
United Lincolnshire Hospitals NHS Trust

Annual Audit Letter

Year ended 31 March 2018

**Government &
Public Sector**

July 2018





The Audit Committee
United Lincolnshire Hospitals
NHS Trust
Lincoln County Hospital
Greetwell Road
Lincoln
LN2 5QY

July 2018

Report to the Audit Committee

Dear Ladies and Gentlemen,

We are pleased to present our Annual Audit Letter summarising the results of our audit for the year ended 31 March 2018. We look forward to presenting it to the Audit Committee of United Lincolnshire Hospitals NHS Trust on 24 July 2018.

Yours faithfully

PricewaterhouseCoopers LLP

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1. Introduction

The purpose of this document

This letter provides the Audit Committee of United Lincolnshire Hospitals NHS Trust (“the Trust”) with a high level summary of the results of our audit for the year ended 31 March 2018, in a form that is accessible for you and other interested stakeholders.

We have already reported the detailed findings from our audit work to the Audit Committee in the following reports:

- audit opinion on the financial statements for the year ended 31 March 2018; and
- report to those charged with governance (ISA (UK) 260);

Scope of work

We performed our audit in accordance with the International Standards on Auditing (UK) (“ISAs UK”) and the Comptroller and Auditor General’s Code of Audit Practice (“the Code”), which was issued in April 2015. Our reports and audit letters are prepared in accordance with the ISAs (UK) and the Code and all associated Audit Guidance Notes issued by the National Audit Office and relevant requirements of the NHS Act 2006.

The Board of Directors is responsible for preparing and publishing the Trust’s financial statements, including the Annual Governance Statement. The Board of Directors is also responsible for putting in place proper arrangements to secure economy, efficiency and effectiveness in the use of the Trust’s resources.

As auditors we need to:

- form an opinion on the financial statements;
- review the Trust’s Annual Governance Statement; and
- form a conclusion on the arrangements in place to secure economy, efficiency and effectiveness in the use of the Trust’s resources.

In addition, we undertake work on the Trust’s Quality Account. This work is to provide a limited assurance report on whether the Quality Account has been prepared in line with the Quality Accounts legislation.

We carried out our audit work in line with our 2017/18 Audit Plan that we issued in January 2018.

2. Audit findings

Financial statements

We completed our audit work over the financial statements during May 2018 and issued an unqualified audit opinion on the financial statements on 29 May 2018. This included a 'material uncertainty' paragraph, referring to the Trust's reliance on external borrowing to meet its liabilities as they fall due. The Directors included additional disclosures within the Performance Report and note 1.1.2 of the financial statements in respect of going concern, reflecting the reliance on their reliance on external borrowing. This position is similar to a number of other NHS trusts where large deficits mean drawing on cash loans.

We identified two uncorrected misstatements during our audit of the financial statements and reported these to the Trust's Audit Committee. These related to:

- Service concession valuation - being an adjustment to the value of the service concession assets recognised on the Trust's Statement of Financial Position, reflecting an updated valuation of the assets; and
- Accounts payable debit balances - being an adjustment to remove debit balances from Accounts Payable to be disclosed in Accounts Receivable.

Information on the misstatements identified above is included in Appendix 3 of this report. Neither of these were material.

We are also required to disclose, either in our auditor's report on the financial statements or in this letter, 'enhanced auditor reporting' information about the scope of our work. This is included in Appendix 1 and 2.

We identified some recommendations during the audit which were reported to management. None of these related to significant control deficiencies. More detail is included in Appendix 4.

Value for Money

Under the Code of Audit Practice, we must satisfy ourselves, by examination of the financial statements and otherwise, that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in the use of the Trust's resources. As part of our audit we are required to conclude on whether the Trust had in place, for the year ended 31 March 2018, proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

We issued a modified 'except for' conclusion on 29 May 2018 in respect of Value for Money. This was mainly because of:

- the Trust's financial position;
- the Trust not meeting key performance targets; and
- concerns about the quality of care being provided as evidenced by the Trust being in clinical special measures since April 2017.

The basis for our opinion is set out in more detail in Appendix 1.

Financial standing and Going Concern

As part of our audit work we consider the Trust's financial standing and ability to continue as a going concern. We noted events and conditions that together may cast significant doubt on the Trust's financial standing:

- The Trust is planning to deliver a deficit of £74.7 million exclusive of Sustainability and Transformation money in 2018/19.
- There is a risk of financial penalties being levied by commissioners if the Trust doesn't meet agreed performance targets.
- The Trust needs to deliver a Financial Efficiency Programme of £19.7 million in 2018/19.

- A reduction in agency staff costs from £29 million to £22 million is planned. This compares to an agency cap of £21 million.
- The Trust requires significant levels of revenue support, planned at £82 million, if the plan is delivered. Any deterioration from the plan position will require additional support.
- Cash and cash equivalents are due to fall from £10m to £2m between 31/03/18 and 31/03/19 based on the plan.
- The significant deficit results in a significant deterioration in the net liabilities position from £16 million as at 31/03/18 to £95 million as at 31/03/19.
- The Trust's rating under the Single Oversight Framework is in the lowest category of 4, and the Trust is in financial special measures.

In our opinion these conditions constitute a material uncertainty which casts significant doubt about the Trust's ability to continue as a going concern. There is no doubt around the continuation of the provision of the service provided by the Trust in the future. This is reflected in the signed contracts the Trust has with its key commissioners to provide services in 2018/19. As a result, the financial statements have been prepared on a going concern basis, with a note to the accounts which explains that there is a material uncertainty.

Annual Report including Annual Governance Statement

We review the Annual Report as part of our audit procedures, in order to assess whether it is consistent with the financial statements. We also review the Annual Governance Statement ("AGS") which provides a sense of how successfully the Trust has coped with the challenges it faced, drawing on evidence on governance, risk management and controls. We reviewed the AGS and considered whether it complied with relevant guidance and whether it was misleading or inconsistent with what we know about the Trust. We noted the following matters in our work:

- Timing of preparation – we did not receive a draft of the Annual Governance Statement until 14 May. We would typically receive a draft AGS at the start of the audit, and in the majority of trusts this would

have been reviewed by the Audit Committee. The first version of the Annual Report we received, whilst provided on a timely basis, was incomplete.

- Quality of the draft – The initial draft of the Annual Report and AGS required a significant number of changes as a result of comments raised both by PwC and the Chair of the Audit Committee. These related to both the extent of required disclosures that had been made and other disclosures. An earlier draft would allow for comments from management and Non-Executive Directors and help ensure that all relevant matters are included with the level of detail required.
- Ownership – There needs to be clearer ownership of the Annual Report and AGS at an Executive level, to provide sufficient oversight of the document from a Board perspective.

Quality Account

We are required to undertake work on the Quality Account under NHS Choices "NHS Quality Accounts – Auditor Guidance 2014-15", which is the relevant guidance for the 2017/18 financial year. This is supplemented by subsequent amendments to Quality Account Regulation and content as outlined by NHS Improvement ('NHSI'). We were required to review the content of the 2017/18 Quality Report, test two performance indicators and produce two reports:

1. Limited assurance report: This report is a formal document that requires us to conclude whether anything has come to our attention that would lead us to believe that:
 - the Quality Account does not incorporate the matters required to be reported on as specified by NHS Choices and the Regulations;
 - the Quality Report is not consistent in all material aspects with source documents specified in the NHS Choices guidance; and
 - the specified indicators have not been prepared in all material respects with the assessment criteria. We reviewed two indicators:
 - The rate of clostridium difficile (C-Diff) infections; and

- The Percentage of patients risk-assessed for venous thromboembolism (VTE).

2. A long form report, which outlines the detailed findings of our work.

As a result of our work, we issued an unqualified limited assurance report other than in respect of one mandated performance indicator. This was qualified as follows:

Basis for Disclaimer of Conclusion – Percentage of patients risk-assessed for venous thromboembolism (VTE)

At United Lincolnshire Hospital NHS Trust, VTE assessments are completed on paper forms. A clinician then completes an electronic proforma on the patient information system to indicate that an assessment has been completed. If the electronic proforma is completed on the patient information system, then that case is reported as having a VTE assessment completed. The paper form contains the details of what has been assessed, by whom and when, and is stored in the patient's paper notes.

We sampled 15 assessments to check the assessment had been completed and subsequently reported correctly. From this sample we found one instance where the paper assessment had not been completed adequately.

In addition, we reconciled the detailed population for the indicator against the national criteria and locally approved exclusions permitted by the guidance, and found evidence that cohorts of patients had been incorrectly excluded from the need to have a VTE assessment completed during the year. Therefore, in some cases, patients have not had a risk assessment completed when they should have.

Where patients are excluded from the need to have a VTE assessment completed, these should not be reported in either the numerator or denominator, as they are exempt. However, at the Trust, patients who are exempt and do not require a VTE assessment to be completed have been included in both the numerator and denominator figures. This has the impact of showing the Trust has completed more assessments than it actually has and has distorted the reported percentage of patients risk-assessed for VTE. The Trust is unable to quantify the extent of the impact.

In our opinion, because of the significance of the matters described above, we were not able to form a conclusion on the VTE indicator.

Appendices

Appendix 1: ‘Enhanced auditor reporting’ relating to our work on ‘Value for Money’

We are required to provide ‘Enhanced auditor reporting’ in relation to the work supporting our conclusion on whether the Trust had in place, for the year ended 31 March 2018, proper arrangements to secure economy, efficiency and effectiveness in its use of resources. As permitted by Application Guidance Note 7 ‘Auditor reporting’, issued by the NAO on 21 December 2017, we have elected to include this reporting in this letter.

The scope of our audit

The scope of our work is determined by the requirements outlined in Application Guidance Note 3 ‘Auditor’s work on Value for Money (VFM) arrangements’ (AGN 03) issued by the NAO on 9 November 2015.

As part of designing our work on VFM, we considered materiality and assessed the risks of the Trust not having in place proper arrangements to secure economy, efficiency and effectiveness in its use of resources.

AGN 03 requires us to use the following evaluation criterion to form our opinion:

“In all significant respects, the audited body had proper arrangements to ensure it took properly informed decisions and deployed resources to achieve planned and sustainable outcomes for taxpayers and local people”

In order to help us consider this overall evaluation criterion, the NAO have outlined the following sub-criteria which are intended to guide our work and reach an overall judgement:

- informed decision making;
- sustainable resource deployment; and
- working with partners and other third parties.

These criteria are not separate and we are not required to reach a distinct judgement against each one.

Key audit matters

Key audit matters are those matters that, in the auditors' professional judgement, were of most significance in forming the conclusion on whether the Trust had in place proper arrangements to secure economy, efficiency and effectiveness in its use resources and include the most significant assessed risks of failing to put in place proper arrangements identified by the auditors, including those which had the greatest effect on:

- the overall audit strategy;
- the allocation of resources in our work; and
- and directing the efforts of the engagement team.

These matters, and any comments we make on the results of our procedures thereon, were addressed in the context of our work on arrangements to secure value for money as a whole, and in forming our conclusion thereon, and we do not provide a separate opinion on these matters. This is not a complete list of all risks we identified.

Key audit matter

How our audit addressed the Key audit matter

Financial Sustainability and Going Concern

The Trust's outturn position for 2017/18 was a deficit of £79.7 million, which compares to a plan at the start of 2017/18 for a deficit £48.6 million. This included the delivery of £16.2m of efficiencies of which only £5.0 million was achieved on a recurrent basis, and spending on agency staff of £29 million which is £8 million above the cap. The Trust's financial plan for 2018/19 is a deficit position of £79.4 million and the Trust has not accepted the control total that has been set by NHSI. The Trust was placed in financial special measures in September 2018. These issues are evidence of weaknesses in proper arrangements for planning finances effectively to support the sustainable delivery of strategic priorities and maintain statutory functions.

We read and discussed with management:

- the Annual Plan 2018/19;
- the cash flow forecast to May 2019 and
- the cost improvement plans for 2018/19 and delivery of the 2017/18 plan.

Clinical performance against constitutional standards

During the year the Trust has reported that it has failed to meet the national priority targets in relation to A&E 4 hour waits, 18 week Referral to Treatment and 62 day cancer waits. Action plans have been put in place although these are yet to result in evidence of sustained improvements in performance. This issue is evidence of weakness in proper arrangements for understanding and using appropriate cost and performance information to support informed decision making and performance management.

We read and took into account:

- actions plans put in place in response to the failure to achieve constitutional standards; and
- performance data issued on the constitutional targets.

Care Quality Commission (CQC) inspections

The Care Quality Commission (CQC) inspected the Trust in October 2016 and issued a report in April 2017 with an overall rating of inadequate. The report highlighted concerns in respect of safety, effectiveness, responsiveness and leadership. The Trust was placed in clinical special measures in April 2017 and has not yet been subject to re-inspection by the CQC. This is evidence of weaknesses in arrangements for planning and deploying workforce to deliver the Trust's priorities effectively.

We read and considered the CQC website for updates on the previous inspections.

We discussed with management the actions being taken to resolve the weaknesses identified in the reports.

How we tailored the scope of our work

We tailored the scope of our work to ensure that we performed enough work to be able to report on whether the Trust had put in place proper arrangements to secure economy, efficiency and effectiveness in its Use of Resources.

Appendix 2: ‘Enhanced auditor reporting’ relating to our work on financial statements

We are required to provide ‘Enhanced auditor reporting’ in relation to the work supporting our conclusion on the financial statements. As permitted by Application Guidance Note 7 ‘Auditor reporting’, issued by the NAO on 21 December 2017, we have elected to include this reporting in this letter.

Overview



- Overall materiality: £8,660,000 which represents 2% of total revenue
-
- During our audit we were based at Lincoln County Hospital.
 - The Trust received Sustainability and Transformation Funding (“STF”) income for the year of £3.55m. This was notified to the Trust in April 2018 following a revision in the process of allocating out the unused STF funding.
-
- Management override of control and fraud in revenue and expenditure recognition
 - Valuation of the Trust’s estate
 - Going Concern

The scope of our audit

As part of designing our audit, we determined materiality and assessed the risks of material misstatement in the financial statements. In particular, we looked at where the directors made subjective judgements, for example in respect of significant accounting estimates that involved making assumptions and considering future events that are inherently uncertain.

As in all of our audits we also addressed the risk of management override of internal controls, including evaluating whether there was evidence of bias by the directors that represented a risk of material misstatement due to fraud.

Key audit matters

Key audit matters are those matters that, in the auditors' professional judgement, were of most significance in the audit of the financial statements of the current period and include the most significant assessed risks of material misstatement (whether or not due to fraud) identified by the auditors, including those which had the greatest effect on: the overall audit strategy; the allocation of resources in the audit; and directing the efforts of the engagement team. These matters, and any comments we make on the results of our procedures thereon, were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. This is not a complete list of all risks identified by our audit.

<i>Key audit matter</i>	<i>How our audit addressed the Key audit matter</i>
<p><i>Management override of control</i></p> <p>ISA (UK) 240 requires that we plan our audit work to consider the risk of fraud, which is presumed to be a significant risk in any audit. This includes consideration of the risk that management may override controls in order to manipulate the financial statements. For the current year this has included focusing on how the Trust has performed against its control total due to the added pressures and incentives due to the STF eligibility.</p>	<p>We have performed the following procedures:</p> <ul style="list-style-type: none">• Tested the appropriateness of journal entries using Computer Assisted Audit Techniques;• Reviewed accounting estimates for bias and evaluated whether circumstances producing any bias, represent a risk of material misstatement due to fraud; and• Performed 'unpredictable' procedures. <p>The results of our journals testing was satisfactory, and we identified no material issues.</p>
<p><i>Fraud in revenue and expenditure recognition</i></p> <p>Under ISAs (UK) 240 there is a (rebuttable) presumption that there are risks of fraud in revenue recognition. We extend this presumption to the recognition of expenditure in the NHS in general.</p> <p>The main source of revenue for the Trust is from contracts with commissioning bodies in respect to healthcare services, under which revenue is recognised when, and to the extent that, healthcare services are provided to patients.</p> <p>We focused on this area because there is a heightened risk due to</p> <ul style="list-style-type: none">• the Trust being under increasing financial pressure. Whilst the Trust is looking at ways to maximise revenue and reduce expenditure, there is an incentive for the Trust to recognise as much revenue as possible in 2017/18 and defer expenditure to 2018/19. This risk is heightened due to the control total set and the financial incentives issued by NHS Improvement for achieving this control total.• the operating position of the Trust and therefore the further risk that the directors may defer recognition of expenditure (by under-accruing for expenses that have been incurred during the period but which	<p>We have performed the following procedures</p> <ul style="list-style-type: none">• obtained an understanding of key revenue and expenditure controls and have evaluated these controls;• evaluated and tested the accounting policy for income and expenditure recognition to ensure that it is consistent with the requirements of the NHS Manual for Accounts;• reviewed intra NHS confirmations of balances and any disputed amounts to consider any implications on your accounts;• performed detailed testing of revenue and expenditure transactions, focussing on the areas we considered to be of greatest risk; and• performed work in respect of accounting estimates which impact expenditure, including provisions and accruals. <p>We are satisfied that revenue and expenditure amounts recognised within your accounts are materially correct and that disclosures are in line with the GAM.</p>

Key audit matter**How our audit addressed the Key audit matter**

...were not paid until after the year-end) or not record expenses accurately in order to improve the financial results.

We considered this area to be a significant risk within our audit plan in relation to clinical income and challenges identified with the financial health of local commissioners and their ability to pay contracted values billed by the Trust.

Valuation of the Trust's estate

Property, plant and equipment (PPE) represents the second largest balance in the Trust's Statement of Financial Position. The Trust measures its properties at fair value. This involves a range of assumptions and the use of external valuation expertise. ISA (UK) 500 and 540 require us, respectively to undertake certain procedures on the use of external expert valuers and processes and assumptions underlying fair value estimates. Specific areas of risk include:

- The accuracy and completeness of source data such as detailed information on assets.
- The Trust's assumptions underlying the classification of properties and estimates useful life. This includes the location factors chosen for properties; and
- The valuer's methodology, assumptions and underlying data used.

We have undertaken the following specific procedures:

- considered the input data on which the valuation is based and tested a sample of that data;
- understood and assessed the methodology and assumptions used by the Trust's external valuer. Our assessment of the methodology and assumptions was undertaken in consultation with our own internal valuation specialist; and
- tested the valuation information has been appropriately input into the Fixed Asset Register and recorded in the financial statements.

No material issues have been identified as part of this work.

Going Concern

The Trust's financial statements are prepared on the assumption that it is a going concern and will continue its operations for the foreseeable future. Due to the Trust operating at a deficit, and the resulting challenges this presents for your cash flow, we have performed additional work on management's assumptions for applying the going concern basis when producing the financial statements. We also focused on the disclosures you make in your financial statements to ensure that they fully reflect any material uncertainties that exist over your future financial position.

We undertook the following specific procedures:

- reading correspondence with NHSI and assess the impact on the Trust;
- reading the Trust's 2018/19 and medium term financial plans, including any impact on services that may affect our conclusion on the Trust's ability to secure economy, efficiency and effectiveness;
- understanding the Trust's cash forecasts and the assumptions underpinning them; and
- worked with the Trust to ensure disclosures around the financial sustainability of the organisation are clear and robust within the financial statements and Annual Report.

Appendix 3: Summary of uncorrected misstatements

We found the following misstatements during the audit that have not been corrected by management. You are requested to consider these formally and determine whether you would wish the accounts to be amended. If the misstatements are not corrected we will need a written representation from you explaining your reasons for not making the corrections.

No	Description of misstatement (factual, judgemental, projected)		Income statement £'000		Balance sheet £'000	
			Dr	Cr	Dr	Cr
1	Dr Property, Plant and Equipment Cr SoCI: Reversal of Impairment Cr Revaluation Reserve	J	-	£3,462	£3,842	£380
	Being an adjustment to the value of the service concession assets recognised on your Statement of Financial Position, reflecting an updated valuation of the assets.					
2	Dr Accounts Receivable Cr Accounts Payable		-	-	£511	£511
	Being an adjustment to remove debit balances from Accounts Payable.					
Total uncorrected misstatements			-	£3,462	£4,353	£891
Net impact on the income statement of uncorrected items			-	£3,462		

It should be noted that whilst uncorrected item 1 would reduce the deficit in the Statement of Comprehensive Income by £3.462 million, this would not impact on the Trust's adjusted retained deficit, or performance against the control total.

Appendix 4: Summary of recommendations (financial statements audit)

Deficiency*	Observation
Access Reviews for Integra and ESR	No full access reviews have recently been performed. The most recent such review for Integra, for example, was in 2015. Regular full access reviews should be undertaken over key systems to ensure that the level of access to the system is appropriate.
Timely removal of access to Integra	One instance was identified during our work where a member of staff left the Trust in July 2017 and returned in September 2017. In their new role access to Integra was not required, however Integra access was not removed until February 2018. The requirement for access to specific systems, in particular Integra, should be reviewed for each new starter.
Monthly leavers listing	Human Resources provide monthly staff leavers listings to system owners. This acts as a secondary control in case a leavers form is not submitted. A timing error on the report meant that any leavers who left on the day that the report was run were missed from their report. A cumulative report will be ran going forward to mitigate this risk.

*None of these are significant control deficiencies.

Appendix 5: Summary of recommendations (Quality Report)

	Observation	Recommendation
Content review		
1.	<p>Review of the content requirements</p> <p>There were a significant number of areas where the Quality Account did not meet the content requirements.</p> <p>The Trust updated the final version of the Quality Account in respect of the matters noted. As a result, there was no impact on our conclusion.</p>	<p>Ensure the requirements of the “Detailed requirements for Quality Report 2017/18 January 2018 (updated February 2018)” are communicated to the person responsible for the preparation of the data reports for the indicator and compiling the Quality Account.</p>
2.	<p>Review of the consistency of the report with specified source documents</p> <p>Some source documents were provided to us There are a number of points we raised, we felt should be included or amended in the Quality Account for consistency purposes, based on the documents we have reviewed.</p> <p>The Trust updated the latest version of the Quality Account for the above. As a result there is was impact on our limited assurance opinion.</p>	<p>The Trust should seek to ensure that information and data reported on the Quality Account is accurate and up to date, contains sufficient detail and provides a balanced view of the activities of the Trust.</p>

3a.

From the sample of 15 patients chosen for testing, we found one instance where the assessment form was inadequately completed. The date was illegible so we were unable to confirm that this particular VTE assessment was the correct one relating to the stay we were reviewing. In addition, the assessment requires key risk factors such as age or diagnosis to be completed which were not completed in this instance.

However, as the tick-box proforma on the patient information system had been completed, the patient was reported during January 2018 as having a full VTE assessment completed. However, we did not have sufficient evidence to confirm this was correct.

The Trust should ensure that staff are reminded of the importance of completing VTE assessments fully, and consider whether the process could be made electronic to avoid such errors occurring again.

Management comment:

It may be possible to implement an electronic VTE risk assessment form, which would ensure that all relevant parts of the assessment would be completed, as well as recording the date of the assessment and who performed it before it is submitted online.

The Trust has not yet made a decision as to whether this electronic process could be implemented for VTE.

3b.

Incorrect basis for including and excluding cohorts of patients in the VTE indicator


We found that the reporting for this indicator has been completed incorrectly for the past year. The Trust completed risk ratings on each treatment type in 2010 with a view to reducing the number of VTE assessments required to be completed. Any treatment that was deemed low risk for VTE was entered into a list which the Medical Director approved. This was completed across the region and more recently has been reviewed at the Midlands and East Thrombosis Committee. This is permitted by NHS guidance.

However, during our testing we found that certain treatment types or cohorts of patients have not been applied in-line with the cohort guidelines which were signed off by the Medical Director, leading to the indicator being reported incorrectly. Specifically, but not limited to:

1. endoscopy patients who are day case patients (spell ID of zero in the data) can be excluded as these are deemed as low risk; however if the patient stays in hospital overnight (spell ID of more than zero) then they require a VTE assessment to be completed. The Trust is excluding any patient who has an endoscopy procedure regardless of how long they are in hospital; and
2. specific wards are being excluded from the need to have a VTE assessment completed (eg: a surgical ward where patients are admitted for a maximum of two days are being excluded). There is no approval for specific wards to be excluded, only certain day case treatments. Where the Trust is excluding patients from needing a VTE assessment, they are still included within the

The Trust should perform a complete cleansing exercise of its data to ensure that the inclusion and exclusion criteria (both national and local) are being correctly and consistently applied.

The Medical Director should review the proposed local inclusion and exclusion criteria and formally approve these, with evidence of this approval being retained.



reporting in both the numerator and the denominator and counted as having had a VTE assessment completed. This infers that the Trust has completed more VTE assessments than is actually the case. In some cases, these patients may have had a VTE assessment completed during their stay, but in many they have not and may be required to.



In the event that, pursuant to a request which you have received under the Freedom of Information Act 2000 (as the same may be amended or re-enacted from time to time) or any subordinate legislation made thereunder (collectively, the "Legislation"), you are required to disclose any information contained in this report, we ask that you notify us promptly and consult with us prior to disclosing such information. You agree to pay due regard to any representations which we may make in connection with such disclosure and to apply any relevant exemptions which may exist under the Legislation to such information. If, following consultation with us, you disclose any such information, please ensure that any disclaimer which we have included or may subsequently wish to include in the information is reproduced in full in any copies disclosed.

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