**List of providers with matters to report**

The table below lists the NHS trusts and NHS foundation trusts for which there are matters to report in the relevant columns. It therefore does not list all NHS providers. Column (3) lists significant internal control issues disclosed in local annual governance statements, excluding matters relating to the same issues as covered by NHS England’s mandated support. Therefore, the absence of a tick in this column does not necessarily mean the provider disclosed no significant internal control issues in its local AGS.

1 **|** The certificate of the Comptroller and Auditor General to the Houses of Parliament

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|  | **Provider subject to mandated support from NHS England** | | **Other significant internal control issue disclosed by provider** | **Audit report: Significant issues in arrangements for use of resources** | |  |
| Provider name | (1) Provider in Oversight Framework segment 3 or 4 during the year \* | (2) Provider in recovery support programme during the year | (3) Significant internal control issue not relating to matters in (1) | (4) UoR  significant issues: linked to matters in (1) | (5) UoR significant issues: Other matter (or segment 3/4 post year-end) | (6)  Other notes |
| Airedale NHS Foundation Trust |  |  |  |  | Yes: financial sustainability |  |
| Ashford and St Peter's Hospitals NHS Foundation Trust |  |  | Yes: operational performance, CQC rating |  |  |  |
| Avon and Wiltshire Mental Health Partnership NHS Trust | Yes (Quality, access & outcomes; people; finance) |  |  | Yes |  |  |
| Barking, Havering and Redbridge University Hospitals NHS Trust | Yes (Quality, access & outcomes; finance; leadership & capability) |  | These consolidated accounts have been prepared using unaudited financial information for this Trust: see page **Error! Bookmark not defined.**. | | | |
| Barnsley Hospital NHS Foundation Trust | Yes (Finance) |  |  |  |  |  |
| Barts Health NHS Trust |  |  | Yes: operational performance; fire regulations compliance; finances; hospital redevelopment |  |  |  |
| Birmingham and Solihull Mental Health NHS Foundation Trust | Yes (Quality, access & outcomes; people) |  | Yes: internal audit conclusions on complaints, emergency preparedness, waiting times, clinical governance, sickness management, disciplinary processes |  |  |  |
| Birmingham Community Healthcare NHS Foundation Trust | Yes (Quality, access & outcomes) |  |  |  |  |  |
| Birmingham Women's and Children's NHS Foundation Trust | Yes (Quality, access & outcomes) |  | These consolidated accounts have been prepared using unaudited financial information for this Trust: see page **Error! Bookmark not defined.**. | | | |
| Black Country Healthcare NHS Foundation Trust | Yes (Quality, access & outcomes; finance; leadership & capability) |  |  |  |  |  |

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| Blackpool Teaching Hospitals NHS Foundation Trust | Yes (Quality, access & outcomes) |  | Yes: directors turnover; not delivering financial plan; special severance payment approval | Yes (also financial sustainability; governance over special severance payment) |  |  |
| Bradford Teaching Hospitals NHS Foundation Trust |  |  |  |  | Yes: CQC  undertaking a well-led review |  |
| Buckinghamshire Healthcare NHS Trust | Yes (Quality, access & outcomes; people) |  | Yes: never events |  |  |  |
| Calderdale and Huddersfield NHS Foundation Trust | Yes (Finance) |  |  |  |  |  |
| Cambridge University Hospitals NHS Foundation Trust |  |  | Yes: CQC maternity report; data breaches; urgent care demand and patient flow; impact of industrial action. |  |  |  |
| Central London Community Healthcare NHS Trust |  |  | Yes: non-executive director succession plans |  | Yes: Board governance |  |
| Cheshire and Wirral Partnership NHS Foundation Trust |  |  |  |  | Yes: procurement process compliance |  |
| Cornwall Partnership NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes |  |  |
| Countess of Chester Hospital NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |

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|  | **Provider subject to mandated support from NHS England** | | **Other significant internal control issue disclosed by provider** | **Audit report: Significant issues in arrangements for use of resources** | |  |
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| County Durham and Darlington NHS Foundation Trust | Yes (Quality, access & outcomes) |  | Yes: internal audit findings on infection control policies, discharge summaries, medical device registers, business continuity plans for electronic patient records |  |  |  |
| Coventry and Warwickshire Partnership NHS Trust | Yes (Quality, access & outcomes) |  |  |  |  | γ |
| Croydon Health Services NHS Trust |  |  | These consolidated accounts have been prepared using unaudited financial information for this Trust: see page **Error! Bookmark not defined.** | | | |
| Doncaster and Bassetlaw Teaching Hospitals NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| Dorset County Hospital NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| Dudley Integrated Health and Care NHS Trust | Yes (Finance) |  |  |  |  | β |
| East And North Hertfordshire NHS Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| East Cheshire NHS Trust | Yes (Quality, access & outcomes) |  |  |  | Yes: financial sustainability |  |
| East Kent Hospitals University NHS Foundation Trust | Yes (Quality, access & outcomes; finance; people; leadership & capability) |  |  | Yes |  |  |
| East Lancashire Hospitals NHS Trust |  |  |  |  | Yes: financial sustainability |  |
| East London NHS Foundation Trust |  |  | These consolidated accounts have been prepared using unaudited financial information for this Trust: see page **Error! Bookmark not defined.** | | | |

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| Provider name | (1) Provider in Oversight Framework segment 3 or 4 during the year \* | (2) Provider in recovery support programme during the year | (3) Significant internal control issue not relating to matters in (1) | (4) UoR  significant issues: linked to matters in (1) | (5) UoR significant issues: Other matter (or segment 3/4 post year-end) | (6)  Other notes |
| East Midlands Ambulance Service NHS Trust |  |  |  |  |  | ε |
| East of England Ambulance Service NHS Trust | Yes (Quality, access & outcomes; finance) | * (exited Dec 2023) |  |  |  |  |
| East Sussex Healthcare NHS Trust |  |  |  |  | Yes: financial sustainability |  |
| Epsom and St Helier University Hospitals NHS Trust |  |  |  |  | Yes: financial sustainability |  |
| Essex Partnership University NHS Foundation Trust | Yes (Quality, access & outcomes; leadership & capability) |  | Yes: finances |  |  |  |
| Gateshead Health NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| George Eliot Hospital NHS Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| Gloucestershire Hospitals NHS Foundation Trust | Yes (Quality, access & outcomes; people; finance) |  | Yes: internal audit findings | Yes (also head of internal audit limited opinion) |  |  |
| Greater Manchester Mental Health NHS Foundation Trust | Yes (Quality, access & outcomes; leadership & capability) | * ​ |  | Yes |  |  |
| Hampshire Hospitals NHS Foundation Trust | Yes (Quality, access & outcomes; finance; leadership & capability) | * ​ |  |  |  |  |
| Herefordshire and Worcestershire Health and Care NHS Trust | Yes (Quality, access & outcomes) |  | Yes: Impact of outage of electronic patient record system | Yes |  |  |

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|  | **Provider subject to mandated support from NHS England** | | **Other significant internal control issue disclosed by provider** | **Audit report: Significant issues in arrangements for use of resources** | |  |
| Provider name | (1) Provider in Oversight Framework segment 3 or 4 during the year \* | (2) Provider in recovery support programme during the year | (3) Significant internal control issue not relating to matters in (1) | (4) UoR  significant issues: linked to matters in (1) | (5) UoR significant issues: Other matter (or segment 3/4 post year-end) | (6)  Other notes |
| Hull University Teaching Hospitals NHS Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes |  |  |
| Humber Teaching NHS Foundation Trust |  |  | These consolidated accounts have been prepared using unaudited financial information for this Trust: see page **Error! Bookmark not defined.** | | | |
| Isle of Wight NHS Trust | Yes (Finance) |  |  |  |  |  |
| Kettering General Hospital NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes (also financial reporting) |  |  |
| King’s College Hospital NHS Foundation Trust | Yes (Leadership & capability; finance) | No (entered April 2024) | Yes: head of internal audit opinion partial assurance | Yes |  |  |
| Lancashire and South Cumbria NHS Foundation Trust | Yes (Quality, access & outcomes) |  |  |  |  |  |
| Lancashire Teaching Hospitals NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| Lewisham and Greenwich NHS Trust | Yes (Quality, access & outcomes) |  |  |  |  |  |
| Liverpool University Hospitals NHS Foundation Trust | Yes (Quality, access & outcomes; finance) | * (exited Nov 2023) | Yes: governance structures; culture improvements | Yes |  |  |
| Liverpool Women's NHS Foundation Trust | Yes (Quality, access & outcomes) |  | Yes: maternal deaths and governance findings |  | Yes: financial sustainability |  |
| Maidstone And Tunbridge Wells NHS Trust |  |  | Yes: CQC warning notice; maternity services rating; CQC improvement notice; data breach |  | Yes financial sustainability |  |
| Manchester University NHS Foundation Trust | Yes (Quality, access & outcomes) |  |  |  | Yes financial sustainability |  |
| Medway NHS Foundation Trust | Yes (Quality, access & outcomes; finance) | * ​ |  | Yes |  |  |

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| Provider name | (1) Provider in Oversight Framework segment 3 or 4 during the year \* | (2) Provider in recovery support programme during the year | (3) Significant internal control issue not relating to matters in (1) | (4) UoR  significant issues: linked to matters in (1) | (5) UoR significant issues: Other matter (or segment 3/4 post year-end) | (6)  Other notes |
| Mid and South Essex NHS Foundation Trust | Yes (Quality, access & outcomes; finance) | No (entered April 2024) | Yes: temporary staff pay controls | Yes |  |  |
| Moorfields Eye Hospital NHS Foundation Trust |  |  |  |  | Yes: exit package governance |  |
| Norfolk and Norwich University Hospitals NHS Foundation Trust | Yes (Quality, access & outcomes) |  |  |  |  |  |
| Norfolk and Suffolk NHS Foundation Trust | Yes (Quality, access & outcomes; leadership & capability) |  |  | Yes |  |  |
| North Bristol NHS Trust | Yes (Quality, access & outcomes; people; finance) |  |  |  |  |  |
| North Cumbria Integrated Care NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  | Yes: digital project controls, business continuity plans, theatre stock, patient monies, safeguarding, cyber security, IT supplier management. | Yes |  |  |
| North East Ambulance Service NHS Foundation Trust | Yes (Quality, access & outcomes) |  |  |  | Yes: 'Well-led' action plan delivery | δ |
| North Middlesex University Hospital NHS Trust | Yes (Quality, access & outcomes) |  |  |  |  |  |
| North West Anglia NHS Foundation Trust | Yes (Quality, access & outcomes) |  |  |  |  |  |
| Northampton General Hospital NHS Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes |  |  |
| Northern Care Alliance NHS Foundation Trust | Yes (Quality, access & outcomes) |  |  |  | Yes: financial sustainability |  |
| Northern Lincolnshire and Goole NHS Foundation Trust | Yes (Quality, access & outcomes; finance) | * (exited May 2023) | Yes: mortuary security breach |  |  |  |

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|  | **Provider subject to mandated support from NHS England** | | **Other significant internal control issue disclosed by provider** | **Audit report: Significant issues in arrangements for use of resources** | |  |
| Provider name | (1) Provider in Oversight Framework segment 3 or 4 during the year \* | (2) Provider in recovery support programme during the year | (3) Significant internal control issue not relating to matters in (1) | (4) UoR  significant issues: linked to matters in (1) | (5) UoR significant issues: Other matter (or segment 3/4 post year-end) | (6)  Other notes |
| Nottingham University Hospitals NHS Trust | Yes (Quality, access & outcomes; finance; leadership & capability) |  |  | Yes |  |  |
| Nottinghamshire Healthcare NHS Foundation Trust | Yes (Quality, access & outcomes) |  | Yes: finances | Yes (also financial sustainability) |  |  |
| Portsmouth Hospitals University NHS Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| Queen Elizabeth Hospital King's Lynn NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| Queen Victoria Hospital NHS Foundation Trust | Yes (Leadership & capability) |  |  |  |  |  |
| Rotherham Doncaster and South Humber NHS Foundation Trust |  |  |  |  | Yes: strategic risk management; action on audit recommendations |  |
| Royal Berkshire NHS Foundation Trust |  |  |  |  | Yes financial sustainability |  |
| Royal Cornwall Hospitals NHS Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes |  |  |
| Royal Devon University Healthcare NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| Royal Free London NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| Royal National Orthopaedic Hospital NHS Trust |  |  |  |  | Yes :Financial Sustainability |  |
| Royal United Hospitals Bath NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| Salisbury NHS Foundation Trust | Yes (Quality, access & outcomes; people; finance) |  |  | Yes |  |  |

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| Sandwell And West Birmingham Hospitals NHS Trust | Yes (Quality, access & outcomes; finance; leadership & capability) |  |  | Yes |  |  |
| Sheffield Health and Social Care NHS Foundation Trust | Yes (Quality, access & outcomes) |  |  |  |  |  |
| Sheffield Teaching Hospitals NHS Foundation Trust | Yes (Quality, access & outcomes) |  | Yes: medical workforce capacity |  |  |  |
| Shropshire Community Health NHS Trust | Yes (Quality, access & outcomes; people; leadership & capability) |  |  |  |  |  |
| Solent NHS Trust | Yes (Finance) |  |  |  |  |  |
| Somerset NHS Foundation Trust |  |  | Yes: CQC inspection of maternity |  | Yes: Governance |  |
| South Central Ambulance Service NHS Foundation Trust | Yes (Quality, access & outcomes; leadership & capability; finance) |  |  | Yes |  |  |
| South East Coast Ambulance Service NHS Foundation Trust | Yes (Quality, access & outcomes; leadership & capability; people; finance) |  | Yes: HR Controls, IT resilience | Yes |  |  |
| South Tees Hospitals NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes |  |  |
| South Western Ambulance Service NHS Foundation Trust | Yes (Quality, access & outcomes; people) |  |  |  |  |  |
| Southern Health NHS Foundation Trust | Yes (Finance) |  |  |  |  |  |
| St George's University Hospitals NHS Foundation Trust |  |  |  |  | Yes: financial sustainability |  |
| Stockport NHS Foundation Trust | Yes (Quality, access & outcomes); finance |  |  | Yes |  |  |

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| Surrey And Sussex Healthcare NHS Trust |  |  | Yes: operational performance, finances |  |  |  |
| Tameside and Glossop Integrated Care NHS Foundation Trust |  |  |  |  | Yes: financial sustainability |  |
| Tavistock and Portman NHS Foundation Trust | Yes (Quality, access & outcomes; leadership & capability; finance) |  | Yes: internal audit findings on data security self assessment | Yes |  |  |
| Tees, Esk and Wear Valleys NHS Foundation Trust | Yes (Quality, access & outcomes) |  |  |  |  |  |
| The Dudley Group NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes |  |  |
| The Hillingdon Hospitals NHS Foundation Trust | Yes (Quality, access & outcomes; finance) | * (exited Oct 2023) | Yes: arrangements for financial reporting | Yes (also accounts preparation) |  |  |
| The Mid Yorkshire Hospitals NHS Trust | Yes (Finance) |  |  |  |  |  |
| The Newcastle Upon Tyne Hospitals NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes |  |  |
| The Princess Alexandra Hospital NHS Trust | Yes (Quality, access & outcomes; finance) |  | Yes: quality and safety of estate | Yes |  |  |
| The Robert Jones and Agnes Hunt Orthopaedic Hospital NHS Foundation Trust | Yes (Quality, access & outcomes; finance; leadership & capability) |  |  |  |  |  |
| The Rotherham NHS Foundation Trust | Yes (Finance) |  |  |  |  |  |
| The Royal Wolverhampton NHS Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| The Shrewsbury and Telford Hospital NHS Trust | Yes (Quality, access & outcomes; finance) | * ​ |  |  |  |  |

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| Torbay and South Devon NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes |  |  |
| United Lincolnshire Hospitals NHS Trust | Yes (Quality, access & outcomes; finance) |  | Yes: recruitment and retention of staff | Yes |  |  |
| University Hospital Southampton NHS Foundation Trust | Yes (Finance) |  |  | Yes (also accounts preparation) |  |  |
| University Hospitals Birmingham NHS Foundation Trust | Yes (Quality, access & outcomes; leadership & capability; people) |  | Yes: budgetary control to support statutory reporting; financial risk management and internal control | Yes (also capital accounting; statutory financial reporting) |  |  |
| University Hospitals Bristol and Weston NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| University Hospitals Coventry And Warwickshire NHS Trust | Yes (Quality, access & outcomes) |  |  |  |  |  |
| University Hospitals Dorset NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| University Hospitals of Derby and Burton NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes |  | δ |
| University Hospitals of Leicester NHS Trust | Yes (Finance) |  |  | Yes |  |  |
| University Hospitals of Morecambe Bay NHS Foundation Trust | Yes (Quality, access & outcomes; finance) | * (exited Oct 2023) |  | Yes |  |  |
| University Hospitals of North Midlands NHS Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes |  |  |
| University Hospitals Plymouth NHS Trust | Yes (Quality, access & outcomes; finance) | * ​ |  | Yes |  |  |

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| University Hospitals Sussex NHS Foundation Trust | Yes (Quality, access & outcomes) |  |  | Yes (also financial sustainability) |  |  |
| Walsall Healthcare NHS Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes |  |  |
| Warrington and Halton Teaching Hospitals NHS Foundation Trust |  |  |  |  | Yes: financial sustainability |  |
| West Suffolk NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  | Yes: RAAC building issues with main hospital site |  |  |  |
| Whittington Health NHS Trust |  |  |  |  | Yes: financial Sustainability |  |
| Wirral University Teaching Hospital NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  |  |  |  |
| Worcestershire Acute Hospitals NHS Trust | Yes (Quality, access & outcomes; finance) |  | Yes: internal audit findings on theatre governance, complaints handling, consultant job planning, budget setting, governance over locum doctors | Yes (also PFI contract monitoring; workforce strategy) |  |  |
| Wye Valley NHS Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes |  |  |
| York and Scarborough Teaching Hospitals NHS Foundation Trust | Yes (Quality, access & outcomes; finance) |  |  | Yes |  |  |
| **Totals** | **101** | **25** | **30** | **44** ^ | **22** ^ | **-** |

# \* Approach for column (1):

* The explanation for each provider shows the support offerings for each provider in segment 3 or 4 at any point during the year. In some cases a trust may receive a combination of mandated and targeted support with all such support needs included here.
* In many cases our support also relates to the leadership and capability theme in the Oversight Framework. Where this is the case the underlying issues will usually relate to other themes so this is not always additionally listed here, unless it is a primary matter.

**Notes for column (6)** – note we do not consider these items as significant internal control issues:

β 1 provider where the auditor included an ‘emphasis of matter’ relating to the organisation demising or significantly changing its organisational form with services transferring to or from other trusts, either during the reporting year or anticipated in the future

γ 1 provider where the auditor included an ‘emphasis of matter’ for other reasons. Further information is available in the audit report included within the individual trust accounts.

δ 2 providers with modification to audit report relating to remuneration report. Further information is available in the audit report included within the individual trust accounts.

ε 1 provider where the auditor has submitted a referral under section 30 of the Local Audit and Accountability Act 2014 for a reason other than compliance with the breakeven duty for NHS trusts. Further information is available in the audit report included within the individual trust accounts.

# Note on totals:

^ No audit report has been issued for Barking, Havering and Redbridge University Hospital NHS Trust, Birmingham Women's and Children's NHS Foundation Trust, Croydon Health Services NHS Trust, East London NHS Foundation Trust and Humber Teaching NHS Foundation Trust at the time of finalising the disclosures in these consolidated accounts on 1 November 2024: see page **Error! Bookmark not defined.** above and note 32 to the financial statements.