

Service Level Agreement (Order Form)

Framework details

Title: Internal and External Audit, Counter Fraud and Financial Assurance Services
 Reference: **SBS/20/MA/ZY/10024**
 Contract Duration: 16th November 2020
 End Date: 15th November 2025
 NHS SBS Contacts: adrianna.naili@nhs.net and nic.langman@nhs.net

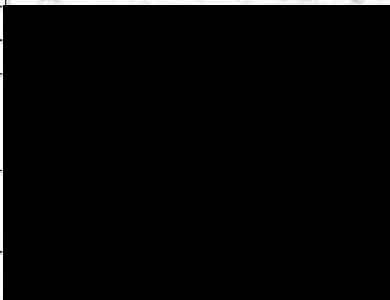
Order Form details

This Order Form is between the following parties and in accordance with the Terms and Conditions of the Framework Agreement.

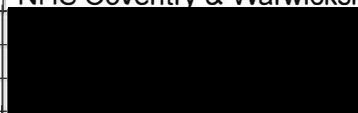

Period of the Agreement	Effective Date	1 st July 2024	Expiry Date	30 th June 2027 (option to extend for a further 2 years (1+1))
-------------------------	----------------	---------------------------	-------------	---

Unless otherwise agreed by both parties, this Order Form will remain in force until the expiry date agreed above. If no extension/renewal is agreed and the customer continues to access the supplier's services, the terms of this agreement shall apply on a rolling basis until the overarching Framework expiry date.

Supplier Order Form Signature panel

The "Supplier"	
Name of Supplier	Ernst & Young LLP
Lot Awarded under	Lot 1 - Provision of External Audit Services
Name of Supplier Authorised Signatory	
Job Title of Supplier Authorised Signatory	
Address of Supplier	
Signature of Authorised Signatory	
Date of Signature	

Customer Order Form Signature panel

The "Customer"	
Name of Customer	NHS Coventry & Warwickshire Integrated Care Board
Name of Customer Authorised Signatory	
Job Title	
Contact Details email	
Contact Details phone	
Address of Customer	Westgate House, Market Street, Warwick, CV34 4DE
Signature of Customer Authorised Signatory	
Date of Signature	

PLEASE RETURN THE FINAL SIGNED COPY OF THIS DOCUMENT TO:
adrianna.naili@nhs.net and nic.langman@nhs.net

Table of Contents

1. Agreement Overview
2. Goals & Objectives
3. Stakeholders
4. Periodic Review
5. Service Requirements
 - a. Services Provided
 - b. Goods Provided
 - c. Price / Rates
 - d. Sub-contracting
 - e. Management Information
 - f. Invoicing
 - g. Cancellation
 - h. Complaints/Escalation Procedure
 - i. Termination
6. Other Requirements
 - a. Variation to Standard Specification
 - b. Other Specific Requirements

1. Agreement Overview

This Agreement represents an Order Form between Ernst & Young LLP and **NHS Coventry & Warwickshire Integrated Care Board** for the provision of External Audit Services. This Agreement remains valid until superseded by a revised agreement mutually endorsed by both parties. This Agreement outlines the parameters for all External Audit, Services covered as they are mutually understood by the primary stakeholders.

The Framework terms and conditions (including the specification of service) will apply in all instances, unless specifically agreed otherwise by both parties within this document.

2. Goals & Objectives

The **purpose** of this Agreement is to ensure that the proper elements and commitments are in place to provide consistent External Audit Services to the Customer by the Supplier. The **goal** of this Agreement is to obtain mutual agreement for External Audit Services provision between the Supplier and Customer.

The **objectives** of this Agreement are to:

- Provide clear reference to service ownership, accountability, roles and/or responsibilities.
- Present a clear, concise and measurable description of service provision to the customer.

3. Stakeholders

The primary stakeholders from the Supplier and the Customer will be responsible for the day-to-date management of the Agreement and the delivery of the service. If different from the Authorised Signatory details listed on page 1 of this Agreement, please provide the names of the **primary stakeholders** associated with this Order Form.

Supplier Contact:

Customer Contact:

4. Periodic Review

This Agreement is valid from the **Effective Date** outlined herein and is valid until the **Expiry Date** as agreed. This Agreement should be reviewed as a minimum once per financial year; however, in lieu of a review during any period specified, the current Agreement will remain in effect.

5. Service Requirements

A. Services Provided

Please detail the Lot(s) and Services that will be provided by the Supplier to the Customer

Provision of External Audit Services for NHS Coventry & Warwickshire Integrated Care Board
--

Coventry and Warwickshire Integrated Care Board

Proposed Specification of External Audit Services

Service Specification

This service specification has been based upon the Core Service Specification included within Department of Health guidance. Additional local requirements have been included within Annex A to this specification. Within their tender response bidders are asked to set out how they will deliver the service as specified below.

Core Specification

To comply with the Code of Audit Practice prepared by the Comptroller and Auditor General and approved by Parliament and have regard to any guidance to auditors issued by the Comptroller and Auditor General.

Audit scope

To be satisfied that:

- the accounts present a true and fair view and comply with the requirements of the enactments that apply to them.
- proper practices have been observed in the preparation of the accounts.
- the ICB has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources.
- money provided by Parliament has been expended for the purposes intended by Parliament.
- resources authorised by Parliament have been used for the purposes in relation to which the use was authorised.
- the financial transactions of the ICB are in accordance with any authority which is relevant to the transactions.

Reporting

To express an opinion on the accounts that includes the auditor's view on whether the accounts:

- (i) present a true and fair view and comply with statutory requirements; and,
- (ii) have been prepared in accordance with proper practices.

The auditor's opinion must include their view on the regularity of the ICB's income and expenditure, i.e. that money provided by Parliament has been expended for the purposes intended by Parliament; resources authorised by Parliament to be used have been used for the purposes in relation to which the use was authorised; and that the financial transactions of the ICB are in accordance with any authority which is relevant to the transactions.

The auditor's opinion on the audited body's arrangements to secure economy, efficiency and effectiveness in the use of resources should only be provided if the auditor is not satisfied with the arrangements in place.

To certify completion of the audit.

To confirm that the group consolidation schedules are consistent with the ICB's financial statements for the relevant reporting period, referring to any modification of the opinion on the financial statements.

To express an opinion on whether other information published in the ICB's Annual Report together with the audited financial statements is consistent with the financial statements.

To express an opinion, where required, on whether the part of the remuneration report to be audited has been properly prepared in accordance with the relevant accounting and reporting framework.

Where appropriate, to give an opinion on the part of the financial statements that relates to a pension fund maintained by the ICB under regulations under section 1 of the Public Service Pensions Act 2013.

To issue an annual audit letter to provide a clear, readily understandable commentary on the results of the auditor's work and highlight any issues that the auditor wishes to draw to the attention of the public.

To consider the issue of a report in the public interest.

To consider whether to make a written recommendation to the ICB, copied to the Secretary of State.

To refer the matter to the Secretary of State if the auditor believes that the ICB or an officer of the audited body is:

- about to make, or has made, a decision which involves or would involve the body incurring unlawful expenditure;
- about to take, or has begun to take a course of action which, if pursued to its conclusion, would be unlawful and likely to cause a loss or deficiency.

Annex A – Local ICB Requirements

Proposed Audit Team – The proposed Audit Team must be readily accessible/available the expectation being that they will have the capability to deliver the necessary audit procedures remotely, using appropriate technology, although may occasionally be required to attend one of the ICB offices in Coventry and Warwickshire.

Team Experience: The expectation is that the proposed Audit Manager and Team leader must have relevant NHS sector experience and the lead audit partner/director to attend all meetings of the ICB Audit Committee to deliver reports and respond to questions that Committee members may have typically 6 per annum (which are all held remotely).

Working with the ICB: The expectation is that audit work should be planned and communicated to the ICB in advance to ensure efficient and effective use of ICB and audit staff time.

The ICB should be notified in advance of information and working papers required by auditors.

Capacity to deliver:

The successful provider will be expected to ensure that they have sufficient resources to complete the audit within the stipulated and agreed time period.

Outsourcing:

The provider must not outsource services to any other organisation without the specific prior agreement of the ICB. In line with NHS Framework Terms and Conditions of Contract any outsourced work, following ICB agreement, will be the responsibility of the provider and the provider must give assurance to the ICB that all standards of work are equivalent to or exceed the standards of the main provider.

Term:

The term for this contract will be for 3 years with an option to extend for a further 2 years (1+1).
Start date for this contract will be 1st July 2024.

The above proposed specification is subject to the specifications and responses provided in the EY tender response. The final agreed scope of services will be set out within the letter of engagement between NHS Coventry & Warwickshire Integrated Care Board and EY.

B. Goods Provided

Please detail the goods to be provided or include an attachment with full details

Not applicable

C. Price/Rates

Standard supplier pricing and rates are included within the pricing schedule. Please detail any discounts, volume arrangements or variations from the standard rates.

--

D. Management Information (MI)

Suppliers should provide Management Information as standard on a monthly basis. Customers should detail any additional management information required and the frequency of provision here.

--

E. Invoicing

Please detail any specific invoicing requirements here

All invoices will be paid by BACS and must include a purchase order.

Please send all invoices to:
NHS Coventry and Warwickshire Integrated Care Board
QWU PAYABLES M965
PO BOX 312
Leeds
LS11 1HP

Invoices: sbs.apinvoicing@nhs.net

F. Cancellations

Please detail anything agreed with the supplier around cancellations.

N/A

G. Complaints/Escalation Procedure

Please detail any requirements regarding this

N/A

H. Termination

Standard requirements are provided below as an example but may be amended to reflect local requirements.

Prior to termination the complaints and escalation procedure should be followed to attempt to resolve any issue. Should suitable resolution not be achieved, the Customer will be allowed to terminate the Agreement immediately.

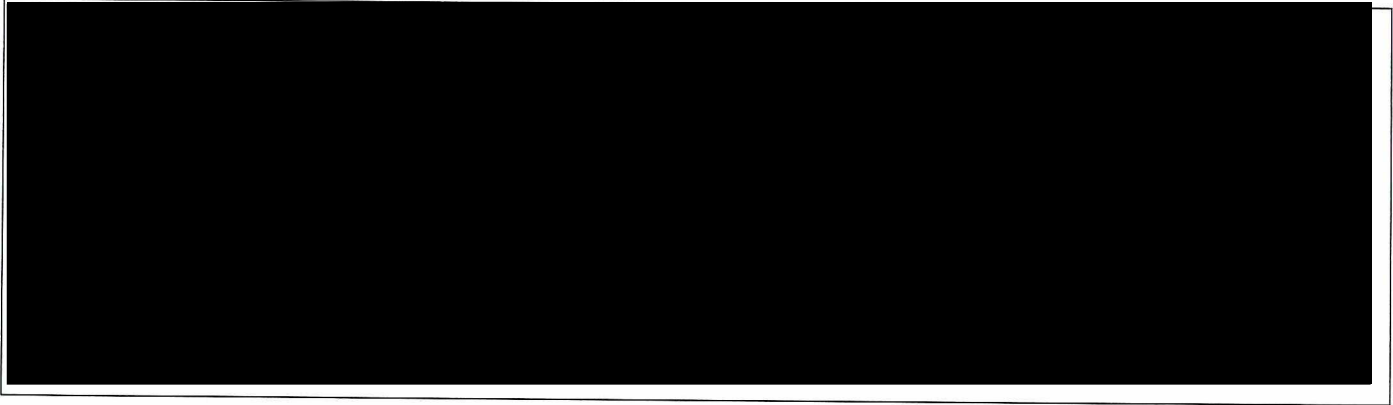
As referenced within the framework Call Off terms and conditions.

6. Other Requirements

A. Variation to Standard Specification

Please list any agreed variations to the specification of requirements

--



B. Other Specific Requirements

Please list any agreed other agreed requirements

N/A