

Audited accounts: 2021/22 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 22 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 2021/22

- We no longer 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.
- Where your auditor plans to complete the VfM opinion after 22 June, the audit report issued for 22 June will not contain a VfM opinion or audit certificate. This does not impact submission requirements for 22 June. However, annual reports and accounts cannot be published or laid (for FTs) until the VfM opinion and audit certificate have been received and included.

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: #e3e7f0; padding: 5px;">FTs only</div> </div>	
Key things to check in the annual report and accounts			
1	AGS and year end statements guidance for NHS trusts Word doc version of pro forma statements (NHS trusts)	Annual governance statement: <ul style="list-style-type: none"> • 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? • Has this been reflected on TAC51 of the PFR form? 	AGS guidance in FT ARM Word doc version of pro forma statements (NHS FTs)

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>NHSI timetable letter</p>	<p>NHS trusts - signatures</p> <p>Annual report and accounts, per GAM para 3.17:</p> <ul style="list-style-type: none"> Performance report (chief exec) Accountability report (chief exec) Statement of financial position (chief exec) <p>Annual report and accounts, per GAM para 3.16 and/or NHSE&I guidance:</p> <ul style="list-style-type: none"> Annual governance statement (chief exec) Statement of chief executive's accountable officer responsibilities (chief exec) Statement of directors' responsibilities (chief exec and finance director) 	<p>NHS foundation trusts – signatures</p> <p>Annual report and accounts, per FT ARM directions (pages 15 to 17):</p> <ul style="list-style-type: none"> Performance report (chief exec) Accountability report (chief exec) Remuneration report (chief exec) Annual governance statement (chief exec) Statement of financial position (chief exec) Statement of accounting officer's responsibilities (chief exec) Foreword to accounts (chief exec) 	<p>FT ARM</p> <p>Word doc version of pro forma statements (NHS FTs)</p> <p>NHSI timetable letter</p>
<p>Accompanying submissions to NHSE&I, per NHSE&I timetable letter (both trusts and FTs):</p> <ul style="list-style-type: none"> Confirmations tab from TAC schedules (in PFR form) printed and signed by chief exec – electronic signature or typing the Chief Executive's name in the box is sufficient to confirm their approval Certificate on consistency of TAC schedules – available in pro forma statements document (chief exec and finance director) 				
What you need from your auditor (in advance of 22 June)				
3	<p>Word doc version of pro forma statements (NHS trusts)</p>	<p>For submission to NHSE&I by the trust, per NHSE&I timetable letter:</p> <ul style="list-style-type: none"> ISA260 report – electronic format Audit report (containing audit opinion) on the accounts – signed, electronic format Auditor report on the summarisation schedules (TAC schedules) – signed, electronic format <p>Additionally, between trust and auditor (not required for submission to NHSE&I):</p> <ul style="list-style-type: none"> Auditor will require signed letter of management representations 		<p>Word doc version of pro forma statements (NHS FTs)</p>
What you need to submit in electronic form				
4	<p>NHSI timetable letter</p>	<p>Electronic submissions on the Portal, deadline 22 June noon (numbers below correspond to the row in the table for 22 June entry in timetable letter):</p> <ol style="list-style-type: none"> Audited accounts - any reasonable file type (likely Word / Excel / pdf) – if submitted in Excel, please ensure links are broken before uploading Signed Statement of financial position (might be included in (1) if the accounts are uploaded in pdf format) – pdf * Signed Statement of Accounting / Accountable Officer responsibilities –pdf* Submission of month 12 PFR form, containing audited TAC schedules – original Excel file. Please ensure that 'Audited accounts' is selected on the cover of the PFR file before uploading. Version must be 1.21.12.2A. Remember to <u>break links</u>, <u>unshare the workbook</u> and <u>remove automatic backups</u> if applicable before uploading. Signed print out of the confirmations tab from the TAC schedules (electronic signature or typed name of Chief Executive in TAC form box to 		<p>NHSI timetable letter</p>

		<p>confirm approval is sufficient) – pdf</p> <ol style="list-style-type: none"> 6) Full text of the annual report (does not need final formatting) - Word or pdf expected 7) Signed pages from the annual report – see row 2 of this checklist document. Note that the annual governance statement is particularly important. – pdf * 8) Auditor ISA260 report – pdf expected 9) Signed audit report (audit opinion) on the accounts – pdf * 10) Signed chief executive and finance director certificate on the summarisation schedules (TAC schedules) – pdf 11) Signed auditor report on the summarisation schedules – pdf <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 Improvement Portal (outbox).</p> <p>All other electronic submissions uploaded to the NHS Improvement Portal outbox and submitted as:</p> <ul style="list-style-type: none"> • Financial year: FY2021-22 • Activity: In Year Returns • Template Type: Accounts submissions • Period: M12 	
--	--	--	--

Also, don't forget....

5	<p>NHSI timetable letter</p>	<ul style="list-style-type: none"> • While NHS trusts and FTs make all the submissions to NHS England & Improvement, 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. • Arrangements and deadlines for NHS foundation trusts to lay their annual report and accounts document before Parliament will be communicated separately by email. • The deadline for NHS trusts and NHS foundation trusts to submit the final formatted pdf of the 2021/22 annual report and accounts for publication to NHS England and NHS Improvement is currently in discussion. This date is dependent on the deadline for auditors to complete their VfM work. • Annual reports and accounts for publication (or laying) must contain the audit certificate from your auditor to be considered complete. The audit certificate cannot be issued until the auditor has provided a VfM opinion. Please discuss with your auditor their expected timescales for the conclusion of this work before planning an AGM. 	<p>NHSI timetable letter</p>
---	--	--	--