

# Audited accounts: 2023/24 submission checklist for providers

We have prepared this checklist to help NHS trusts and NHS foundation trusts with what they need to prepare and submit for the audited accounts submissions due by 28 June at noon. As usual, this document contains no new information, and is issued to assist providers who may find it helpful.

## Key reminders for 2023/24

- We do not require any hard copies to be sent to us in the post.
- We will accept electronic signatures in pdf documents (whether a scan of a physical signature, or insertion of an electronic signature). Discuss with your external audit team to ensure the required processes are in place to give evidence to auditors that signatures have been properly applied.
- Please refrain from using the ampersand (“&”) character in your file names.
- From 2023/24 the NAO audit code requires auditors to conclude on VfM arrangements prior to concluding on the financial statements audit. Therefore all audit reports submitted on 28 June should contain a VfM opinion. In some instances the auditor may delay issuing the audit certificate if work on group audit procedures is incomplete or (exceptionally) until the auditor’s annual report is issued. This does not impact submission requirements for 28 June. However, annual reports and accounts cannot be published or laid (for FTs) until the audit certificate has been received and included in the annual report and accounts.

## Audited accounts submission checklist

	Link if applicable: <u>NHS trusts</u>	Requirement	Link if applicable: <u>NHS foundation trusts</u>
		<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid black; background-color: #fff9c4; padding: 5px;">NHS trusts and FTs</div> <div style="border: 1px solid black; background-color: #e8f5e9; padding: 5px;">NHS trusts only</div> <div style="border: 1px solid black; background-color: #e1bee7; padding: 5px;">FTs only</div> </div>	
<b>Key things to check in the annual report and accounts / other documents</b>			
1	<a href="#">AGS and year end statements guidance for NHS trusts</a>  <a href="#">Word doc version of pro forma statements (NHS trusts)</a>	Annual governance statement: <ul style="list-style-type: none"> <li>• Does the conclusion section clearly identify the significant internal control issues (not risks) arising in the statement, or clearly state that there are no significant internal control issues?</li> <li>• Has this been reflected on TAC51 of the PFR form?</li> </ul> <b>PFR form:</b> <ul style="list-style-type: none"> <li>• <b>Have the responses in TAC01 Confirmations been reconsidered following finalisation of accounts? Confirmation question 3 should be updated.</b></li> </ul>	<a href="#">AGS guidance in FT ARM</a>  <a href="#">Word doc version of pro forma statements (NHS FTs)</a>

Signatures in the annual report and accounts / in other documents for submission				
2	<p>Guidance in the DHSC GAM for NHS trusts</p> <p>AGS and year end statements guidance for NHS trusts</p> <p>Word doc version of pro forma statements (NHS trusts)</p> <p>NHSE timetable letter</p>	<p><b>NHS trusts - signatures</b></p> <p>Annual report and accounts, per GAM para 3.17:</p> <ul style="list-style-type: none"> <li>Performance report (<b>chief exec</b>)</li> <li>Accountability report (<b>chief exec</b>)</li> <li>Statement of financial position (<b>chief exec</b>)</li> </ul> <p>Annual report and accounts, per GAM para 3.16 and NHSE guidance:</p> <ul style="list-style-type: none"> <li>Annual governance statement (<b>chief exec</b>)</li> <li>Statement of chief executive's accountable officer responsibilities (<b>chief exec</b>)</li> <li>Statement of directors' responsibilities (<b>chief exec</b> and <b>finance director</b>)</li> </ul>	<p><b>NHS foundation trusts – signatures</b></p> <p>Annual report and accounts, per FT ARM directions (pages 16 to 18):</p> <ul style="list-style-type: none"> <li>Performance report (<b>chief exec</b>)</li> <li>Accountability report (<b>chief exec</b>)</li> <li>Remuneration report (<b>chief exec</b>)</li> <li>Annual governance statement (<b>chief exec</b>)</li> <li>Statement of financial position (<b>chief exec</b>)</li> <li>Statement of accounting officer's responsibilities (<b>chief exec</b>)</li> <li>Foreword to accounts (<b>chief exec</b>)</li> </ul>	<p>FT ARM</p> <p>Word doc version of pro forma statements (NHS FTs)</p> <p>NHSE timetable letter</p>
<p><b>Accompanying submissions to NHSE, per NHSE timetable letter (both trusts and FTs):</b></p> <ul style="list-style-type: none"> <li>Confirmations tab from TAC schedules (in PFR form) printed and signed by <b>chief exec</b> – electronic signature or typing the Chief Executive's name in the box is sufficient to confirm their approval</li> <li>Certificate on consistency of TAC schedules – available in pro forma statements document (<b>chief exec</b> and <b>finance director</b>)</li> </ul>				
What you need from your auditor (in advance of 28 June)				
3	<p>NHSE timetable letter</p>	<p><b>For submission to NHSE by the trust, per NHSE timetable letter:</b></p> <ul style="list-style-type: none"> <li>Auditor's audit completion report to those charged with governance ('ISA260 report') – electronic format</li> <li>Audit report (containing audit opinion) on the accounts – signed, electronic format</li> <li>Auditor report on the summarisation schedules (TAC schedules) – signed, electronic format</li> </ul> <p>Additionally, between trust and auditor (not required for submission to NHSE):</p> <ul style="list-style-type: none"> <li>Auditor will require signed letter of management representations</li> </ul>		<p>NHSE timetable letter</p>
What you need to submit in electronic form				
4	<p>NHSE timetable letter</p>	<p><b>Electronic submissions on the Portal, deadline 28 June noon</b> (numbers below correspond to the row in the table for 28 June entry in timetable letter):</p> <ol style="list-style-type: none"> <li>Audited accounts - any reasonable file type (likely Word / Excel / pdf) – if submitted in Excel, please ensure links are broken before uploading</li> <li>Signed Statement of Financial Position (might be included in (1) if the accounts are uploaded in pdf format) – pdf *</li> <li>Signed Statement of Accounting / Accountable Officer responsibilities –pdf*</li> <li>Submission of month 12 PFR form, containing audited TAC schedules – original Excel file. Please ensure that '<b>Audited accounts</b>' is selected on the cover of the PFR file before uploading. Version must be <b>1.23.12.2</b>. Remember to <u>break links</u>, <u>unshare the workbook</u> and <u>remove automatic backups</u> if applicable before uploading.</li> <li>Signed print out of the confirmations tab from the TAC schedules</li> </ol>		<p>NHSE timetable letter</p>

		<p>(electronic signature or typed name of Chief Executive in TAC form box to confirm approval is sufficient) – pdf</p> <ol style="list-style-type: none"> <li>6) Full text of the annual report (does not need final formatting) - Word or pdf expected</li> <li>7) Signed pages from the annual report – see row 2 of this checklist document. Note that the annual governance statement is particularly important. – pdf *</li> <li>8) Auditor’s audit completion report to those charged with governance (‘ISA260 report’)– pdf expected</li> <li>9) Signed audit report (audit opinion) on the accounts – pdf *</li> <li>10) Signed chief executive and finance director certificate on the summarisation schedules (TAC schedules) – pdf</li> <li>11) Signed auditor report on the summarisation schedules – pdf</li> </ol> <p>* If these signed pages are included in the upload of the accounts and/or the annual report, they do not need to be additionally uploaded separately.</p> <p>PFR form submitted on the NHS provider portal (outbox).</p> <p>All other electronic submissions uploaded to the NHS provider portal outbox and submitted as:</p> <ul style="list-style-type: none"> <li>• Financial year: FY2023-24</li> <li>• Activity: In Year Returns</li> <li>• Template Type: Accounts submissions</li> <li>• Period: M12</li> </ul>	
--	--	--	--

**Also, don’t forget....**

5	<p><a href="#">NHSE timetable letter</a></p>	<ul style="list-style-type: none"> <li>• While NHS trusts and FTs make all the submissions to NHS England, your auditor is also required to make some submissions to the National Audit Office. This includes them submitting the final month 12 PFR form, including the audited TAC schedules. Please ensure that you and your auditor agree on the final version of the PFR form – and that the file the auditor submits to the NAO is the same as you submit to us. This includes having run the latest fixer. Please double check that all audit adjustments have been reflected in the PFR form TAC schedules – forgetting to update disclosures like financial instruments is a common error.</li> <li>• Arrangements and deadlines for NHS foundation trusts to lay their annual report and accounts document before Parliament will be communicated separately by email.</li> <li>• Annual reports and accounts for publication (or laying) must contain the audit certificate from your auditor to be considered complete. Please discuss with your auditor their expected timescales for the conclusion of this work before planning an AGM.</li> <li>• NHS trusts and NHS foundation trusts are required to submit the final formatted pdf of the 2023/24 annual report and accounts for publication to NHS England via NHS provider portals by 30 September 2024. The auditor’s annual report should be submitted at the same time. This does not replace the requirement for providers to publish their own annual report and accounts document and the auditor’s annual report locally. Where an FT is unable to lay the annual report and accounts until after 30 September, this submission should be made without delay once the report is laid.</li> </ul>	<p><a href="#">NHSE timetable letter</a></p>
---	--	--	--