National Audit Office

The UK's independent public spending watchdog

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ASHFORD AND ST PETER'S NHS FOUNDATION TRUST

Thank you for your FOI request to the National Audit Office (NAO) dated 26 May 2025. You asked for information concerning the governance oversight and audit context for Ashford and St. Peter's NHS Foundation Trust in the 2022-23 and 23-24 financial years. Your specific request is set out at **Annex A** for reference.

We have considered your request under the terms of the Freedom of Information Act 2000 (FOIA). While we hold some information relevant to your request, our assessment is that it would be too costly to search for the information you have requested.

To explain the reason for this, it may be helpful to outline our role in relation to the financial audit of NHS trusts. We do not communicate directly with NHS trusts. The NAO audits the Consolidated NHS Provider Accounts, which is a consolidation of all NHS trusts and foundation trusts (known as providers) in England, of which there were 211 in 2023-24. Each provider appoints their own auditor. The NAO issues group audit instructions to these auditors which request their findings to be communicated to us. These findings are analysed throughout our audit file so that we can obtain a view of the issues affecting the sector and assess the impact of them on the Consolidated NHS Provider Accounts. The data obtained via the group returns process is analysed across our audit files. Most of the working papers in the audit file include reference to all 211 trusts, with write-ups referring to specific trusts where necessary.

We have carried out an initial search of our records which produced approximately 2,600 documents that reference Ashford and St Peter's NHS FT or Surrey Heartlands ICB (alongside other trusts and ICBs). However, virtually all of these will make no reference to enhanced oversight, maternity escalation or regulatory performance risk at the trust. The key focus of the work is on the financial audit. Given the very large number of documents, it would be very time intensive to search for relevant information in scope of your request. At a conservative estimate of one minute to search each document, it would take 43 hours in total. For this reason, we have applied the exemption in Section 12 of the FOIA which allows a public authority to refuse a request if the estimated time involved in determining whether the information is held and locating, retrieving and extracting it would exceed 18 hours. **Annex B** provides further details of the Section 12 exemption.

You may wish to submit a refined, more focused request, for example on any findings from the statutory audit of Ashford & St Peter's Hospitals NHS FT that the component auditor communicated to the NAO in relation to the Trust's governance. This would make the request more manageable for us to respond to, although it doesn't necessarily mean the information would be released. We would be happy to consider a further request, but we will treat any reformulated request as a new submission and the application of any appropriate exemptions will be considered. We may also need to consult NHS England, trusts and component auditors about sharing any information they provided to us confidentially.

Issues around governance arrangements at the trust, including CQC inspection activity, are most relevant to the work of the local auditor (KPMG LLP), as this will feed into their statutory reporting on value for money (VFM) arrangements at the trust. For the national accounts that the NAO audit, a high-level summary is included of the conclusions reached in local auditor reporting on VFM arrangements. While this is covered as part of our audit, it is a very minimal part of the work and most of the documents we hold will not include information on governance arrangements of individual trusts. Ashford and St Peter's Hospital NHS FT and NHS England are therefore more likely to hold information relevant to your request and you may therefore want to request information from them:

- Ashford and St Peter's NHS FT - FOI contact details
- Surrey Heartlands ICB - FOI contact details
- NHS England - FOI contact details

We are aware of the following publicly available information which may be relevant to your request:

- Ashford and St Peter's Hospitals NHS FT Annual Report and Accounts 2023/24. This includes an Annual Governance Statement which discusses the Trust's internal controls and key risks to its strategic objectives and has a section on CQC compliance: Annual Report 2023/24
- KPMG's Auditor's Annual Report which summarises the findings and key issues arising from their 2023-24 audit of the Trust including their findings on Governance. This can be found on the Trust's website here: Auditor's Annual Report 2023/24 (DRAFT)
- The Report of the Comptroller and Auditor General to the Houses of Parliament on the Consolidated NHS Provider Accounts. Paragraph 16 refers to Ashford and St Peter's Hospital NHS FT regarding an unapproved special severance payment: Consolidated NHS provider accounts: annual report and accounts 2023 to 2024.

Our policy is to respond to requests as helpfully and promptly as possible. I hope the information provided above explains why we cannot comply with your request on this occasion and that the links provided are useful. If you are not happy with this response, you can ask for an internal review within 40 working days by writing to the NAO FOI Team at FOI@nao.org.uk. If you are not content with the outcome of the internal review, you have the right to apply directly to the Information Commissioner for a decision. The primary way of escalating your concerns to the Information Commissioner is at: https://ico.org.uk/foicomplaints.

Yours sincerely,

FOI and Correspondence Officer

Annex A

Freedom of Information request – Governance oversight and audit awareness for Ashford and St Peter's NHS Foundation Trust:

Under the Freedom of Information Act 2000, I am requesting disclosure of information held by the NAO concerning the governance oversight and audit context for Ashford and St Peter's NHS Foundation Trust, specifically in the 2022–23 and 2023–24 financial years.

Please provide:

1. Audit Oversight Awareness

- All correspondence, internal memoranda, reports, or briefing documents held by the NAO between January 2024 and June 2025 that reference:
  - Ashford and St Peter's NHS Foundation Trust,
  - Surrey Heartlands ICB,
  - Or the imposition of Enhanced Oversight, maternity escalation, or regulatory performance risk at the Trust.

2. Coordination with KPMG LLP

- Any communication or material exchanged between the NAO and KPMG LLP relating to their audit of Ashford and St Peter's NHS Foundation Trust during this period.
- Any information held about:
  - The Trust's governance risk status at the time of audit,
  - Or any deliberation over whether such oversight constituted a material governance concern affecting patient care or financial disclosure.

3. Regulatory Risk Consideration

- Any records that assess or mention whether the NAO was aware of:
  - CQC inspection activity,
  - Neonatal infection control issues,
  - Or maternity service concerns in the context of audit integrity or governance transparency.

If any part of this request is likely to exceed the cost limit, please advise how it can be refined. I am happy to narrow the scope by date range or keywords if needed.

Please treat this as a formal request under FOIA 2000 and respond within the statutory time frame.

Annex B

Section 12 of the Freedom of Information Act (FOIA)

Section 12 of the FOIA allows a public authority to refuse a request if the cost of providing the information to the applicant would exceed the ‘appropriate limit’ as defined by the Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004.

The Regulations provide that the appropriate limit to be applied to requests received by public authorities is £450. For the purposes of the estimate the costs of performing these activities should be estimated at a rate of £25 per hour. This is therefore equivalent to 18 hours work.

In estimating the cost of complying with a request for information, a public body can only take into account any reasonable costs incurred in:

(a) determining whether it holds the information,

(b) locating the information, or a document which may contain the information,

(c) retrieving the information, or a document which may contain the information, and

(d) extracting the information from a document containing it.