

Auditor's Annual Report

York Teaching Hospital NHS Foundation
Trust – year ended 31 March 2021

September 2021



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Section 01: **Introduction**

1. Introduction

Purpose of the Auditor's Annual Report

Our Auditor's Annual Report (AAR) summarises the work we have undertaken as the auditor for York Teaching Hospital NHS Foundation Trust ('the Trust') for the year ended 31 March 2021. Although this report is addressed to the Trust, it is designed to be read by a wider audience including members of the public and other external stakeholders.

Our responsibilities are defined by the Local Audit and Accountability Act 2014 and the Code of Audit Practice ('the Code') issued by the National Audit Office ('the NAO'). The remaining sections of the AAR outline how we have discharged these responsibilities and the findings from our work. These are summarised below.



Opinion on the financial statements

We issued our audit report on 14 June 2021. Our opinion on the financial statements was modified. This was due to us not being able to obtain sufficient appropriate audit evidence, through stocktake attendance, on the inventory balances within the Trust's financial statements as a result of relevant COVID-19 government guidance.



Wider reporting responsibilities

In line with group audit instructions issued by the NAO, on 14 June 2021 we reported that the Trust's consolidation schedules were consistent with the audited financial statements.



Value for Money arrangements

In our audit report issued on the 14 June 2021 we reported that we had not completed our work on the Trust's arrangements to secure economy, efficiency and effectiveness in its use of resources and had not issued recommendations in relation to identified significant weaknesses in those arrangements at the time of reporting. Section 3 confirms that we have now completed this work and provides our commentary on the Trust's arrangements.

Following the completion of our work we have issued our audit certificate which formally closes the audit for the 2020-21 financial year. In the audit certificate we included reference to a significant weaknesses identified and a summary of our recommendations since we issued our audit report

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Section 02:

Audit of the financial statements

2. Audit of the financial statements

The scope of our audit and the results of our opinion

Our audit was conducted in accordance with the requirements of the Code, and International Standards on Auditing (ISAs).

The purpose of our audit is to provide reasonable assurance to users that the financial statements are free from material error. We do this by expressing an opinion on whether the statements are prepared, in all material respects, in line with the financial reporting framework applicable to the Trust and whether they give a true and fair view of the Trust's financial position as at 31 March 2021 and of its financial performance for the year then ended. Our audit report, issued on 14 June 2021 gave a modified opinion on the financial statements for the year ended 31 March 2021. This was due to us not being able to obtain sufficient appropriate audit evidence, through stocktake attendance, regarding the condition and existence of inventory as at 31 March 2021 and 31 March 2020 as a result of relevant COVID-19 government guidance.

Qualitative aspects of the Trust's accounting practices

We reviewed the Trust's accounting policies and disclosures and concluded they comply with Department of Health and Social Care Group Accounting Manual 2020-21, appropriately tailored to the Trust's circumstances.

Draft accounts were received from the Trust on 27 April 2021 and were of a good quality.

Significant difficulties during the audit

We did not encounter any significant difficulties during the course of the audit and we had the full co-operation of management. It is however worth noting that our audit work was carried out through remote working arrangements as a result of the constraints imposed by the COVID-19 pandemic. Whilst challenging at times, through the effective use of technology and close liaison with finance and other officers of the Trust these challenges were overcome. We would like to thank the Finance Team for the quality of their supporting working papers and for being available throughout the audit work to answer our queries.

Internal control recommendations

As part of our audit we considered the internal controls in place that are relevant to the preparation of the financial statements. We did this to design audit procedures that allow us to express our opinion on the financial statements, but this did not extend to us expressing an opinion on the effectiveness of internal controls.

We did not identify any significant deficiencies in internal control as part of our audit.

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Section 03:

Commentary on VFM arrangements

3. VFM arrangements – Overall summary

Approach to Value for Money arrangements work

We are required to consider whether the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. The NAO issues guidance to auditors that underpins the work we are required to carry out and sets out the reporting criteria that we are required to consider. The reporting criteria are:

- **Financial sustainability** - How the Trust plans and manages its resources to ensure it can continue to deliver its services
- **Governance** - How the Trust ensures that it makes informed decisions and properly manages its risks
- **Improving economy, efficiency and effectiveness** - How the Trust uses information about its costs and performance to improve the way it manages and delivers its services.

At the planning stage of the audit, we undertake work so we can understand the arrangements that the Trust has in place under each of the reporting criteria; as part of this work we may identify risks of significant weaknesses in those arrangements. Where we identify significant risks, we design a programme of work (risk-based procedures) to enable us to decide whether there is a significant weakness in arrangements. Although we describe this work as planning work, we keep our understanding of arrangements under review and update our risk assessment throughout the audit to reflect emerging issues that may suggest there are further risks of significant weaknesses. We outline the risks that we have identified and the work we have done to address those risks on page 9.

Where our risk-based procedures identify actual significant weaknesses in arrangements, we are required to report these and make recommendations for improvement.

The table below summarises the outcomes of our work against each reporting criteria. On the following page we outline further detail of the work we have undertaken against each reporting criteria, including the judgements we have applied.

Reporting criteria	Commentary page reference	Risks of significant weaknesses in arrangements identified?	Actual significant weaknesses in arrangements identified?
Financial sustainability	11	No	No
Governance	13	Yes – see risk on page 9	Yes – see recommendation on page 10
Improving economy, efficiency and effectiveness	15	No	No

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3. VFM arrangements – Risks of significant weakness in arrangements

Risks of significant weaknesses in arrangements

We have outlined below the risks of significant weaknesses in arrangements that we have identified as part of our continuous planning procedures, and the work undertaken to respond to each of those risks.

Risk of significant weakness in arrangements	Work undertaken and the results of our work
<p>1 Care Quality Commission (CQC) inspection of the Emergency Department</p> <p>In January 2020, the CQC carried out an unannounced focused inspection of the Trust's Emergency Department. In their report, published in March 2020, the CQC rated the service as 'inadequate' and set out a number of areas for improvement that the Trust must address to comply with the conditions of registration.</p> <p>These matters indicate a risk of significant weaknesses in proper arrangements against the Governance reporting criteria detailed on page 8.</p>	<p>Work undertaken</p> <p>We reviewed the Trust's response to the CQC inspection and resulting report. This included:</p> <ul style="list-style-type: none"> • reviewing the documentary evidence presented in Board papers in relation to the Trust's response to the CQC findings, the action plans developed to address the issues raised and the regular monitoring of progress; • reviewing key correspondence to / from the CQC; and • discussing these issues with management. <p>Results of our work</p> <p>In recognition of the good progress made by the Trust in addressing the matters raised by the CQC, in June 2021, the CQC removed five of the seven conditions of registration. However, two conditions of registration remain in place (in relation to patients who present to the emergency department with mental health needs).</p> <p>In our view, the continuation of the conditions of registration imposed by the CQC represents a significant weakness in arrangements.</p> <p>On the 16 September 2021 we reported this significant weakness to the Trust and supported it with a recommendation for improvement. A summary of the significant weakness in arrangements identified and the supporting recommendation for improvement are provided on page 10.</p>

3. VFM arrangements - Identified significant weaknesses and our recommendations

Identified significant weaknesses in arrangements and recommendations for improvement

As a result of our work we have identified a significant weakness in the Trust's arrangements to secure economy, efficiency and effectiveness in its use of resources. The identified weaknesses have been outlined in the table below.

Identified significant weakness in arrangements	Financial sustainability	Governance	Improving the 3Es	Recommendation for improvement	Our views on the actions taken to date
<p>Care Quality Commission (CQC) inspection of the Emergency Department</p> <p>In January 2020, the CQC carried out an unannounced focused inspection of the Trust's Emergency Departments. In their report, published in March 2020, the CQC rated the service as 'inadequate' and set out a number of areas for improvement that the Trust must address to comply with the conditions of registration.</p> <p>In June 2021, the CQC removed five of the seven conditions of registration originally imposed. However, two conditions of registration (in relation to patients who present to the emergency departments at York and Scarborough Hospitals with mental health needs) were not removed and remain in place.</p> <p>The Trust recognises that a failure to continue to address the weaknesses identified by the CQC could adversely impact upon services provided to users of the emergency departments (particularly those with mental health needs) and has developed an action plan to address the continuing conditions of registration and established additional internal oversight arrangements to drive the required improvements.</p>		●		<p>The Trust should implement and embed the action plans it has developed to address the patient care issues identified by the Care Quality Commission in order to deliver sustainable improvements for patients.</p> <p>In particular, it should ensure that robust monitoring and reporting processes are maintained, and that challenge, scrutiny and escalation arrangements drive the required improvements for patients and maintain the progress made to-date in implementing the actions to address the remaining issues raised by the CQC.</p>	<p>We issued our recommendation for improvement to the Trust on the 16 September 2021. As a result, there has not yet been time for the Trust to address our recommendation in full.</p> <p>We are however aware that the Trust continues its efforts to address the remaining issues identified by the CQC and maintains the additional oversight arrangements established to monitor progress.</p>

3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria

Background to the NHS financing regime in 2020-21

Following the onset of the Covid-19 pandemic in March 2020, the original NHS Planning Guidance 2020-21 was suspended and a new financial regime was implemented. For the first half of the year (H1 - April to September 2020) all NHS trusts and NHS foundation trusts were moved to block contract payments 'on account'. The Financial Recovery Fund was also suspended and NHS providers were able to claim for additional costs due to COVID-19. Whilst commissioner allocations for 2020-21 had already been notified, individual commissioner financial positions were kept under review and top-up payments were issued to commissioners to cover the difference between allocations and expected costs to pass on to providers.

For the second half of the year (H2 - October 2020 to March 2021) there was a move to "system envelopes" with funding allocations covering most NHS activity made at the health economy or system level, including resources to meet the additional costs of the Covid-19 pandemic. There were no further general retrospective top-up payments and all Covid-19 costs from that point were funded through the fixed Covid-19 funding allocation with a few exceptions. Systems were expected to achieve financial balance within this envelope and individual organisations were able to deliver surplus or deficit positions by mutual agreement within the system. However, NHS trusts and foundation trusts were still required to meet statutory break-even duty and CCGs required to meet their resource limits.

The Trust's financial planning and monitoring arrangements

We considered the 'Integrated Business Report' routinely presented to the Trust Board during the 2020-21 financial year. In these reports the Trust reported its monthly and year end forecast outturn position. These reports were adapted to reflect the impact and pressures created by the COVID-19 pandemic. We reviewed reports presented for 2020-21, which contain evidence of a clear summary of the Trust's performance, detailed any variances and provided adequate explanation of the causes.

As reported in the Annual Report and Accounts the Trust reported a £0.987m deficit (after technical accounting adjustments, totalling £4.78m). The reported adjusted outturn for the Group was a £1.27m surplus, which was £6.67m ahead of the regulator assessed Group plan of a £5.4m deficit. The position reported was consistent with that reported to the Board during the year.

During the year the Trust began plans for returning services to pre-COVID levels. This was known as the 'Recovery Plan' with the Trust setting up action plans needed to return services to a more normal footing. The plan is financially backed by NHS England/Improvement (NHSEI) through the Elective Recovery Fund (ERF).

The Trust has prepared activity & financial plans for 2021-22, which include planned investment in additional capacity, matched by projected ERF income. The Recovery Plan is also linked to the Annual Operating Plan, which links activity and plans, which have been submitted to NHSEI via the Integrated Care System (ICS).

The second wave of the pandemic hindered the Trust's ability to deliver to the original plan. Financial Plans for H2 were aligned to regional ICS arrangements. We observed evidence and confirmed in discussions with management that individual organisational plans and targets were formalised across the ICS for 2020-21, which have been replicated for H1 in 2021-22. These arrangements include a formal risk share agreement and forecasts which will be monitored at both a Trust and ICS level. Both the 2020-21 and 2021-22 Financial Plans have been approved by the Trust Board

While we have noted the Trust has prepared its Financial Plan for 2021-22, NHSEI's financial regime and income allocations have only been made for H1, so the Trust plans to make adjustments in Q3 and Q4 predicated by any changes to the funding regime and income allocations. The Trust has also resurrected its Cost Improvement Programme (CIP) planning and governance arrangements which will feed into H2 2021-22 and 2022-23 financial planning. At this stage it is too early to comment on these arrangements.

The Trust's arrangements and approach to 2021-22 financial planning

On 25 March 2021 NHSEI published the priorities and operational planning guidance for 2021-22. This overarching document sets out six priorities for the year ahead and asks systems to develop fully triangulated plans across activity, workforce and money for the next six months. These arrangements are supported by an additional £8.1bn of funding to reflect the ongoing impact of Covid-19. This included the details of the finance and contracting arrangements for the first half of 2021-22 (April to September). The financial arrangements are similar to the latter half of 2020-21, including:

- a financial envelope for the local health system based on the financial envelope for October to March 2021, adjusted for known pressures and policy changes;
- the continuation of block contract payments and no requirement for signed contracts between commissioners and providers;
- uplifting specialised and directly commissioned services from NHS England by 0.5%; and
- additional funding to support the delivery of the Mental Health Investment Standard and Long-Term Plan priorities.

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3. VFM arrangements – Financial Sustainability

Overall commentary on the Financial Sustainability reporting criteria

As detailed previously, within the context of the temporary financial framework, the Trust has worked with the ICS partners. Financial planning, both capital and revenue, has been consider in line with the local healthcare system and agreements on planning positions are agreed both at ICS level, with development of regional ICS plans now coming to the fore from the 2021-22 planning round. The Trust worked with ICS partners to develop plans in line with the national timetable. Plans for 2021-22 have been based on actual expenditure from Q3 2020/21. The planning position was co-ordinated and agreed with the Trust's ICS partners before submission to NHSEI.

We have confirmed through review of minutes and discussions with officers that the Trust is working with ICS partners to deliver to the financial planning timetables. The plan includes identified efficiencies that the Trust will need to deliver to achieve a balanced position.

Conclusion

Given the above, we are satisfied there is not a significant weakness in the Trust's arrangements in relation to the financial sustainability reporting criteria.

3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria

Governance structure

The governance structure is detailed in the Trust's Standing Orders. We have reviewed the Trust's Board and appropriate Committee Reports during the year. The Trust Board is accountable for the Trust's strategies, policies and performance actions as set out in the Codes of Conduct and Accountability issued by the Secretary of State. Each Executive Director is responsible for their specific area to ensure the Trust fulfils its responsibility.

The Trust has established committees with responsibility for specific areas, such as finance and performance, and the quality of care, including:

- Remuneration Committee;
- Group Audit Committee;
- Quality Assurance Committee;
- Executive Committee; and
- Resource Assurance Committee.

Our review has not identified any matters to suggest a weakness in the committee structure of the Trust. It is designed to provide assurance that decision making, risk and performance management is subject to appropriate levels of oversight and challenge.

Our review of Board and Committee papers confirms that a standard template covering report is used for all reports. This is designed to ensure the purpose, strategic context, governance issues, and recommendations are clear. Committee minutes are published to evidence the matters discussed, appropriate challenge and decisions made. Minutes are reviewed by the Board to ensure appropriate oversight and further ensure effective decision making.

The Trust's risk management and monitoring arrangements

Risk management arrangements are in place at the Trust and are set out in the Trust's Risk Management Framework. The Framework sets out respective responsibilities for risk management across the Trust including for the Board, its Committees and for key individuals across the Trust.

Risk management arrangements are also set out in the Trust's 2020-21 Annual Governance Statement. The Trust's Executive Committee provides oversight of risk management arrangements and provides assurance to the Trust Board and the Audit Committee, that risks are being managed. We have confirmed through review of minutes that the Board Assurance Framework (BAF) was presented to the Trust Board on a quarterly basis. Our review of reports as well as attendance at Audit Committee meetings confirms the BAF is regularly reviewed and updated. Directorate and Care Group registers are also maintained, in accordance with the Risk Management Framework and feed into the Trust Level Risk Register, which inform the BAF.

Given the unprecedented impact of the COVID-19 response the Trust established 'Gold Command' arrangements which had responsibility for strategic operational and finance decisions. These arrangements included the maintenance of a live risk log, which considered the impact of COVID-19 and fed into the Trust's risk register and reported to the relevant Board committee.

The Trust also maintained its financial standing orders during the pandemic and implemented an additional financial approval process for Covid related spend proposals via Gold Command that were also approved by the Executive Committee.

Due to the impact of COVID-19, Internal Audit considered how the Trust implemented NHSEI guidance, issued to support them in responding to COVID-19, whilst still discharging their stewardship responsibilities. As part of this review Internal Audit has considered the Trust's key governance arrangements including:

- the Board assurance framework; and
- Risk Management.

Internal Audit provided significant assurance opinions for each of these areas and we have considered the findings of their reviews. The Head of Internal Audit Opinion also provided a significant assurance opinion, for the Trust's governance, risk management and internal control arrangements for 2020-21.

The Trust has a suite of governance arrangements in place. These are detailed in the Annual Report and Annual Governance Statement for the year ending 31 March 2021. We have considered both documents against our understanding of the Trust as part of our audit. This included consideration of registers of interest. No matters were identified to indicate a weakness in arrangements.

3. VFM arrangements – Governance

Overall commentary on the Governance reporting criteria - continued

Internal audit and Counter Fraud

The Trust employ an Internal Audit provider (Audit Yorkshire) to provide an opinion on the Trust's system of internal control, whether the governance and risk management arrangements are designed to meet the Trust's objectives, and that controls are being applied consistently. An Internal Audit Plan was developed for the 2020-21 financial year and progress has been regularly reported to the Trust Audit Committee. Sufficient work on the plan was performed allowing the Head of Internal Audit opinion for 2020-21 to be issued.

The Trust has an Anti-Fraud Policy and counter fraud arrangements are publicised via the Trust's website. Whistleblowing arrangements are in place allowing staff to report any concerns they may have. Counter Fraud and investigation services are provided by an external provider (Audit Yorkshire) and they are intended to provide assurance to the Audit Committee that fraud arrangements are in place. We confirmed through our attendance at meeting that counter fraud reports are presented at each Audit Committee meeting.

As noted above there were regular reports to the Audit Committee on completion of Internal Audit findings and recommendations. This includes monitoring of management responses against target completion dates. Where dates are missed explanations are provided and considered by the Audit Committee.

Performance management

Performance management is monitored by the Board as part of the Integrated Business Report. This report includes a performance summary, key performance indicators, more detailed metrics for specific areas, e.g. infection control and patient safety and exception reports for the mandated NHS targets, e.g. cancer waiting times and referral to treat (RTT).

Covid- 19 expenditure

The Trust closely monitored, through its Gold command arrangements, COVID-19 expenditure and put arrangements in place to comply with the NHSEI requirements to obtain reimbursement. Our consideration of COVID-19 spend in the year for which reimbursement was obtained did not identify any evidence to indicate a weakness in arrangements.

Inspection reports

In the last Care Quality Commission (CQC) inspection (dated July 2019) the Trust was assessed overall as 'requires improvement'. There was regular reporting to the Trust Board on the Trust's Action Plan to address the matters raised by the CQC. Due to the Covid-19 pandemic, the planned follow up visit by CQC has been delayed. We have considered the Trust's governance arrangements for responding to the CQC report.

Audit Committee

The Trust Committee structure includes an Audit Committee. The Committee's membership includes three Non-Executive Directors. Terms of reference are in place for the Audit Committee and these are in line with expectations. The terms of reference includes; seeking assurance in respect of the Trust's risk management, control and governance systems and seeking assurance on anti-fraud controls. The Audit Committee Chair reports into the Trust Board after each meeting and an Annual Report of the work of the Committee is produced and presented to the Board. We have attended Audit Committee meetings held during the year. While all meetings were held remotely we identified no evidence that this impacted on the objectives and performance of the Committee.

The Audit Committee considers the risk management arrangements, including the BAF, the Annual Report and Accounts, Quality Report, Annual Governance Statement and progress with internal and external audit plans. It also regularly receives updates on losses and special payments, single source tenders and waivers of Standing Financial Instructions.

We have attended Audit Committee meetings and reviewed supporting documents and confirmed the Committee has agreed terms of reference, meets regularly and reviews its programme of work to ensure there is a focus on key aspects of governance and internal control. Our attendance at Audit Committee has confirmed there is an appropriate level of challenge of management and the Committee provides an effective and independent oversight of the Trusts' system of internal control.

Conclusion

Notwithstanding the above, as highlighted on page 10, we have identified a significant weakness in arrangements against the Governance reporting criteria as a result of the matters arising from the CQC inspection of the emergency department.

3. VFM arrangements – Improving Economy, Efficiency and Effectiveness

Overall commentary on the Improving Economy, Efficiency and Effectiveness reporting criteria

Performance management

There has been regular reporting on the Trust's financial and operational performance throughout the year. The reports include appropriate analysis including current period data compared to prior periods or targets. This provides opportunity for the Trust to identify and investigate any areas of under delivery. Reports are presented to the Trust Board and give an opportunity for performance to be scrutinised. Performance reporting has incorporated specific COVID measures including activity and also measures associated with the Recovery Plan. The Trust worked with local partners in the ICS to develop the recovery plans.

We have read and reviewed the Trust's Annual Report and Quality Report, which set out its performance against key indicators and how it evaluates and assesses performance and improvement opportunities.

The Board agenda includes Patient Safety and Patient Experience Reports which include an opportunity for the Board to hear experiences of individual patients. Patient Experience metrics are produced and reported to the Board. Review of minutes indicates appropriate consideration of matters raised. Patients of the Trust are also requested to complete a Friends and Family (FFT) survey. The survey data is used by the Trust to assess performance and also identify opportunities for improvements. We confirmed through minutes review the results of the survey have been fed-back, including to individual care groups. No significant matters reported indicating a weakness in arrangements.

Partnership working

The Trust is a member of the Humber, Coast and Vale Integrated Care System (ICS). We have confirmed through discussions with officers and review of minutes that the Trust are an active participant in ICS arrangements. The Chief Executive provides regular updates on ICS activity to the Trust Board. The Trust has worked with the ICS in planning and submission. This required the Trust to work with ICS partners in developing a financial plan within the funding allocated.

The Trust's arrangements for commissioning services

As set out earlier in this report, a revised financial regime has been in place for 2020-21 and in 2021-22 to date, to support the NHS response to the pandemic. The Trust has, however, continued to monitor performance in spite of block contracts being in place, as part of understanding and monitoring performance.

For services that cannot be resourced by the Trust, or can be provided on a more cost effective basis by another organisation, the Trust uses procurement frameworks to commission these services. When this is not appropriate Divisional Management teams, supported by the Finance and Procurement departments manage the procurement process. For externally provided services, the Trust routinely reviews costs against national tariffs or internal capacity options.

The Procurement Department controls purchases including goods and services through a fully electronic catalogue based purchase order system. The items contained in the system are approved for use and the process is supported by an overarching governance framework within the Trust as set out and detailed in the Standing Orders, Standing Financial Instructions and Procurement Policy.

There is appropriate oversight of contract and quotation waivers by the Audit Committee.

Conclusion

Given the above, we are satisfied there is not a significant weakness in the Trust's arrangements in relation to the economy, efficiency and effectiveness reporting criteria.

04

Section 04:

**Other reporting responsibilities and
our fees**

4. Other reporting responsibilities and our fees

Matters we report by exception

The NHS Act 2006 provide auditors with specific powers where matters come to our attention that, in their judgement, require specific reporting action to be taken. Auditors have the power to:

- issue a report in the public interest; and
- make a referral to the regulator

We have not exercised any of these statutory reporting powers.

We are also required to report if, in our opinion, the governance statement does not comply with relevant guidance or is inconsistent with our knowledge and understanding of the Trust. We did not identify any matters to report in this regard.

Reporting to the NAO in respect of consolidation data

The NAO, as group auditor, requires us to report to them whether consolidation data that the Trust has submitted is consistent with the audited financial statements. We completed the required procedures and concluded and reported, on the 14 June 2021, that the consolidation data is consistent with the audited financial statements.

4. Other reporting responsibilities and our fees

Fees for work as the Trust's auditor

We reported our proposed fees for the delivery of our work under the Code of Audit Practice in our Audit Strategy Memorandum presented to the 9 March 2020, Audit Committee. Having completed our work for the 2020-21 financial year, we can confirm that our fees are as follows:

Area of work	2020-21 fees
Fee in respect of our work under the Code of Audit Practice	£74,750
Total fees	£74,750

Due to the COVID-19 pandemic our work on the Trust's Quality Report was cancelled in 2020-21. There were no fees arising in relation to this work in 2020-21.

Fees for other work

Area of work	2020-21 fees
Planned fee in respect of our audit of York Teaching Hospital Charity	£6,003
Planned fee in respect of our audit of the subsidiary (YTHFM LLP)	£12,925
Total fees	£18,928

We confirm that we have not undertaken any non-audit services for the Trust in the year.

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Mark Dalton, Director – Public Services

mark.dalton@mazars.co.uk

Mazars

5th Floor
3 Wellington Place
Leeds
LS1 4AP

Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

*where permitted under applicable country laws.

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