

Assurance Statement that the 2015-16 Accounts Template is Representative of the Published Audited Accounts

CCG Code	08R
CCG Name	Merton CCG

Assurance Statement

We confirm that (print and cross through as appropriate):

A1: The Trial Balance used to produce the Accounts Template is the final Period 13 Trial Balance from ISFE, has not been manually amended, and includes all the ISFE based transactions necessary to produce the Published Audited Accounts.

A2: The Trial Balance used to produce the Accounts Template is the final Period 13 Trial Balance from ISFE, but does NOT include all the ISFE based transactions necessary to produce the Published Audited Accounts.

Annex A details all the missing transactions including full explanations, and identifies whether the missing data is included in the local auditor's report on the Accounts Template.

We confirm that (print and cross through as appropriate):

B1: There are no differences between the Accounts Template, the Published Audited Accounts, submitted to NHS England, except rounding differences or the consolidation of non-material lines within individual notes on the Accounts Template into single line disclosures within the equivalent note in the Published Audited Accounts.

B2: There are a number of differences (identified at Annex B) between the Accounts Template, the Published Audited Accounts, submitted to NHS England, excluding rounding differences or the consolidation of non-material lines within individual notes on the Accounts Template into single line disclosures within the equivalent note in the Published Audited Accounts. However, we still consider that the Accounts Template is representative of the Published Audited Accounts.

Annex B details the differences including full explanations, and identifies whether the particular difference is included in the local auditor's report on the Accounts Template.

We confirm that the unadjusted errors detailed at Annex C represent the totality of unadjusted errors identified by the local auditors (as reported in their ISA 260 Report to the Audit Committee and Governing Body), and the Audit Committee and Governing Body

Accountable Officer:		
	<i>Adam Doyle</i>	<i>Date</i>
Chief Financial Officer:		
	<i>Andrew Hyslop</i>	<i>Date</i>

Notes on Completion

1. The completed Consistency Declaration, including annexes, is to be returned by noon on Friday 27 May 2016 via your specific CCG folder in the CCG Finance Library within SharePoint.
2. Completed Consistency Declarations should be saved using the following naming convention:
XXX_CCG_Consistency Statement_2015-16_Final
where XXX is the CCG org ID.
3. NHS England will test 100% of assurances provided.
4. The NAO will test a sample of the assurances provided.
5. This further assurance does not impact the status of your local auditor sign off and is purely for the purpose of the audit of the consolidated accounts.
6. In 2015/16 Note 46 has been added to the template. This should agree to the remuneration report and disclosure in the Annual report where individuals in the Remuneration report earn over £142,500
7. There is an expectation that there will be no missing transactions reported at Annex A. Where, exceptionally, a CCG does have missing transactions this should already have been discussed and agreed with the NHS England Director of Financial Control.
8. There is an expectation that there will be no differences reported at Annex B. Where, exceptionally, a CCG does have differences this should already have been discussed and agreed with the NHS England Director of Financial Control.
9. All differences in Annex A and Annex B should have (at least) two entries, one for the debit line and one for the credit line.