

Independent auditor's report to the directors of Northampton General Hospital NHS Trust

Audit completion

In our auditor's report, issued on 27 June 2025, for Northampton General Hospital NHS Trust (the 'Trust') for the year ended 31 March 2025, we reported an unqualified opinion on the Trust's financial statements.

We explained that we could not formally conclude the audit and issue an audit certificate for the Trust for the year ended 31 March 2025, in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice, until we had completed the work necessary in relation to the Trust's consolidation schedules and received confirmation from the National Audit Office (NAO) that the audit of the NHS group consolidation is complete for the year ended 31 March 2025. This work is now complete and the NAO has confirmed the audit of the NHS group consolidation is complete for the year ended 31 March 2025.

We are therefore satisfied all audit work necessary has been completed.

Report on other legal and regulatory requirements - the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources

Under the Code of Audit Practice, we are required to report to you if, in our opinion, we have not been able to satisfy ourselves that the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

In our auditor's report for the year ended 31 March 2025 issued on 27 June 2025 we reported that we have nothing to report in respect of whether the Trust has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025 except on 5 June 2025 we identified two significant weaknesses in respect of:

- how the Trust plans and manages its resources to ensure it can continue to deliver its services. As set out in the Trust's undertakings, there should be a specific focus on delivering planned productivity improvements and efficiency savings. The Trust's efficiency programme therefore needs to be:
 - underpinned by robust planned savings schemes, with a clear pipeline of delivery within recorded timescales.
 - multi-year detailed plans for saving schemes that reflects efficiency savings for service redesign and establishment reviews, as a continual project management process, that feeds into the Trust's medium-term financial plan.
 - reported with enhanced detail to the Board, given its critical part in meeting the Trust's financial target.
- and, how the Trust uses information about its costs and performance to improve the way it manages and delivers its services. In March 2025, the Care Quality Commission (CQC) issued the Trust with a Section 29a warning notice, over the Trust's arrangements for Urgent & Emergency Care. We recommend that the Trust should ensure its quality assurance processes regularly assure the Board that improvements to meet regulatory requirements are achieving the required impact and are embedded and sustained across services. Lessons from the recent Section 29A warning notice should be shared across services to prevent similar future issues.

No matters have come to our attention since that date that would have resulted in any additional exception reporting on the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

Report on other legal and regulatory requirements – audit certificate

We certify that we have completed the audit of Northampton General Hospital NHS Trust for the year ended 31 March 2025 in accordance with the requirements of the Local Audit and Accountability Act 2014 and the Code of Audit Practice.

Use of our report

This report is made solely to the directors of the Trust, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the Trust's directors those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Trust and the Trust's directors as a body, for our audit work, for this report, or for the opinions we have formed.

Helen Lillington

Helen Lillington, Key Audit Partner
for and on behalf of Grant Thornton UK LLP, Local Auditor

Birmingham

18 March 2026