

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: From 16th November 2020 for two years. NHS SBS may extend it for an additional 12 months and then a further 12 months, if required
Max End Date: 15th November 2024
NHS SBS Contacts: nsbs.nhsbusinessservices@nhs.net
Order Ref AGEMCSU/TRANS/24/1852


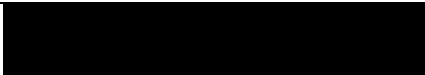
Order Form details

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	01.12.2024	Expiry Date	30.11.2027
Extension(s)	Effective Date	01.12.2027	Expiry Date	30.11.2029




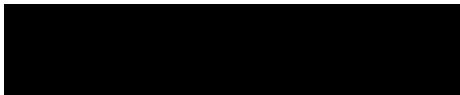
Unless otherwise agreed by both parties, this Order Form will remain in force until the expiry date agreed above. If no extension/renewal is agreed and the customer continues to access the supplier's services, the terms of this agreement shall apply on a rolling basis until the overarching Framework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

Supplier Order Form Signature panel




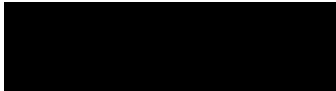
The "Supplier"	
Name of Supplier	Forvis Mazars LLP
Name of Supplier Authorised Signatory	
Job Title of Supplier Authorised Signatory	Partner
Address of Supplier	One St Peters Square Manchester M2 3DE
Signature of Authorised Signatory	

Date of Signature	(06/12/2024)
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Customer Order Form Signature panel

The "Customer"	
Name of Customer	NHS Birmingham and Solihull Integrated Care Board
Name of Customer Authorised Signatory	
Job Title	Chief Finance Officer & Deputy Chief Executive Officer
Contact Details email	
Contact Details phone	
Address of Customer	8 th Floor, Alpha Tower Suffolk Street Queensway Birmingham B1 1TT
Signature of Customer Authorised Signatory	
Date of Signature	(09/12/2024)

Authority Order Form Signature panel

The "Authority"	
Name of Authority	
Name of Authority Authorised Signatory	
Job Title	Chief Finance Officer & Deputy Chief Executive Officer
Contact Details email	
Contact Details phone	
Address of Authority	8 th Floor, Alpha Tower Suffolk Street, Queensway Birmingham B1 1TT
Signature of Authority Authorised Signatory	
Date of Signature	(09/12/2024)

This order form shall remain in force regardless of any change of organisational structure to the above-named authority and shall be applicable to any successor organisations as agreed by both parties.

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1. Agreement Overview

This Agreement represents an Order Form between Mazars LLP and NHS Birmingham and Solihull Integrated Care Board for the provision of External Audit. This Agreement remains valid until superseded by a revised agreement mutually endorsed by both parties. This Agreement outlines the parameters for External Audit, 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 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: [REDACTED]

Customer Contact: [REDACTED]

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 for NHS Birmingham and Solihull Integrated Care Board External Audit Service Specification

1. Introduction

NHS Birmingham and Solihull Integrated Care Board (ICB) is seeking to appoint an independent external auditor to provide audit services. This specification outlines the required services, scope of work, and deliverables for external audit support, with the goal of ensuring financial accountability, transparency, and compliance with statutory requirements and best practices.

2. Objectives

The external audit service will:

- Provide an independent opinion on the ICB's financial statements.
- Ensure that financial records and processes comply with applicable NHS regulations, IFRS requirements and relevant legislation.
- Provide value-for-money audits and assessments of financial performance.
- Identify areas of financial risk and make recommendations for improving internal controls.

3. Scope of Work

The appointed external auditor will be responsible for performing the following tasks:

3.1 Financial Statements Audit

- Conduct an audit of the ICB's annual financial statements in accordance with NHS guidance and UK/International auditing standards.
- Provide an independent opinion on whether the financial statements provide a true and fair view of the financial position.

3.2 Value for Money Audit

- Perform value-for-money (VfM) assessments by reviewing the ICB's financial governance and ensuring that funds are being used efficiently, economically, and effectively.
- Review major contracts, procurements, and other significant financial undertakings to ensure value for money.
- Report on significant financial management and control issues where inefficiencies or potential waste is identified.

3.3 Internal Controls Review

- Assess the adequacy and effectiveness of the internal control environment, including financial reporting, risk management, and governance processes.
- Identify deficiencies in internal controls and recommend corrective measures, using reports that are prepared by the ICB's internal auditors.

3.4 Governance, Risk Management, and Compliance

- Ensure compliance with legal and regulatory requirements, including NHS governance frameworks.
- Review the ICB's risk management processes, financial controls, and adherence to internal and external audit requirements.
- Evaluate the governance structure to ensure it provides effective oversight of financial management and accountability.

3.5 Other Audit-Related Services

- Provide technical advice and guidance on emerging NHS financial and audit issues.
- Conduct ad-hoc reviews and investigations as requested by the ICB.
- Report to and liaise with the ICB's Audit Committee on a regular basis, attending meetings as required.

4. Deliverables

- **Audit Report:** A comprehensive annual report detailing the audit findings, including opinions on the financial statements and value-for-money assessments.
- 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.
- 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 ICB is:
 - about to make, or has made, a decision which involves or would involve the ICB 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.
- **Ad-Hoc Reports:** Any additional reports requested by the ICB during the contract period.

- **Audit Progress Reports:** Regular updates to the ICB Audit Committee on audit progress, emerging risks, and areas of concern.

5. Key Requirements of the Auditor

- **Knowledge:** Demonstrated understanding of NHS financial regulations and governance.
- **Independence:** The audit firm should be independent of the ICB and its management.
- **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 the audit team may occasionally be required to attend the ICB office in Birmingham.
- **Team Experience:** The expectation is that the proposed Audit Partner and Audit Team 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 4 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, that is nationally set by NHSE.
- **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.

6. Timeline and Reporting Schedule

- **Planning Meeting:** Annually, to discuss audit scope, key risks, and timelines.
- **Interim Audit:** Mid-year audit visit to review systems, processes, and preliminary financials.
- **Final Audit:** Year-end audit of financial statements, to be completed by [insert deadline].
- **Audit Committee Meetings:** Regular attendance and presentation of reports to the ICB Audit Committee, to be scheduled as required.

7. Performance and Quality Assurance

- The external audit firm will be evaluated on the quality and timeliness of its audits, responsiveness to ICB enquiries, and the added value provided through recommendations for process improvement.
- Regular reviews will be conducted by the ICB's Audit Committee to ensure service levels are maintained.

8. Confidentiality and Data Security

- The audit firm must comply with NHS guidelines on data protection and confidentiality.
- All information obtained during the audit process must be kept confidential and securely stored in compliance with the Data Protection Act 2018 and the General Data Protection Regulation (GDPR).

9. Fee Structure

- The fee proposal should include an all-inclusive fixed price for the services outlined in this specification, including the cost of staff, travel, and any additional expenses. Fees for ad-hoc services should be detailed separately.

10. Duration of Contract

- The contract will be for a term of 3 years with the option to extend (1 year + 1year), subject to annual review and the ICB's right to terminate early for non-performance or other valid reasons.

11. Submission of Proposal

Interested audit firms should submit a proposal including:

- Credentials and experience.
- Audit approach and methodology.
- Proposed team and qualifications.

- Fee structure and payment terms.
- References from similar organisations.

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. Sub-contracting

Subcontracting of services by Suppliers is allowed, both to Framework suppliers and to non-Framework suppliers. Any Supplier sub-contracting will be fully responsible for ensuring standards are maintained in line with the framework and this Order Form.

Not applicable.

E. 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.

F. 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 Birmingham and Solihull Integrated Care Board

QHL PAYABLES N075

PO BOX 312

Leeds

LS11 1HP

Invoices: sbs.apinvoicing@nhs.net

G. Cancellations

Any variations to the standard cancellation terms detailed within the service specification should be captured here. Standard requirements from the specification are included for reference but may be amended to reflect local requirements.

H. Complaints/Escalation Procedure

Please detail any requirements regarding this

I. 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.

6. Other Requirements

A. Variation to Standard Specification

Please list any agreed variations to the specification of requirements

Contract is for 3 years, with the option to extend for a further 2 years (1 + 1)

B. Other Specific Requirements

Please list any agreed other agreed requirements

