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13 July 2015

To the Directors of Central London Community Healthcare NHS Trust

Annual Audit Letter 2014/15

We are pleased to submit our annual audit letter which summarises the key issues arising from the 2014/15 audit of Central London Community Healthcare Trust (“the Trust”). Although this letter is addressed to the Directors of the Trust it is also intended to communicate the issues arising from the audit of the Trust to external stakeholders, such as members of the public. It is the responsibility of the Trust to publish this letter on the Trust’s website. A copy of this Letter will be published on the Public Sector Audit Appointments Limited (PSAA’s) website at <http://www.psa.co.uk/audit-reports/annual-audit-letters/>

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”). Although the Audit Commission formally closed at the end of March 2015, the Audit Commission Act and Audit Commission’s Code of Audit Practice remain applicable to 2014/15 audits.

Following the closure of the Audit Commission, the National Audit Office is now responsible for producing and maintaining the Code of Audit Practice and providing supporting guidance to auditors. Further, from 1 April 2015, PSAA, an independent company established by the Local Government Association, is overseeing the management of the Audit Commission’s audit contracts until they end in 2017, or 2020 if they are extended.

On 2 June 2015 we presented our ISA 260 Report to Those Charged with Governance (ISA 260 Report) to the Audit Committee. This 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 Audit Committee we have:

- issued an unqualified opinion on the Trust’s 2014/15 financial statements on 4 June 2015 meeting the Department of Health’s deadline of 5 June; and

- concluded that there were no matters arising from our use of resources work that we need to report for the year ended 31 March 2015.

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

The Trust has generally sound processes in place for the production of the accounts and in relation to use of resources. We raised two medium priority recommendations and a low priority recommendation, all of which were accepted by Management. These are detailed within our ISA260 Report.

Fees

Our fee for the 2014/15 external audit was £68,868 excluding VAT. This was in line with the fee set by PSAA and agreed at the start of the year with the Trust's 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 Director of Finance, Performance and Corporate Resources of the Trust and confirmed that all Directors of the Trust have received a copy. I would like to thank the finance team, the Directors and the Audit Committee for their support and co-operation throughout the 2014/15 audit.

We are committed to providing you with a high quality service. If you have any concerns or are dissatisfied with any part of KPMG's work please let me know. If you are dissatisfied with your response please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Trevor Rees (on 0161 246 4000, or by email to trevor.rees@kpmg.co.uk). After this, if you are still dissatisfied with how your complaint has been handled you can access PSAA's complaints procedure by emailing generalenquiries@psaa.co.uk, by telephoning 020 7072 7445 or by writing to Public Sector Audit Appointments Limited, 3rd Floor, Local Government House, Smith Square, London, SW1P 3H.

Yours sincerely



Neil Hewitson
Director, KPMG LLP