



Overall arrangements in health care and hospital auditing – United Kingdom

Lecturer: Matt Gott

Presentation by:	Matt Gott
Date:	January 2003



Agenda

- **Management and financial arrangements**
- **External audit arrangements**
- **Audit responsibilities**

Management and financial arrangements

- ***Money is easy !***
 - **Financed entirely from general taxation**
 - **Available to everyone – based on need, not ability to pay**

- ***Management is more difficult...***
 - **Department of Health – very ‘political’ subject in the UK**
 - **Sets targets for the National Health Service**
 - **Monitors performance**

Management and financial arrangements

The National Health Service – facts and figures

- **£50 billion 2003 → £69 billion 2005**
- **1,000,000 employees**
- **In a typical week:**
 - **10,000 babies will be delivered by the NHS**
 - **50,000 emergency journeys by NHS ambulances**
 - **800,000 people treated in outpatient clinics**
 - **1.4 million people receive help at home from the NHS**

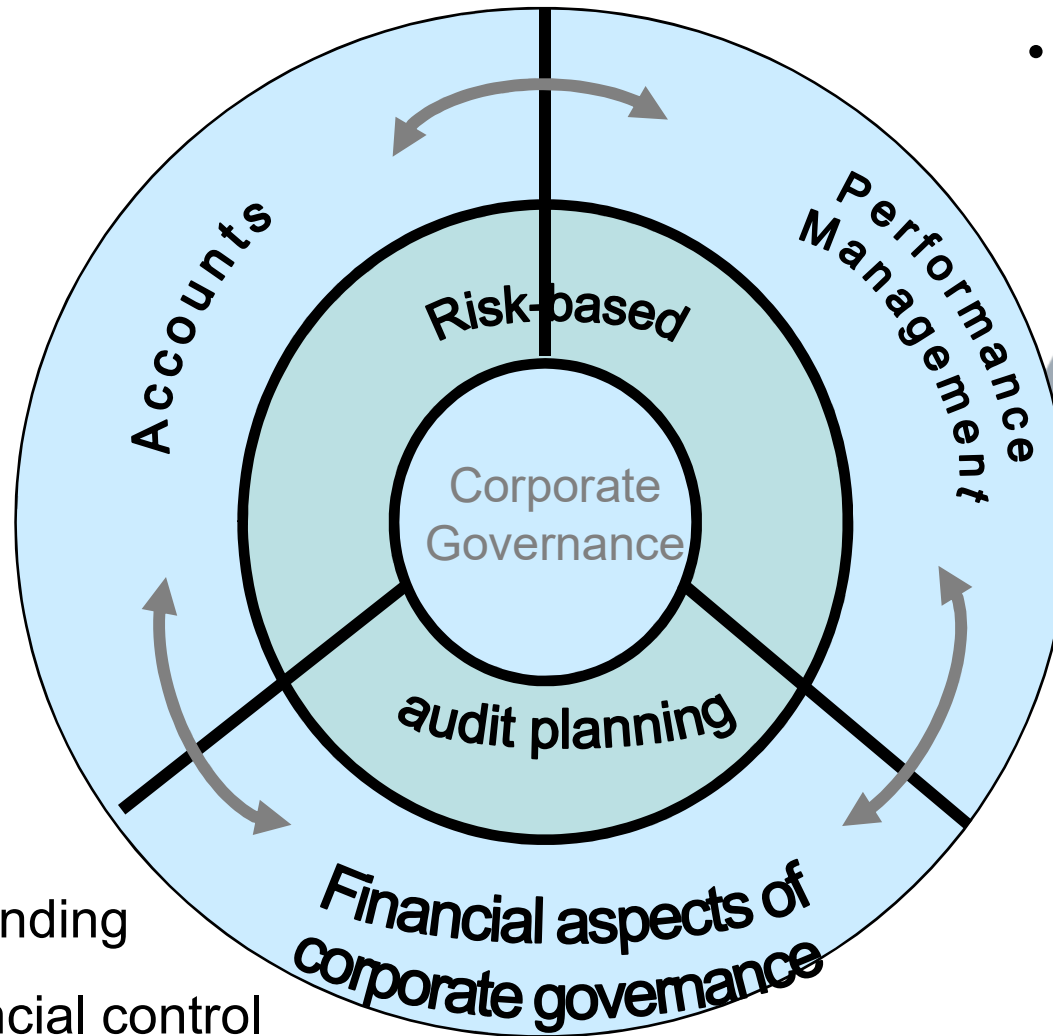
Management and financial arrangements

Local management

- **28 Strategic Health Authorities**
- **Hospital Board**
 - **Executive Directors**
 - **Non-executive directors**
- ***A typical hospital***
 - **Expenditure** **£85million**
 - **Employees** **2600**
 - **Population area** **260,000**
 - **Beds** **700**
 - **Activity volume** **300,000 patient attendances per year**

Audit Responsibilities

- Regularity
- Opinion



- Use of resources

- Legality
- Financial standing
- Internal financial control
- Standards of financial conduct