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2 July 2015

To the Directors of NHS North East Lincolnshire Clinical Commissioning Group

Annual Audit Letter 2014/15

We are pleased to submit our annual audit letter which summarises our 2014/15 audit for NHS North East Lincolnshire CCG ("the CCG"). It summarises the key issues arising from our 2014/15 audit at the CCG. Although this letter is addressed to the Directors of the CCG it is also intended to communicate the issues arising from the audit of the CCG to external stakeholders, such as members of the public. It is the responsibility of the CCG to publish this letter on the CCG's website.

Scope of our audit

The statutory responsibilities and powers of appointed auditors are set out in the Audit Commission Act 1998. Our main responsibility is to carry out an audit that meets the requirements of the Audit Commission's Code of Audit Practice ("the Code")¹. On 21 May we presented our *ISA 260 Audit Highlights Memorandum* to the Integrated Governance and Audit Committee which summarised our conclusions from the 2014/15 audit and outlined our auditor responsibilities under statute and the Code. Following the presentation of our ISA 260 report to the Integrated Governance and Audit Committee we have:

- issued an unqualified opinion on the CCG's 2014/15 financial statements on 28 May meeting the Department of Health's deadline of 29 May; and
- concluded that there were no matters arising from our use of resources work that we need to report for the year ending 31 March 2015;

¹ References in this report to the Audit Commission Act and Audit Commission's Code of Audit Practice are saved transitionally as they remain applicable to 2014/15 audits.

Public Interest Reporting

We have a responsibility to consider whether there is a need to issue a public interest report or whether there are any issues which require referral to the Secretary of State. There were no matters in the public interest that we needed to report or refer to the Secretary of State in 2014/15.

Key findings

We are pleased to report that there were no recommendations arising from our 2014/15 audit work.

Fees

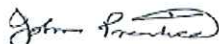
Our fee for the 2014/15 external audit was £61,500 excluding VAT. This was in line with the fee agreed at the start of the year with the CCG's Integrated Governance and Audit Committee.

We did not provide any non-audit services or other audit related services in 2014/15.

Closing remarks

I have discussed and agreed this letter with the Deputy Chief Executive/Chief Financial Officer of the CCG and confirmed that all Directors of the CCG will receive a copy. I would like to thank the finance team, the Directors and the Integrated Governance and Audit Committee for their support and cooperation throughout the 2014/15 audit.

Yours sincerely



John Prentice
Director