

Health

Briefing

October 2006

 **audit**
commission

Auditors' Local Evaluation 2005/06

Summary results

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Printed in the UK for the Audit Commission by CW Print

Design and production by the Audit Commission Publishing Team

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First published in October 2006 by the Audit Commission for local authorities and the National Health Service in England, 1st Floor, Millbank Tower, Millbank, London SW1P 4HQ

Summary

The Auditors' Local Evaluation (ALE) assesses how well NHS trusts and primary care trusts (PCTs) manage and use their financial resources. It was undertaken for the first time for the 2005/06 financial year. ALE involves auditors making scored judgements on the five key areas of financial reporting, financial management, financial standing, internal control and value for money, on the basis of which the Audit Commission calculates an overall use of resources (UoR) score. This UoR score is included within the Healthcare Commission's Annual Health Check which consists of two elements – a score for quality of services and a score for UoR. Monitor provided the Healthcare Commission with UoR scores for NHS foundation trusts.

The key figures are:

- Sixty-one per cent (328) of NHS bodies demonstrated adequate or more than adequate performance in their use of resources.
- Only 12 per cent (62) of NHS bodies were judged to be performing well or performing strongly in their use of resources.
- One per cent (2) of NHS bodies (both NHS trusts that are now NHS foundation trusts) achieved the top category of performing strongly in their use of resources.
- Thirty-nine per cent (210) of NHS bodies failed to meet the minimum requirements and, therefore, were assessed as having inadequate performance. The main cause of this was the number of NHS bodies assessed as having inadequate financial standing (a direct consequence of the number of deficits incurred in 2005/06).
- The performance of mental health, learning disability and specialist trusts was better than that of acute trusts and PCTs. This is consistent across the five areas assessed under ALE.
- The majority of all NHS bodies demonstrated adequate or above adequate performance in financial reporting (85 per cent), financial management (82 per cent), internal control (96 per cent) and value for money (91 per cent).
- The weakest area was financial standing with only 63 per cent of NHS bodies performing at or above minimum requirements. Any NHS trust or PCT failing to achieve financial balance in 2005/06 automatically received a score of inadequate in this category.

While the majority of NHS bodies were considered to be performing adequately (a level 2 score) and achieving the minimum requirements, it is disappointing that more NHS organisations were not assessed as performing strongly or performing well. Nearly all NHS bodies need to take action now to improve their use of resources to ensure that high-quality and value for money services are delivered to patients.

ALE identifies the strengths and weaknesses of individual organisations and the NHS as a whole in their use of resources. Each NHS organisation should use the information available to it from ALE to improve. ALE will also provide new PCTs with an assessment of the performance of the predecessor organisations and will aid decisions about which organisations' practices should be adopted. It will also assist strategic health authorities (SHAs) in undertaking their performance management role. Auditors will be discussing the results with each organisation to see what improvements can be made. There will also be a further ALE assessment in 2006/07, which will take into account changes in any relevant NHS requirements but will be primarily aimed at assessing progress that has been made.

This briefing draws out and summarises the key themes from ALE in 2005/06. It also includes some case studies drawn from those organisations that have performed well or strongly.

1

Background to ALE

- 1 ALE assesses how well NHS organisations manage and use their financial resources. The purpose of ALE is to enable:
 - auditors and NHS bodies to be clearer about performance and where improvements are needed; and
 - comparisons to be made between audited bodies including more clearly identifying good practice.
- 2 ALE was undertaken at non-foundation NHS trusts and PCTs for the first time in 2005/06. Auditors assessed 303 PCTs and 235 NHS trusts. ALE was not undertaken at SHAs. ALE involves auditors making scored judgements on five key areas:
 - financial reporting;
 - financial management;
 - financial standing;
 - internal control; and
 - value for money.
- 3 Auditors made judgements on a total of 13 key lines of enquiry (KLOEs) across these five areas. The KLOEs take the form of a series of high-level questions underpinned by more detailed audit criteria and evidence required to enable auditors to reach their judgements on the performance of NHS bodies during 2005/06. The Audit Commission consulted extensively on the KLOEs during 2005/06. Appendix 1 sets out more detail on each of the KLOEs.
- 4 These judgements enabled the Audit Commission to calculate an overall UoR score which forms part of the Healthcare Commission's Annual Health Check. The Annual Health Check for 2005/06 has two elements: one score for UoR (which is effectively the ALE score for non-foundation NHS trusts and PCTs) and one for quality of services. Monitor have provided the Healthcare Commission with the UoR score for NHS foundation trusts. This briefing, therefore, covers only non-foundation NHS trusts and PCTs. The Annual Health Check replaces the star rating system used by the Healthcare Commission in previous years. ALE is a more comprehensive and robust assessment of an organisation's management of their finances than the assessment under the star rating.

- 5 ALE judgements have been made using four scores ranging from level 1 'inadequate performance' to level 4 'performing strongly'.

Table 1
ALE scoring scale

Score/level	
1	Below minimum requirements – inadequate performance
2	Only at minimum requirements – adequate performance
3	Consistently above minimum requirements – performing well
4	Well above minimum requirements – performing strongly

- 6 The scores for each of the five key areas are calculated based on the average of the scores for the KLOEs within that key area.
- 7 The overall ALE/UoR score is determined by the Audit Commission as follows:

Table 2
Rules for determining overall score

Score/level	
1	If the score of any of financial management, financial standing or value for money is 1
2	Financial management, financial standing and value for money must score at least 2
3	No score below 2. Financial management, financial standing and value for money must score at least 3
4	No score below 3. At least two of the scores for financial management, financial standing and value for money must be 4

- 8 Every NHS trust and PCT will receive from its auditor an ALE summary report setting out the organisation's score for each key area and an assessment of performance against each KLOE. The report will also set out the areas that need to be addressed for the organisation to achieve the next level of assessment.

2

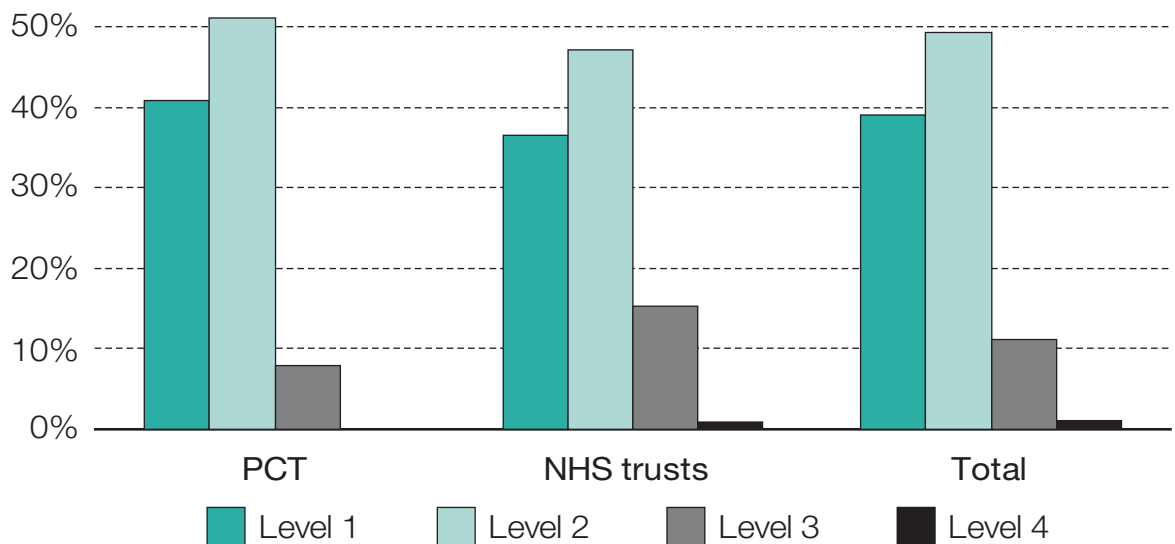
ALE scores for 2005/06

- 9 Sixty-one per cent of NHS bodies were assessed as being adequate or more than adequate in their UoR. Two (1 per cent) NHS bodies performed strongly, 11 per cent performed well, 49 per cent performed adequately and 39 per cent demonstrated inadequate performance. Both the organisations that performed strongly were NHS trusts and have both now become NHS foundation trusts. Appendix 2 details the performance of every NHS trust and PCT and Appendix 3 provides a summary of scores at individual KLOE level. The overall UoR assessments for NHS trusts and PCTs are summarised in **Figure 1**.

Figure 1

Overall UoR assessment for NHS trusts and PCTs

Percentage of NHS bodies

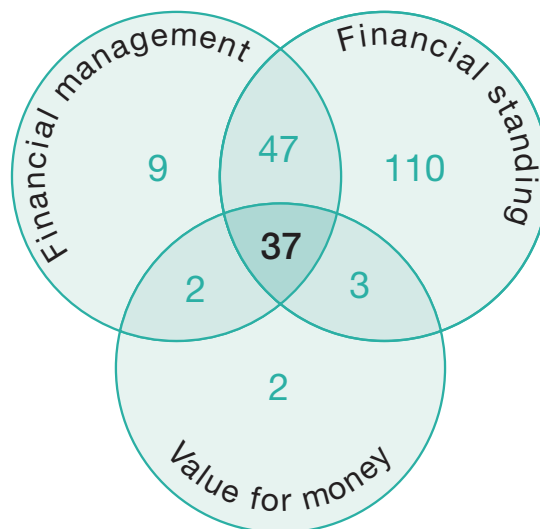


Source: Audit Commission

- 10 The number of NHS bodies judged to be inadequate (level 1) is disappointing, but unsurprising given the numbers of NHS bodies that failed to achieve financial balance in 2005/06. Those organisations that received a score of 1 did so because of inadequate performance in either financial standing, financial management or value for money or in some cases a combination of these; this is shown in **Figure 2**. Of particular concern are those organisations scoring 1 in all three areas and 1 in both financial management and financial standing. Of the organisations that scored 1 for their use of resources, 94 per cent demonstrated inadequate performance in financial standing, 45 per cent were inadequate in financial management and 21 per cent were inadequate on value for money.

Figure 2

Numbers of NHS organisations scoring 1 in either financial management, financial standing or value for money, or a combination of these (and therefore scoring 1 for UoR)

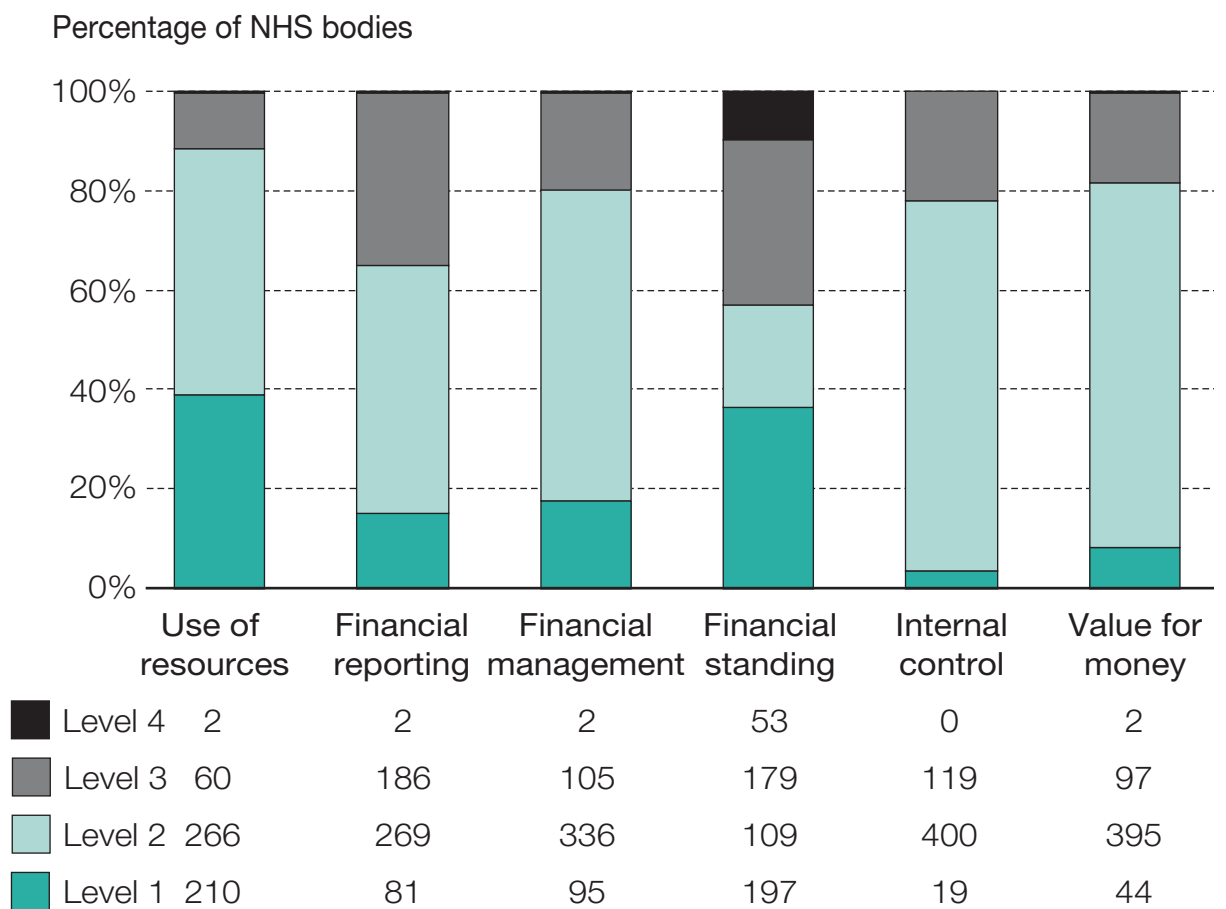


Source: Audit Commission

- 11 Overall, NHS trusts performed slightly better than PCTs; 41 per cent of PCTs demonstrated inadequate performance, compared with 37 per cent of NHS trusts. This was largely driven by the scores on financial standing. No PCTs were judged to be performing strongly in their UoR.

- 12 While the majority of NHS bodies were considered to be performing adequately (a level 2 score) and achieving the minimum requirements, it is disappointing that more NHS bodies were not assessed as performing strongly or performing well. Nearly all NHS bodies need to take action now to improve their UoR to ensure that high-quality and value for money services are delivered to patients.
- 13 NHS bodies' performance across the five key areas covered by ALE is shown in **Figure 3** and across SHA areas in **Figure 4**.

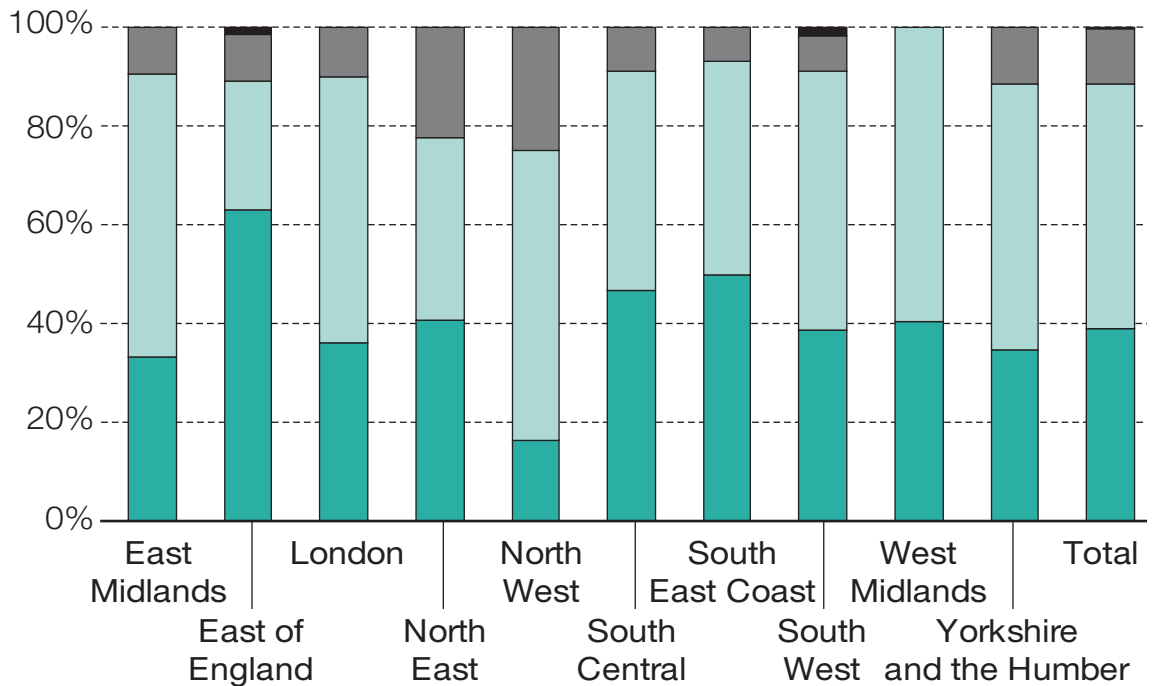
Figure 3
Summary of ALE key areas



Source: Audit Commission

Figure 4
UoR performance by SHA area

Percentage of NHS bodies



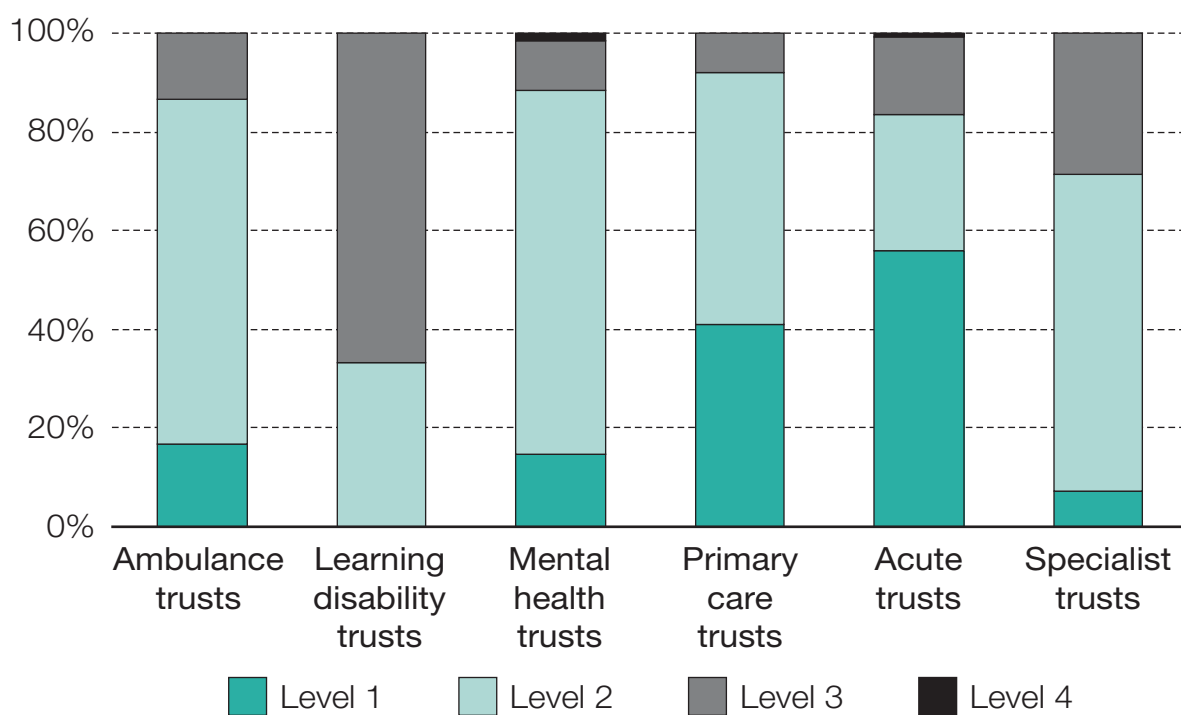
	East Midlands	East of England	London	North East	North West	South Central	South East Coast	South West	West Midlands	Yorkshire and the Humber	Total
Level 4	0	1	0	0	0	0	0	1	0	0	2
Level 3	4	6	7	6	20	4	3	4	0	6	60
Level 2	24	17	37	10	47	20	19	30	34	28	266
Level 1	14	41	25	11	13	21	22	22	23	18	210

Source: Audit Commission

- 14 The performance of mental health, learning disability and specialist trusts was better than that of acute NHS trusts and PCTs (Figure 5). This is consistent across the five areas assessed under ALE.

Figure 5
UoR performance by organisation type

Percentage of NHS bodies



Source: Audit Commission

3

Performance by key area

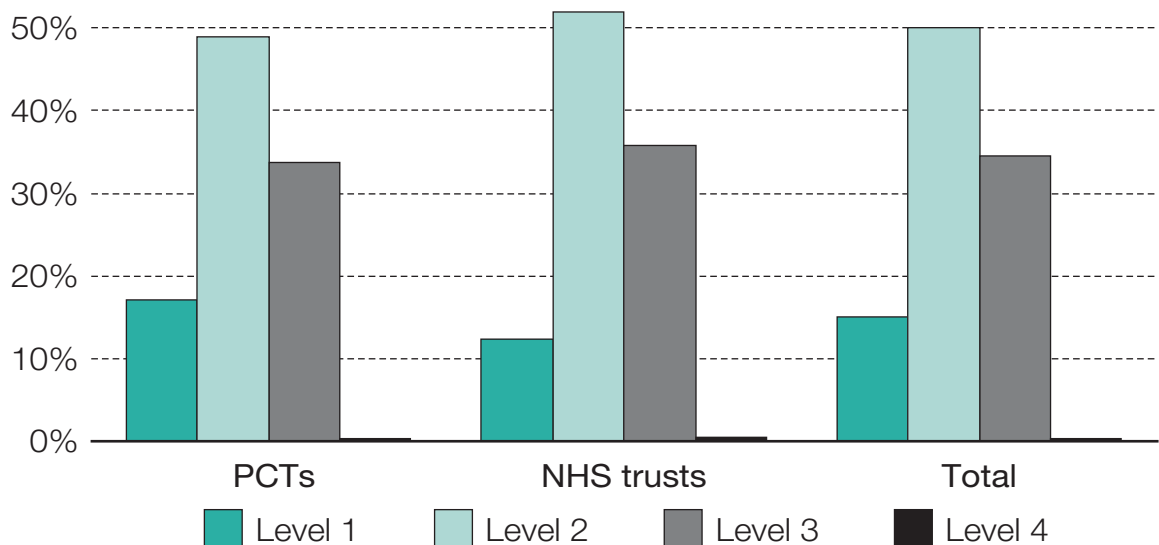
Financial reporting

- 15 The annual report and accounts are the main vehicles for public bodies to demonstrate their accountability to taxpayers and users of services for the stewardship and use of public money. The financial reporting judgement is an assessment of how well an organisation prepares its annual report and accounts and whether they are prepared in accordance with requirements and timescales, supported by comprehensive working papers.
- 16 Overall, 85 per cent of NHS bodies were assessed as performing adequately or more than adequately in this area. As illustrated in **Figure 6**, scores were reasonably consistent across NHS trusts and PCTs. Half of NHS bodies were judged to have only adequate performance with approximately one-third performing well. Only two NHS bodies demonstrated strong performance; one PCT and one acute NHS trust.

Figure 6

Financial reporting scores for NHS trusts and PCTs

Percentage of NHS bodies

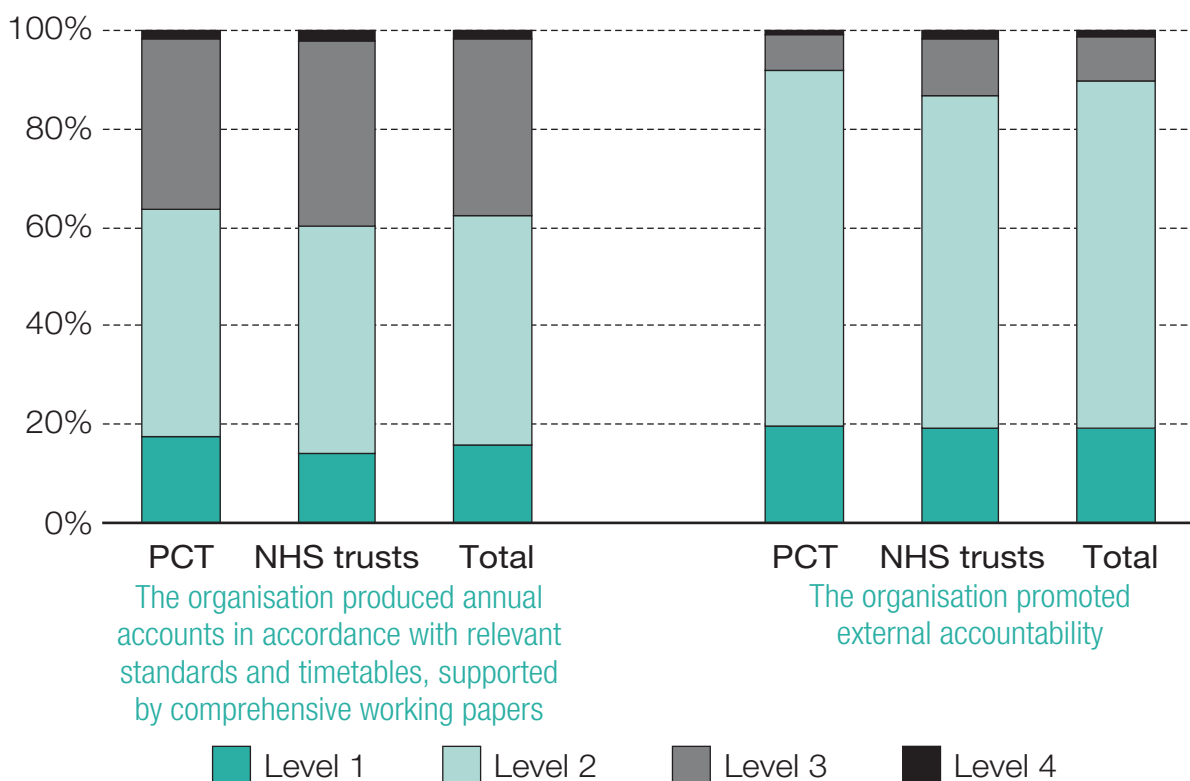


Source: Audit Commission

- 17 Within the area of financial reporting, auditors assessed whether the organisation:
- produces annual accounts in accordance with relevant standards and timetables, supported by comprehensive working papers; and
 - promotes external accountability, by demonstrating to taxpayers how resources have been used.

Figure 7
Analysis of financial reporting scores for NHS trusts and PCTs

Percentage of NHS bodies



Source: Audit Commission

- 18 NHS bodies are required to produce accounts in accordance with the Manuals for Accounts, issued by the Department of Health and approved by HM Treasury. These manuals set out the statutory requirements, accounting and reporting standards and timetables that NHS bodies are required to meet. Auditors give an opinion on whether the accounts give a 'true and fair view' of the body's financial performance and position stating that they have been prepared in accordance with the required accounting policies. In 2005/06, auditors did not qualify the accounts of any NHS trust or PCT on the grounds of truth and fairness.
- 19 Nearly 40 per cent of NHS bodies performed well or strongly in producing their annual accounts – one of the highest scores of all of the KLOEs. However, overall, the scores for the financial reporting element of the ALE score indicate that more work needs to be done, with 16 per cent of NHS bodies failing to meet the minimum standard required in this area.
- 20 Recent Audit Commission reports¹ have referred to the need for the quality and timeliness of accounts and supporting working papers to improve. Auditors routinely advise their audited bodies on what they expect from them prior to the commencement of the audit of the final accounts. The Commission will publish a paper setting this out more formally, which will clarify the expectation that the draft accounts will have been reviewed rigorously at a senior level for misstatements and compliance with proper practice and guidance and will be supported fully by comprehensive working papers.

¹ Audit Commission and the National Audit Office, *Financial Management in the NHS 2004/05* and *Financial Management in the NHS 2003/04*.

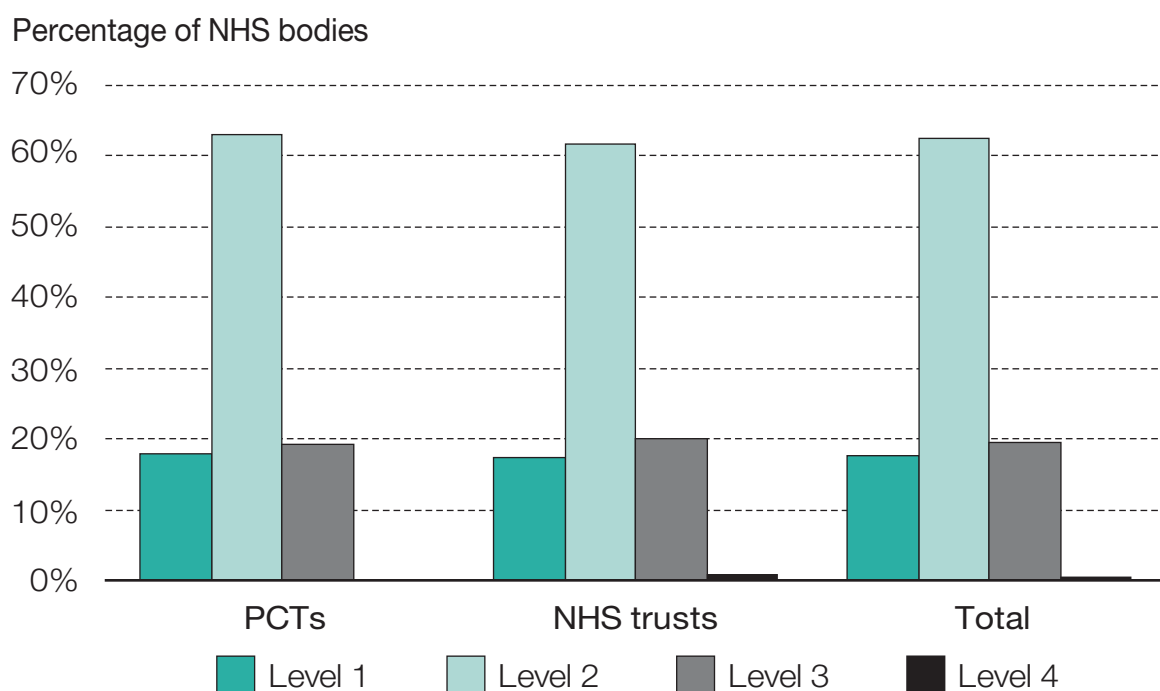
- 21 However, NHS bodies performed better in the production of their annual accounts than in promoting external accountability. Twenty per cent of NHS bodies failed to meet the minimum standards in this area and only 10 per cent were judged to be performing well or performing strongly. If accountability to taxpayers and service users is to improve, NHS bodies should ensure that they publish information about their UoR in a manner that is easy to understand. Organisations should seek the views of external stakeholders as to what information is required to ensure that any reporting is as useful as possible. There are mandatory reporting requirements on what must be included in the annual accounts and annual reports. However, each NHS body should tailor any external reports as far as is possible to the appropriate local or national audience.
- 22 Financial reporting is the area with the greatest spread of performance. The sharing of best practice should be easiest in this area as there are strongly performing organisations as well as clear professional expectations. The most common areas of weakness were:
- the overall quality of the accounts. Auditors reported that in a number of cases the accounts submitted for audit contained a number of errors which could have been eliminated if the accounts had been subject to an analytical review before they were submitted;
 - the timeliness and quality of working papers supporting the accounts. Auditors continued to report concerns that working papers were not available at the start of the audit and that the working papers were not comprehensive;
 - the production processes for the annual report and the annual accounts. It is good practice and a Department of Health requirement for both documents to be prepared at the same time;
 - the availability to the general public of key documents. This includes the most recent annual report, annual audit letter and board agendas, reports and minutes being placed on the website in a timely manner, ensuring that any technical language used is clearly explained; and
 - the process of consulting with stakeholders to establish what information they would like to receive and the format in which they receive it.

23 NHS bodies that performed well or strongly in this area were able to demonstrate that only minor errors were included in the accounts provided for audit and no subsequent versions of the accounts were provided to the auditor following the accounts submission date. The quality of the supporting working papers provided was also in line with best practice, including an explanation if any figures in the accounts differed significantly from the prior year. Additional requests for information by the auditor were met appropriately. Financial information and any technical terms used in the annual report were also explained and the financial content was consistent with the accounts. Annual reports of NHS bodies that were performing strongly were provided in different formats to meet the needs of local users as determined through consultation and also explained future plans.

Financial management

- 24 Under ALE the financial management score relates to how well an organisation plans and manages its finances. Specifically, this included auditors assessing financial plans, management of performance against budget and, where relevant, management of an organisation's assets.
- 25 Eighty-two per cent of NHS bodies were assessed as performing adequately or more than adequately in this area (**Figure 8, overleaf**). Overall performance by NHS trusts and PCTs was consistent. Eighteen per cent of NHS bodies were assessed as being inadequate. Twenty per cent were judged to be performing well and only two NHS bodies performed strongly; both were acute NHS trusts.
- 26 Within the area of financial management, auditors assessed whether the organisation:
- has a medium-term financial strategy (or plan), budgets and capital programme that are soundly based and designed to deliver its strategic priorities;
 - manages performance against budgets; and
 - manages its assets (such as land and buildings) to help deliver organisational priorities.

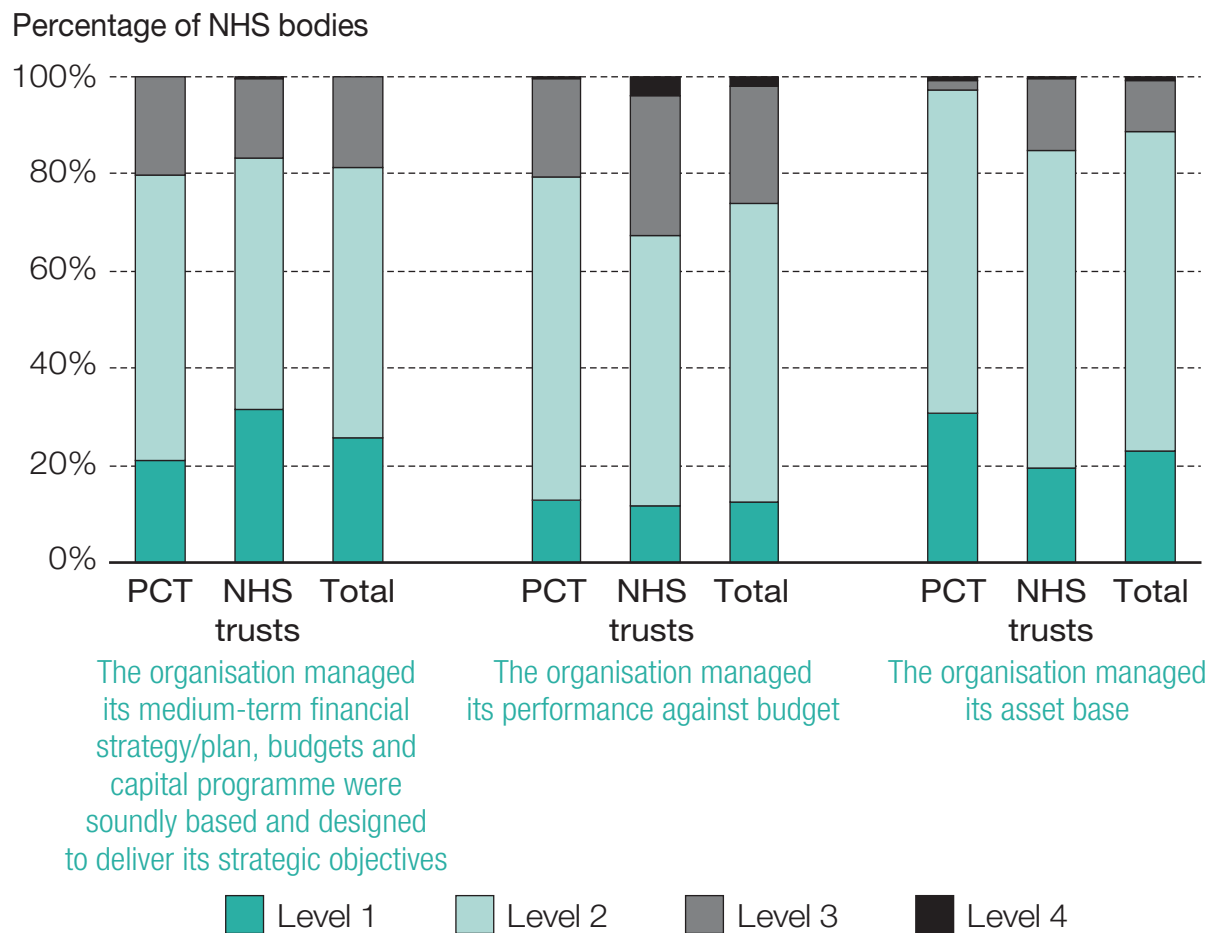
Figure 8
Financial management scores for NHS trusts and PCTs



Source: Audit Commission

27 Over a quarter of NHS bodies were judged as having inadequate arrangements in place for their medium-term financial strategy, budgets and capital programme and ensuring that they are soundly based and designed to deliver its strategic priorities. This area demonstrated the weakest performance of the three areas within financial management, reflecting the large number of bodies struggling with medium-term planning. Almost one-third of NHS trusts and one-fifth of PCTs demonstrated inadequate performance. Just one NHS body (a NHS trust) was judged to be performing strongly.

Figure 9
Analysis of financial management scores for PCTs and NHS trusts



Source: Audit Commission

- 28 The area of best performance under financial management was how well NHS bodies manage their performance against budget. All NHS bodies should have arrangements in place for monitoring performance against budgets and taking corrective action where appropriate. Ten bodies were judged to be performing strongly in this area.
- 29 Auditors also assessed how organisations managed their asset base. This assessment was only carried out at organisations with a significant asset base (an indicator of this could be where the value of assets was greater than 10 per cent of turnover) and consequently

auditors assessed most trusts but only a third of PCTs in this area. Organisations that manage their assets well ensure that there is an estates strategy which reflects the requirements of the Local Delivery Plan. They also have performance measures and use benchmarking to describe and evaluate how the organisation's asset base contributes to the achievement of corporate and service objectives. Over three-quarters of NHS bodies assessed were judged to have performed at least adequately in this area. Only two NHS bodies were judged to be performing strongly; one PCT and one acute NHS trust. Performance of the PCTs assessed was generally judged to be below that of NHS trusts.

30 The most common areas of financial management weakness were:

- medium-term financial strategies: specifically, the need for them to be linked to the organisation's strategic objectives, take account of both local improvement priorities and national priorities, be reviewed and updated at least annually and agreed with partners and key stakeholders. Medium-term financial strategies should also be linked to other internal strategies and plans (including workforce, IT and capital) and include projections for the next three years;
- the need for cost improvement programmes/savings/efficiency gains to be specifically identified and supported by realistic plans, including milestones and monitoring arrangements. They should also be agreed with key partners within the health economy;
- the estates strategy not reflecting the requirements of the Local Delivery Plan and has not been agreed with key stakeholders and users and approved by the board; and
- the absence of regular reports to the board on a set of estate key performance indicators and for appropriate action to be taken where necessary.

31 NHS bodies performing well and strongly had medium-term financial strategies in place that were linked to other internal plans, such as workforce and information technology, and considered the impact of possible likely variations in activity levels. NHS bodies that performed strongly in this area were also able to demonstrate that their medium-term financial strategy included estimated balance sheets and cash-flows for the next three years. These strongly performing organisations could further demonstrate how their financial plans had contributed to achieving their corporate objectives, with regular reviews also undertaken to ensure that their financial management arrangements remained fit for purpose.

- 32 At NHS bodies performing well and strongly, key variances between actual and budgeted spending and income were highlighted for the board, with financial performance a key objective for senior managers. Clinicians and senior managers were involved in budget setting and monitoring, including identifying and implementing actions to address the variances, thus avoiding the need for one-off savings or financial support. Regular training on financial issues was provided for all staff, including non-executive directors and non-finance staff. NHS bodies performing well or strongly demonstrated that they use performance indicators and benchmarking to evaluate and improve how their asset base contributes to achieving the organisation's objectives. Such evaluations were also reported to the board.

Financial standing

- 33 In this ALE area auditors considered whether an organisation managed its spending within the available resources. In 2005/06, 35 per cent of PCTs and 30 per cent of NHS trusts failed to achieve financial balance. Auditors qualified the regularity opinion¹ of 110 PCT accounts, 108 of these qualifications were due to breaches of the resource limit.
- 34 If an NHS trust failed to achieve break-even during 2005/06, or a PCT exceeded its revenue resource limit, it received a score of 1 (inadequate performance) for financial standing. Under the ALE scoring rules those organisations that achieved a level 1 on financial standing could only achieve an overall UoR score of 1. One hundred and fifteen PCTs and 82 NHS trusts were judged to be inadequate in this area. Of those, 108 PCTs and 71 trusts received a score of 1 for financial standing, in part, because they failed to break-even or keep within their resource limit. Eighteen NHS trusts and PCTs received a score of 1 for other reasons mainly connected with the failure of trusts to meet their statutory duty to break-even taking one year with another (over a three- or five-year period) or to have an adequate recovery plan in place.

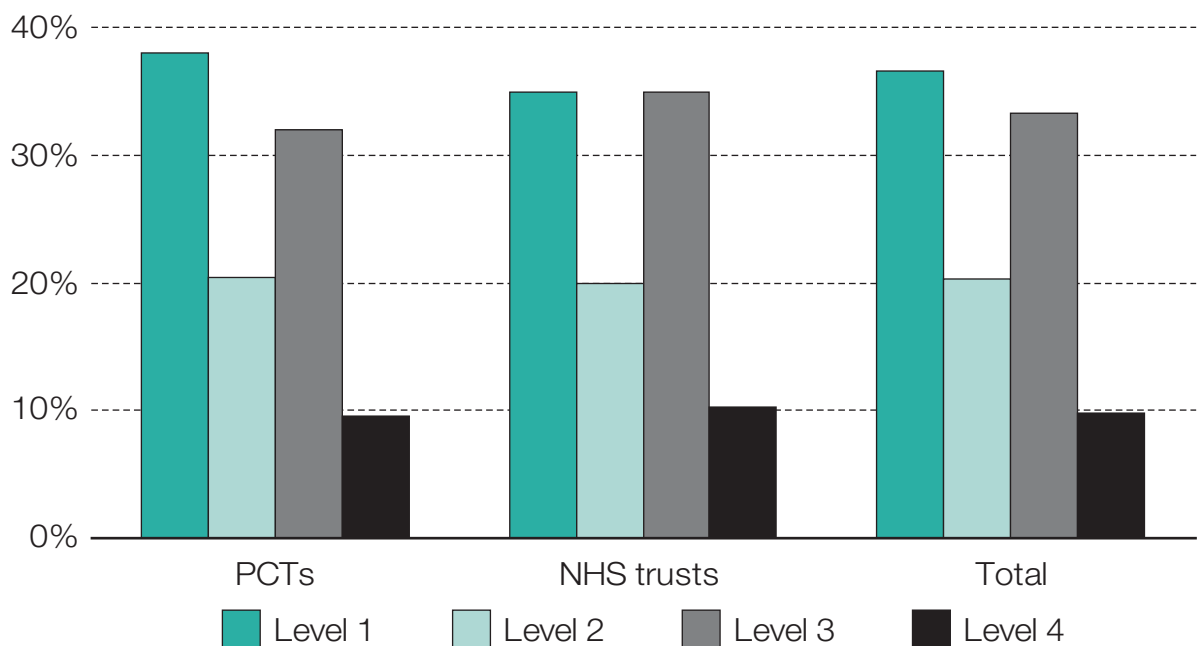
¹ Auditors are required to give a regularity opinion on PCT and SHA accounts which confirms whether, in their view, 'in all material respects, the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them'.

35 Sixty-three per cent of NHS bodies were scored as performing adequately or more than adequately in this area (**Figure 10**). Ten per cent of organisations performed strongly, which was defined as having a track record of breaking-even for trusts or keeping within resource limits for PCTs and achieving planned efficiency savings. Financial standing in ambulance trusts and mental health trusts was stronger than in PCTs and other NHS trusts. Three-quarters of ambulance trusts (73 per cent) and two-thirds of mental health trusts (67 per cent) performed well or strongly. In comparison, half of acute NHS trusts (50 per cent) and over a third of PCTs (38 per cent) were inadequate.

Figure 10

Financial standing scores for NHS trusts and PCTs

Percentage of NHS bodies



Source: Audit Commission

36 The most common areas of financial standing weakness were:

- failure to achieve financial balance or only achieving financial balance following the receipt of unplanned financial support;
- the absence of realistic financial projections showing that financial balance will be achieved in subsequent years (for an NHS trust that the statutory break-even duty will

be achieved over three years and for a PCT that it will keep expenditure within its resource limit in 2006/07); and

- where there is an underlying deficit, the absence of a comprehensive recovery plan that is proving to be delivered in practice.
- 37 NHS bodies that performed strongly in this area were able to demonstrate that they had no underlying deficit and that they achieved their planned efficiency savings, with organisations performing well delivering a comprehensive recovery plan where there was an underlying deficit. PCTs that were performing well or strongly had, for the last two or three years respectively, achieved their statutory financial targets with spending maintained within prescribed limits and any financial support provided being agreed at the beginning of the year. NHS trusts that were performing well or strongly had achieved break-even for each of the last two or three years, respectively, with any support also agreed at the beginning of the year. These organisations had also kept their capital spending within the prescribed limit.

Case study 1

Bradford South and West Primary Care Trust

The PCT has met or exceeded its key financial targets without the need for any financial support since its inception in October 2000. The PCT has a track record of achieving planned efficiency savings and has been able to return significant resources to the SHA, enabling them to increase their resources in future years. The flexibility offered by carrying forward sums assists the PCT in managing any emerging financial pressures. The PCT does not have an underlying deficit.

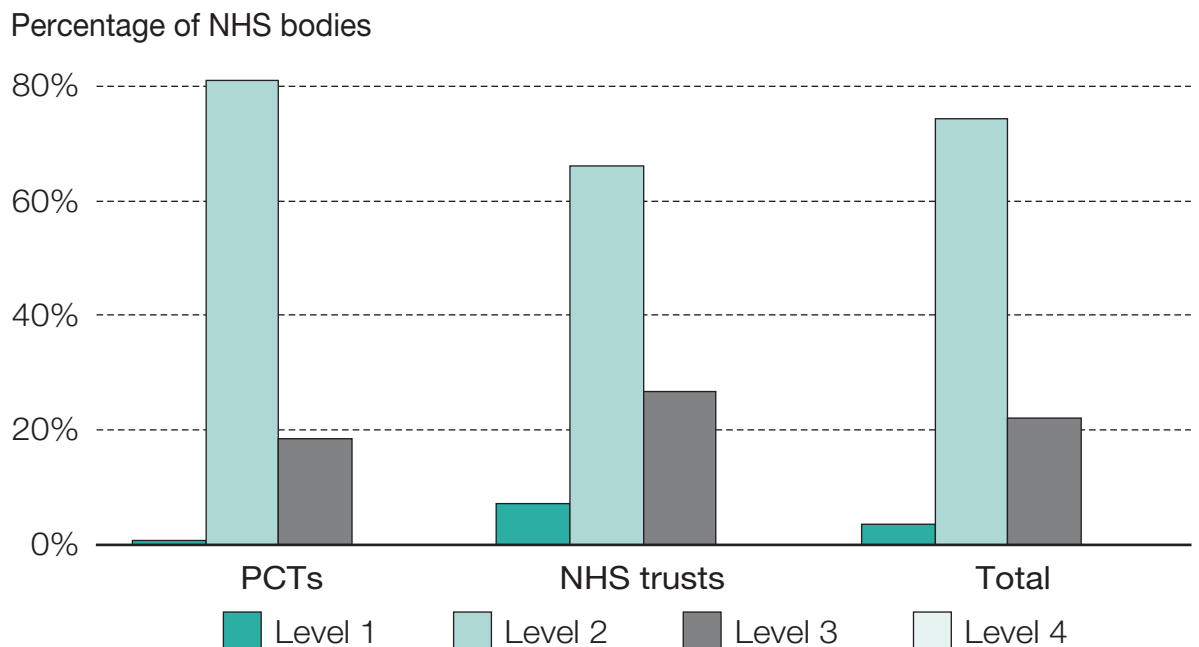
The Board has an agreed plan for efficiency savings. The main areas targeted in 2005/06 were prescribing and acute/secondary care admissions. The PCT has been able to evidence that the use of community matrons has led to a reduction in acute admissions. The prescribing budget is underspent due to continued effective prescribing by practices and a fall in the price of some drugs. Redesigning patient pathways, use of GPs with a special interest, referrals for some specialties (musculo-skeletal; ear, nose and throat; neurology and gynaecology) being triaged at the PCT's Clinical Assessment Centre (and treated locally if appropriate) has led to a reduction in referrals to secondary care. The PCT was a finalist in the 2005 Health Service Journal Primary Care Organisation of the Year – one of the examples highlighted was that the PCT has reduced referrals and waiting times through its Clinical Assessment Centre.

Source: Audit Commission

Internal control

- 38 Internal control is the whole system of controls, financial and otherwise, that is established in order to provide an organisation with reasonable assurance of effective and efficient operations, internal financial control and compliance with laws and regulations. Auditors looked at a range of factors, including whether the organisation reviewed and reported on its system of internal control, its risk management arrangements, the adequacy of the audit committee and internal audit function and the arrangements in place to promote and ensure probity and propriety in the conduct of its business.
- 39 The majority (96 per cent) of NHS bodies performed adequately or more than adequately in this area. No NHS body was judged to be performing strongly. There was a greater spread of performance among NHS trusts than among PCTs. This is shown in **Figure 11**.

Figure 11
Internal control scores for NHS trusts and PCTs

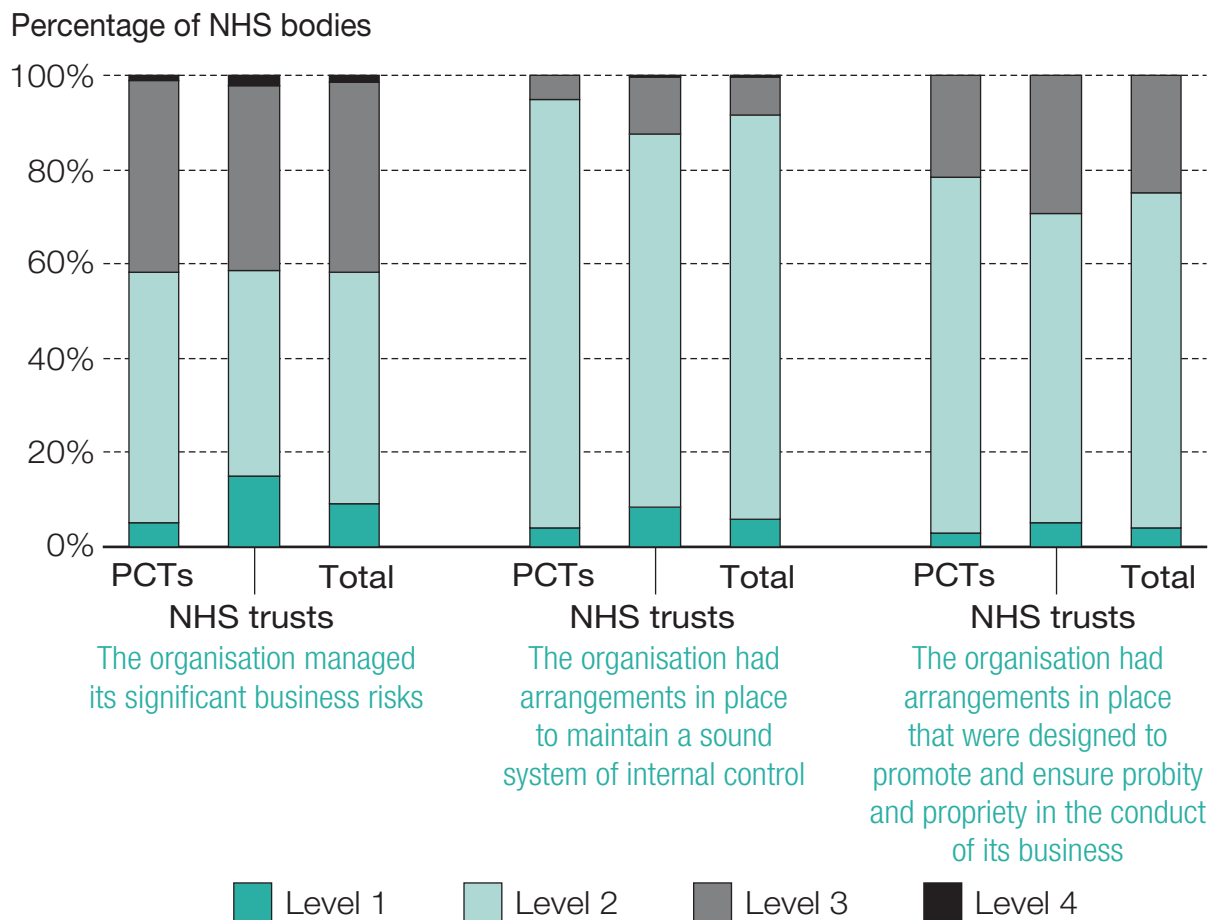


Source: Audit Commission

40 Auditors assessed whether the organisation:

- manages its significant business risks;
- has arrangements in place to maintain a sound system of internal control; and
- has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business.

Figure 12
Analysis of internal control scores for NHS trusts and PCTs



Source: Audit Commission

- 41 NHS bodies face a wide range of risks to the delivery of their objectives, including their ability to deliver high-quality healthcare to patients. The identification and management of risks is a key factor in an organisation's ability to achieve its strategic objectives. Forty-two per cent of NHS bodies were judged to be performing well or strongly in their management of significant business risks with less than 10 per cent of bodies being assessed as being inadequate. This reflects, in part, the emphasis that the Department of Health and NHS bodies have put on improving and strengthening systems of internal control in recent years, including the board assurance framework, designed to focus attention on the main risks to the achievement of the organisation's objectives. However, it is disappointing that, despite this effort, 50 NHS bodies were assessed as being inadequate. As a minimum, all NHS bodies should have in place an assurance framework which maps the organisation's principal objectives to risks, controls and assurances and a risk management strategy that specifies how risks will be identified, assessed, controlled, monitored and reported.
- 42 The majority of NHS bodies (94 per cent) were judged as performing adequately or more than adequately on the arrangements in place to maintain a sound system of internal control. Only one organisation was considered to be performing strongly and 32 organisations were considered to be inadequate. NHS bodies have been required to provide a Statement on Internal Control (which includes a statement regarding the risk management and internal control arrangements in place and also identifies any action the body is taking to address any significant weaknesses it has identified) as part of their annual accounts since 2001/02. During this time, significant improvements have been made but it is disappointing that, despite the undoubted progress since 2001/02, 32 organisations failed to meet the required standard.
- 43 A key element of the internal control environment is the audit committee. Both the Commission, most recently in the *Learning the Lessons from Financial Failure in the NHS* report¹, and Monitor have raised concerns about the effectiveness of audit committees and the need to enhance the financial literacy of non-executive directors. All NHS bodies judged as being inadequate or adequate should take steps to improve the effectiveness of their audit committees.
- 44 Ninety-six per cent of NHS bodies were judged to have adequate or more than adequate arrangements to promote and ensure probity and propriety in the conduct of its business.

¹ Audit Commission, *Learning the Lessons from Financial Failure in the NHS*, 2006.

No organisations were considered to be performing strongly in this area. These scores demonstrate that while most NHS organisations have adopted the Codes of Conduct and have policies in place to deal with counter fraud and corruption and whistleblowing, they are yet to be fully embedded.

- 45 The most common weaknesses in internal control arrangements were:
- risk management arrangements in NHS organisations, particularly in relation to risk management training and formal recognition of risks in relation to partnerships;
 - the effectiveness of the audit committee (the revised NHS Audit Committee Handbook, published in October 2005, can be used to help NHS bodies to review and, where appropriate, improve the effectiveness of their audit committees);
 - procedure notes/manuals for business critical systems were not in place and not reviewed and updated at least annually; and
 - the need for arrangements to be in place to ensure compliance with relevant laws and regulations, internal policies and procedures and that expenditure is lawful.
- 46 NHS bodies that performed well in this area demonstrated that risk management awareness training was provided for NHS board members and senior managers. For a body to be judged as performing strongly this would need to be extended so that all staff had been given training to enable them to manage risks in their own working environment. In NHS bodies that performed well the board reviewed a high-level risk register and ensured that key risks were effectively managed and mitigated. For NHS bodies to be assessed as performing strongly the board's agenda would need to be driven and shaped by key risks and actions to mitigate such risks. In addition to this, non-executive directors and staff would need to receive training on conduct and have a high awareness of requirements to make appropriate disclosures, including on gifts and hospitality. Such organisations would need to demonstrate a strong anti-fraud culture, with whistleblowing supported, encouraged and effectively acted upon.
- 47 The internal audit function of NHS bodies performing well had a risk-based programme of work in place covering a three-year plan. To be considered to be performing strongly the internal audit function's work programme would need to consider all the organisation's activities and ensure that key areas are covered in each three-year period, including value for money and those delivered through partnerships.

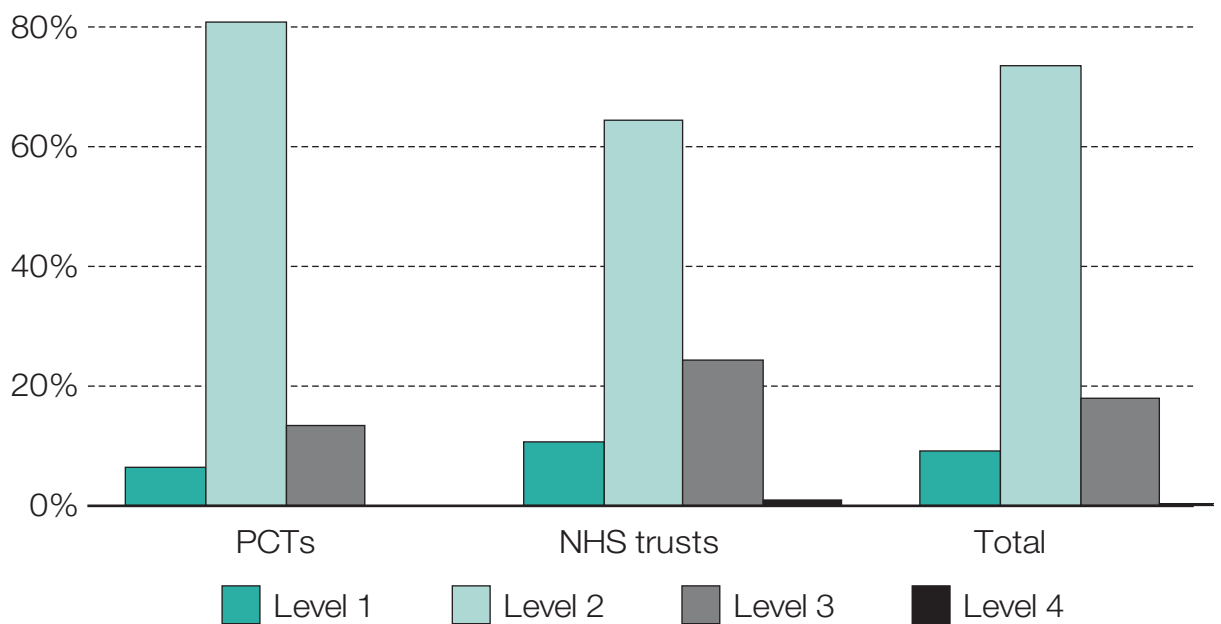
- 48 In NHS bodies performing well, audit committee members are provided with relevant training and audit committees of strongly performing organisations have strong leadership, evidenced by the Chair setting and controlling the agenda and holding management and auditors to account. No significant weaknesses in the systems that impacted on producing the accounts would be evident in NHS bodies performing strongly in internal control.

Value for money

- 49 The final ALE theme is concerned with how good an organisation's arrangements are for managing and improving value for money. The ALE assessment was limited to looking at the arrangements for securing strategic and operational objectives, monitoring and reviewing performance (including arrangements to ensure data quality) and ensuring that services meet the needs of stakeholders and for engaging with the wider community. As well as considering the arrangements in place, auditors also reviewed whether organisations had a coherent approach to improving efficiency and that efficiency gains were being made.
- 50 The majority (91 per cent) of all NHS bodies were judged to have adequate or more than adequate arrangements. A significant minority of NHS bodies (9 per cent) demonstrated inadequate performance. Only two NHS bodies were judged to be performing strongly; one acute NHS trust and one mental health trust. While a higher proportion of NHS trusts were judged to have inadequate performance than PCTs (11 per cent versus 6 per cent), more were also considered to be performing well or strongly (**Figure 13**).

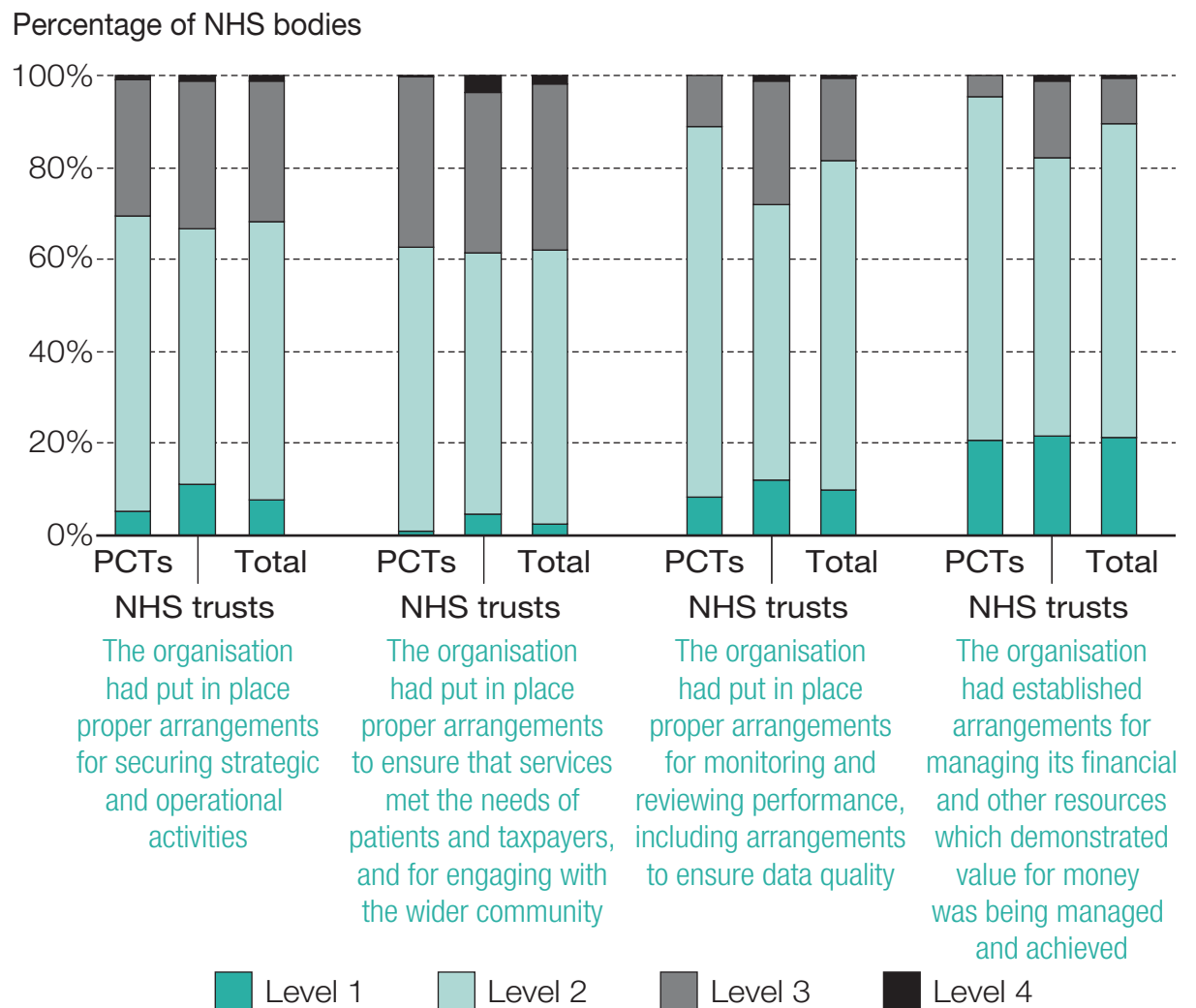
Figure 13**Value for money scores for NHS trusts and PCTs**

Percentage of NHS bodies

**Source:** Audit Commission

- 51 Auditors assessed whether the organisation has put proper arrangements in place:
- for securing strategic and operational objectives;
 - to ensure that services meet the needs of patients and taxpayers, and for engaging the wider community;
 - for monitoring and reviewing performance, including arrangements to secure data quality; and
 - for managing its financial and other resources, which demonstrate value for money is being managed and achieved.

Figure 14
Analysis of value for money scores for NHS trusts and PCTs



Source: Audit Commission

52 The majority (92 per cent) of NHS bodies were judged as performing adequately or more than adequately in having arrangements in place for setting, reviewing and implementing its strategic and operational objectives. Only six organisations (1 per cent) were considered to be performing strongly and 8 per cent of NHS bodies were judged to be inadequate. These scores show that while most NHS bodies have adequate processes for setting appropriate

objectives with measurable outcomes, further improvements are required to ensure that progress is made in achieving their operational and strategic objectives.

- 53** The area of best performance under value for money was the arrangements NHS bodies had in place to ensure that services meet the needs of patients and taxpayers and for engaging with the wider community. Ninety-seven per cent of NHS bodies were judged to be adequate or more than adequate, of which ten organisations were judged to be performing strongly. Fourteen organisations were considered to be inadequate.
- 54** NHS organisations face continuing pressure to demonstrate improved performance. Most (90 per cent) of the NHS bodies were judged as having adequate or more than adequate arrangements for monitoring and reviewing performance, including arrangements to ensure the quality of data. Only 3 NHS organisations were found to be performing strongly in this area, with 53 bodies assessed as being inadequate. While most bodies were considered to be adequate, more needs to be done to ensure that the quality of data underpinning all published information, key performance indicators and clinical activity is sound. This area demonstrated the widest variation in performance between PCTs and NHS trusts.
- 55** The majority (79 per cent) of NHS organisations were judged to be performing adequately or more than adequately in their arrangements for improving efficiency. Disappointingly, 21 per cent of NHS bodies were judged to be performing inadequately in this area. Only 11 per cent of organisations were considered to be performing well or performing strongly and therefore able to demonstrate that efficiency savings were being delivered in practice and that there was a clear and realistic longer-term plan in place to improve economy and efficiency. This is clearly an area where significant improvement is required.
- 56** The most common areas of weakness in value for money were:
- the use of benchmarking to improve performance, including benchmarking key services and obtaining information from best practice peers;
 - the planning and delivery of efficiency savings, with processes to improve economy and efficiency throughout the organisation;
 - the quality of performance data and performance information, with procedures to ensure that there is good-quality data across all functions; and
 - capacity planning undertaken in conjunction with partners, addressing weaknesses in skills and workforce linked to the achievement of organisational objectives.

Case study 2

Oxfordshire Learning Disability NHS Trust

Oxfordshire Learning Disability NHS Trust has a clear strategy for communication with service users, staff, carers and other stakeholders and uses a range of methods to engage with these stakeholders, including face-to-face meetings, workshops, newsletters and its website. It now has an 'Easy Words' website as well as a standard one. The Trust also has a public involvement strategy in place which has secured active service user and carer involvement in its activities.

Data from surveys and complaints are collated, reviewed by the Trust's Board and used to inform developments in service delivery. Service users are consulted on a wide range of issues, including the Trust's financial position and its use of agency staff. The Trust's formal business documents are easily accessible and the Trust has been nationally recognised for this, winning awards for its annual report three years in a row and in 2004/05 winning both the best specialist trust category and best report overall.

Service users are hard to reach. The Trust has a person-centred approach which tailors services to meet individual needs. There is a well-established Patient Advice and Liaison Service, which is monitored and supported by service users. This is evidenced, for example, through case studies in its annual report, service user presentations at the annual general meeting, and age-focused services such as maximising opportunities for disabled children and then focusing on the transition into adult life.

The public involvement strategy also includes a focus on arrangements for black and minority ethnic service users, evidenced in other reports where ethnic monitoring is shown. Complaints, concerns, staff surveys and minutes of meetings with users are routinely considered by senior staff and the Board and used to highlight areas of concern and address action. Service users and representatives influence methods of communication to ensure meaningful contact and feedback. No formal evaluation of satisfaction with methods has been undertaken but the Trust has been nationally recognised for its work in this area.

In summary, the Trust has very strong arrangements in place to ensure that services meet the needs of both service users and taxpayers and for engaging with the wider community. This meets the Trust's aim to promote the rights and opportunities of people who have a learning disability, working in partnership with service users, their families and carers, and other agencies.

Source: Audit Commission

- 57 NHS bodies that performed well or strongly in this area were able to demonstrate that objectives were supported by outcomes that could be measured and quantified and that there were also regular reviews of objectives and performance. Strongly performing organisations reviewed their skills and workforce, with action plans in place to address any gaps. The organisation's objectives and workforce were considered in the wider context and in conjunction with partners. Various groups of service users were regularly consulted, specifically minority groups, and stakeholders, including patients, were able to influence the communication mechanisms used.
- 58 NHS organisations performing well or strongly met or exceeded their planned efficiency savings and could demonstrate that there was a system in place and commitment to improving economy and efficiency at all levels. Benchmarking was routinely used in NHS bodies performing well, and in strongly performing organisations this extended to the board taking an active role in benchmarking key services, including obtaining information from best practice peers and action plans to improve performance. Action plans implemented had further resulted in modified policies and improved performance. Variances or poor performance were addressed, with training for all staff on changes in procedures. Thorough and robust data checking procedures ensured good-quality and timely information was produced across all functions.

4

The way forward

- 59 Every NHS trust and PCT will receive an ALE summary report from its auditor setting out the score for each key area and an assessment of performance against each KLOE. The report will also set out the areas that need to be addressed for the organisation to achieve the next level of assessment. Each NHS body should use this information to help them improve their arrangements for the use of financial resources. Some NHS bodies will experience structural reorganisation during 2006/07. It is essential that during this period of change the financial management basics, including financial control, are not allowed to lapse. ALE will provide new PCTs with an assessment of the performance of the predecessor organisations and will aid decisions about which organisation's practices should be adopted. It will also help SHAs in undertaking their performance management role.
- 60 The Audit Commission is committed to analysing the ALE results in more detail and tailoring its work streams to address the areas of most need. Our national studies programme will focus on the areas requiring most improvement. For example, work has already begun on developing a guide on the production of medium-term financial strategies, which is an area that a significant number of NHS bodies are struggling with. The ALE assessment will also inform the risk assessments undertaken by auditors of individual NHS bodies to support audit planning in future years. We are also considering how best to share the good practice identified, to ensure that all organisations can learn from those that are performing well and strongly.
- 61 Looking ahead, ALE will be applied in 2006/07 at all NHS trusts (except NHS foundation trusts) and at all PCTs (both continuing and those being reconfigured in October 2006). The ALE assessment aims to be used as an improvement tool and, therefore, only limited changes will be made to enable comparisons to be made with the previous year. The same 5 themes and 13 KLOEs will be adopted, but the assurances against which NHS trusts and PCTs are assessed will be updated to reflect changes in NHS guidance and further alignment with other assessment processes (such as the Trust Diagnostic and the PCT fitness for purpose assessment). The draft assessment framework has been issued for consultation and can be found at: www.audit-commission.gov.uk

Appendix 1

KLOEs summary

Further details on the KLOEs and the assurances underpinning them can be found at www.audit-commission.gov.uk.

Key area	Key question	KLOE ref	KLOE
Financial reporting	How good are the organisation's financial accounting and reporting arrangements?	1.1	The organisation produces annual accounts in accordance with relevant standards and timetables, supported by comprehensive working papers
		1.2	The organisation promotes external accountability
Financial management	How well does the organisation plan and manage its finances?	2.1	The organisation's medium-term financial strategy/ plan, budgets and capital programme are soundly based and designed to deliver its strategic priorities
		2.2	The organisation manages performance against budgets
		2.3	The organisation manages its asset base
Financial standing	How well does the organisation safeguard its financial standing?	3.1	The organisation manages its spending within the available resources
Internal control	How well does the organisation's internal control environment enable it to manage its significant business risks?	4.1	The organisation manages its significant business risks
		4.2	The organisation has arrangements in place to maintain a sound system of internal control
		4.3	The organisation has arrangements in place that are designed to promote and ensure probity and propriety in the conduct of its business

Key area	Key question	KLOE ref	KLOE
Value for money	How good are the organisation's arrangements for managing and improving value for money?	5.1	The organisation has put in place proper arrangements for securing strategic and operational objectives
		5.2	The organisation has put in place proper arrangements to ensure that services meet the needs of patients and taxpayers, and for engaging with the wider community
		5.3	The organisation has put in place proper arrangements for monitoring and reviewing performance, including arrangements to ensure data quality
		5.4	The organisation has established arrangements for managing its financial and other resources which demonstrate value for money is being managed and achieved

Appendix 2

2005/06 ALE scores

This analysis reflects the NHS bodies in existence in 2005/06.

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
5 Boroughs Partnership NHS Trust	2	2	2	2	2	2
Adur, Arun and Worthing PCT	3	2	3	4	3	3
Aintree Hospitals NHS Trust (now Aintree University Hospitals NHS Foundation Trust)	3	3	3	3	3	3
Airedale NHS Trust	1	3	1	1	2	1
Airedale PCT	2	2	2	2	2	2
Amber Valley PCT	2	3	2	3	2	2
Ashfield PCT	2	3	2	3	2	2
Ashford and St Peter's Hospitals NHS Trust	1	2	1	1	2	2
Ashford PCT	2	2	2	3	2	2
Ashton, Leigh and Wigan PCT	3	3	3	3	3	3
Avon Ambulance Service NHS Trust	1	1	1	1	2	1
Avon and Wiltshire Mental Health Partnership NHS Trust	1	2	1	1	2	1
Barking and Dagenham PCT	2	2	3	3	2	2
Barking, Havering and Redbridge Hospitals NHS Trust	1	2	1	1	2	1
Barnet and Chase Farm Hospitals NHS Trust	1	2	1	1	2	1
Barnet PCT	2	2	2	3	2	2
Barnet, Enfield and Haringey Mental Health NHS Trust	1	1	2	2	2	1
Barnsley PCT	2	3	3	4	3	2
Barts and The London NHS Trust	3	2	3	3	3	3
Basildon PCT	2	2	3	3	3	2
Bassetlaw PCT	2	2	2	3	2	2
Bath and North East Somerset PCT	3	3	3	3	2	3
Bebington and West Wirral PCT	2	3	2	3	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
Bedford Hospital NHS Trust	1	2	1	1	3	2
Bedford PCT	2	3	2	2	2	2
Bedfordshire and Hertfordshire Ambulance and Paramedic Service NHS Trust	2	2	2	4	2	2
Bedfordshire and Luton Mental Health and Social Care Partnership NHS Trust	2	1	2	4	3	2
Bedfordshire Heartlands PCT	1	2	2	1	2	2
Berkshire Healthcare NHS Trust	2	3	2	2	3	2
Bexhill and Rother PCT	3	3	3	3	2	3
Bexley Care Trust	1	1	1	1	2	2
Billericay, Brentwood and Wickford PCT	1	1	2	1	2	2
Birkenhead and Wallasey PCT	2	3	3	3	2	2
Birmingham and Solihull Mental Health NHS Trust	2	3	2	3	2	2
Birmingham Children's Hospital NHS Trust	2	2	2	3	2	2
Birmingham Women's Health Care NHS Trust	2	2	2	2	2	2
Blackburn with Darwen PCT	2	3	2	3	2	2
Blackpool PCT	2	2	2	3	2	2
Blackpool, Fylde and Wyre Hospitals NHS Trust	2	2	2	2	2	2
Blackwater Valley and Hart PCT	1	3	1	1	2	2
Bolton Hospitals NHS Trust	2	3	2	2	2	3
Bolton PCT	2	3	2	3	2	2
Bolton, Salford and Trafford Mental Health NHS Trust	2	2	2	3	2	2
Bournemouth Teaching PCT	2	2	2	3	2	2
Bracknell Forest PCT	1	2	2	1	2	2
Bradford City Teaching PCT	3	3	3	4	2	3
Bradford District Care NHS Trust	1	2	1	2	2	2
Bradford South and West PCT	3	2	3	4	2	3
Brent Teaching PCT	2	1	2	2	2	2
Brighton and Hove City PCT	2	1	2	3	2	2
Brighton and Sussex University Hospitals NHS Trust	1	1	1	1	1	1
Bristol North PCT	2	3	2	3	2	3
Bristol South and West PCT	2	3	2	3	2	3

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
Broadland PCT	1	1	1	1	2	2
Bromley Hospitals NHS Trust	1	2	2	1	2	2
Bromley PCT	3	3	3	4	3	3
Broxtowe and Hucknall PCT	2	3	2	3	2	2
Buckinghamshire Hospitals NHS Trust	2	3	2	3	2	3
Buckinghamshire Mental Health NHS Trust	1	3	1	1	2	2
Burnley, Pendle and Rossendale PCT	2	3	2	3	2	2
Burntwood, Lichfield and Tamworth PCT	1	1	1	1	2	2
Burton Hospitals NHS Trust	2	3	2	2	2	2
Bury PCT	3	3	3	3	2	3
Calderdale and Huddersfield NHS Trust (now Calderdale and Huddersfield NHS Foundation Trust)	3	3	3	4	3	3
Calderdale PCT	2	3	2	2	2	3
Calderstones NHS Trust	3	3	3	3	3	3
Cambridge City PCT	1	1	1	1	2	2
Cambridgeshire and Peterborough Mental Health Partnership NHS Trust	2	2	2	2	2	2
Camden and Islington Mental Health and Social Care Trust	2	2	2	2	2	2
Camden PCT	2	2	2	3	2	2
Cannock Chase PCT	2	3	2	2	2	2
Canterbury and Coastal PCT	1	2	2	1	2	2
Cardiothoracic Centre Liverpool NHS Trust	3	2	3	3	3	3
Carlisle and District PCT	1	2	2	1	2	2
Castle Point and Rochford PCT	2	2	3	4	2	2
Central and North West London Mental Health NHS Trust	2	3	2	4	2	2
Central Cheshire PCT	2	2	2	2	2	2
Central Cornwall PCT	2	3	2	2	2	2
Central Derby PCT	3	2	3	4	3	3
Central Liverpool PCT	2	2	2	2	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
Central Manchester and Manchester Children's University Hospitals NHS Trust	2	1	2	2	3	2
Central Manchester PCT	2	3	2	3	2	2
Central Suffolk PCT	1	3	2	1	2	3
Charnwood and North West Leicestershire PCT	1	2	2	1	2	2
Chelmsford PCT	1	2	2	1	3	2
Chelsea and Westminster Healthcare NHS Trust (now Chelsea and Westminster Hospital NHS Foundation Trust)	2	2	3	3	3	2
Cheltenham and Tewkesbury PCT	2	2	2	3	2	2
Cherwell Vale PCT	1	1	2	1	2	2
Cheshire and Wirral Partnership NHS Trust	3	3	3	3	3	3
Cheshire West PCT	1	2	1	1	1	1
Chesterfield PCT	2	3	3	4	2	2
Chiltern and South Bucks PCT	1	1	2	1	2	2
Chorley and South Ribble PCT	3	3	3	3	3	3
Christie Hospital NHS Trust	2	2	2	3	3	2
City and Hackney Teaching PCT	2	1	2	3	2	2
Clatterbridge Centre for Oncology NHS Trust (now Clatterbridge Centre for Oncology NHS Foundation Trust)	3	2	3	4	2	3
Colchester PCT	1	2	2	1	2	2
Cornwall Partnership NHS Trust	2	3	2	2	2	2
Cotswold and Vale PCT	1	2	2	1	2	2
County Durham and Darlington Acute Hospitals NHS Trust	3	2	3	3	3	3
County Durham and Darlington Priority Services NHS Trust	3	2	3	4	2	3
Coventry and Warwickshire Ambulance NHS Trust	2	2	2	3	2	2
Coventry Teaching PCT	1	2	2	1	2	2
Craven, Harrogate and Rural District PCT	1	3	2	1	2	2
Crawley PCT	2	2	2	2	2	2
Croydon PCT	3	2	3	3	2	3

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
Cumbria Ambulance Service NHS Trust	2	3	2	3	2	2
Dacorum PCT	1	2	1	1	2	1
Darlington PCT	1	2	2	1	2	2
Dartford and Gravesham NHS Trust	1	2	2	1	2	2
Dartford, Gravesham and Swanley PCT	1	2	2	1	2	2
Daventry and South Northamptonshire PCT	1	1	1	1	2	1
Derbyshire Dales and South Derbyshire PCT	1	2	2	1	2	2
Derbyshire Mental Health Services NHS Trust	2	3	2	3	2	2
Derwentside PCT	1	3	1	1	2	2
Devon Partnership NHS Trust	1	2	2	1	2	2
Doncaster and South Humber Healthcare NHS Trust	2	3	3	3	3	2
Doncaster Central PCT	2	3	3	4	3	2
Doncaster East PCT	2	3	2	4	2	2
Doncaster West PCT	2	3	2	4	3	2
Dorset Ambulance Service NHS Trust	2	2	2	3	3	3
Dorset Healthcare NHS Trust	3	2	3	4	3	3
Dudley Beacon and Castle PCT	2	3	2	3	2	2
Dudley Group of Hospitals NHS Trust	2	3	3	3	3	2
Dudley South PCT	1	3	1	2	2	2
Durham and Chester-le-Street PCT	1	3	2	1	2	2
Durham Dales PCT	2	3	3	3	3	2
Ealing Hospital NHS Trust	2	2	2	3	2	3
Ealing PCT	2	3	3	3	3	2
Easington PCT	3	3	3	4	3	3
East and North Hertfordshire NHS Trust	1	2	1	1	2	1
East Anglian Ambulance NHS Trust	2	3	2	3	2	2
East Cambridgeshire and Fenland PCT	2	1	2	2	2	2
East Cheshire NHS Trust	1	2	2	1	2	2
East Devon PCT	2	2	2	2	2	2
East Elmbridge and Mid Surrey PCT	1	1	1	1	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
East Hampshire PCT	2	2	2	2	2	2
East Kent Coastal PCT	2	2	2	3	2	2
East Kent Hospitals NHS Trust	1	2	2	1	2	3
East Kent NHS and Social Care Partnership Trust	2	2	2	3	2	2
East Lancashire Hospitals NHS Trust	1	2	2	1	1	2
East Leeds PCT	2	2	2	3	2	2
East Lincolnshire PCT	1	3	2	1	3	2
East London and The City Mental Health NHS Trust	2	2	2	3	2	2
East Midlands Ambulance Service NHS Trust	2	2	2	3	2	3
East Somerset NHS Trust (now Yeovil District Hospital NHS Foundation Trust)	3	3	3	3	2	3
East Staffordshire PCT	2	2	2	2	2	2
East Surrey PCT	2	1	2	3	2	2
East Sussex County Healthcare NHS Trust	2	2	2	2	1	2
East Sussex Hospitals NHS Trust	1	3	2	1	3	2
East Yorkshire PCT	2	2	2	2	3	2
Eastbourne Downs PCT	1	2	1	1	2	1
Eastern Birmingham PCT	2	2	2	3	2	2
Eastern Cheshire PCT	2	2	2	2	2	2
Eastern Hull PCT	3	3	3	4	2	3
Eastern Leicester PCT	2	2	2	2	2	2
Eastern Wakefield PCT	2	3	2	4	2	2
Eastleigh and Test Valley South PCT	2	1	2	2	2	2
Eden Valley PCT	1	2	2	1	2	2
Ellesmere Port and Neston PCT	1	2	2	1	2	2
Enfield PCT	2	1	2	2	2	2
Epping Forest PCT	2	2	2	4	3	2
Epsom and St Helier University Hospitals NHS Trust	2	2	2	2	2	2
Erewash PCT	2	2	2	3	2	2
Essex Ambulance Service NHS Trust	3	2	3	4	3	3
Essex Rivers Healthcare NHS Trust	1	2	2	1	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
Exeter PCT	2	2	2	2	2	2
Fareham and Gosport PCT	2	2	2	2	2	2
Fylde PCT	2	1	2	3	2	2
Gateshead PCT	1	2	1	2	2	1
Gedling PCT	1	2	1	2	2	2
George Eliot Hospital NHS Trust	1	2	2	1	2	2
Gloucestershire Ambulance Service NHS Trust	1	2	1	1	2	2
Gloucestershire Partnership NHS Trust	1	3	2	1	2	2
Good Hope Hospital NHS Trust	1	3	1	1	2	2
Great Ormond Street Hospital for Children NHS Trust	2	1	2	2	2	2
Great Yarmouth PCT	1	2	1	1	2	2
Greater Derby PCT	3	2	3	4	3	3
Greater Manchester Ambulance Service NHS Trust	3	3	3	4	3	3
Greenwich Teaching PCT	3	3	3	3	3	3
Guildford and Waverley PCT	1	2	2	1	2	2
Halton PCT	2	2	2	2	2	2
Hambleton and Richmondshire PCT	1	3	2	1	2	2
Hammersmith and Fulham PCT	2	2	2	2	2	2
Hammersmith Hospitals NHS Trust	1	2	2	1	2	2
Hampshire Ambulance Service NHS Trust	2	2	2	2	2	2
Hampshire Partnership NHS Trust	2	1	2	4	3	3
Haringey Teaching PCT	2	3	2	2	2	2
Harlow PCT	1	2	3	1	3	3
Harrow PCT	1	1	1	1	2	2
Hartlepool PCT	1	2	2	1	2	2
Hastings and St Leonards PCT	3	3	3	3	2	3
Havering PCT	2	2	2	2	2	2
Heart of Birmingham Teaching PCT	2	3	3	4	2	2
Heatherwood and Wexham Park Hospital NHS Trust	1	2	3	1	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
Hereford and Worcester Ambulance Service NHS Trust	2	2	2	3	2	2
Hereford Hospitals NHS Trust	2	2	2	2	2	2
Herefordshire PCT	2	2	2	3	2	2
Hertfordshire Partnership NHS Trust	2	3	3	3	3	2
Hertsmere PCT	1	1	1	1	2	1
Heywood and Middleton PCT	2	3	3	3	2	2
High Peak and Dales PCT	1	3	2	1	2	2
Hillingdon Hospital NHS Trust	2	2	2	3	2	2
Hillingdon PCT	1	1	1	1	1	1
Hinchingbrooke Health Care NHS Trust	1	1	1	1	1	1
Hinckley and Bosworth PCT	1	2	2	1	2	2
Horsham and Chanctonbury PCT	1	2	2	1	2	2
Hounslow PCT	1	2	1	1	2	1
Huddersfield Central PCT	1	2	2	1	2	2
Hull and East Yorkshire Hospitals NHS Trust	1	2	1	1	1	1
Humber Mental Health Teaching NHS Trust	2	2	2	4	3	2
Huntingdonshire PCT	1	1	1	2	2	2
Hyndburn and Ribble Valley PCT	2	3	2	3	2	2
Ipswich Hospital NHS Trust	1	1	1	1	2	1
Ipswich PCT	1	2	2	1	2	3
Isle of Wight Healthcare NHS Trust	1	3	2	1	3	2
Isle of Wight PCT	1	3	2	1	3	2
Islington PCT	2	2	2	3	2	2
James Paget Healthcare NHS Trust (now James Paget University Hospitals NHS Foundation Trust)	3	3	3	3	3	3
Kennet and North Wiltshire PCT	1	2	1	1	2	1
Kensington and Chelsea PCT	1	2	1	1	2	1
Kent Ambulance NHS Trust	2	2	2	4	2	3
Kettering General Hospital NHS Trust	2	3	2	2	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
King's College Hospital NHS Trust	2	3	2	2	3	3
Kingston Hospital NHS Trust	2	2	2	2	2	2
Kingston PCT	1	2	1	1	2	1
Knowsley PCT	2	2	2	2	3	3
Lambeth PCT	3	3	3	3	2	3
Lancashire Ambulance Service NHS Trust	3	3	3	3	3	3
Lancashire Care NHS Trust	3	3	3	3	3	3
Langbaugh PCT	1	1	2	4	2	1
Leeds Mental Health Teaching NHS Trust	2	2	2	3	2	2
Leeds North East PCT	2	2	2	2	2	2
Leeds North West PCT	2	4	3	3	3	2
Leeds Teaching Hospitals NHS Trust	2	2	2	2	2	2
Leeds West PCT	2	2	2	2	2	2
Leicester City West PCT	1	3	2	1	2	2
Leicestershire Partnership NHS Trust	2	2	2	3	2	2
Lewisham Hospital NHS Trust	1	1	2	1	2	2
Lewisham PCT	2	3	2	2	2	2
Lincolnshire Ambulance and Health Transport Service NHS Trust	2	2	2	3	2	2
Lincolnshire Partnership NHS Trust	2	3	2	3	2	2
Lincolnshire South West Teaching PCT	2	2	2	2	2	2
London Ambulance Service NHS Trust	3	3	3	3	2	3
Luton and Dunstable Hospital NHS Trust (now Luton and Dunstable Hospital NHS Foundation Trust)	3	2	4	4	3	3
Luton PCT	1	1	2	1	2	2
Maidstone and Tunbridge Wells NHS Trust	1	3	2	1	3	2
Maidstone Weald PCT	2	1	2	2	2	2
Maldon and South Chelmsford PCT	1	2	3	1	3	2
Manchester Mental Health and Social Care NHS Trust	2	2	2	2	2	2
Mansfield District PCT	2	3	2	3	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
Mayday Healthcare NHS Trust	1	2	2	1	2	2
Medway NHS Trust	2	3	2	2	3	2
Medway PCT	1	2	2	1	2	2
Melton, Rutland and Harborough PCT	2	2	2	2	2	2
Mendip PCT	2	3	2	3	2	2
Mersey Care NHS Trust	2	3	3	3	2	2
Mersey Regional Ambulance Service NHS Trust	2	2	2	2	2	2
Mid Cheshire Hospitals NHS Trust	1	3	2	1	2	2
Mid Devon PCT	1	2	2	1	2	2
Mid Essex Hospital Services NHS Trust	1	1	2	1	2	2
Mid Hampshire PCT	2	3	3	2	3	3
Mid Staffordshire General Hospitals NHS Trust	2	1	2	2	1	2
Mid Sussex PCT	1	1	1	1	2	2
Mid Yorkshire Hospitals NHS Trust	1	3	2	1	2	2
Middlesbrough PCT	2	3	2	4	2	2
Milton Keynes General Hospital NHS Trust	2	2	2	3	2	2
Milton Keynes PCT	1	1	2	1	2	3
Morecambe Bay PCT	2	2	2	2	2	2
New Forest PCT	2	1	2	2	2	2
Newark and Sherwood PCT	2	3	2	3	2	2
Newbury and Community PCT	1	1	2	1	2	2
Newcastle PCT	2	2	2	3	2	2
Newcastle, North Tyneside and Northumberland Mental Health Services NHS Trust	3	3	3	4	3	3
Newcastle-Under-Lyme PCT	1	2	1	1	2	2
Newham PCT	2	2	3	2	3	3
Newham University Hospital NHS Trust	2	2	2	2	2	2
Norfolk and Norwich University Hospital NHS Trust	3	3	3	3	3	3
Norfolk and Waveney Mental Health Partnership NHS Trust	2	2	2	3	2	2
North and East Cornwall PCT	1	2	1	1	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
North Birmingham PCT	1	2	2	1	2	2
North Bradford PCT	2	2	2	2	2	3
North Bristol NHS Trust	1	2	3	1	3	3
North Cheshire Hospitals NHS Trust	2	1	2	2	2	2
North Cumbria Acute Hospitals NHS Trust	1	2	2	1	2	2
North Cumbria Mental Health and Learning Disabilities NHS Trust	2	2	2	3	2	2
North Devon PCT	2	2	2	2	2	2
North Dorset PCT	2	1	2	2	3	2
North East Ambulance Service NHS Trust	2	3	2	3	2	2
North East Lincolnshire PCT	2	3	3	4	3	2
North East London Mental Health NHS Trust	2	2	2	2	2	2
North East Oxfordshire PCT	1	1	2	1	2	2
North Eastern Derbyshire PCT	2	3	2	4	2	2
North Essex Mental Health Partnership NHS Trust	3	3	3	3	3	3
North Hampshire Hospitals NHS Trust	2	2	2	2	1	3
North Hampshire PCT	1	3	1	1	2	2
North Hertfordshire and Stevenage PCT	1	1	1	1	2	2
North Kirklees PCT	2	2	2	3	2	2
North Lincolnshire PCT	1	3	3	1	3	2
North Liverpool PCT	2	2	2	2	2	2
North Manchester PCT	2	3	2	3	2	2
North Middlesex University Hospital NHS Trust	1	3	1	1	2	2
North Norfolk PCT	1	1	1	1	2	2
North Peterborough PCT	2	2	3	3	3	2
North Sheffield PCT	1	2	1	2	2	2
North Somerset PCT	1	2	1	1	2	1
North Staffordshire Combined Healthcare NHS Trust	2	3	2	3	2	2
North Stoke PCT	1	1	1	1	2	1
North Surrey PCT	2	2	2	3	2	2
North Tees and Hartlepool NHS Trust	1	2	2	1	2	2
North Tees PCT	2	2	2	3	3	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
North Tyneside PCT	2	2	2	3	2	2
North Warwickshire PCT	2	2	2	3	2	2
North West London Hospitals NHS Trust	1	1	2	1	2	2
Northampton General Hospital NHS Trust	1	3	2	1	2	2
Northampton PCT	1	2	1	1	2	2
Northamptonshire Healthcare NHS Trust	2	3	2	3	2	2
Northamptonshire Heartlands PCT	1	2	2	1	2	2
Northern Devon Healthcare NHS Trust	1	2	1	1	1	1
Northern Lincolnshire and Goole Hospitals NHS Trust	3	3	3	4	3	3
Northgate and Prudhoe NHS Trust	2	3	2	3	3	2
Northumberland Care Trust	1	1	1	1	2	2
Northumbria Health Care NHS Trust (now Northumbria Health Care NHS Foundation Trust)	3	2	3	3	3	3
Norwich PCT	1	2	2	1	2	2
Nottingham City Hospital NHS Trust	2	2	2	2	2	3
Nottingham City PCT	2	3	2	3	2	2
Nottinghamshire Healthcare NHS Trust	2	2	2	3	2	2
Nuffield Orthopaedic Centre NHS Trust	3	3	3	3	2	3
Oldbury and Smethwick PCT	1	2	1	1	2	2
Oldham PCT	3	3	3	4	3	3
Oxford City PCT	2	3	2	4	3	2
Oxford Radcliffe Hospitals NHS Trust	1	1	2	1	2	1
Oxfordshire Ambulance NHS Trust	2	2	2	3	2	2
Oxfordshire and Buckinghamshire Mental Health Partnership NHS Trust	2	3	2	2	2	3
Oxfordshire Learning Disability NHS Trust	3	3	3	4	3	3
Oxleas NHS Trust (now Oxleas NHS Foundation Trust)	2	2	2	4	3	2
Pennine Acute Hospitals NHS Trust	2	3	2	2	2	2
Pennine Care NHS Trust	2	3	2	3	3	2
Plymouth Hospitals NHS Trust	1	2	1	1	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
Plymouth Teaching PCT	2	2	2	2	2	2
Poole Hospital NHS Trust	2	2	2	2	2	2
Poole PCT	2	2	2	3	3	2
Portsmouth City Teaching PCT	2	2	3	3	3	2
Portsmouth Hospitals NHS Trust	3	2	3	3	3	3
Preston PCT	3	3	3	3	3	3
Princess Alexandra Hospital NHS Trust	1	2	2	1	2	2
Queen Elizabeth Hospital King's Lynn NHS Trust	1	2	2	1	2	1
Queen Elizabeth Hospital NHS Trust	1	1	1	1	2	2
Queen Mary's Sidcup NHS Trust	1	2	1	1	1	1
Queen's Medical Centre, Nottingham University Hospital NHS Trust	1	2	2	1	2	2
Reading PCT	2	2	2	3	3	2
Redbridge PCT	2	3	3	3	2	2
Redditch and Bromsgrove PCT	2	1	2	3	3	2
Richmond and Twickenham PCT	3	2	3	3	2	3
Robert Jones and Agnes Hunt Orthopaedic and District Hospital NHS Trust	2	2	2	2	2	2
Rochdale PCT	2	3	3	3	2	2
Rotherham PCT	2	3	2	3	2	2
Rowley Regis and Tipton PCT	1	2	1	1	2	2
Royal Berkshire Ambulance NHS Trust	2	2	2	3	2	2
Royal Berkshire Hospital NHS Trust (now Royal Berkshire Hospital NHS Foundation Trust)	3	3	3	4	3	3
Royal Brompton and Harefield NHS Trust	2	2	2	2	2	2
Royal Cornwall Hospitals NHS Trust	1	2	1	1	1	2
Royal Free Hampstead NHS Trust	1	1	2	1	2	2
Royal Liverpool and Broadgreen University Hospitals NHS Trust	2	2	2	3	3	2
Royal Liverpool Children's NHS Trust	2	3	2	3	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
Royal National Orthopaedic Hospital NHS Trust	1	1	2	1	2	2
Royal Orthopaedic Hospital NHS Trust	2	3	2	3	3	2
Royal Surrey County Hospital NHS Trust	1	3	2	1	3	2
Royal United Hospital, Bath NHS Trust	1	3	2	1	3	2
Royal West Sussex NHS Trust	1	2	1	1	2	2
Royal Wolverhampton Hospitals NHS Trust	1	2	1	1	2	2
Royston, Buntingford and Bishop's Stortford PCT	1	2	2	1	2	2
Rugby PCT	1	2	2	1	2	2
Rushcliffe PCT	2	3	2	3	2	2
Salford PCT	3	3	3	4	2	3
Salford Royal Hospitals NHS Trust (now Salford Royal NHS Foundation Trust)	3	3	3	4	3	3
Salisbury Health Care NHS Trust (now Salisbury NHS Foundation Trust)	4	3	4	4	3	4
Sandwell and West Birmingham Hospitals NHS Trust	1	2	1	1	2	2
Sandwell Mental Health NHS and Social Care Trust	2	3	2	3	2	2
Scarborough and North East Yorkshire Health Care NHS Trust	1	1	1	1	1	1
Scarborough, Whitby and Ryedale PCT	1	3	2	1	2	2
Sedgefield PCT	1	3	2	1	2	3
Selby and York PCT	1	3	1	1	3	1
Sheffield Care Trust	2	2	2	3	2	2
Sheffield Children's NHS Trust (now Sheffield Children's NHS Foundation Trust)	2	2	3	3	3	2
Sheffield South West PCT	1	3	1	2	3	2
Sheffield West PCT	1	3	1	2	3	2
Shepway PCT	2	2	2	3	2	2
Sherwood Forest Hospitals NHS Trust	3	2	3	3	2	3
Shrewsbury and Telford Hospital NHS Trust	1	2	1	1	2	1
Shropshire County PCT	2	3	3	3	2	2
Slough PCT	1	3	2	1	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
Solihull PCT	2	2	2	2	2	2
Somerset Coast PCT	2	2	2	3	2	2
Somerset Partnership NHS and Social Care Trust	2	2	2	2	2	2
South and East Dorset PCT	2	3	2	2	3	2
South Birmingham PCT	2	3	3	3	2	2
South Cambridgeshire PCT	1	1	1	1	2	2
South Devon Health Care NHS Trust	2	2	2	3	2	2
South Downs Health NHS Trust	2	2	2	3	2	2
South East Hertfordshire PCT	1	2	2	1	2	2
South East Oxfordshire PCT	2	1	2	2	2	2
South East Sheffield PCT	1	3	1	2	3	2
South Essex Partnership NHS Trust (now South Essex Partnership NHS Foundation Trust)	4	3	3	4	3	4
South Gloucestershire PCT	2	2	2	2	2	2
South Hams and West Devon PCT	2	2	2	3	2	2
South Huddersfield PCT	1	2	1	1	2	2
South Leeds PCT	2	2	2	3	2	2
South Leicestershire PCT	1	1	1	1	2	2
South Liverpool PCT	2	2	2	2	2	2
South London and Maudsley NHS Trust	2	3	2	3	2	2
South Manchester PCT	2	3	2	3	2	2
South Manchester University Hospitals NHS Trust	3	3	3	3	3	3
South of Tyne and Wearside Mental Health NHS Trust	1	2	1	2	2	2
South Peterborough PCT	2	2	3	3	3	2
South Sefton PCT	2	1	2	2	2	2
South Somerset PCT	2	3	2	3	2	2
South Staffordshire Healthcare NHS Trust (now South Staffordshire Healthcare NHS Foundation Trust)	2	3	3	3	3	2
South Stoke PCT	2	2	2	2	2	2
South Tees Hospitals NHS Trust	1	3	3	1	3	3
South Tyneside PCT	2	2	2	4	2	2
South Warwickshire General Hospital NHS Trust	1	2	2	1	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
South Warwickshire PCT	2	2	2	3	2	2
South West Dorset PCT	2	3	2	3	3	2
South West Kent PCT	1	1	2	1	2	2
South West London and St George's Mental Health NHS Trust	2	3	2	3	2	2
South West Oxfordshire PCT	1	1	2	1	2	2
South West Yorkshire Mental Health NHS Trust	2	2	2	3	2	2
South Western Staffordshire PCT	1	2	1	1	2	2
South Wiltshire PCT	1	1	1	1	2	2
South Worcestershire PCT	1	2	2	1	2	2
South Yorkshire Ambulance Service NHS Trust	2	3	2	4	2	3
Southampton City PCT	2	1	2	3	3	3
Southampton University Hospitals NHS Trust	1	2	2	1	2	2
Southend University Hospital NHS Trust (now Southend University Hospital NHS Foundation Trust)	3	3	3	4	2	3
Southend-on-Sea PCT	2	3	3	3	2	2
Southern Norfolk PCT	1	2	1	1	2	2
Southport and Formby PCT	1	1	1	1	2	2
Southport and Ormskirk Hospital NHS Trust	1	3	2	1	3	3
Southwark PCT	2	2	2	3	3	3
St Albans and Harpenden PCT	1	2	1	1	2	1
St George's Healthcare NHS Trust	1	2	2	1	2	2
St Helens and Knowsley Hospitals NHS Trust	2	3	2	3	2	2
St Helens PCT	2	3	3	3	2	2
St Mary's NHS Trust	2	2	2	2	2	2
Staffordshire Ambulance Service NHS Trust	2	3	2	3	2	3
Staffordshire Moorlands PCT	1	2	2	1	2	2
Stockport PCT	3	2	3	3	3	3
Suffolk Coastal PCT	1	2	2	1	2	3
Suffolk Mental Health Partnership NHS Trust	2	2	2	3	2	2
Suffolk West PCT	1	2	2	1	2	2
Sunderland Teaching PCT	2	2	3	4	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
Surrey Ambulance Service NHS Trust	2	3	2	3	2	2
Surrey and Borders Partnership NHS Trust	2	2	2	2	2	2
Surrey and Sussex Healthcare NHS Trust	1	1	1	1	1	1
Surrey Heath and Woking PCT	2	2	2	3	2	2
Sussex Ambulance Service NHS Trust	2	2	2	2	2	2
Sussex Downs and Weald PCT	1	2	1	1	2	1
Sutton and Merton PCT	1	1	2	1	2	2
Swale PCT	1	2	1	1	2	2
Swindon and Marlborough NHS Trust	1	3	2	1	3	2
Swindon PCT	3	3	3	4	2	3
Tameside and Glossop Acute Services NHS Trust	3	3	3	3	3	3
Tameside and Glossop PCT	2	3	3	3	3	2
Taunton and Somerset NHS Trust	2	3	2	3	2	2
Taunton Deane PCT	2	2	2	3	2	2
Tavistock and Portman NHS Trust	2	2	2	3	2	2
Tees and North East Yorkshire NHS Trust	2	3	2	3	2	3
Tees, East and North Yorkshire Ambulance Service NHS Trust	2	2	2	2	2	2
Teignbridge PCT	2	3	2	3	2	2
Telford and Wrekin PCT	2	3	3	3	2	2
Tendring PCT	2	3	3	2	3	2
The Newcastle Upon Tyne Hospitals NHS Trust (now The Newcastle Upon Tyne Hospitals NHS Foundation Trust)	3	2	3	3	3	3
The Whittington Hospital NHS Trust	2	3	2	2	2	2
Thurrock PCT	2	3	3	2	2	2
Torbay Care Trust	2	3	2	3	2	2
Tower Hamlets PCT	2	1	2	3	2	2
Trafford Healthcare NHS Trust	1	3	1	1	2	1
Trafford North PCT	2	2	2	3	2	2
Trafford South PCT	2	2	2	3	2	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
Two Shires Ambulance NHS Trust	2	3	3	3	2	2
United Bristol Healthcare NHS Trust	2	3	2	2	2	3
United Lincolnshire Hospitals NHS Trust	1	2	1	1	2	2
University Hospital of North Staffordshire NHS Trust	1	2	1	1	1	1
University Hospitals Coventry and Warwickshire NHS Trust	2	2	2	2	2	2
University Hospitals of Leicester NHS Trust	3	2	3	3	3	3
University Hospitals of Morecambe Bay NHS Trust	1	3	2	1	2	2
Uttlesford PCT	1	3	2	1	3	3
Vale of Aylesbury PCT	1	1	2	1	2	2
Wakefield West PCT	2	3	2	4	3	2
Walsall Hospitals NHS Trust	2	2	2	2	2	2
Walsall Teaching PCT	2	3	2	3	2	2
Waltham Forest PCT	1	2	2	1	2	2
Walton Centre for Neurology and Neurosurgery NHS Trust	3	3	3	3	2	3
Wandsworth PCT	1	2	2	1	3	2
Warrington PCT	2	3	2	2	2	2
Watford and Three Rivers PCT	1	1	1	1	2	1
Waveney PCT	1	2	2	1	2	2
Wednesbury and West Bromwich PCT	2	2	2	2	2	2
Welwyn Hatfield PCT	1	3	2	1	2	2
West Cumbria PCT	1	2	2	1	2	2
West Dorset General Hospitals NHS Trust	1	1	1	1	2	2
West Gloucestershire PCT	1	1	1	1	2	2
West Hertfordshire Hospitals NHS Trust	1	2	1	1	1	1
West Hull PCT	3	3	3	4	2	3
West Kent NHS and Social Care Trust	1	1	2	1	2	2
West Lancashire PCT	2	3	2	3	3	2
West Lincolnshire PCT	2	3	3	3	3	2

NHS body	Overall ALE/ UoR score	Key area performance				
		Financial reporting	Financial management	Financial standing	Internal control	Value for money
West London Mental Health NHS Trust	2	2	2	3	3	2
West Middlesex University Hospital NHS Trust	1	2	1	1	2	2
West Midlands Ambulance Service NHS Trust (OLD)	1	2	1	1	2	2
West Norfolk PCT	1	2	2	1	2	2
West of Cornwall PCT	2	2	2	2	2	2
West Suffolk Hospitals NHS Trust	1	1	2	1	2	1
West Sussex Health and Social Care NHS Trust	2	1	2	3	3	2
West Wiltshire PCT	1	2	1	1	2	1
West Yorkshire Metropolitan Ambulance Service NHS Trust	1	2	1	1	1	1
Westcountry Ambulance Service NHS Trust	2	2	2	3	2	3
Western Sussex PCT	2	1	2	2	2	2
Westminster PCT	2	2	3	3	3	2
Weston Area Health NHS Trust	1	1	1	1	2	2
Whipps Cross University Hospital NHS Trust	1	1	1	1	1	1
Wiltshire Ambulance Service NHS Trust	1	2	1	3	1	1
Winchester and Eastleigh Healthcare NHS Trust	1	1	2	1	2	2
Windsor, Ascot and Maidenhead PCT	1	2	2	1	2	2
Wirral Hospital NHS Trust	3	3	3	4	3	3
Witham, Braintree and Halstead Care Trust	1	2	2	1	2	2
Wokingham PCT	1	1	2	1	2	2
Wolverhampton City PCT	2	2	2	2	2	2
Worcestershire Acute Hospitals NHS Trust	1	1	2	1	2	2
Worcestershire Mental Health Partnership NHS Trust	1	1	2	1	2	2
Worthing and Southlands Hospitals NHS Trust	1	2	1	1	2	2
Wrightington, Wigan and Leigh NHS Trust	2	4	2	2	3	3
Wycombe PCT	1	3	2	1	3	2
Wyre Forest PCT	1	2	2	1	2	2
Wyre PCT	2	1	2	3	2	2
York Hospitals NHS Trust	2	3	2	2	2	2
Yorkshire Wolds and Coast PCT	1	2	1	1	2	2

Appendix 3

Summary of scores by NHS body type

Name	Level 1			Level 2		
	Number (percentage)			Number (percentage)		
	PCT	Trust	Total	PCT	Trust	Total
UoR	124 (41%)	86 (37%)	210 (39%)	155 (51%)	111 (47%)	266 (49%)
Financial reporting	52 (17%)	29 (12%)	81 (15%)	148 (49%)	121 (52%)	269 (50%)
– KLOE 1.1	53 (17%)	33 (14%)	86 (16%)	140 (46%)	109 (46%)	249 (46%)
– KLOE 1.2	59 (20%)	45 (19%)	104 (20%)	219 (72%)	159 (68%)	378 (70%)
Financial management	54 (18%)	41 (17%)	95 (18%)	191 (63%)	145 (62%)	336 (62%)
– KLOE 2.1	64 (21%)	74 (31%)	138 (26%)	178 (59%)	122 (52%)	300 (56%)
– KLOE 2.2	39 (13%)	27 (11%)	66 (12%)	201 (66%)	131 (56%)	332 (62%)
– KLOE 2.3	33 (31%)	45 (19%)	78 (23%)	71 (66%)	152 (66%)	223 (66%)
Financial standing	115 (38%)	82 (35%)	197 (37%)	62 (20%)	47 (20%)	109 (20%)
– KLOE 3.1	115 (38%)	82 (35%)	197 (37%)	62 (20%)	47 (20%)	109 (20%)
Internal control	2 (1%)	17 (7%)	19 (4%)	245 (81%)	155 (66%)	400 (74%)
– KLOE 4.1	15 (5%)	35 (15%)	50 (9%)	161 (53%)	103 (44%)	264 (49%)
– KLOE 4.2	12 (4%)	20 (9%)	32 (6%)	275 (91%)	186 (79%)	461 (86%)
– KLOE 4.3	9 (3%)	12 (5%)	21 (4%)	229 (76%)	154 (66%)	383 (71%)
Value for money	19 (6%)	25 (11%)	44 (9%)	244 (81%)	151 (64%)	395 (73%)
– KLOE 5.1	16 (5%)	26 (11%)	42 (8%)	194 (64%)	131 (56%)	325 (60%)
– KLOE 5.2	3 (1%)	11 (5%)	14 (3%)	187 (62%)	133 (56%)	320 (59%)
– KLOE 5.3	25 (8%)	28 (12%)	53 (10%)	244 (81%)	141 (60%)	385 (72%)
– KLOE 5.4	63 (21%)	51 (22%)	114 (21%)	226 (74%)	142 (60%)	368 (68%)

Name	Level 3			Level 4		
	Number (percentage)			Number (percentage)		
	PCT	Trust	Total	PCT	Trust	Total
UoR	24 (8%)	36 (15%)	60 (11%)	0 (0%)	2 (1%)	2 (1%)
Financial reporting	102 (34%)	84 (36%)	186 (35%)	1 (0%)	1 (0%)	2 (0%)
– KLOE 1.1	105 (35%)	88 (38%)	193 (36%)	5 (2%)	5 (2%)	10 (2%)
– KLOE 1.2	22 (7%)	27 (11%)	49 (9%)	3 (1%)	4 (2%)	7 (1%)
Financial management	58 (19%)	47 (20%)	105 (20%)	0 (0%)	2 (1%)	2 (0%)
– KLOE 2.1	61 (20%)	38 (16%)	99 (18%)	0 (0%)	1 (1%)	1 (0%)
– KLOE 2.2	62 (21%)	68 (29%)	130 (24%)	1 (0%)	9 (4%)	10 (2%)
– KLOE 2.3	2 (2%)	34 (15%)	36 (10%)	1 (1%)	1 (0%)	2 (1%)
Financial standing	97 (32%)	82 (35%)	179 (33%)	29 (10%)	24 (10%)	53 (10%)
– KLOE 3.1	97 (32%)	82 (35%)	179 (33%)	29 (10%)	24 (10%)	53 (10%)
Internal control	56 (18%)	63 (27%)	119 (22%)	0 (0%)	0 (0%)	0 (0%)
– KLOE 4.1	124 (41%)	92 (39%)	216 (40%)	3 (1%)	5 (2%)	8 (2%)
– KLOE 4.2	16 (5%)	28 (12%)	44 (8%)	0 (0%)	1 (0%)	1 (0%)
– KLOE 4.3	65 (21%)	69 (29%)	134 (25%)	0 (0%)	0 (0%)	0 (0%)
Value for money	40 (13%)	57 (24%)	97 (18%)	0 (0%)	2 (1%)	2 (0%)
– KLOE 5.1	90 (30%)	75 (32%)	165 (31%)	3 (1%)	3 (1%)	6 (1%)
– KLOE 5.2	112 (37%)	82 (35%)	194 (36%)	1 (0%)	9 (4%)	10 (2%)
– KLOE 5.3	34 (11%)	63 (27%)	97 (18%)	0 (0%)	3 (1%)	3 (1%)
– KLOE 5.4	14 (5%)	39 (17%)	53 (10%)	0 (0%)	3 (1%)	3 (1%)

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