

09 January 2023

By email & post

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Email: matthew.winn@nhs.net
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Dear Sir/Madam,

Re: Your Resignation as Cambridgeshire Community Services NHS Trust External Auditors

Further to your resignation letter dated 05 December 2022 and subsequently confirmed in an email on 21 December 2022, I write to confirm our acceptance of your resignation as the Trust's external auditors. In accordance with the LAR 2014, the Trust's Audit Committee has reviewed the existing audit completion report and feedback from the review of the audit process undertaken with BDO staff and will formally receive your resignation letter at the Audit Committee meeting on 16 January 2023.

The Trust accepts that your resignation is due to your own internal capacity constraints but does not accept that the other factors cited in your letter (all of which were known to the Audit Committee) are either contributory or material in your decision.

We believe BDO has acted in a far from professional manner in resigning as our auditor whilst within a contractual agreement; resigning in December, leaving us little time to secure an external auditor to commence work in the following month, and finally in your lack of flexibility (even though offered) to complete the 2022/23 audit to a different timescale, thereby helping you to manage your finite resources more effectively.

The LAR makes it clear we are required to state any matters connected to you ceasing to hold office that we consider needs to be brought to your attention. The following points are relevant and need to be considered by BDO:

- Both of the last two years external audits have been late, and in our view BDO capacity problems and slowness in completing the audit work were contributory factors.
- The local leadership of the audit work at director and partner level were not at the level we expected, compounded by the apparent lack of involvement and engagement in delivering a timely and high-quality audit.
- BDO direction to the finance team has been at times contradictory between both audit cycles meaning work has had to be repeated to a different set of parameters and specification.
- BDO have not resourced the audit team with the right people with appropriate knowledge and skills to complete the audit work on time.

The Trust has fulfilled all of its duties under the LAR 2014 and will forward our notification of change of auditors for your files when this has been served.

Yours faithfully,



Matthew Winn
Chief Executive - Cambridgeshire Community Services NHS Trust
Specialist Advisor on Community Health to NHS England