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Dear Audit Committee Members,

Conclusion of pending matters– Audit completion report

Following on from our recent meeting and as required by International Standards on Auditing (UK and Ireland), I am writing to communicate the conclusion of those matters that were marked as outstanding within the audit completion report presented to the Audit Committee on 24 May 2016.

The outstanding matters and the conclusions reached are detailed below:

Matter	Conclusion reached
Detailed testing of PCU recharges.	As reported to the meeting, issues were identified in relation to the continuing healthcare estimate prepared by the PCU, however further work confirmed that the estimates included in the CCG financial statements are still reasonable.
Service auditor assurance over the prime evidence used to calculate primary care co-commissioning expenditure.	The Exeter service auditor report was issued on 26 May 2016 and reported some weaknesses in control. We have considered the service auditor findings but as we informed the Audit Committee we had designed alternative procedures to gain assurance. We have completed additional sample testing of primary care co-commissioning, including direct confirmation with GP practices, to gain assurance over the entries in the CCG accounts.

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Matter	Conclusion reached
Assurance over the robustness and realism of the financial plan.	We have reviewed the current financial plan, including evidence of discussions with and presentations to partners, dashboard comparisons and informal feedback from NHSE. As NHSE has not yet given formal feedback or assurance over the current financial plan, we do not plan to exercise our wider statutory reporting powers at this time.

If you wish to discuss these or any other points discussed at the meeting then please do not hesitate to contact me.

Yours sincerely



Mark Kirkham
Partner