



Essex Partnership University NHS Foundation Trust Auditor's Annual Report

Year ended 31 March 2024

04 July 2024



04 July 2024

Dear Audit Committee Members
2023/24 Auditor's Annual Report

We are pleased to attach our Auditor's Annual Report including the commentary on the Value for Money (VFM) arrangements for Essex Partnership University NHS Foundation Trust. This report and commentary explains the work we have undertaken during the year and highlights any significant weaknesses identified along with recommendations for improvement. The commentary covers our findings for audit year 2023/24.

This report is intended to draw to the attention of the Trust's any relevant issues arising from our work. It is not intended for, and should not be used for, any other purpose.

Yours faithfully

Debbie Hanson

Partner

For and on behalf of Ernst & Young LLP

Encl

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The contents of this report are subject to the terms and conditions of our appointment as set out in our engagement letter of 23/05/2023. This report is made solely to the Audit Committee, Board of Directors and management of Essex Partnership University NHS Foundation Trust in accordance with our engagement letter. Our work has been undertaken so that we might state to the Audit Committee, Board of Directors and management of Essex Partnership University NHS Foundation Trust those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law we do not accept or assume responsibility to anyone other than the Audit Committee, Board of Directors and management of Essex Partnership University NHS Foundation Trust for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.



01 Executive Summary



Executive Summary

Purpose

The purpose of the Auditor's Annual Report is to bring together all of the auditor's work over the year and the value for money commentary, including confirmation of the opinion given on the financial statements; and, by exception, reference to any reporting by the auditor as required by AGN07. In doing so, we comply with the requirements of the 2020 Code of Audit Practice (the Code) and Auditor Guidance Note 3 (AGN 03). This commentary aims to draw to the attention of the Trust and the wider public relevant issues from our work including recommendations arising in the current year and follow-up of recommendations issued previously, along with the auditor's view as to whether they have been implemented satisfactorily.

Responsibilities of the appointed auditor

We have undertaken our 2023/24 audit work in accordance with the Audit Plan that we issued on 7 March 2024. We have complied with the National Audit Office's (NAO) 2020 Code of Audit Practice, other guidance issued by the NAO and International Standards on Auditing (UK).

As auditors we are responsible for:

Expressing an opinion on:

- The 2023/24 financial statements;
- The parts of the remuneration and staff report to be audited;
- The consistency of other information published with the financial statements, including the annual report; and
- Whether the consolidation schedules are consistent with the Trust's financial statements for the relevant reporting period.

Reporting by exception:

- If the governance statement does not comply with relevant guidance or is not consistent with our understanding of the Trust;
- To NHS England if we have concerns about the legality of transactions or decisions taken by the Trust;
- Any significant matters or written recommendations that are in the public interest; and
- If we identify a significant weakness in the Trust's arrangements in place to secure economy, efficiency and effectiveness in its use of resources.

Responsibilities of the Trust

The Trust is responsible for preparing and publishing its financial statements, annual report and governance statement. It is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

Executive Summary (continued)

2023/24 Conclusions

Financial statements	Unqualified – the financial statements give a true and fair view of the financial position of the Trust as at 31 March 2024 and of its expenditure and income for the year then ended. We issued our auditor’s report on 27 June 2024.
Parts of the remuneration report and staff report subject to audit	We had no matters to report.
Consistency of the other information published with the financial statement	Financial information in the Annual report and published with the financial statements was consistent with the audited accounts.
Value for money (VFM)	We had no matters to report by exception on the Trust’s VFM arrangements. We have included our VFM commentary in Section 03.
Consistency of the annual governance statement	We were satisfied that the annual governance statement was consistent with our understanding of the Trust.
Referrals to NHS England	We made no such referrals.
Public interest report and other auditor powers	We had no reason to use our auditor powers.
Reporting to the Trust on its consolidation schedules	We concluded that the Trust’s consolidation schedules agreed, within a £300,000 tolerance, to the audited financial statements.
Reporting to the National Audit Office (NAO) in line with group instructions	The NAO did not include the Trust in its sample of Department for Health and Social Care component bodies. We had no matters to report to the NAO.
Certificate	We issued our certificate on 27 June 2024 alongside our audit opinion.



Executive Summary (continued)

Value for Money

Scope

Auditors are required to be satisfied that Essex Partnership University NHS Foundation Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources. We do not issue a 'conclusion' or 'opinion', but where significant weaknesses are identified we will report by exception in the auditor's opinion on the financial statements. In addition, auditors provide an annual commentary on arrangements published as part of the Auditor's Annual Report.

In undertaking our procedures to understand the body's arrangements against the specified reporting criteria, we identify whether there are risks of significant weakness which require us to complete additional risk-based procedures. AGN 03 sets out considerations for auditors in completing and documenting their work and includes consideration of:

- our cumulative audit knowledge and experience as your auditor;
- reports from internal audit which may provide an indication of arrangements that are not operating effectively;
- our review of Trust committee reports;
- meetings with the Executive Chief Operating Officer, Executive Director of Major Projects and Transformation, Senior Director of Governance and Corporate Affairs, and Executive Director of Strategy, Transformation and Digital.;
- information from external sources; and
- evaluation of associated documentation through our regular engagement with management and the finance team.

Executive Summary (continued)

Value for Money (continued)

Reporting

Our commentary for 2023/24 is set in Section 03. The commentary on these pages summarises our understanding of the arrangements at the Trust based on our evaluation of the evidence obtained in relation to the three reporting criteria (see table below) throughout 2023/24. We include within the VFM commentary below the associated recommendations we have agreed with the Trust.

Appendix A includes the detailed arrangements and processes underpinning the reporting criteria. These were reported in our 2022/23 Auditor's Annual Report and have been updated for 2023/24

In accordance with the NAO's 2020 Code, we are required to report a commentary against the three specified reporting criteria. The table below sets out the three reporting criteria, whether we identified a risk of significant weakness as part of our planning procedures, and whether, at the time of this interim report, we have concluded that there is a significant weakness in the body's arrangements.

Reporting Criteria	Risks of significant weaknesses in arrangements identified?	Actual significant weaknesses in arrangements identified?
Financial sustainability: How the Trust plans and manages its resources to ensure it can continue to deliver its services	No significant risks identified	No significant weakness identified
Governance: How the Trust ensures that it makes informed decisions and properly manages its risks	Significant risk identified	No significant weakness identified
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	Significant risks identified	No significant weakness identified



Executive Summary (continued)

Independence

The FRC Ethical Standard requires that we provide details of all relationships between Ernst & Young (EY) and the Trust, and its members and senior management and its affiliates, including all services provided by us and our network to the Trust, its members and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on the our integrity or objectivity, including those that could compromise independence and the related safeguards that are in place and why they address the threats.

There are no relationships from 1 April 2023 to the date of this report, which we consider may reasonably be thought to bear on our independence and objectivity.

EY Transparency Report 2023

Ernst & Young (EY) has policies and procedures that instil professional values as part of firm culture and ensure that the highest standards of objectivity, independence and integrity are maintained.

Details of the key policies and processes in place within EY for maintaining objectivity and independence can be found in our annual Transparency Report which the firm is required to publish by law. The most recent version of this Report is for the year end 30 June 2023:

[EY UK 2023 Transparency Report | EY UK](#)



02 Audit of the financial statements



Audit of the financial statements

Key findings

The Annual Report and Accounts is an important tool for the Trust to show how it has used public money and how it can demonstrate its financial management and financial health.

On 27 June 2024, we issued an unqualified opinion on the financial statements. We reported our audit scope, risks identified and detailed findings to the 24 June 2024 Audit Committee meeting in our Audit Results Report and in our Final Audit Results Report dated 26 June 2024. We outline below the key issues identified as part of our audit. We included three internal control recommendations in the Audit Results Report.

Significant risk	Conclusion
Misstatements due to fraud or error – Management override of controls	We did not identify any material weaknesses in the recognition of expenditure. We did not identify any instances of inappropriate judgements or estimates being applied. Our work did not identify any other transactions during our audit which appeared unusual or outside the Trust’s normal course of business.
Misstatements due to fraud or error – Risk of manipulation of reported financial performance	Our audit work found no indication of fraud in either revenue or expenditure balances.
Misstatements due to fraud or error – Capitalisation of revenue expenditure	Our work did not identify any material weaknesses in controls or evidence of material management override concerning the capitalisation of revenue expenditure. Our work did not identify any instances of inappropriate judgements being applied.



03 Value for Money Commentary

Value for Money Commentary

Overview

No significant weakness identified

In our Audit Plan, we identified the following areas that we would consider further in our Value for Money procedures:

- The arrangements that the Trust has in place in relation to financial sustainability, particularly in light of the impact of the NHSE financial regime and System pressures;
- The Trust's response to the Statutory Inquiry and Governance arrangements supporting this;
- The Trust's response to, and governance arrangements in relation to, any CQC inspections and reports;
- The progress the Trust is making in restructuring care units and governance arrangements over monitoring performance; and
- The Governance and financial management arrangements in place in relation to the EPR (electronic patient records) project, which is a significant long term project being undertaken jointly with Mid and South Essex Foundation Trust.

On completion of our risk assessment, including considerations of these areas, we identified a risk of significant weakness in relation to the Trust's response to, and governance arrangements in relation to, CQC inspections and reports. This risk impacts the governance and improving economy, efficiency and effectiveness criteria.

We have undertaken further procedures to address this significant risk, including discussion with management, and review of internal policies and reporting. As a result of these procedures, we have concluded that there are no significant weaknesses in arrangements.

Value for Money Commentary

Financial Sustainability: How the Trust plans and manages its resources to ensure it can continue to deliver its services

No significant weakness identified

Essex Partnership University NHS Trust has continued to focus on the management of financial resources over the financial year and has maintained both its governance and financial oversight arrangements. The management of the financial position has continued despite significant underlying financial pressures within all catchments of the Integrated Care Systems (ICSs).

The now named Lampard Inquiry into mental health inpatient deaths has had an increasing impact on the financial position of the Trust during 2023/24. In April 2024, the terms of reference for the Inquiry were released. These expanded the period of the Inquiry through to December 2023 and also broadened the scope of areas to be considered by the Inquiry. The Trust assessed the impact of the changes in the terms of reference and updated and increased the level of provisions related to this within the 2023/24 draft financial statements. The updated scope has resulted in a significant impact on the financial position, with the provision increasing by £8.8 million to £18.7 million. The Trust has continued to engage with NHS England to explore options to mitigate the impact on the Trust's future cash flow position and to obtain support with managing the overall expenditure. Currently the Trust is funding the Lampard inquiry from internally generated funds and has not received any additional central funding in relation to the costs of the Lampard Inquiry.

The Trust submitted a breakeven plan for 2023/24 which included £22.9 million efficiency savings and reported an overall deficit position of £21.474 million (adjusted financial performance). In response to the year-end deficit position, the Trust has engaged with NHS England throughout 2023/24 to agree updates to the control target with final results in line with the new targets of £9.9m after exclusion of the impact of the Lampard Inquiry Provision. During the year the Trust have achieved savings of £19.94 million against the planned savings of £22.9 million. The Trust has a consistent record of delivery of a high level of efficiency savings and is expected to do so for 2024/25. The Trust recognises delivery and development of recurrent efficiencies will be required to further improve this position with efficiency requirements much greater than previously delivered. Internal Audit completed a review of the efficiency program in 2023/24 which provided a reasonable assurance conclusion, demonstrating the Trust's effectiveness in this area.

The Trust agreed its draft Operational Plan on 21 March 2024, which sets out key priorities and commitments for delivery against their strategic plan. The Trust submitted its final plan to NHS England in line with the national submission deadline of 2 May 2024 and submission of a final System plan deadline of the 12 June 2024. The Plan identifies an £11.1 million deficit position for 2024/25 and return to a surplus position of £1.7 million by 2025/26. This is dependent on delivery of a significant efficiency programme £28.7 million in 2024/25, a vast majority of this coming from the benefits realisation of the Time to Care programme, reduction in temporary staffing along with efficiency in procurement, contracts, estates and associated non-pay budgets. The focus of the plans is to ensure transformation change to improve services for patients and move to a more stable staffing model. The delivery of a challenging savings target for 2024/25 to provide the foundations for the achievement of the planned 2025/26 surplus will require robust scrutiny and monitoring by the Board to ensure planned savings are delivered or where appropriate mitigating plans are developed to address any areas of non delivery.

Conclusion: Based on the work performed, the Trust had proper arrangements in place in 2023/24 to enable it to plan and manage its resources to ensure that it can continue to deliver its services

Value for Money Commentary (continued)

Governance: How the Trust ensures that it makes informed decisions and properly manages its risks

No significant weakness identified

The Trust has continued to develop its governance structures through constant review of its existing frameworks throughout the year.

During the year, the Trust has continued its governance oversight arrangements through the Accountability Framework Model, which was implemented in 2021/22. Monthly meetings take place with the six Care Units, which enable teams to meet internally to review their positions ahead of meeting the Executive Team representatives. These also provides a common structure to produce the supporting data packs. The development of the framework has been jointly led by the Chief Finance Officer and Chief Operating Officer, with the meetings used to encourage empowerment, transparency, accountability and dialogue. During 2023/24 the Trust have enhanced the use of the Framework by applying it to Corporate Directorates. Meeting with the Corporate Directorates are chaired by Care Unit Executive and focus on improving the linkage between the delivery of front-line services and the corporate support functions of the Trust. In addition, the Trust have undertaken a review of the Framework, with work on this starting in January 2024. Recommendations arising from this review are due to be considered for implementation in early 2024/25.

In our 2023 reporting, we noted that the Trust had identified reducing their procurement risks as a goal, with a focus on reducing waivers. The Trust have used 63 waivers in the current year, down from 115 in prior year, representing a 45% reduction with a related value in the prior year of £4.9 million, reducing to £2.4 million in the current year. Waivers continue to be reported to the weekly Executive Operational Committee and the Audit Committee with the aim of continuing to drive further reductions in their usage.

During 2023/2024, the Trust have made significant progress in plans for the procurement of a new electronic patients records (EPR) system. The initiation of this process began in April 2022, with the onboarding of a new Executive Director of Transformation leading on the Outline Business Case, which was taken to Board in March 2023. During 2023/24, the Trust have completed the discovery phase of the EPR program, including review of tender proposals and preparation of a full business case, which obtained Board approval on 8 March 2024. The business case is now in process of being review centrally by NHS England with expected signing of procurement contracts to occur in July 2024 after approval.

As part of this process, the Trust established a partnership with Mid and South Essex NHS Foundation Trust (MSEFT) for the implementation of a unified EPR system to replace the 10 systems currently used across all sites. The programme is subject to compliance with the standing financial instructions of both Trusts and all oversight groups are co-chaired by a member of each Trust. Within EPUT, robust governance arrangements have been established with the creation of four work streams (Data and Analytics, Technical, Digital Change and Engagement, and Finance and Procurement) which report into the Senior Leadership Team and Program Management Group. Reporting is then escalated through the EPR Programme Board, which consists of Care Unit Leaders and Patient Ambassadors, before being taken to the Joint Oversight Committee with MSEFT. Recommendations and risks deemed to required escalation are then taken to each Trust's board for consideration and ultimately to Mid and South Essex ICB. Each work stream is responsible for providing progress update reports every two weeks to the Program Management Group which are escalated through the reporting structure as detailed above. The Trust also maintains a detailed decision log indicating the appropriate approvals and ownership of key actions which is reviewed by the Program Management Group.

Value for Money Commentary (continued)

Governance: How the Trust ensures that it makes informed decisions and properly manages its risks

No significant weakness identified

The Trust has continued as the lead for Adult Secure Services within the Provider Collaborative (PC). There are five other members within this collaborative structure with Cambridge and Peterborough NHS Foundation Trust acting as lead provider for Adult Eating Disorder Services and the host for the Transformation and Commissioning team. Hertfordshire Partnership University NHS Foundation Trust acts as lead provider for Child and Adolescent Mental Health Services. The six member organisations form part of the Collaborative Board reporting to NHS England.

The Trust is also in a Community Collaborative for Mid and South Essex, with North East London NHS Foundation Trust (NELFT) & Provide Community Interest Company (Provide CIC) forming the Mid and South Essex Community Collaborative (MSECC) which delivers community services. Looking forward to 2024/25 the Trust plans to be the lead in this arrangement

The Trust received a CQC inspection report in July 2023, resulting in the Trust's overall rating being downgraded from Good to Requires Improvement. The CQC report noted that they inspected the Trust because they received information and had concerns about the safety and quality of services. It further noted that concerns were identified with the pace of action implementation in response to previous findings. They carried out an unannounced comprehensive inspection of six core services between November 2022 and January 2023. This has resulted in the identification of a significant risk of weakness for our vfm assessment and reporting.

In their findings, the CQC have noted that the Trust were in the early stages of implementing processes which would respond to the concerns identified. Our review of the Trust's arrangements for responding to the report has concluded that it has policies in place for the development of responses to inspection findings and for closing actions in relation to these findings. These policies provide a clear approach to responding to CQC findings, including appropriate assignment of responsibilities for each action to an action lead and weekly meetings of the CQC Lead team to progress against these actions.

A CQC Improvement Plan has been prepared which captures within it all the recommendations from the CQC Inspection Report. Progress against the Improvement Plan is reviewed at the weekly action lead meeting and progress updates are provided to the Executive Committee on a monthly basis. As at 18 January 2024, 74% of required actions were marked as complete with a further 4% marked as closed which indicates independent verification of the action by the Evidence Assurance Group which includes the Trust's ICB partners. In the updated year end reporting with effective date 11 April 2024 completed actions had increased to 74% with closed items increasing to 9% demonstrating continued progress against the improvement plan. Where slippages were noted in the January reporting the Trust subsequently reported that 7 of 15 were back on track in the yearend reporting. We additionally noted that all slippages were raised with the executive team and that recovery plans were developed. The Trust has considered all actions in the CQC Action Lead meeting with actions to date and next steps identified. Where an action is overdue the Trust obtains an understanding of the cause of the delay, sets a recovery plan, and escalates as necessary for further executive support. Where an item becomes red rated which indicates off track without an action plan a task is set to develop a recovery plan and this is followed up on in successive meetings with monitoring of those actions at subsequent meetings.

Value for Money Commentary (continued)

Governance: How the Trust ensures that it makes informed decisions and properly manages its risks

No significant weakness identified

The Trust have also established CQC Metric Reporting alongside their CQC Improvement Plan. This reporting represents a significant transformation programme which is in the process of being implemented by the Trust to embed best practices and reporting models on the areas that CQC considers as part of their reviews. As this is a Trust led transformation programme we would expect longer timeframes on this. We note that the Trust is taking appropriate steps in response to previous CQC findings to build reporting functions and improve overall monitoring of the effective delivery of services in the Care Units. This is however additional work which is being undertaken by the Trust and is in addition to the actions required by CQC to embed systematic change and reporting. In future periods, we will continue to monitor the progress the Trust has made against the implementation of these metrics with an expectation of greater delivery in the second year of the transformation program.

In addition to the CQC inspections, the Essex Mental Health Independent Inquiry was announced by the Government on 21 January 2021, with the aim of publishing a report in Spring 2023. It was established to investigate the circumstances of mental health inpatient deaths which occurred over a 20-year period between 1 January 2000 and 31 December 2020 at the former North Essex Partnership University NHS Foundation Trust, the former South Essex Partnership University Trust and the successor body, Essex Partnership University NHS Foundation Trust. At the end of 2022/2023, it was announced that the independent inquiry would be transitioned to a statutory inquiry and has since been renamed to the Lampard Inquiry. The Terms of Reference for the updated Lampard Inquiry were released in April 2024. These included a significant increase in both the timeline and the scope of the inquiry, with the period of investigation extended to 31 December 2023 and the scope broadened to include a number other mental health providers. The Trust now estimates that the inquiry will extend into 2026 and have therefore recognized provisions for future costs in its 2023/24 accounts and financial plans.

We have considered the Trust's response to the inquiry as part of our 2023/24 audit. We have concluded that the Trust has put in place appropriate governance arrangements to manage and learn from the Inquiry, once concluded. In 2022/23, a Project Team was established, and an Independent Director appointed. The team provides regular updates to relevant Committees and the Board. The risk of not responding appropriately to the inquiry is also noted in the Board Assurance Framework (BAF) as a strategic risk. In January 2024, the Trust established the Lampard Oversight Committee which reports to the Board and the Executive Operational Committee on a monthly basis, as a result updates are no longer taken to the Audit Committee. A communications team has also been established to address the reputational impact to the Trust and manage responses to media releases in relation to the Inquiry which is chaired by the Director of Communications.

Where there have been changes to the scope of the inquiry, the Trust has considered the implications and ensured that support has been provided in the form of legal representation, internal communications, back filling posts and re-aligning the financial provision. We noted in particular that the Trust has been prudent in extending their provision for the Inquiry to 2025/26 and increasing the legal costs in relation to the extended scope.

Based on the above and our review of the papers and minutes presented to Audit Committee, Board of Directors, and supported by our discussions with the Senior Trust Officers and attendance at Audit Committee meetings, we are satisfied that the Trust is responding appropriately to the Inquiry and arrangements in place related to support this are adequate

Conclusion: Based on the work performed, the Trust had proper arrangements in place in 2023/24 to make informed decisions and properly manage its risks.

Value for Money Commentary (continued)

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

No significant weakness identified

The Trust has a variety of ways of measuring its performance across all aspects of its operations. It brings these together in the form of monthly reporting to the Board against national and local indicators. The Integrated Quality & Performance Report which is prepared in a Power BI dashboard sets out the performance of the Trust against a range of key indicators. Where performance is below plan, these reports highlight the action being taken to seek the required improvement.

The effectiveness of the Trust in the provision of its related services is also regularly reviewed by the CQC which have downgraded the Trust's overall rating from "Good" to requires improvement resulting in our identification of a significant risk of weakness in this area. As documented above we believe the trust have in place arrangements to respond to the CQC findings.

In terms of financial review, monthly finance reports are reported to the Finance and Performance Committee. A detailed summary of the finance position is provided in these reports, covering the current surplus/deficit position along with a forecast to the year end and this is challenged regularly by the Committee. As at year end, the Trust had successfully delivered savings/efficiency targets of £19.94 million against planned savings of £22.9 million. The savings have been monitored throughout the year by the Trust, with monthly reports to the Executive Operational Committee and Finance & Performance Committee, as well as to the Mid and South Essex (MSE) ICB and NHS England as part of the monthly monitoring return.

The Trust has also engaged a new Internal Audit and Counter Crime Service, with TIAA replacing the services previously provided by BDO. The Internal Audit plan for 2023/24 included 11 audits of which eight were completed (with an additional advisory report also completed on the inquiry), two were in draft reporting phase, and one was rescoped to 2024/25 as at June 2024. From our attendance at Audit Committee meetings, we noted that the Committee expressed concerns with regards to the pace of completion and scoping of Internal Audit reports, and in particular whether scopes adequately considered value for money arrangements. We have discussed these matters with the Head of Internal Audit which indicated that there was a clear awareness of the concerns raised. Since these issues were raised, we have noted an improved performance in terms of delivery, and a focus from both Internal Audit and management on improving response times. We, however, do have recommendations for the Trust which we believe can facilitate improvements in the value the Trust obtains from its Internal Audit service.

We also noted that the previous process for agreeing the scope of the Internal Audit plan was for a high-level plan to be agreed with the audit committee. Internal audit would then liaise with the relevant Director for a given review to determine the detailed scope at an operational lead. This would then be approved by the relevant Executive Director. The Audit Committee has challenged the appropriateness of the scope of some audits resulting from this process. Changes have now been made to the process to include executives in the determination of the detailed scoping to increase alignment with the expectations of the Audit Committee. While we note the importance of ensuring the scope of individual Internal Audit reviews meet the requirements of, and addresses the risks faced by, the Trust, it is also important that the Internal Audit function remains independent and objective entity. Internal Audit need to be able to use their subject matter expertise to scope reviews and provide appropriate challenge to the Trust. Management can provide direction on areas of risk or concern where a review would assist them in the delivery of their responsibilities, and particular areas that such reviews should focus on including if these reports should focus on the provision of value for money. We note that there is a requirement for final scoping of reports to rest with internal audit to ensure independence is maintained. As the Trust moves into its second year engaged with TIAA, both can continue to work together to ensure the internal audit function is fully responsive to the requirements of the Audit Committee that remains independent and objective of the entity.

Value for Money Commentary (continued)

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

No significant weakness identified

With respect to the timeliness of responses to scoping requests, Internal audit has noted delays in relation to setting up meetings with operational leads, which has an impact to the timing of audits. Increased focus should be placed on the importance of the Internal Audit function throughout the organization by Executive Directors to address this. The attendance of the Head of Internal Audit at Executive Director meetings on a monthly basis, is one such step. However, further steps can be taken such as providing training to the care units and corporate functions to provide insight into the role Internal Audit plays and importance of supporting their work.

The Trust has an established Systems and Partnerships Committee which provides oversight of its active role within the local ICS. An Executive Director and Non-executive Director lead work in the three main ICSs in which the Trust operates: Mid and South Essex, Hertfordshire and West Essex and Suffolk and North East Essex. This has ensured a strong Trust presence at decision-making ICS meetings, ensuring mental health and community health services remain a high priority in all system-wide considerations. This has also enabled ongoing scrutiny of the equality of service delivery to different groups.

Conclusion: Based on the work performed, the Trust had proper arrangements in place in 2023/24 to enable it to use information about its costs and performance to improve the way it manages and delivers its services.



04 Appendices

Appendix A - Summary of arrangements

GUIDANCE: PLEASE DELETE THIS TEXT BOX BEFORE ISSUING: This appendix should set out the arrangements under each sub-criteria reported in the last AAR and updated for any changes since to 2023/24. Duplicate slide as needed

Financial Sustainability

We set out below the arrangements for the financial sustainability criteria covering the year 2023/24.

Reporting criteria considerations

How the body ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them

Arrangements in place

The Trust ensures that it identifies short and medium term risks by :-

(i) Annual Operational planning process - The annual operating planning process includes annual capital and revenue budget setting. These exercises identify financial pressures at local / Care Unit level and at System level. The process also includes workforce and activity planning and therefore supports the identification and triangulation of risk and financial pressures. The oversight of this process has been strengthened through a multidisciplinary planning group including operational representation. In year performance monitoring of revenue budgets is established through monthly accountability framework meetings. These meetings also represent an opportunity to identify financial pressures and risks including mitigations. Efficiency programmes are developed and monitored through the Transformational Steering Group which provides a mechanism to identify risks associated with the efficiency schemes.

Trust Capital programme is set, and managed by a multidisciplinary group. The plan is developed on a risk based prioritisation process which identifies financial risks as well as safety, statutory, and operational risks. The Trusts monthly risk management group also identifies financial pressures associated with in year risks.

Financial plans are also submitted, and coordinated at a System level. This also provides an opportunity to identify financial pressures at a System level. This process is supported by annual contractual round which establishes the Trust income levels and also helps to determine the provision of funding for services.

(ii) The Trust also maintains a medium term financial plan which, by reference to National planning assumptions makes forward looking financial forecasts.

(iii) The Trust's Finance and Performance (F&P) Committee maintains and provides oversight over the financial performance of the Trust. They also have oversight over the Board Assurance Framework (BAF) to identify and evaluate any changes in financial performance related risks. F&P meets monthly and reports into Trust Board (bi monthly)

The month end outturn position (and the associated report) is subject to review at a number of levels - reviewed by management accountants and their Senior Finance Business Partner, before further review by the Head of Finance and DoF throughout the outturn process. This is then reviewed by the ECFO at the draft position stage. The final position and annual report are reviewed by the ECFO before the report is finalised. The finalised reports are presented at Board meeting regularly. Hot spots for overspend are identified at each Board meetings and corrective action are taken (e.g. high level of bank/ agency use, addressed by tight control over staffing level and recruitment to fill up vacant post).

Appendix A - Summary of arrangements

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Financial Sustainability

We set out below the arrangements for the financial sustainability criteria covering the year 2023/24.

Reporting criteria considerations

Arrangements in place

How the body plans to bridge its funding gaps and identifies achievable savings

Management makes recommendations to the Board. Monthly reporting on financial performance and planning to a Finance and Performance Committee enable the Trust to identify gaps in funding and monitor progress on meeting savings targets. The Board then takes decisions, such as strategic initiatives and major transactions and probes for explanations of past results (e.g. budget variances/gaps), which appear to be constructively challenged by the Board and relevant subcommittees such as the Finance and Performance Committee and the Quality Committee.

How the body plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities

The annual operating plan process identifies the budgetary position and associated levels of efficiency savings required to support delivery of annual budgets. Management makes recommendations to the Board on levels of efficiency requirements. Monthly reporting on financial performance and planning to a Finance and Performance Committee enable the Trust to identify gaps in funding and monitor progress on meeting savings targets. The Board then takes decisions, such as strategic initiatives and major transactions and probes for explanations of past results (e.g. budget variances/gaps), which appear to be constructively challenged by the Board and relevant subcommittees such as the Finance and Performance Committee and the Quality Committee. Cash support is available to support funding gaps that cannot be met from efficiency savings although EPUT has not identified any short term cash support requirements although the Trust has recognised that as Inquiry provisions become utilised cash will be significantly impacted.

How the body ensures that its financial plan is consistent with other plans such as workforce, capital, investment, and other operational planning which may include working with other local public bodies as part of a wider system

The Trust reports to each Board meeting on key performance areas including Patients, Sustainability, People and Quality. The Trust's financial plans include reporting on these wider areas as part of the Trust's mechanisms for monitoring the achievement of targets for each of the key performance areas. The annual operating plan is developed in conjunction with financial, activity and workforce plans. The Trust has strengthened the operational planning group which has oversight of the coordination of plans. Where the Trust identifies a risk to target achievement, it incorporates the resulting identified mitigating actions into the BAF, which enables it to identify the necessary financial resources required to implement the actions. The Trusts Board Assurance Framework (BAF) provides a mechanism for the Board to monitor the risks to delivery of the trust's strategic objectives as well as the effectiveness of the controls and assurance processes. The BAF is reviewed by Executive Operational Committee and Audit Committee regularly. The Quality Committee provide assurance to the Board and oversight of the Trust's active role within the local Integrated Care System.

Appendix A - Summary of arrangements

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Financial Sustainability (continued)

We set out below the arrangements for the financial sustainability criteria covering the year 2023/24.

Reporting criteria considerations

How the body identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans

Arrangements in place

The Trust maintains an integrated performance report that is reported to the Board and F&P Committee. The report includes actual financial outturn as well as the expected/projected outturn position for the financial year. Within this report the Trust will identify if there are additional risks to financial resilience and required mitigations to deliver financial targets. Unplanned variations in plan are managed through the monthly reporting and monitoring process, additionally the Trust has regular contract forums with Commissioners where any significant departures from plans can be discussed, including mitigations.

Appendix A - Summary of arrangements

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Governance

We set out below the arrangements for the governance criteria covering the year 2023/24.

Reporting criteria considerations

How the body monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud

Arrangements in place

The Trust's BAF is refreshed annually to match its strategic aims and align to strategic priorities and risks. The BAF outlines the actions being undertaken by the Trust to provide assurance that risks are being mitigated to an acceptable level. This framework provides a comprehensive method for the effective management of the potential risks that may prevent the achievement of the key items (i.e. strategic priorities) agreed by the Board of Directors.

The BAF is supported by corporate and service risk registers. The risks assessed are wider than just financial, due to the nature of the Trust's activities. The Trust assesses impact of risks on a matrix of likelihood and occurrence against a strategic priority, with a combined score produced to assess the importance of the risk. The Trust has a risk appetite statement that defines acceptable levels of risk for its activities.

The BAF is reviewed regularly as the Executive Operational Steering Group receive reports monthly and the Board every two months or as per the Board meeting schedule. In 2021, the ECFO oversaw a complete refresh of the BAF to ensure work is run in parallel to the high-level governance and accountability framework projects. The Trust is currently working on ensuring BAF risks can consolidate where practical and that the Trust achieves regular Executive engagement on a monthly basis.

The Trust has an internal audit service to help gain assurance over the effective operation of internal controls. It also has engaged a Counter Crime service through TIAA as part of its arrangements to prevent and detect fraud. The Trust's Counter Crime service regularly reviews the Trust's policies and procedures and inputs into the Trust's counter fraud policy to ensure the Trust's internal processes are robust as possible. In addition to this, Counter Crime service also run a series of counter fraud awareness sessions throughout the year and is launching an e-learning platform during 2024/25 to check staff awareness of counter fraud processes.

The Executive Chief Finance Officer (ECFO) is responsible for the adequate provision of Internal audit with oversight from the Audit Committee. Trust management is responsible for responding to the internal audit findings appropriately and in a timely manner with appropriate challenge from the Audit Committee. All Directors of a report awarded a limited rating are required to attend the Audit Committee meeting.

The Audit Committee receives a copy of the counter fraud plan each year and approves the activities and proactive audits to be undertaken. LCFS attend all Audit Committee meetings and updates members on the progress of all investigations, proactive audits and awareness sessions.

Appendix A - Summary of arrangements

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Governance

We set out below the arrangements for the governance criteria covering the year 2023/24

Reporting criteria considerations

Arrangements in place

How the body approaches and carries out its annual budget setting process

The Trust develops its financial plan and budget using dual processes:

- Top down: where the Trust quantifies the core financial gap to assess the Trust's affordability envelope and inform the scale of the efficiency expectation for forthcoming year. This is developed through the application of national and local planning assumptions, as well as known commitments.
- Bottom up: where the Trust develops a granular level of activity, income, expenditure, workforce, capacity and efficiency planning. The Trust then triangulates these plans with operational, performance and workforce leads.

The financial plan is reviewed by the F&P Committee before being presented to the Board for approval. The annual budget setting process is part of a core financial review process undertaken by internal audit with the Trust receiving a reasonable rating. Annual budget proposals are also subject to System and NHSE review with a series of submissions and review processes in place to review financial plans.

How the body ensures effective processes and systems are in place to ensure budgetary control; to communicate relevant, accurate and timely management information (including non-financial information where appropriate); supports its statutory financial reporting requirements; and ensures corrective action is taken where needed

The CFO oversees the adoption and operation of the Trust's Standing Financial Instructions including the rules relating to budgetary control, procurement, banking, losses and controls over income and expenditure transactions. The ECFO reports to the F&P Committee that oversees and ensures that effective processes and systems are in place to ensure budgetary control. This is evident through the quarterly reporting by the F&P Committee to the Board to indicate the actual financial outturn compared to the budget/plan. Hot spots for overspend are identified at each Board meetings and corrective action are taken (e.g. high level of bank/ agency use, address by tight control over staffing level and recruitment to fill up vacant post). Reporting to the Board also includes the full range of non-financial management information on all the Trust's key performance areas. As the Trust deliver a wide range of services commissioned by different Integrated Care Boards and specialist commissioners, there are a great number and wide variety of mandated, contractual and locally identified key performance indicators (KPIs) that are used to monitor the performance and quality of services delivered. Each year the Board of Directors approve a performance framework for the Trust that includes target levels of performance across the entire range of the organisation's activities; from front line customer care; to the efficiency of back office functions; to the well-being of staff. The targets that have been agreed by the Board are then monitored at inpatient ward, community team and individual consultant level. In addition to these targets, managers at the Trust monitor local trends and measure the other work that EPUT do to compare how well their services are performing. Activity is recorded and sent in a report to the ICB's. These monthly reports compare the levels of activity that have been planned to the actual activity that has taken place, and highlight any areas of concern. Performance against all KPIs are provided to the F&P Committee each month and any areas of significant under-achievement are advised to the Board of Directors as 'Inadequate indicators' each month. Updates on how the Trust address these 'inadequate indicators' are also reported on, these are evaluated and approved by the Board of Directors.

Appendix A - Summary of arrangements

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Governance (continued)

We set out below the arrangements for the governance criteria covering the year 2023/24.

Reporting criteria considerations	Arrangements in place
How the body ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency. This includes arrangements for effective challenge from those charged with governance/audit committee	<p>The effective operation of the Board, supported with regular, clear and relevant information, is the Trust's key tool for ensuring that it makes properly informed decisions. Published Board papers and minutes evidence the challenge made by non-executive members and the transparency in decision making.</p> <p>The Audit Committee meets four times a year, is comprised of appropriately skilled and experienced members, has clear terms of reference which emphasises the Committee's role in providing effective challenge and has an annual work plan to help ensure that it focuses on the relevant aspects of governance, internal control and financial reporting. We attend all meetings of the Audit Committee and have directly observed the challenge given by non-executives in their role as the body charged with governance for the Trust.</p>
How the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of officer or member behaviour (such as gifts and hospitality or declarations/conflicts of interests)	<p>The Trust has policies and procedures in place to ensure that staff operate in accordance with relevant legislative and regulatory requirements. These policies and procedures are monitored and reviewed by the Policy Oversight and Review Group in line with their agreed review dates. The Trust has an appointed 'Principal Freedom to Speak Up' guardian as well as local guardians, which allow staff to raise any further concerns.</p> <p>The Trust has a comprehensive system of internal control; this includes Standing Orders (SOs), Standing Financial Instructions (SFIs), Standards of Business Conduct (SBC), and disciplinary procedures in relation to fraud. The SOs, SFIs and SBC are set out in the Scheme of Reservation & Delegation (SoRD) and Governance Manual approved by the Trust Board and circulated to all staff. The aim of the Standards of Business Conduct is to protect the Trust and its staff from any suggestion of corruption, partiality or dishonesty by providing a clear framework through which the Trust can provide assurance that staff conduct themselves with honesty, integrity and probity.</p> <p>The Trust has specific policies for staff and non-executive directors in respect of gifts and hospitality and conflicts of interest. Annually, all Senior Staff and non-executive directors as well the governors are required to make declarations. These declarations are recorded in a register and disclosed within the Annual Report.</p>

Appendix A - Summary of arrangements

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Improving economy, efficiency and effectiveness

We set out below the arrangements for improving economy, efficiency and effectiveness criteria covering the year 2023/24.

Reporting criteria considerations	Arrangements in place
How financial and performance information has been used to assess performance to identify areas for improvement	<p>The Chief Finance Officer produces a finance report which is considered by the F&P Committee and forms part of the Integrated Performance Report presented to every meeting of the Trust Board. This considers the current and forecast financial performance and position of the Trust, details of variations from plan, updates on funding arrangements which have changed throughout the year due to financial risks to the Trust and mitigating actions as appropriate.</p> <p>This is presented together with extensive reporting on performance, quality and workforce metrics so that a complete balanced scorecard for the whole Trust and its outputs can be considered by executives and non-executives. This is then used to identify areas that need to be improved and is also linked through to the BAF and wider risk management arrangements where areas needing improvement create corporate risks for the Trust.</p> <p>The Board receives reports on performance in its key areas, which includes Patients, Sustainability, People, Quality and Systems & Partnerships. The reports clearly outline performance against planned targets and outcomes. Depending on the performance area, a Board committee will have oversight of the actions being identified and taken to address areas where performance is below plan. Each committee has a process in place for monitoring agreed actions and these are then included in subsequent Board reports.</p> <p>The Trust also has an operationally led Costing Steering Group. Part of the role of this group is to assess benchmark activity and to determine relative cost base comparators against National cost submissions and indices. Other benchmarking tools including corporate benchmarking, model hospital and GIRFT are used to help identify areas of improvement and productivity.</p>

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Improving economy, efficiency and effectiveness

We set out below the arrangements for improving economy, efficiency and effectiveness criteria covering the year 2023/24.

Reporting criteria considerations	Arrangements in place
How the body evaluates the services it provides to assess performance and identify areas for improvement	<p>The Trust has an array of ways of measuring its own performance across all aspects of its operations. It brings these together in the form of monthly reporting to the Board against national and local indicators. The Integrated Quality & Performance Report sets out at the performance of the Trust against a range of key indicators. Where performance is below plan these reports highlight the action being taken to seek the required improvement. The Finance and Performance Committee, People, Equality, and Culture Committee, and Quality Committee have a responsibility to receive and scrutinise action plans that mitigate significant potential risks identified. The Trust publishes an annual Quality Report outlining the its performance against a wide range of quality measures.</p> <p>The Trust is regularly inspected by the Care Quality Commission (CQC),</p> <p>In previous years there have been CQC inspections and reports and negative press coverage following a Health and Safety Executive fine in June 2022 related to historic deaths in the predecessor Trust (North Essex). Following this an Essex Mental Health Inquiry was initiated. This remains ongoing as a statutory inquiry under the name of Lampard Inquiry with terms of reference published in April 2024. The Trust was featured negatively on a Channel 4 Dispatches programme in October 2022. Following these inspections the Trust has been served with a number of notices by CQC. In July 2023 the CQC released its most recent overall report on how well the trust uses its resources reporting a "Requires Improvement" overall rating which is a downgrade from the last reporting in October 2019 of "Good". The Trust has procedures in policies in place to address issues identified in the CQC inspections including an overall action plan, individual leads for all actions, and an evidence based approval process for closing actions.</p>

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Improving economy, efficiency and effectiveness

We set out below the arrangements for improving economy, efficiency and effectiveness criteria covering the year 2023/24.

Reporting criteria considerations	Arrangements in place
How the body ensures it delivers its role within significant partnerships, engages with stakeholders it has identified, monitors performance against expectations, and ensures action is taken where necessary to improve	<p>The Trust has an established Systems and Partnerships Committee which provides oversight of its active role within the local Integrated Care System. An executive director and non-executive director head up our work in each of the three of the integrated care systems that EPUT operate in: Mid and South Essex Health and Care Partnership, Hertfordshire and West Essex and Suffolk and North East Essex. This has ensured a strong Trust presence at decision-making ICS meetings, ensuring mental health and community health services remain a high priority in all system-wide considerations. This has also enabled ongoing scrutiny of the equality of service delivery to different groups.</p> <p>An integral part of the Trust is the Council of Governors which brings the views and interests of the public, service users and patients, carers, our staff and other stakeholders into the heart of our governance. This group of committed individuals has an essential involvement with the Trust and contributes to its work and future developments in order to help improve the quality of services and care for all our service users and patients.</p> <p>The Trust believes that receiving and acting on feedback from its service users is crucial to maintaining the high quality standards it sets itself and work has continued to increase the feedback received and actions taken. The Trust uses a range of mechanisms to gather feedback from our service users, including; Organisational and national patient surveys; "Your Voice" meetings giving service users, carers, members of the Trust and Governors as well as the public a chance to speak directly to the Chief Executive about the services provided by EPUT; Patient Council set up to involve service users in transformation work within the Trust .</p> <p>During 2020/21 the Patient Experience Team finalised a project to engage with people with lived experience to co-produce the Trust's new Patient Experience Framework for 2020-2023, which is available on the Trust's website. The Trust also has a Membership Framework in place that recognises the need to put service users and the public at the heart of our engagement. It outlines the visions for membership and includes the priorities to build an effective, responsive and representative membership body that will assist in ensuring the Trust is fit for its future in the changing NHS environment. The Trust seeks to ensure it is inclusive in its approach in engaging the community, appreciating the wide social and cultural mix of its constituencies.</p>

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Improving economy, efficiency and effectiveness (continued)

We set out below the arrangements for improving economy, efficiency and effectiveness criteria covering the year 2023/24.

Reporting criteria considerations	Arrangements in place
How the body ensures that commissioning and procuring services is done in accordance with relevant legislation, professional standards and internal policies, and how the body assesses whether it is realising the expected benefits	<p>The Trust use national contracts or agreements wherever possible, primarily through NHS Supply Chain, the Crown Commercial Service and NHS Commercial Alliance. Where it is not possible to use a national agreement, contracts are advertised in the public domain via the government portal Contracts Finder.</p> <p>Procurement of services is undertaken by the Trust's in-house Procurement team. The team has appropriately qualified staff and policies to ensure that procurement is undertaken in accordance to legislation. Where specialist knowledge is required, the Trust will obtain advice, legal advice relating to tender or routes to market.</p> <p>The Trust takes all reasonable steps to ensure laws and regulations are complied with. This includes ensuring appropriate knowledge and expertise of its own staff and, where required obtaining professional and specialist advice in certain areas e.g. VAT, employment, Health and Safety. The Trust receives a quarterly update from its legal advisors which identifies all recent legal cases or legislation potentially relating to Trust business. The Executive Operational Committee are provided with details of any material claims from the Executive Director for Corporate Governance.</p> <p>Public stakeholders, including ICBs, Sustainability and Transformation Partnerships (STPs) and Local Authorities are involved in managing key risks through well-established contract management and partnership committee structures that oversee the operational delivery of and potential threats to services delivered in partnership. In addition, the Trust imparts information to the Council of Governors on key risks that may have arisen or are likely to materialise, through regular meetings.</p>

Appendix B – Summary of recommendations

Recommendations

The table below sets out the recommendations arising from the value for money work in the year covered in this report for the year 2023/24.

All recommendations have been agreed by management.

Issue	Recommendation	Management response
Internal Audit	In the second year of the internal audit contract with TIAA management should continue to work with their internal audit provider to ensure clear expectations on timeliness of audits and scoping are established that fit the needs of the Audit Committee while also delivering improved value for money reporting.	The Trust and its Internal Audit provider has already put in place strengthened measures to ensure the timeliness of delivery of the audit plan. These measure include regular audit manager presence at operational executive committee's and identification of additional resources to support the delivery of the plan. Progress against the plan will continue to be monitored by management and the audit committee. Increased collaboration between management and Internal audit to agree appropriate of scope of audits has also been agreed

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