

Independent auditor's report to the members of the Board of NHS Cheshire and Merseyside Integrated Care Board

Audit completion

In our auditor's report, issued on 19 June 2025, for NHS Cheshire and Merseyside Integrated Care Board (the 'ICB') for the year ended 31 March 2025, we reported an unqualified opinion on the ICB's financial statements.

We explained that we could not formally conclude the audit and issue an audit certificate for the ICB 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 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. 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 ICB'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 ICB 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 19 June 2025 we reported that:

We have nothing to report in respect of whether the ICB has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2025.

No matters have come to our attention since that date that would have resulted in any additional exception reporting on the ICB'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 NHS Cheshire and Merseyside Integrated Care Board 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 members of the Board of the ICB, 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 members of the Board of the ICB 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 ICB and the members of the Board of the ICB, as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Green

Michael Green, Key Audit Partner

for and on behalf of Grant Thornton UK LLP, Local Auditor

Manchester

13 January 2026