owned by an Executive Director and subject to ongoing review and challenge. Risks are scrutinised at committee level before escalation to the Board, ensuring appropriate oversight and accountability. The Audit and Risk Committee retains overarching responsibility for reviewing the effectiveness of the risk management framework and gaining assurance that material risks are appropriately identified and mitigated.

Independent assurance is provided through an internal audit programme approved annually by the Audit and Risk Committee, alongside external audit review. In addition, arrangements to prevent and detect fraud are in place through the Trust's Anti-Fraud, Bribery and Corruption Policy, supported by a Local Counter Fraud Specialist who operates in line with national standards and reports regularly to senior management and the Audit and Risk Committee.

The Head of Internal Audit Opinion (HoIA) for 2025/26 concluded that the Trust has an 'adequate and effective framework for risk management, governance, and internal control'. The HoIA issued four partial assurance opinions and one minimal assurance opinion as part of the delivery of the 2025/26 Internal Audit Plan. Whilst actions for follow up were raised on areas such as Medical Devices, Establishment Control, Decentralised Financial Processes, Partnership Working, and Mental Capacity Act and Deprivation of Liberty Standards, the HoIA is satisfied with the Trust's overall progress, including the positive assurance outcomes and good progress in implementing agreed actions, with a number of items not yet due.

Value for Money Commentary (cont'd)

Governance: How the Trust ensures that it makes informed decisions and properly manages its risks (cont'd)

No significant weakness identified

Decision-making, performance and financial governance:

The Trust supports effective decision-making through robust financial governance and performance management arrangements. A structured annual budget-setting process is in place, aligned with national planning guidance and supported by a formal timetable. This process incorporates assessment of financial pressures, service requirements and savings opportunities, including the development of CIPs. Final plans are subject to Board approval, ensuring appropriate oversight.

Performance against plan is monitored throughout the year through regular reporting and challenge. Budget holders are supported through routine review of variances, with monthly divisional performance meetings and detailed financial reporting enabling early identification of issues and timely corrective action. Governance oversight is provided through established forums, including the Finance and Performance Committee and Financial Accountability Committee, which receive regular updates on financial and operational performance. A Financial Recovery Group is also in place to address emerging financial pressures and support delivery of recovery plans.

These arrangements are supported by the use of timely and reliable management information, covering both financial and non-financial metrics. Workforce indicators, patient flow, waiting times and quality measures are regularly reported and considered alongside financial performance, enabling a holistic assessment of organisational performance and supporting informed decision-making.

In 2020, the Trust was announced as one of the 40 new hospitals to be built by 2030 as part of the Government Health Infrastructure Plan, representing a significant opportunity to replace the ageing estate. A clear governance structure is in place, supported by defined committees, and active risk management through the Risk, Assumption, Issue and Dependency (RAID) log and Board Assurance Framework. In 2025/26, the Trust signed an Alliance Agreement with key partners to promote collaborative delivery and shared decision-making on the New Hospital Programme.

Capital spend is being closely monitored and remains aligned to the phased progression of the programme. For 2025/26, the Trust forecast capital spend of £13.36 million, with actual spend of £12.24 million. The underspend reflects the phasing of the New Hospital Programme project rather than any underlying issue. The scheme has made steady progress to date, including key planning milestones and movement into detailed design, with appropriate arrangements in place to support delivery in line with the agreed timeline.

Value for Money Commentary (cont'd)

Governance: How the Trust ensures that it makes informed decisions and properly manages its risks (cont'd)

No significant weakness identified

Regulatory compliance, transparency and assurance:

The Trust operates within a robust regulatory framework, supporting transparency, accountability and compliance with statutory requirements. The Board provides oversight of compliance with the NHS Provider Licence and confirms this through annual self-certification. As a Care Quality Commission (CQC) registered provider, the Trust ensures compliance with relevant legislation, with assurance provided through the Quality and Patient Safety Committee and escalated to the Board where appropriate.

Following the 2020 CQC inspection, which resulted in an overall rating of 'Requires Improvement', the Trust implemented a comprehensive improvement plan to address the identified weaknesses. Since then, it has made good progress in strengthening governance, leadership and safety arrangements, with all required actions now completed and enhanced assurance processes embedded. The Trust remains compliant with regulatory requirements and is not subject to additional oversight measures. It is now awaiting its next inspection to demonstrate sustained improvement and support a progression to a 'Good' rating.

Governance is further strengthened through arrangements to manage conflicts of interest, including maintenance of comprehensive registers and mandatory declarations. External assurance is provided through internal audit, external audit and regulatory oversight, while public reporting through published accounts, governance statements and quality reports supports openness and stakeholder scrutiny. The Council of Governors provides additional independent challenge, representing the interests of patients, staff and the public, and contributing to transparency and accountability.

Conclusion: Based on the work performed, the Trust had proper arrangements in place in 2025/26 to make informed decisions and properly manage its risks.

Value for Money Commentary (cont'd)

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 Trust uses financial and performance information systematically to monitor service delivery, identify risks, and drive continuous improvement. This information is embedded within Board oversight, operational management, and strategic planning, enabling informed decision-making and effective use of resources. A formal performance management framework supports regular reporting to the Board and its committees, incorporating key performance indicators (KPIs) across quality, finance, workforce and operations. This is complemented by trend analysis to identify areas of deterioration or improvement. The Trust's annual Quality Accounts further strengthen this approach by comparing performance against agreed priorities, assessing delivery of strategic objectives, and monitoring actions taken to improve performance and inform next steps.

The Trust operates a structured and multi-layered framework to review performance and quality, integrating financial, operational, and clinical information. This includes reporting through Integrated Quality and Performance Report (IQPR) and established performance forums such as Performance Review Meeting (PRM), Financial Recovery Group (FRG) and productivity boards, alongside clinical quality assurance processes, incident reporting systems, and feedback from staff and patients. These arrangements provide a comprehensive view of service delivery, supporting identification of emerging risks and areas requiring improvement.

Financial performance and cost management are closely monitored through established governance forums, including PRM, FRG, the Investment Panel and CIP-related boards. Particular focus is placed on addressing the Trust's deficit through programmes such as React, Recover, Renew, and reducing workforce-related financial pressures. The Finance and Performance Committee provides additional oversight by reviewing performance, identifying key issues and ensuring that actions and recovery plans are implemented and monitored.

Insights generated through these processes are actively used to improve efficiency and effectiveness. The Trust uses this intelligence to design and deliver CIPs, optimise resource allocation, and redesign care pathways, including elective recovery and Emergency Department flow. Operational and quality metrics, such as performance against the four-hour standard and management of long elective waits, are used to target interventions and support service improvement.

The Trust also operates within a wider system context, using shared data and partnership working to improve outcomes and value for money. Performance, financial and quality information is integrated into governance processes across the Suffolk and North East Essex (SNEE) Integrated Care System, supporting alignment with system priorities and enabling coordinated responses to demand and capacity pressures. Where performance falls short, issues are escalated through established governance routes, with clear recovery actions and improvement plans implemented and tracked.

In addition, the Trust ensures that commissioning and procurement activities deliver value for money through structured contract management and monitoring arrangements. Performance against agreed service specifications and KPIs is routinely reviewed, supported by engagement with providers and stakeholders to drive continuous improvement. Compliance with procurement legislation and internal policies ensures that resources are used efficiently and transparently.

Conclusion: Based on the work performed, the Trust had proper arrangements in place in 2025/26 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 – Recommendations

Recommendations from 2025/26

The table below sets out the recommendations arising from the financial statements work for the year 2025/26. All recommendations have been agreed by Management.

Issue	Recommendation	Management response
Signed Contracts Our testing of the Trust's commissioning contract income identified that the main contract between the Trust and two ICBs and NHS England was not signed by both parties. Under NHS Standard Contract 2025/26 Technical Guidance (April 2025), the commissioning of services from providers should be underpinned by a signed contract between the ICBs and the providers.	We recommend that going forward, the Trust should ensure that signed contracts (including variation contracts) are in place in line with NHS Standard Contract Guidance.	Responsible officer: Allan Petchey, Senior Contracts Manager We will work with associated parties to ensure that NHS contracts are signed on a timely basis.
Capitalisation of staff costs We identified that during the year the Trust capitalised a total of £0.92 million of Digital/IT staff costs which was allocated to various projects. The Trust was unable to provide sufficient evidence to support the accounting treatment of these costs in accordance with IAS 16 Property, Plant and Equipment, particularly in relation to the underlying rationale for the extent of staff costs capitalised.	We recommend the Trust improve arrangements for monitoring and maintaining evidence to support appropriate capitalisation of these costs.	Responsible officer: Liana Nicholson, Assistant Director of Finance We will implement a control to ensure that any staff costs that are to be capitalised are accompanied by appropriate evidence (e.g. timesheet) before being approved as capital expenditure.
Remuneration Report and Annual Report As part of the NHS provider accounts timetable for 2025/26, NHS England suggested deadlines for Trusts to submit the draft remuneration and annual reports (including supporting working papers) to auditors. Whilst providers can continue to agree different timings with their auditors, the timetable establishes an expected baseline to support timely audit completion. Adherence to these suggested deadlines is therefore important to minimise the risk of delays in meeting the overall accounts sign-off deadline. The Trust provided the reports and supporting working papers between the 22 May and 1 June, after the deadline suggested by NHSE of 27 April and 6 May for Remuneration Report and Annual Report, respectively.	The Trust should meet the suggested deadlines indicated in the year-end accounts timetable to ensure sufficient time for review by the Audit and Risk Committee and avoid delays in the audit so that reporting deadlines are met.	Responsible officer: Liana Nicholson, Assistant Director of Finance Paul Bunn, Trust Secretary We will work with the Auditors to ensure that these documents are received by the deadline set. Internally, we will ensure that timetables are revisited to achieve the deadline.

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