

## Annual Audit Letter

# South Downs Health NHS Trust

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<b>Reference:</b>	TGSO004AAL03W – Final
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<b>Date:</b>	November 2003

## Key messages

### Financial Health

*The Trust successfully met its statutory duties for 2002/03. However, it faces a number of financial pressures in the current year. Additional savings will have to be generated to help deliver the Financial Recovery Plan (FRP) for the health economy. There are also continuing pressures on a number of Trust budgets, particularly mental health ECRs.*

*A substantial overspend is anticipated on the Section 31 provider partnership budgets for 2003/04. Additional funding from commissioners may be required to achieve a balanced position.*

*Significant financial risks also exist for future years. In particular, further substantial pressures can be anticipated on the provider partnership budgets. The Section 31 partners will need to ensure that the agreement operates within a viable financial framework based on balanced budgets.*

*There are also risks associated with the wider health economy, where significant recurrent savings will be required to deliver the Brighton and Hove Local Delivery Plan (LDP).*

*These funding pressures may impact on the achievement of the Trust's performance objectives; in particular, the implementation of mental health and older people's National Service Frameworks (NSFs).*

### Governance arrangements

*The Trust continues to have a sound framework of governance arrangements. Good progress has been made in implementing the Department of Health (DoH) controls assurance framework, although further action will be required in 2003/04, particularly in respect of risk management arrangements.*

*Effective overall arrangements are in place to ensure appropriate standards of financial conduct and the legality of transactions.*

### Performance management

*We concluded that the Trust has sound overall arrangements to achieve economy, efficiency and effectiveness in the use of NHS resources. Strengths include the levels of partnership working and staff involvement, and the Trust responds positively when opportunities to improve are identified either internally or by outside agencies.*

*Although arrangements for the Trust's own activities are well-established, there is scope to develop the performance management of partnership arrangements. Agreements covering the support services provided to Brighton and Hove City PCT should be refined to include key performance indicators and improved monitoring arrangements. There is also scope to improve some aspects of IM&T arrangements supporting the Section 31 partnership.*

### The purpose of this Letter

This Annual Audit Letter to the Board summarises the conclusions from our 2002/03 audit. It also reports for Directors the significant issues arising from our audit, together with our comments on other current issues.

More detail on the specific aspects of our audit can be found in the separate reports issued during the audit. These reports are discussed and agreed with officers and presented to the Audit Panel.

Our work in some areas is still in progress. When complete we will report this work to the Audit Panel, and include any significant findings in next year's Audit Letter.

The Audit Commission has circulated to all audited bodies a statement that summarises the key responsibilities of auditors. Our audit has been conducted in accordance with the principles set out in that statement.

## Background to our audit

The Trust continues to face a number of significant challenges. Ongoing pressures have been caused by the need to implement the key objectives of the NHS Plan and the NSFs. Planning for these objectives has been complicated by the difficult financial position within the Brighton health community. Nevertheless, good progress has been made and this was recognised when the Trust received two stars in the national star-rating assessments published in July 2003.

From April 2002, the Trust assumed managerial responsibility for the provider partnership within the Brighton and Hove Section 31 pooled budget agreement. Successful implementation of this agreement remains crucial to the Trust's objectives.

The Commission for Health Improvement (CHI) is responsible for assessing clinical governance arrangements at all Trusts using a programme of cyclical reviews. A CHI review of clinical governance arrangements at the Trust is currently in progress and is due for completion in early 2004.

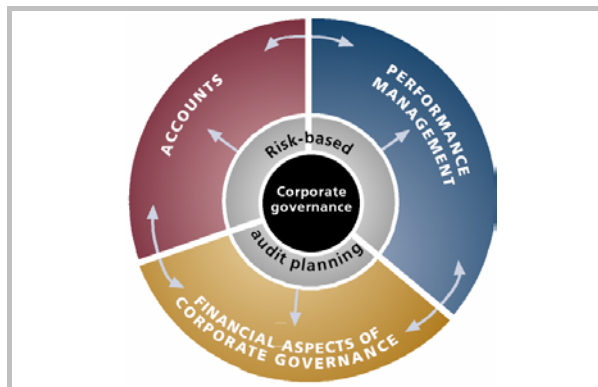
## Audit objectives

Our main objective as your appointed auditor is to plan and carry out an audit that meets the requirements of the Code of Audit Practice. We adopt a risk-based approach to planning our audit, and our audit work has focused on your significant financial and operational risks that are relevant to our audit responsibilities.

Central to our audit are your corporate governance arrangements. Our audit is then structured around the three elements of our responsibilities as set out in the Code and shown in Exhibit 1.

### EXHIBIT 1

#### The three main elements of our audit objectives



#### Accounts

- Opinion.

#### Financial aspects of corporate governance

- Financial standing.
- Systems of internal financial control.
- Standards of financial conduct and the prevention and detection of fraud and corruption.
- Legality of transactions.

#### Performance management

- Use of resources.

## Accounts

*An unqualified opinion was given on your 2002/03 accounts on 7 August 2003.*

*We agreed with the Strategic Health Authority (SHA) and the Trust to include additional disclosures within the accounts on your financial position and on that for the Surrey Sussex health economy as a whole.*

#### Core process review

We reviewed the Trust's core financial processes to assess if these provided a reliable basis for preparing the accounts. Our work included a review of:

- the main accounting system
- budgetary control process
- closedown procedures.

We concluded that these processes were soundly based and were unlikely to lead to any material mis-statement in the accounts.

**Financial statements**

The Trust met the deadline stipulated by the DoH for submission of draft accounts.

The financial statements were prepared to a high standard. Only a small number of amendments were required, with none affecting the surplus/deficit on the Income and Expenditure account. Clear audit trails were provided to support the statements.

We gave an unqualified opinion on the accounts for both the Trust and the funds held on trust dated 7 August 2003.

A substantial underlying deficit existed within the Surrey Sussex health economy at 31 March 2003. We agreed with the SHA that the accounts of all Surrey Sussex NHS bodies should include additional disclosures to clarify:

- how the year-end financial position had been achieved
- the underlying financial position for the health economy at 31 March 2003
- the action required to achieve break-even in 2003/04.

The Directors’ statement on internal control concluded that the Trust’s arrangements are generally sound. Further actions are planned in the coming year to ensure that the Trust’s controls assurance framework is fully compliant with the required standards for 2003/04.

The Trust is required to prepare an annual memorandum account in its role as host partner for the Section 31 pooled budget agreement with Brighton and Hove City Council, and we are required to certify this account. We concluded that the memorandum account for 2002/03 fairly stated the activities of the pool.

**Statement of Auditing Standards (SAS) 610**

SAS 610 ‘Reporting to those charged with governance’ applied to the audit of NHS accounts for the first time in 2002/03. This requires auditors to report certain matters to those charged with governance (as distinct from management) before giving their opinion on the financial statements.

We reported our findings under SAS 610 to the Audit Panel on 24 July 2003. There were no issues of concern or matters where further action was required by the panel.

**Financial aspects of corporate governance**

**Financial standing**

*The Trust successfully met its statutory duties for 2002/03. However, the Trust currently faces significant financial pressures given the need to achieve a balanced position on the Section 31 partnership budgets and to help deliver the FRP for the Local Health Economy (LHE). Further substantial pressures are anticipated in future years.*

*The Trust will need to work with its Section 31 partners to ensure that the agreement operates within a viable financial framework based on balanced budgets. A robust service and financial planning framework for the local health economy will also be required.*

The Trust successfully met its statutory duties in 2002/03 as detailed at Exhibit 2.

**EXHIBIT 2**

**Financial performance 2002/03**

Target	Performance	Target met?
Achieve break-even on the revenue account.	Surplus of £216,000	Yes
Achieve 6% capital cost absorption rate.	Rate of 5.7% achieved (within permitted DoH materiality range of 5.5% – 6.5%)	Yes
Keep capital expenditure within the Capital Resource Limit.	Underspend of £183,000	Yes
Keep within External Financing Limit.	Undershoot of £6,000	Yes

In last year's letter, we noted the potential risks to the Trust's financial position arising from cost pressures within the Section 31 Provider Partnership, particularly in respect of learning disabilities. For 2002/03, the Trust's overall revenue surplus of £216,000 reflected a balanced position on the provider partnership budgets. However, this position was only achieved after additional funding of £695,000 was made available from commissioners.

Pressures on the provider partnership budgets have increased in 2003/04. Although a FRP is in place, at September 2003 the year-end overspend on the partnership budgets funded by Brighton and Hove City Council is anticipated to be £1.5 million. The Trust is currently discussing with commissioners how this deficit can be funded. There is also a projected overspend of £600,000 on the Trust's own partnership budgets, relating mainly to mental health ECRs.

Further pressures are anticipated in 2004/05. These include:

- the implications of general cost pressures and service growth
- the need to increase services over and above the current baseline, given the numbers of children transferring to adult services.

Achieving a break-even position on the provider partnership budgets therefore represents a continuing and significant financial risk for the Trust. The Trust and its Section 31 partners will need to ensure that in future years the agreement operates within a viable financial framework based on achievable and balanced budgets.

At 30 September 2003, the Trust was reporting an overspend of £43,000 on budgets other than those for the provider partnership. However, the Trust's overall financial position needs to be considered within the wider context of the Brighton & Hove LHE.

A FRP for the health economy was agreed in April 2003. This identified that savings of £5.6 million would be required to achieve financial balance within the LHE in 2003/04. The plan assumed a further technical adjustment of £2 million, but this was not agreed by Surrey Sussex SHA. Total savings of £7.6 million will therefore now be required.

A number of health economy initiatives were agreed to help deliver the original FRP. However, limited progress with these schemes is now anticipated in 2003/04. Achievement of the required savings will therefore fall to individual bodies under a risk-sharing agreement. Discussions on this agreement are ongoing, but as at September 2003, the contribution identified to the Trust is £870,000. Although contingency plans to achieve these savings are currently being developed, this will create additional financial pressures, particularly given the cost improvement and non-recurrent savings already required under the existing budget for 2003/04.

The wider difficulties in achieving financial balance within the LHE represent a continuing risk to the Trust. It is anticipated that most of the £7.6 million savings required in 2003/04 will now be achieved on a non-recurrent basis. However, these savings will be required recurrently from 2004/05. In addition, the LHE is currently reporting a substantial in-year deficit (associated with the acute Trust) over and above that identified in the FRP. Any further general deterioration in the financial position for the health economy is likely to have an impact on all of the constituent organisations.

Given these risks, the Trust will have to work within the LHE to ensure that the service and financial planning framework is robust and provides a firm basis for achieving the Trust's financial objectives and performance targets. This may require greater use of comparative information to help position the Trust and assess the relationship between planned funding levels and activity.

We will continue to monitor the financial position for both the Trust and the LHE throughout the coming year.

### **Systems of internal financial control**

*The Trust has made significant progress in implementing the controls assurance agenda, although further action is required in 2003/04. Generally sound systems of internal financial control are in place.*

Our work on internal financial control considered:

- the level of compliance with the financial management core standard

- Internal Audit work to review key controls in the Trust's fundamental financial systems
- other aspects of the Trust's control framework, including standing orders and documentation of control procedures.

We concluded that the Trust has appropriate arrangements in place to ensure that the systems of internal financial control are adequate and effective.

We also concluded that the Trust has made good progress in implementing the wider controls assurance framework. Internal audit work confirmed a high level of compliance with the three core assurance standards, in particular, those for governance and financial management, with action plans agreed to move towards full compliance in 2003/04. The Trust recognises that additional resources may be required to allow implementation of the action plan for risk management.

The Internal Audit function is crucial to the effective working of the Trust's governance arrangements. We reviewed the performance of the Trust's internal auditors, South Coast Audit (SCA), against the new NHS Internal Audit standards applicable from July 2002. We concluded that SCA already complied with many of the new standards and that plans were in place to achieve compliance with the remaining standards in 2003/04.

#### **Standards of financial conduct and prevention and detection of fraud and corruption**

*The Trust continues to have effective overall arrangements to ensure appropriate standards of financial conduct. The Trust participated in the 2002/03 National Fraud Initiative (NFI) data-matching exercise, and no issues of concern have been identified.*

It is the responsibility of the Trust to manage its affairs in accordance with proper standards of financial conduct, and to prevent and detect fraud and corruption. This requires an effective control framework, including adequate guidance for staff, supported by a robust internal audit function.

We concluded that the Trust continues to have effective overall arrangements to ensure proper standards of financial conduct.

For the first time in 2002/03, NHS bodies participated in the NFI data-matching exercise run by the Audit Commission. The main aim of the NFI is to use data-matching to identify and reduce the level of housing benefit fraud, occupational pension fraud and tenancy fraud.

Payroll data for the Trust was matched against other datasets. This identified a relatively small number of matches which the Trust passed to the Local Counter Fraud Service (LCFS) for review. Work to review these items has now been completed and no issues of concern have been identified.

#### **Legality of transactions**

*The Trust has appropriate overall arrangements to ensure the legality of its financial transactions.*

We reviewed the Trust's overall arrangements for ensuring the legality of its transactions and compliance with new legislative requirements. We concluded that a satisfactory framework was in place.

## **Performance management**

*Our programme of performance management reviews is designed to test your processes for ensuring that you achieve economy, efficiency and effectiveness in your use of NHS resources. Based on the work undertaken, our conclusion is that you have sound overall arrangements.*

#### **Performance management arrangements**

We are required to review your arrangements for performance management in a number of areas, including use of resources, management capability and structures, staff involvement, partnership working, community focus, managing performance and performance information.

To assess these arrangements we have considered:

- relevant documentation
- your controls assurance assessment
- external review systems such as the star ratings.

We have also spoken to managers to clarify our understanding where necessary.

We concluded that the Trust continues to have satisfactory overall arrangements in place. Strengths in the current arrangements include the levels of partnership working and staff involvement. We also noted that where opportunities to improve are identified either internally or by outside agencies there is a positive response to improvement planning and implementation.

There are no significant issues which we wish to bring to the Board’s attention this year.

**Implementation of the NHS Plan**

*Our 2001/02 review identified a number of high risk areas for achieving targets, including implementation of mental health and older people action plans, nurse and doctor recruitment, Patient Advice and Liaison Service (PALS) and financial balance. We also found a number of pressures on management capacity.*

*We will again review progress in implementing the NHS Plan as part of our 2003/04 audit work.*

The NHS Plan, published in July 2000, set out the Government’s vision of a health service designed around the patient, recognising that this will require investment and step change reform. The NHS Plan is an ambitious agenda and its implementation raises significant business risks for NHS bodies. The Audit Commission considers that it is in the public interest for external auditors to monitor and report on local health bodies’ progress in implementing the key priorities in the NHS Plan.

**2001/02 review**

This review was undertaken between August and December 2002. The results of individual reviews at PCTs and trusts were used to draw out common themes across the health economy for reporting at SHA level. The results also fed into the Audit Commission’s national report ‘Achieving the NHS Plan’ published in June 2003.

Locally, we were required:

- to assess whether the Trust is at high or low risk of not achieving key NHS Plan targets
- to assess whether there is capacity to improve in priority areas and to outline any

critical success factors, or factors hindering performance

- to make specific judgements about the adequacy of financial management and performance management arrangements.

We issued our report to the Trust in January 2003. We assessed you as low risk in eight out of 14 areas. A summary of the high risk areas and our assessment of the capacity to improve is shown in Exhibit 3.

**EXHIBIT 3**

**High risk areas**

Target	Capacity to improve/ issue
Establishment of PALS	Possibly. Limited funding and delays in recruitment.
Systems in place to meet adult mental health NSF	Possibly. Planning arrangements in place but lack of funding in LHE.
Systems in place to meet older people NSF	Possibly. Planning arrangements in place but lack of funding in LHE.
Management capacity	Possibly. Activities recognised as being constrained included supporting staff and input to local Modernisation Team.
Recruitment of extra nurses and doctors	Possibly. Targets not provided by WDC.
Achievement of financial balance	Possibly. Pressures with LHE and impact of Section 31 flexibilities.

**2003/04 work**

As part of our 2003/04 audit, we will again be reviewing progress on NHS Plan implementation. As the targets become more challenging the need for strong partnerships is increasingly important. The emphasis will therefore be on the LDP process and related systems as well as assessments against key targets. The review will examine the extent to which performance is sustainable as well as assess capacity to

improve. Auditors will be asked to probe key targets in more detail, in particular, the degree to which patients' views and experience are fully considered in planning and service development.

### Data quality 2001/02

*For the indicators relevant to the Trust, we considered the level of confidence that could be placed in the underpinning data. Achievement of data quality targets for central data submission and clinical coding were the only areas identified as high risk.*

The NHS Performance Assessment Framework (PAF) is used as a basis for awarding star ratings. Proposals for accessing the NHS Performance fund, earned autonomy for managers and the extent of DoH intervention will all flow from the PAF assessments. The quality of data reflected in the PAF indicators is thus a key issue.

As the PAF indicators are acute-focused, most of them are not relevant to the Trust. We identified eight relevant indicators. For these our assessment assigned a risk rating to indicate the level of confidence that could be placed on the information based on the quality of the data underpinning it.

We assessed two of the relevant indicators as high risk, namely achievement of NHS data quality targets for centrally submitted data and clinical coding. The first was due to a technical problem leading to a failure to submit outpatient data. This problem was believed to have been solved by the end of our fieldwork. The assessment for clinical coding was based on a lack of policies and procedures.

Our work was reported to the Trust in January 2003.

### Data quality 2003/04: Healthcare Resource Groups (HRGs) and reference costs

In October 2002, the DoH published 'Reforming NHS Financial Flows: Introducing Payments by Results', which proposed that PCTs move away from commissioning services through block agreements and towards paying all NHS providers for the activity they undertake based on a standard national price tariff, derived from the National Schedule of Reference Costs. The new funding arrangements are designed to reward efficiency, support patient choice and

plurality of provision and encourage sustainable reductions in waiting times, and will be phased in over the next three years.

Linked to this the Audit Commission's mandatory work programme for 2003/04 includes a review of the quality of data underpinning Reference costs and HRGs. Our work will assess the data used to construct the Trust's 2003 reference cost submission and the arrangements for allocating costs. We will also consider the implications for future financial flows based on national tariffs derived from reference cost information.

### Shared Services – Service Level Agreements

*The Trust provides administrative shared services to Brighton and Hove City PCT. Initial Service Level Agreements (SLAs) were put in place for 2002/03 and the outcomes from our review should be used to assist the Trust and PCT in the further development of these agreements.*

Shared services are an integral part of the NHS national agenda, as the service seeks to avoid the duplication of services within health organisations and to improve value for money. Separate support services in each PCT would result in excessive costs and a dispersal of skilled staff. The move to and use of a shared service brings risks, in addition to the benefits, and these risks need to be managed for both the host and customer organisations.

The overall objective of our work was to ensure that the risk to the Trust as host organisation is minimised by the use of SLAs, which are supported by appropriate performance measures and meet good practice. We also considered the need to minimise the risks to Brighton and Hove City PCT as the customer organisation.

The Trust provides services for the PCT on a one-to-one basis. As 2002/03 was the first year of operation for the PCT, it was difficult for officers to define their requirements in the early part of the year. In these circumstances, the flexible and pragmatic approach adopted by the Trust and PCT has been sensible. At the time of the audit, managers in the Trust and PCT had started to review the existing SLAs with a view to refining them for 2003/04. Our recommendations are designed to assist in this development process and include:



- develop an overarching document to include details common to all administrative services provided to the PCT
- further develop Key Performance Indicators (KPIs), which are based on business critical issues and which meet good practice standards
- as KPIs are developed, data collection systems and monitoring arrangements should be agreed and put in place.

The development of shared services across Surrey Sussex is currently being considered by the SHA. The local arrangements between the Trust and the PCT will need to take account of this wider review.

**Information and IT fact pack**

We carried out a detailed risk assessment of the Trust’s information and IT arrangements. The results of this work will be used to help us plan future audit work.

**Other local performance work**

Our audit work identified a number of local risks for which we agreed specific reviews. The current position for each area is summarised at Exhibit 4.

**EXHIBIT 4**

**Local performance work**

Area of work	Current position
Benchmarking and Service user need in acute adult mental health	This study is a series of diagnostic tools designed to enable trusts to assess their commissioning and resourcing of mental health units in light of client dependency levels.  A national pilot has recently been completed and we look forward to discussing the detailed specification for this work in the near future.
Children’s services	A specification for this work will be discussed once the arrangements, including the evaluation process, for the pathfinder Children’s Trust in Brighton and Hove have been clarified.
Child and adolescent mental health	The scope of this work has still to be agreed with the Trust.

**Health economy performance work**

Our audit planning identified a shared number of risks across Surrey Sussex. We believe there are substantial benefits to be gained from carrying out work to address these risks across the whole health economy, such as:

- improving cost efficiency of the audit process
- providing a forum for sharing of good practice locally
- encouraging partnership working.

We are currently preparing proposals in the areas of prescribing, commissioning and delayed transfers. We will keep the Trust informed of progress.

**Section 31 Partnership**

**Section 31 Partnership – management arrangements for IM&T services**

*In our review of arrangements in the constituent bodies, we identified some good practice but also found areas for improvement in information security management, IS/Information Management and Technology (IM&T) strategy, involvement of stakeholders and change control.*

All organisations are increasingly reliant upon their information systems, none more so than the NHS, where patient care information is of paramount importance. IM&T services for the Section 31 Partnership are delivered under the same arrangements as apply at its constituent bodies, ie there is no distinct provision for the Partnership itself. This review examined the management arrangements for information and technology which are in place within the Partnership against good practice. It covered both current arrangements and proposed developments.

We generally found some examples of good practice in each of the bodies but we also found some issues requiring further work. These areas included information security management, IS/IM&T strategy, involvement of stakeholders and change control. Our key recommendations include:

- all bodies involved in the Section 31 Partnership should make arrangements to

ensure that security issues are included in the senior management agenda

- all three bodies should put in place full disaster recovery procedures for business-critical systems, and test them at least annually
- all three bodies should complete the development/revision of their individual IM&T strategies.

It is recognised that any progress towards a joint IM&T strategy for the Partnership will have to be in the context of wider developments, including the Brighton Local Strategic Plan and the planned Sussex Health Informatics Services. However, there will be a continuing need for close co-operation on issues such as improving the IT infrastructure and the secure exchange of information.

#### **Review of corporate governance and performance management arrangements**

Our 2001/02 review of the Partnership's arrangements, identified a number of risks in respect of probity arrangements and performance monitoring. We will follow up actions arising from our earlier work through the use of our 'Managing in Partnership' diagnostic to review probity, financial reporting and performance management arrangements from a provider perspective. This work is currently in progress and we will summarise our conclusions in next year's Annual Audit Letter.

#### **Future audit work**

Our audit programme for 2003/04 is included in the current two-year audit plan which was agreed in February 2003. The key areas of audit work to be completed in 2003/04 are:

- our review of the Trust's progress in implementing the key priorities within the NHS Plan
- our review of data quality, this year focusing on reference costs
- ongoing monitoring of the Trust's financial position
- our programme of regularity work for the 2003/04 year, including work to review the 2003/04 financial statements

- follow-up of our work from previous years.

We will discuss the timetable for planning the 2004/05 audit with officers later in 2003.

#### **The fee**

Your audit fee was determined on the basis of the risks we identified, using both national risks identified by the Audit Commission and our local risk assessment. The work proposed to address those risks was outlined in our Audit Plan which was agreed at the February Audit Panel.

The current audit plan covers the two financial years ending 31 March 2003 and 31 March 2004.

The fee for our 2002/03 Code of Practice audit is detailed at Exhibit 5 and remains as agreed in the audit plan. We would like to remind you that the performance fee for 2002/03 does not include the mandatory work on the NHS Plan and data quality which will form part of the 2003/04 fee.

#### **EXHIBIT 5**

##### **Audit fee 2002/03**

	<b>2002/03</b>
	<b>£</b>
Accounts	22,000
Performance	27,800
Financial aspects of corporate governance	21,000
<b>Total Trust</b>	<b>70,800</b>
Section 31	20,900
<b>Total</b>	<b>91,700</b>

## Status of our Annual Audit Letter to the Trust

Our Annual Audit Letter is prepared in the context of the Statement of Responsibilities of Auditors and Audited Bodies issued by the Audit Commission. Annual Audit Letters are prepared by appointed auditors and addressed to Directors and officers. They are prepared for the sole use of the audited body, and no responsibility is taken by auditors to any Director or officer in their individual capacity, or to any third party.

## Closing remarks

This Letter has been agreed with the Chief Executive and the Director of Finance and was presented to the Audit Panel on 6 November 2003. A copy of the Letter will be provided to all Board Members and presented to the November Board meeting.

Finally, I would like to take this opportunity to express my appreciation for the assistance and co-operation provided by the Trust during the course of the audit. Our aim is to deliver a high standard of audit which makes a positive and practical contribution which supports the Trust's own agenda. We recognise the value of your co-operation and support, and we look forward to working with you over the coming year.



Helen Thompson  
District Auditor

17 November 2003

**Reports issued during the 2002/03 audit**

<b>Report title</b>	<b>Date issued</b>
Audit Plan	January 2003
NHS Plan Implementation (2001/02)	January 2003
Data Quality Review – Year 2 (2001/02)	January 2003
SCA Review	July 2003
Shared Services – SLAs	October 2003
Section 31 Partnership – Management Arrangements for IM&T services	October 2003
Regularity Audit	TBA