



INDEPENDENT AUDITOR'S REPORT TO THE BOARD OF DIRECTORS OF SANDWELL  
AND WEST BIRMINGHAM HOSPITALS NHS TRUST

**Certificate**

In our report dated 6 June 2014, we explained that we could not formally conclude the audit on that date until we had completed the work to provide assurance on the Trust's annual quality accounts. We have now completed this work. No matters have come to our attention since that date that would have a material impact on the financial statements on which we gave an unqualified opinion.

We certify that we have completed the audit of the accounts of Sandwell and West Birmingham Hospitals NHS Trust in accordance with the requirements of the Audit Commission Act 1998 and the Code of Audit Practice 2010 for local NHS bodies issued by the Audit Commission.

A handwritten signature in blue ink, appearing to read 'A Bostock'.

Andrew Bostock for and on behalf of KPMG LLP, Statutory Auditor

Chartered Accountants  
One Snowhill  
Snow Hill Queensway  
Birmingham B4 6GH

27 June 2014