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17 March 2017

Dear Mr Romaniak, Mr Banks,

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

We wrote to you in July 2016 to inform you that KPMG LLP's audit of Bradford District Care NHS Foundation Trust for the year ended 31 March 2016 was one of the audits of NHS foundation trusts selected for review by QAD for this year.

The NHS Act 2006¹ requires external auditors of NHS foundation trusts to comply with a monitoring regime established by the Secretary of State for Health. The Secretary of State has issued a [direction](#) delegating this to NHS Improvement, in exercise of Monitor's legal functions.

The QAD has provided a report on its findings to us and we have considered this.

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



Ian Ratcliffe
Head of Sector Financial Accounting

Cc: Mr Simon Large
Cc: Mr Michael Smith
Cc: Mr Paul Hogg

¹ Paragraph 24 (4B and 4C) 17 of Schedule 7 to the NHS Act 2006 as amended by schedule 12, paragraph 74 (2) of the Local Audit and Accountability Act 2014.