

EXTERNAL AUDIT IN NHS TRUSTS

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ABSTRACT: External auditors for NHS trusts give an independent opinion on the trust's financial statements. They also review aspects of the arrangements that trusts have put in place to ensure the proper conduct of their financial affairs, and to manage their performance and use of resources. Special accountabilities attach to the use of public money and the conduct of public business. Auditors must carry out their work in accordance with the Audit Commission's Code of Audit Practice that is approved by the UK Parliament.

Keywords: Audit regulation; Corporate governance; NHS trusts; Audit independence; Audit quality

JEL Codes: I11