

Audit Committee Members  
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9 June 2021

Dear Members

**Conclusion of pending matters– Audit Completion Report NHS Vale of York Clinical Commissioning Group 2020/21 audit**

As required by International Standards on Auditing (UK and Ireland), we are writing to confirm matters arising that were marked as outstanding within our Audit Completion Report presented on 28 May 2021. The outstanding matters that we described in our Audit Completion Report and the conclusions reached are detailed in the table below.

Outstanding matter	Conclusion reached
Transaction testing, including payables	There are no new issues arising we are required to report to you.
Related party transactions	There are no new issues arising we are required to report to you.
Prescribing estimate	There was a trivial difference of £170,000 between the prescribing estimate and the actual expenditure.
Consolidation schedules	There are no issues arising from our audit work on the consolidation schedules.
Review and closure processes	There are no new matters arising which we are required to report to you.

If you wish to discuss these or any other points, please do not hesitate to contact us.

Yours faithfully

  
Mark Kirkham (Jun 9, 2021 15:10 GMT+1)**Mark Kirkham**  
Partner  
For and on behalf of Mazars LLP

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We are registered to carry on audit work in the UK by the Institute of Chartered Accountants in England and Wales. Details about our audit registration can be viewed at [www.auditregister.org.uk](http://www.auditregister.org.uk) under reference number C001139861.

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