Audit completion certificate to the Council of Governors of Queen Victoria Hospital NHS Foundation Trust

Certificate

We certify that we have completed the audit of Queen Victoria Hospital NHS Foundation Trust (the 'Trust') for the year ended 31 March 2026 in accordance with the requirements of the National Health Service Act 2006 and the Code of Audit Practice ("the Code").

In the audit completion certificate, we are only required to report additional matters where these are specified in the Code. There are no such matters we need to report.

Auditor's responsibilities

We are required under the Code issued by the National Audit Office to issue an audit completion certificate to certify the completion of the audit for the financial year. The effect of the certificate is to close the audit for the year. It marks the point when the auditor's responsibilities in respect of the audit of the period covered by the certificate have been discharged.

In our auditor's report issued on 26 June 2026, we issued our opinion on the Trust's financial statements and our report on the Trust's arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2026**,** but we were unable to issue our audit completion certificate for the following reasons:

- We had not submitted our Consolidated NHS Provider Accounts group return for the year ended 31 March 2026, as mandated under the National Audit Office's (NAO's) group instructions; and

- Confirmation had not been received from the National Audit Office (NAO) that the Department of Health and Social Care (DHSC) Group Accounts audit for 2025-26 had been certified by the Comptroller and Auditor General (C&AG). We were therefore unaware if any further work would be required to discharge our auditor's duties in relation to consolidation returns under the Code.

We have now completed the DHSC Group Accounts work for the year ended 31 March 2026, as mandated under the NAO group instructions. On 4 November 2026 we received confirmation that the C&AG had certified the DHSC Group Accounts 2025-26.

Use of our certificate

This certificate is made solely to the Council of Governors of the Trust, as a body, in accordance with Schedule 10 of the National Health Service Act 2006. Our audit work has

been undertaken so that we might state to the Trust's Council of Governors those matters we are required to state to them 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 Council of Governors, as a body, for our audit work, for this certificate, or for the opinions we have formed.

Rebecca Lister

Rebecca Lister, Key Audit Partner

for and on behalf of Azets Audit Services, Local Auditor
Edinburgh

17 November 2026