July 2019

• External Auditor briefs Board on 18/19 audit opinion (unqualified) and highlights concerns.

August2019

October 2019

- Audit Committee Chair requests CFO to report back on concerns
- CFO does not comply and leaves the Trust in October 2019

November -

- Audit Committe Chair raises concerns with CEX and Chairman they ask new Interim CFO to look into matters raised by external audit
- Interim CFO joins December 2019 and commences work on concerns

December 2019

January 2020

• Interim CFO initial work concludes and reports trust accounts misstated by circa £46m for 2018/19.

January -December 2020

- Chief Executive shielding and then on long term sick leave
- Acting Chief Executive starts work
- CFO / External audit teams continue forensic review of financial statements / ledgers etc to inform 2019/20 audit process
- Trust Board take decison that the 2019/20 audit cannot be signed off as 'true and fair'. External Auditor unable to give audit opinion
- New Finance Chair appointed March 2020, former Finance Chair resigns Feb 2021
- Audit Chair resigns July 2020
- Financial Special Measures Regime begins August 2020
- New Non-Executive Director appointed and takes on Chair of Audit Committee September 2020
- CEX retires Sept 2020

January-February 2021

- External Audit issue 'Statutory Recommendations'
- Auditor General commentary in DHSC consolidate provider accounts
- Trust Board accepts 'Statutory recommendations'
- Two Associate Non-Executive Directors appointed to UHL Board, both of whom have significant senior financial and governance experience.

