



Making the health sector
work for patients

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Mr Chris Newton
Mr David Kirby
Ms Deborah Jenkins
South Tees Hospitals NHS Foundation Trust
The Murray Building
The James Cook University Hospital
Marton Road
Middlesbrough
TS4 3BW

24 November 2014

Dear Mr Newton, Mr Kirby, Ms Jenkins,

Quality Review of Audits by the Quality Assurance Directorate of the Institute of Chartered Accountants of England and Wales ('QAD')

I wrote to you in July 2014 to inform you that PricewaterhouseCoopers LLP's audit of South Tees Hospitals NHS Foundation Trust for the year ended 31 March 2014 was one of the audits of NHS foundation trusts selected for review by QAD for this year.

The Audit Code for NHS Foundation Trusts makes provision for quality reviews of the work of auditors of NHS foundation trusts. QAD is part of the Institute of Chartered Accountants of England and Wales (ICAEW) and Monitor employs QAD to conduct these quality reviews on its behalf. More information on this process can be found in chapter 7 of Monitor's *Audit Code for NHS Foundation Trusts*.

In October, Monitor received a report from QAD on their findings for each audit.

There are no issues we would like to raise with you.

We will shortly be publishing an anonymised summary of QAD's findings from across their nine reviews, and we will make this available on our website.

I have also written to your auditor informing them of this outcome.

I recommend that you consider sharing this outcome with your Council of Governors.

Yours sincerely

A handwritten signature in black ink, appearing to read "Jason Dorsett".

Jason Dorsett
Director of Finance, Reporting and Risk

Cc: Professor Tricia Hart
Cc: Ms Carla Moody