National Audit Office

The UK's independent public spending watchdog

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Reference FOI-1836
Date 17 July 2025

ASHFORD AND ST PETER'S NHS FOUNDATION TRUST AND SURREY HEARTLANDS INTEGRATED CARE BOARD

Thank you for your refined FOI request to the National Audit Office (NAO) dated 20 June 2025. We have considered your request under the terms of the Freedom of Information Act 2000 (FOIA).

We have checked our records and can confirm that we do not hold the information you requested. Your specific request is set out at **Annex A** where we have provided our responses.

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

157-197 Buckingham Palace Road, Victoria, London SW1W 9SP
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ISOQAR REGISTERED
UKAS MANAGEMENT SYSTEMS 0026
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ISO 14001

Annex A

FOI Request (Narrowed Scope)

Please provide copies of, or summary extracts from, any of the following within the period 1 January 2023 to 30 April 2024:

1. Any documents, internal notes, emails, or Value for Money (VfM) findings: • Raised by KPMG LLP to the NAO, • Relating to Ashford and St Peter's NHS Foundation Trust or Surrey Heartlands ICB, and • Referring to maternity governance, coronial referrals, Medical Examiner oversight, or cremation process compliance.	**NAO response:** We do not hold information beyond the publicly available KPMG audit reports for 2022-23 and 2023-24: Ashford and St. Peter's Auditors Annual Report 2022-23.pdf Ashford and St. Peter's Auditors Annual Report 2023-24.pdf (DRAFT) Surrey Heartlands Annual Report and AGM Whilst the NAO holds documents referencing the Ashford and St Peter's FT and Surrey Heartlands ICB, this does not mean that an audit trail exists in respect of the issues you are raising. These documents relate to financial audit to support the consolidated accounts' audit of the Department of Health and Social Care and are not clinical related records.
2. Any NAO-held material relating to: • NCARDRS data usage, stillbirth registration classification, or • Audit trails tied to postmortem authorisation, body traceability, or • Premature cremation certification prior to coroner referral.	**NAO response:** We do not hold this information.
3. Any known audit risks, red flags, or unresolved disclosures submitted to NAO from: • Surrey Heartlands ICB, • Ashford and St Peter's NHS FT, • Or KPMG LLP in their role as local auditor during the 2023–24 financial year.	**NAO response:** We do not hold information beyond the publicly available KPMG audit reports for 2022-23 and 2023-24 linked above.
4. Any notes, summaries, or risk matrices within NAO's internal audit assurance system referencing: • Missed coronial referrals, • Improper registration of in utero deaths as stillbirths, • Or any concerns about KPMG's assurance quality in the 2023–24 cycle.	**NAO response:** We do not hold this information. It is not within the NAO's remit to provide internal audit over these matters. The NAO is not responsible for quality monitoring arrangements as that lies with the Financial Reporting Council and the Institute of Chartered Accountants in England and Wales (ICAEW).