

Wirral University Teaching Hospital NHS Foundation Trust
Clatterbridge Road
Bebington
Wirral
CH63 4JY

28 June 2024
Our Ref: CHB/ABIRM006

Dear Audit and Risk Committee

2023/24 AUDITOR'S ANNUAL REPORT – Wirral University Teaching Hospital NHS Foundation Trust for the year ended 31 March 2024

As I mentioned at the last ARC meeting, we have some flexibility on when we issue our Auditor's Annual Report this year. Where we make use of this flexibility, we are required to write to you explaining the reason. That is the purpose of this letter.

The Auditor's Annual Report is an externally facing report that summarises the detailed Audit Findings Report we presented to you and the board recently. It also includes our commentary on the Trust's value for money arrangements. NAO guidance for 2023/24 (NAO *Auditor Guidance Note 3: Auditors' Work on VFM Arrangements* (AGN 03)) requires us to issue a draft Auditor's Annual Report no later than one month after the date on which we issued our audit opinion on the financial statements.

Our focus during May and June 2024 has been on completing the financial statements audit and our value for money work such that we could report any significant weaknesses identified in our audit opinion. Our Auditor's Annual Report has, therefore, not yet been issued and we will be using the extended timetable set out in AGN 03. As our audit opinion was issued and submitted to NHS England in your Annual Report and Accounts yesterday, we will be issuing our draft Auditor's Annual Report report by 27 July 2024 at the latest.

Please publish a copy of this letter on the Trust's website.

Yours sincerely

Chris Brown

Key audit Partner

For and on behalf of Azets Audit Services, Local Auditor

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