

Assurance Statement that the 2023/24 Accounts Template is Representative of the Published Audited Accounts

ICB Code	QSL
ICB Name	NHS Somerset ICB

Assurance Statement

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

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

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

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

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

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

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

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

We confirm that the unadjusted errors detailed at Annex C represent the totality of unadjusted errors identified by the local auditors (as reported in their ISA 260 Report to the Audit Committee and Governing Body), and the Audit Committee and Governing Body have accepted these errors in considering the accounts and recommending them for approval.

Accountable Officer:		
	Jonathan Higman	27/06/2024
Chief Financial Officer:		
	Alison Henly	27/06/2024

Notes on Completion

1. The completed Consistency Declaration, including annexes, is to be returned by **9am Friday 28 June 2024** via your specific ICB folder in the ICB Finance Library within SharePoint.
2. Completed Consistency Declarations should be saved using the following naming convention:
XXX_ICB_Consistency_Statement_2023-24_Final
where XXX is the ICB org ID.
3. NHS England will test 100% of assurances provided.
4. The NAO will test a sample of the assurances provided.
5. This further assurance does not impact the status of your local auditor sign off and is purely for the purpose of the audit of the consolidated accounts.
6. There is an expectation that there will be no missing transactions reported at Annex A. Where, exceptionally, an ICB does have missing transactions this should already have been discussed and agreed with the NHS England Director of Financial Control.
7. There is an expectation that there will be no differences reported at Annex B. Where, exceptionally, an ICB does have differences this should already have been discussed and agreed with the NHS England Director of Financial Control.
8. All differences in Annex A and Annex B should have (at least) two entries, one for the debit line and one for the credit line.

**Assurance Statement that the 2023-24 Accounts Template is Representative of the Published Audited Accounts
Annex A - Data Missing from ISFE used in Producing the Published Audited Accounts**

ICB Code	QSL
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Impacts on the SoCNE or SoFP?	Published Audited Accounts Reference				Accounts Template Reference				Difference (missing amount) £000s	Explanation
	STAT Accounts Reference (note number)	Published Audited Accounts Reference (note number, page number etc)	Line Description	Figure in Published Audited Accounts £000s	ICBs Accounts Template Reference	ISFE Account Code	Line Description	Figure in Accounts Template £000s		
1			nil return				nil return		-	
2									-	
3									-	
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Note:

1 If there is no missing data to report, enter "nil return" on line 1 (line description)

**Assurance Statement that the 2023-24 Accounts Template is Representative of the Published Audited Accounts
Annex B - List of Differences between the Published Audited Accounts and the Accounts Template**

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Note: rounding differences do not have to be declared on an item by item basis.

	Included in Auditor's Report on Summarisation Schedules Y or N	Published Audited Accounts Reference			Accounts Template Reference			Difference £000s	Explanation	
		ICB Statutory Accounts Reference (note number)	Published Audited Accounts Reference (note number, page number etc)	Line Description	Figure in Published Audited Accounts £000s	ICBs Accounts Template Reference	Line Description			Figure in Accounts Template £000s
1	Y	Statement of Cash Flows	Page 4	Movement due to transfer by Modified Absorption (2022-23)	(38,150)	Statement of Cash Flows - 4B / subcode 40125	Movement due to transfer by Absorption (31-MAR-23)	(39,744)	(1,594)	Opening borrowings of -£1,593 (relating to Technical Overdraft as 30/06/22) moved from 'Movement due to transfer by Absorption' to 'Cash & Cash Equivalents at the Beginning of the Financial Year'. This was as per the suggestions in the NHSE communication re <i>Additional M12 Important Messages on the Stat Accounts</i> from the NHSE Year End Accounts team £1k rounding
2	Y	Statement of Cash Flows	Page 4	Cash & Cash Equivalents at the Beginning of the Financial Period (2022-23)	(1,593)	Statement of Cash Flows - 4B / subcode 40375	Cash & Cash Equivalents at the Beginning of the Financial Year (31-MAR-23)	-	1,593	Opening Borrowings of -£1,593 (relating to Technical Overdraft as 30/06/22) moved from 'Movement due to transfer by Absorption' to 'Cash & Cash Equivalents at the Beginning of the Financial Year'. This was as per the suggestions in the NHSE communication re <i>Additional M12 Important Messages on the Stat Accounts</i> from the NHSE Year End Accounts team
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Note:

- 1 If there are no differences to report, enter "nil return" on line 1 (line description)
- 2 Where lines within a note have been merged due to immateriality, this does not need to be included above
- 3 Where further detail has been disclosed as an additional note, this does not need to be included above
- 4 Where a note in a main statement has been split into more than one category, this does not need to be included above
- 5 Where a blank note has been deleted, this does not need to be included above

**Assurance Statement that the 2023-24 Accounts Template is Representative of the Published Audited Accounts
Annex C - Un-adjusted Errors (i.e. errors identified by the Local Auditor not corrected in the Published Audited Accounts)**

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Published Audited Accounts Reference						
Impacts on the SoCNE or SoFP?	STAT Accounts Reference (note number)	Published Audited Accounts Reference (note number, page number etc)	Line Description	Figure in Published Audited Accounts £000s	Unadjusted Error (Dr +ve, Cr -ve) £000s	Explanation
1			nil return			
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Note:

1 If there no un-adjusted errors to report, enter "nil return" on line 1 (line description)