



Auditor's Annual Report 2025/26

Bradford District Care NHS Foundation Trust

June 2026

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This report is addressed to Bradford District Care NHS Foundation Trust (the Trust), as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state, those matters we are required to state to them in an auditors' annual report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Bradford District Care NHS Foundation Trust, as a body, for our audit work, for this report, or for the opinions we have formed.

We take no responsibility to any member of staff acting in their individual capacities, or to third parties.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.



01 Executive Summary

Executive Summary

Purpose of the Auditor’s Annual Report

This Auditor’s Annual Report provides a summary of the findings and key issues arising from our 2025-26 audit of Bradford District Care NHS Foundation Trust (the ‘Trust’). This report has been prepared in line with the requirements set out in the Code of Audit Practice published by the National Audit Office and is required to be published by the Trust alongside the annual report and accounts.

Our responsibilities

The statutory responsibilities and powers of appointed auditors are set out in the Local Audit and Accountability Act 2014. In line with this we provide conclusions on the following matters:



Accounts - We provide an opinion as to whether the accounts give a true and fair view of the financial position of the Trust and of its income and expenditure during the year. We confirm whether the accounts have been prepared in line with the Group Accounting Manual prepared by the Department of Health and Social Care (DHSC).



Annual report - We assess whether the annual report is consistent with our knowledge of the Trust. We perform testing of certain figures labelled in the remuneration report.



Value for money - We assess the arrangements in place for securing economy, efficiency and effectiveness (value for money) in the Trust’s use of resources and provide a summary of our findings in the commentary in this report. We are required to report if we have identified any significant weaknesses as a result of this work.



Other reporting - We may issue other reports where we determine that this is necessary in the public interest under the Local Audit and Accountability Act.

Findings

We have set out below a summary of the conclusions that we provided in respect of our responsibilities:

Accounts	We issued an unqualified opinion on the Trust’s accounts on 26 June 2026. This means that we believe the accounts give a true and fair view of the financial performance and position of the Trust. We have provided further details of the key risks we identified and our response on pages 7 to 9.
Annual report	We did not identify any significant inconsistencies between the content of the annual report and our knowledge of the Trust. We confirmed that the annual report has been prepared in line with the NHS Group Accounting Manual (GAM) and the Foundation Trust Annual Reporting Manual (the ARM).
Value for money	We are required to report if we identify any matters that indicate the Trust does not have sufficient arrangements to achieve value for money. We have nothing to report in this regard. We have provided further detail on pages 11 to 17.
Other reporting	We did not consider it necessary to issue any other reports in the public interest.

02 Audit of the Financial Statements

Audit of the financial statements

KPMG provides an independent opinion on whether the Trust's financial statements:

- Give a true and fair view of the state of the Trust's affairs as at 31 March 2026 and of its income and expenditure for the year then ended;
- Have been properly prepared in accordance with the accounting policies directed by NHS England with the consent of the Secretary of State in February 2026 as being relevant to NHS Foundation Trusts and included in the Department of Health and Social Care Group Accounting Manual 2025/26; and
- Have been prepared in accordance with the requirements of the National Health Service Act 2006 (as amended).

We conducted our audit in accordance with International Standards on Auditing (UK) ("ISAs (UK)") and applicable law. We have fulfilled our ethical responsibilities under, and are independent of the Trust in accordance with, UK ethical requirements including the FRC Ethical Standard. We believe that the audit evidence we have obtained is a sufficient and appropriate basis for our opinion.

Audit opinion on the financial statements

We have issued an unqualified opinion on the Trust's financial statements by the submission deadline of 26 June 2026.

The full opinion is included in the Trust's Annual Report and Accounts for 2025/26 which can be obtained from the Trust's website.

Further information on our audit of the financial statements is set out overleaf.

Audit of the financial statements

The table below summarises the key risks that we identified to our audit opinion as part of our risk assessment and how we responded to these through our audit.

Risk	Procedures undertaken	Findings
<i>Fraudulent expenditure recognition</i> Auditing standards suggest for public sector entities a rebuttable assumption that there is a risk expenditure is recognised inappropriately. As the Trust is set a financial performance target by NHSE there is a risk that non-pay expenditure, excluding depreciation, may be manipulated in order to report that the control total has been met. We considered this would be most likely to occur through understating accruals, for example to push back expenditure to 2026/27 to mitigate financial pressures.	We have inspected a sample of invoices of expenditure and payments made, in the period after 31 March 2026, to determine whether expenditure has been recognised in the correct accounting period. We have reviewed payments made post year end to confirm transactions were recorded in the correct period. We also performed a year-on-year comparison of a sample of the largest accruals in the prior year and current year and challenge management where the movement was not in line with our understanding of the entity.	We identified one audit misstatement in relation to an expenditure accrual at year-end that we were unable to agree to underlying audit evidence. The item was below our materiality levels, thus management did not adjust the financial statements for this misstatement.
<i>Management override of controls</i> Professional standards require us to communicate the fraud risk from management override of controls as significant. Management is in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. We have not identified any specific additional risks of management override relating to this audit.	We assessed accounting estimates for bias by evaluating whether judgements and decisions in making accounting estimates, even if individually reasonable, indicate a possible bias. We analysed all journals through the year and focus our testing on those with a higher risk, such as journals impacting expenditure recognition posted during the final closedown, any journals posted by senior finance personnel and unusual cash journals.	We evaluated the estimate in relation to the valuation of land and buildings and did not identify any indicators of management bias. We did not identify any significant unusual transactions. Our testing of the high-risk journal entries did not identify any inappropriate or unusual entries. We did not identify any material misstatements relating to this risk.

Audit of the financial statements

The table below summarises the key risks that we identified to our audit opinion as part of our risk assessment and how we responded to these through our audit.

Risk	Procedures undertaken	Findings
Valuation of land and buildings We identified a risk that the value of land and buildings recorded is not reflective of the fair value. Land and buildings are required to be held at fair value. As hospital buildings are specialised assets and there is not an active market for them they are usually valued on the basis of the cost to replace them with a 'modern equivalent asset'. The value of the Trust's land and buildings at 31 March 2026 was £37.6m, of which £35.2m are valued as specialised assets at depreciated replacement cost. The Trust's accounting policy requires revaluations of property, plant and equipment to be performed with sufficient regularity to ensure that carrying values are not materially different from those that would be determined at the end of the reporting period. Valuations are inherently judgmental. There is a risk that the methodology, assumptions and underlying data, are not appropriate or correctly applied. In particular, our risk relates to the Modern Equivalent Asset /Depreciated Replacement Cost valuations, where the Build Cost Information Service index assumption and the functional obsolescence factor are key judgemental inputs. These assumptions drive the significant risk due to their material impact on calculated replacement costs and the high level of estimation uncertainty associated with selecting the appropriate index level and determining the degree of functional obsolescence. The Trust has undertaken a full revaluation of its land and buildings in year and prior to this, the last full revaluation took place as at 31 March 2021.	We critically assessed the independence, objectivity and expertise of the external valuer used in developing the valuation of the Trust's properties at 31 March 2026. We challenged the appropriateness of the valuation of land and buildings; including any material movements from the previous revaluations. We challenged key assumptions within the valuation, specifically the BCIS index used to determine MEA build costs and the functional obsolescence factor applied, as part of our judgement. We will agree the calculations performed of the movements in value of land and buildings and verify that these have been accurately accounted for in line with the requirements of the GAM.	We concluded the valuer had sufficient expertise and had appropriate independence and objectivity to perform the valuation exercise. We noted the methodology used was consistent with the requirements of the RICS red book and the DHSC GAM. We compared significant assumptions such as BCIS indices and Location factors used by the valuer and found these to be neutral. We did not identify any material misstatements relating to this risk.

Audit of the financial statements

The table below summarises the key risks that we identified to our audit opinion as part of our risk assessment and how we responded to these through our audit.

Other audit risk	Procedures undertaken	Findings
Lynfield Mount Hospital Redevelopment –Capital Accounting and Valuation We identified a risk that capital expenditure associated with the Lynfield Mount redevelopment is not appropriately recognised, valued or disclosed in accordance with the Group Accounting Manual. The Trust is undertaking a major redevelopment of Lynfield Mount Hospital, with total funding of £65 million allocated by the Department of Health and Social Care and £4 million of expenditure forecast for 2025/26. This represents a significant multi-year capital scheme involving the construction of new buildings and the refurbishment of existing assets. Under the Group Accounting Manual, expenditure must be capitalised only where it meets the criteria for recognition as property, plant and equipment. As the scheme progresses, costs are accumulated as assets under construction and subsequently transferred to operational assets when brought into use. Given the scale and complexity of the redevelopment, there is a risk that expenditure may be incorrectly classified between capital and revenue, or that assets under construction are not accurately recorded.	We inspected supporting documentation for a sample of capital expenditure relating to the redevelopment, agreeing items to invoices, valuations, contractual documentation and project governance papers, to determine whether costs have been appropriately capitalised in line with the requirements of the Group Accounting Manual (GAM). We assessed the appropriateness of management’s capitalisation judgements, challenging whether expenditure meets the criteria for recognition as property, plant and equipment and ensuring that revenue expenditure had not been inappropriately capitalised. We reviewed Board, Committee and project reporting to corroborate the stage of completion, planned phasing and financial performance of the redevelopment and to ensure capital expenditure was recognised in the correct period	We identified one audit misstatement through testing of assets under construction additions. Two items, with a combined value of £2.5m, were recorded as assets under construction as at 31 March 2026. However, supporting evidence confirmed that the related expenditure was not incurred until mid-April 2026 and therefore did not meet the recognition criteria for assets under construction at the reporting date. Management has not adjusted the financial statements for this misstatement as the amount is below audit materiality.

03 Value for Money

Value for Money

Introduction

We are required to consider whether the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources or 'value for money'. We consider whether there are sufficient arrangements in place for the Trust for the following criteria, as defined by the National Audit Office (NAO) in their Code of Audit Practice:

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

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

 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

Approach

We undertake risk assessment procedures in order to assess whether there are any risks that value for money is not being achieved. This is prepared by considering the findings from other regulators and auditors, records from the organisation and performing procedures to assess the design of key systems at the organisation that give assurance over value for money.

Where a significant risk is identified we perform further procedures in order to consider whether there are significant weaknesses in the processes in place to achieve value for money.

We are required to report a summary of the work undertaken and the conclusions reached against each of the aforementioned reporting criteria in this Auditor's Annual Report. We do this as part of our commentary on VFM arrangements over the following pages.

We also make recommendations where we identify weaknesses in arrangements or other matters that require attention from the Trust.

Summary of findings

	Financial sustainability	Governance	Improving economy, efficiency and effectiveness
Commentary page reference	13 - 14	15 - 16	17
Identified risks of significant weakness?	No	No	No
Actual significant weakness identified?	No	No	No
2024-25 Findings	No significant weakness identified.	No significant weakness identified.	No significant weakness identified.
Direction of travel			

Value for Money

NATIONAL CONTEXT

In July 2025 the Department of Health and Social Care published the 10 year plan for the NHS. This sets the strategic direction that is planned to be taken for the health service, with a focus built around three key shifts:

- From hospital to community;
- From analogue to digital; and
- From sickness to prevention.

A number of structural changes are planned to support the implementation of the strategy between 2025 and 2027, with NHS England taking greater responsibility for the management of financial performance of providers within the sector and a reduced role for managing finances at an integrated care system level.

It is anticipated that all provider trusts will become foundation trusts and a scheme to pilot 'advanced' foundation trusts was launched during the year, with greater freedoms available for the management of finances as well as the leadership for accountable health organisations available to those providers in the highest performing segment of NHS England's oversight framework.

The plan sets out the intent to focus on neighbourhood health, encouraging all the different NHS organisations in an area to work together. Specific commitments in relation to mental health services include:

- Expanding mental health support in schools
- Creation of dedicated mental health emergency departments
- Expanding the workforce
- 24/7 Neighbourhood-based mental health care for severe mental illness

These commitments are structured around system-level shifts in relation to early intervention, crisis pathway reform, capacity expansion, community based continuous care and integration into prevention. Collectively, these signal a transition from fragmented, crisis-driven services to proactive, community-based and preventative mental health care.

LOCAL CONTEXT

Bradford District Care NHS Foundation Trust is a mental health and community care provider which delivers services across a number of sites in the Bradford Place.

The Trust faces cost pressures similar to those of other Mental Health and Community providers, including out of area placements for patients, increasing use of temporary staff and wider inflationary pressures impacting its cost base.

The Trust reported a deficit of £0.8m in 2025-26 (2024-25: £8.6m deficit), with an adjusted surplus of £2.0m after impairments. This reflects an improvement in underlying financial performance compared to the prior year, supported by management actions and increased income.

Income increased during the year, driven by tariff uplifts, additional investment aligned to the Mental Health Investment Standard, increased demand (including surge funding), and the introduction of a new lead provider arrangement for Community Dental Services. Operating expenditure also increased, reflecting pay awards, recruitment to substantive roles and increased service delivery costs.

There have been no significant structural changes during 2025-26. However, the introduction of the Community Dental Services lead provider arrangement has resulted in an increase in both income and associated expenditure within the Trust's financial statements.

The Trust has a significant capital project ongoing at the Lynfield Mount site, with a project value of £65m over the project period. The work is being completed over phases, with phase one completed in 2025/26 and phase two commissioned to begin in 2026/27.

The Trust operates within the wider Integrated Care System, which continues to face financial pressures. Funding envelopes are set at system level, and the Trust's financial performance remains dependent on system-wide planning assumptions and delivery of savings across the ICS.

Financial Sustainability

How the Trust plans and manages its resources to ensure it can continue to deliver its services.

We have considered the following in our work:

- How the Trust ensures that it identifies all the significant financial pressures that are relevant to its short and medium-term plans and builds these into them;
- How the Trust plans to bridge its funding gaps and identifies achievable savings;
- How the Trust plans finances to support the sustainable delivery of services in accordance with strategic and statutory priorities;
- How the Trust 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; and
- How the Trust identifies and manages risks to financial resilience, e.g. unplanned changes in demand, including challenge of the assumptions underlying its plans

- For the 2025/26 financial year, the majority of the Trust's income for services continued to be received through system-led funding arrangements, with funding envelopes set at Integrated Care System (ICS) level and allocated via Integrated Care Boards (ICBs). Income primarily reflects block-style contract arrangements under the NHS Payment Scheme, including activity-based uplifts, inflationary adjustments and additional investment funding.
- In line with national and local planning guidance, the Trust set its financial plan for 2025/26 within these parameters. The financial plan included a breakeven position (subsequently aligned to a system-agreed surplus position) and was developed through a number of iterations. These plans were aligned to workforce, estates and operational plans and considered within the context of system-level financial planning and constraints.
- We found that the Trust's budget monitoring and control processes are effective in identifying and responding to financial pressures. Emerging cost pressures are identified through monthly financial reporting, including detailed review of financial performance by budget holders, with material variances and risks reported to the Executive Management Team, Finance and Performance Committee (FPC) and Trust Board
- The Trust's Cost Improvement Programme (CIP) for 2025/26 comprises a range of strategic programmes designed to deliver efficiency savings and support financial sustainability. These programmes are aligned to organisational priorities and focus on delivering recurrent efficiencies where possible. However, delivery of savings continues to present a risk, with reliance on non-recurrent measures required where schemes are under-delivered.
- The Trust has established structured governance arrangements to support delivery of its efficiency programme, including oversight by the Organisational Sustainability Programme Board (OSPB). Performance against planned efficiencies is monitored through regular reporting to Senior Leadership Team (SLT), the Finance and Performance Committee and the Trust Board, with escalation processes in place for underperformance.

Financial Sustainability

- Financial risks were considered and incorporated into the Trust’s financial plan through the financial planning process, including discussion and challenge with key stakeholders such as the Senior Leadership Team (SLT), Finance and Performance Committee (FPC) and Trust Board. Financial risks continued to be identified, assessed, managed and monitored through the Trust’s governance framework, including its risk registers and Board Assurance Framework, in line with the Trust’s Risk Policy and established governance processes.
- As at March 2026, the Trust reported a deficit of £0.8m, with an adjusted surplus of £2.0m once impairments are excluded. This reflects an improvement in underlying financial performance compared to the prior year. Delivery of efficiency savings remained a key financial risk during the year, with reliance on management actions, mitigations and underlying operational performance to support the overall financial position.
- The capital programme for the year was approved by the Trust Board as part of the 2025/26 financial planning process. The £65m project to redevelop the Lynfield Mount site is a large part of the Trust’s capital plans going forward, with work being completed in phases over the next few years.

Conclusion

- Based on the procedures performed, we have not identified a significant risk associated with the Trust’s arrangements in relation to financial sustainability.

Key financial and performance metrics:	2025-26	2024-25
Planned surplus/(deficit)	Surplus	Break-even
Actual surplus/(deficit)	£2.0m	£0.2m
Planned CIP as:		
- Recurrent	£13.1m	
- Non-recurrent	£5.2m	£11m
		£3.2m
Actual CIP:		
- Recurrent	£6.2m	
- Non-recurrent	£6.2m	£3.2m
		£2.7m
Year-end cash position	£22.8m	£18.4m

Governance

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

We have considered the following in our work:

- how the Trust monitors and assesses risk and how the body gains assurance over the effective operation of internal controls, including arrangements to prevent and detect fraud;
- how the Trust 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, including in relation to significant partnerships;
- how the Trust ensures it makes properly informed decisions, supported by appropriate evidence and allowing for challenge and transparency; and
- how the body monitors and ensures appropriate standards, such as meeting legislative/regulatory requirements and standards in terms of management or Board members' behaviour

- Based on review of documents, processes and minutes of meetings, we consider the Trust to have effective processes in place to identify, monitor and assess risk. Strategic risks are recorded using the Board Assurance Framework (BAF), with operational risks captured within organisational risk registers and escalated through established governance processes. Our review of the BAF and risk registers found these to be sufficiently detailed, including clear ownership, scoring, mitigating actions and review cycles, to support effective management of key risks.
- The Trust undertakes a range of measures to prevent and detect fraud. A Local Counter Fraud Specialist (LCFS) is engaged through the internal audit provider, with updates reported to the Audit Committee throughout the year. The Trust maintains relevant policies, including a Freedom to Speak Up policy, and operates clear authorisation processes and segregation of duties across key financial activities, supported by its Standing Financial Instructions (SFIs) and internal controls
- Based on our work, we note that the Trust has appropriate processes in place to enable scrutiny, challenge and transparency in decision making. Business cases are subject to internal review through the Executive Management Team (EMT) or relevant programme boards before being presented to the Board or delegated committees. The Trust's governance structure, including the Board and its sub-committees, provides appropriate oversight. The SFIs set out defined financial approval thresholds, including Executive approval for contracts between £1m and £2m and Board approval for higher-value transactions.
- We have reviewed the development and approval of the Trust's 2025/26 financial plan by the Finance & Performance Committee (FPC) followed by the Trust Board and observed evidence of scrutiny and challenge throughout this process. The Trust agreed a £2m surplus plan in line with national planning guidance and system requirements.
- The Trust continues to progress its estate strategy, including the redevelopment of Lynfield Mount Hospital. Funding has been confirmed at system level, with the Outline Business Case (OBC) approved through internal and national governance routes. The Full Business Case (FBC) has subsequently progressed through Joint Investment Sub-Committee (JISC), NHS England and DHSC approval processes, enabling progression of the scheme.
- Our assessment indicates that there is appropriate scrutiny and challenge of budgets, with approval through budget holders and oversight by the FPC. A range of monitoring arrangements is in place to track performance against budget, including regular reporting to the Executive Management Team (EMT), budget holder meetings with finance, monitoring through Quality and Operations Group (QuOP) meetings at service line level, and routine reporting to the Senior Leadership Team (SLT), FPC and the Trust Board.

Governance

- Reviews of compliance with laws and regulations, the Staff Code of Conduct and the Trust's constitution are undertaken through established governance structures, including Board meetings, the Audit Committee and other sub-committees, as identified through our risk assessment procedures.
- We noted that relevant financial risks identified through the 2025/26 planning process are appropriately reflected in the Trust's risk registers, including the Board Assurance Framework, with sufficient detail to enable monitoring, challenge and escalation.
- The Care Quality Commission (CQC) last reported a Trust-wide inspection in 2021, with the Trust rated 'Overall: Good'. Subsequent CQC activity has been limited to service-level inspections during 2025, including forensic inpatient/secure wards and rehabilitation services, both rated 'Good'.
- The Trust's Staff Code of Conduct sets out expected values and behaviours and is communicated to staff through recruitment processes and ongoing appraisal arrangements. The Trust also maintains policies relating to business conduct, bribery and conflicts of interest, with defined processes for the declaration and management of interests.
- Our assessment indicates that the Trust ensures key decisions are subject to appropriate scrutiny and challenge by the Executive Team, with escalation to the Board where required. The Trust operates an annual planning process alongside oversight by the Finance & Performance Committee (FPC), which reviews and challenges business cases prior to submission to the Board, ensuring that key decisions and investments are appropriately considered.

Conclusion

- Based on the procedures performed, we have not identified a significant risk associated with the Trust's arrangements in relation to governance.

	2026	2025
Control deficiencies reported in the Annual Governance Statement	There were no significant control deficiencies identified in the governance statement.	There were no significant control deficiencies identified in the governance statement.
Head of Internal Audit Opinion	Significant Assurance	Significant Assurance
Oversight Framework segmentation	Segment 2 - above average (Q4)	Segment 2 – target support
Care Quality Commission rating	Overall Good rating (2021)	Overall Good rating (2021)

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

We have considered the following in our work:

- how financial and performance information has been used to assess performance to identify areas for improvement;
- how the Trust ensures effective processes and systems are in place in order to develop their cost saving efficiency saving program;
- how the Trust evaluates the services it provides to assess performance and identify areas for improvement;
- how the Trust ensures it delivers its role within significant partnerships and engages with stakeholders it has identified, in order to assess whether it is meeting its objectives; and
- where the Trust commissions or procures services, how it assesses whether it is realising the expected benefits.

- We found appropriate processes in place to ensure the Trust uses information about costs and performance to improve the way services are managed and delivered, with a continued focus on achieving value for money. Monthly financial and performance reporting is undertaken and reported to the Finance & Performance Committee (FPC) and the Trust Board, enabling the Trust to monitor performance, assess value for money and identify areas requiring improvement
- The Trust has undertaken benchmarking exercises with the NHS Benchmarking Network and NHS England to support decision-making and identify opportunities to reduce the cost base. These exercises have informed key strategies and improvement areas. Cost improvement schemes that impact service delivery are subject to Equality and Quality Impact Assessments (EQIAs), ensuring that value for money considerations are balanced with service quality and patient safety.
- Throughout our work, we have seen consistent evidence of engagement with the Integrated Care System (ICS). The Trust worked closely with ICS partners during the 2025/26 financial planning process, including participation in Place-based challenge sessions, to ensure alignment of plans across organisations. Key executives continue to participate in system governance forums, including Quality and Finance committees. While the wider system reported a deficit position during planning, this is not expected to negatively impact the Trust's agreed financial position.
- The Trust continues to monitor its performance against national frameworks, including the NHS Operating Framework (NOF), which assesses performance across finance, access, patient outcomes and workforce metrics. As at Quarter 2 2025/26, the Trust was placed in Segment 4 (low performing). The Trust has subsequently progressed to Segment 3 (below average) in Quarter 3, and unpublished Quarter 4 data shows achievement of Segment 2 (above average), indicating improvement in performance. The Trust continues to monitor these metrics through established governance arrangements to understand key drivers and support ongoing improvement actions.
- The Trust has significant sub-contracting arrangements in place (each over £1m in annual value), including clinical agency staffing, key worker provision and independent sector mental health bed capacity. Regular contract performance meetings are held with providers, reviewing key performance indicators relating to cost, activity and service quality. Contract performance is monitored through operational governance structures, with escalation to senior management and Board committees where required.

Conclusion

- Based on the procedures performed, we have not identified a significant risk associated with the Trust's arrangements in relation to improving economy, efficiency and effectiveness of its resources.



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