



cutting through complexity

2014/15: External assurance on your quality report

Our audit opinions	
Content of quality report:	Clean opinion
Indicators:	National Indicator One – Admissions to inpatient services had access to crisis resolution home treatment teams Clean opinion
	National Indicator Two – 100% enhanced Care Programme Approach (CPA) patients receive follow up contact within seven days of discharge from hospital Clean opinion
	Local Indicator – Average waiting times to start treatment for Improving Access to Psychological Therapies (IAPT) waits If we had been required to, we would have issued a clean opinion

Sheffield Health and Social Care
NHS Foundation Trust

26 May 2015

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This report is addressed to the Board of Directors and the Council of Governors of Sheffield Health and Social Care NHS Foundation Trust (the Trust) and has been prepared for your use only. We accept no responsibility towards any member of staff acting on their own, or to any third parties.

This engagement is an assurance engagement over the content of the quality report and mandated indicators conducted in accordance with generally accepted assurance standards.

In preparing our report, our primary source has been information made available and representations made to us by management. We do not accept responsibility for such information which remains the responsibility of management. We have satisfied ourselves, so far as possible, that the information presented in our report is consistent with other information which was made available to us in the course of our work in accordance with the terms of our Engagement Letter dated 23 April 2015.

Introduction

In February 2015, Monitor released its '2014/15 Detailed guidance for external assurance on quality reports'. This document provides an overview of the external assurance requirements for the quality report and forms the basis for our approach to reviewing your quality report and performing testing over performance indicators. The output of our work is a 'limited' assurance opinion as well as this report to your Council of Governors on our findings and recommendations for improvements concerning the content of the quality report, the mandated indicators and the locally selected indicator.

Conclusion

You have received a **limited assurance** opinion on whether anything has come to our attention which leads us to believe that your quality report does not comply with the requirements set out in the NHS Foundation Trust Annual Reporting Manual; your quality report is not consistent with specified documentation; and either or both of the indicators we have tested has not been reasonably stated in all material respects.

Key findings

Our work is now complete following our team carrying out final checks to ensure you have reflected our comments in the quality report and to review changes made by the Trust after the date of the draft report. We have set out the key headlines from our work:

Area of work	Conclusion
Content and consistency of the report	<p>The content of the quality report was accurately reported in line with the quality report regulations.</p> <p>We did not raise any matters concerning the availability of specified information for the prescribed indicators and presentation.</p> <p>We reviewed the information sources specified by Monitor and identified that:</p> <ul style="list-style-type: none"> ■ Significant matters in the specified information sources were reflected in the quality report where appropriate; and ■ Significant assertions in the quality report were supported by the specified information sources.
Mandated Indicator 1 - Admissions to inpatient services had access to crisis resolution home treatment teams	<p>We did not identify any issues that impact on our ability to issue a limited assurance opinion in respect of this indicator.</p> <p>We have not identified any areas for improvement in relation to this indicator.</p> <p>See section two for our detailed findings.</p>
Mandated Indicator 2 - 100% enhanced Care Programme Approach (CPA) patients receive follow up contact within seven days of discharge from hospital .	<p>We did not identify any issues that impact on our ability to issue a limited assurance opinion in respect of this indicator.</p> <p>See section two for our detailed findings.</p>

Area of work	Conclusion
Local Indicator - Average waiting times for Improving Access to Psychological Therapies (IAPT) services	We have identified areas for improvement in relation to the average waiting times for IAPT services indicator. See section two for our detailed findings and our recommendations are set out in Appendix B.

Recommendations raised

We have raised four recommendations which are set out in Appendix B, none of which are high priority.

We have followed up prior year recommendations .

Steps taken to conclude the 2014/15 quality report assurance process

- 1) The Trust has provided us with its Statement of Directors' Responsibilities in respect of the Quality Report and a signed letter of management representations.
- 2) In line with Monitor's reporting requirements, we provided a final signed opinion by 29 May 2015 and this finalised version of our report concluding our work.
- 3) The Trust has included our limited assurance opinion on the content of the quality report and the mandated indicators (see Appendix C) in the Annual Report which the Trust will submit to Monitor by 29 May 2015.

Acknowledgement

We would like to take this opportunity to thank your staff their support during our audit.

Conclusion

After carrying out our final checks to ensure you have reflected our comments in the quality report and reviewing changes made by the Trust after the date of the draft report, we are satisfied that there is sufficient evidence to provide a limited assurance opinion on the content of the quality report. We have raised five recommendations to address the issues noted in this section, which are detailed in Appendix B.

Work performed and findings

In this section, we report our work on the content of the quality report against two criteria:

- 1) A review of content to ensure it addresses the requirements set out in the NHS Foundation Trust Annual Reporting Manual; and
- 2) A review of content in the quality report for consistency with the content of other information specified by Monitor.

We have set out in more detail the scope of this work in Appendix A. Our findings are set out below:

Issue considered	Findings
Inclusion of all mandated content	All areas of mandated content have been reflected in the report.
Are significant matters in the specified information sources reflected in the quality report and significant assertions in the quality report supported by the specified information sources?	<p>We identified that the Trust reflected its significant matters, relevant to the selected priorities from the specified information sources, in its quality report.</p> <p>Significant assertions in the quality report are supported by the relevant information sources.</p>

Introduction

We carried out work on two mandated indicators, chosen by the Trust from a list of three available indicators as specified by the Monitor in its guidance:

1. 'Gate-keeping' (Admissions to inpatient services had access to crisis resolution home treatment teams)
2. '7 Day Follow Up' (100% enhanced Care Programme Approach (CPA) patients receive follow up contact within seven days of discharge from hospital)

In addition, we carried out work on a locally selected indicator chosen by your Council of Governors. The indicator selected was 'Average waiting times for Improving Access to Psychological Therapies (IAPT) services'. This indicator is not subject to a limited assurance opinion.

We have set out in more detail the scope of this work in Appendix A.

Conclusion

Our work on the indicators requiring a limited assurance report suggests there is **sufficient evidence to provide a limited assurance opinion** in respect of both of the indicators selected by the Trust. We have included our opinion in Appendix C to this report. Please note that the extent of the procedures performed is reduced for limited assurance. The nature of the procedures may be different and less challenging than those used for reasonable assurance. Therefore, our work was not a reasonable assurance audit of either the performance indicators or the processes used to collate and report them.

Results of our work

We have set out overleaf the key findings from our work as described above in relation to the two mandated indicators and the locally selected indicator. In reaching our conclusions we required to have assessed the design and operational of the systems of control over the data against the six data quality dimensions defined by the National Audit Office. In reaching our conclusion we have assessed these arrangements to consider whether they can be graded as:

- **Green:** no improvement to achieve compliance with the dimensions of data quality noted.
- **Amber:** Opportunities to achieve great efficiency or better control in compliance with the dimensions of data quality noted.
- **Red:** Concern that systems will not achieve compliance with one or more aspects of the dimensions of data quality and therefore a limited assurance opinion cannot be provided.

Design of system and processes and operation				Results of our sample testing	Conclusion reached
Data quality dimension	Design	Operation	Commentary on ratings		
Mandated indicator one: Admissions to inpatient services had access to crisis resolution home treatment team					
Performance target: 95%					
Performance recorded in Quality Account: 99.8%					
Accuracy	●	●	In conjunction with Internal audit we confirmed the accuracy of the figures reported in your Quality Report.	<p>Internal Audit reviewed a sample of 25 cases from across the 2014/15 period.</p> <p>We reviewed their working papers and re-performed a sample of their work to ensure that we could rely on it.</p> <p>We also satisfied ourselves that the work was carried out by a suitably qualified individual.</p> <p>There were no matters arising from the sample testing.</p> <p>There were no matters arising from verifying the figure reported in the quality Report.</p> <p>Internal Audit expect to make one low priority recommendation as a result of their work.</p>	We are able to give a Limited Assurance opinion on this indicator.
Completeness	●	●	Testing indicated that the indicator is completely recorded.		
Relevance	●	●	We found the data to be relevant		
Reliability	●	●	We found the data to be reliable.		
Timeliness	●	●	Reporting is in line with required timescales.		
Validity	●	●	Valid data was included.		
Overall	●	●	Overall we can provide assurance that the system accurately records admissions to inpatient services had access to crisis resolution home treatment team.		

Design of system and processes and operation				Results of our sample testing	Conclusion reached
Data quality dimension	Design	Operation	Commentary on ratings		
<p>Mandated indicator two: 100% enhanced Care Programme Approach (CPA) patients discharged to their place of residence, care home, residential accommodation, or to non psychiatric care must be followed up within seven days of discharge from hospital.</p> <p>Performance target: 95% Performance recorded in Quality Account: 96.4%</p>					
Accuracy	●	●	The testing indicated that the calculation of the number of days from discharge to follow-up was correct. The calculation of the performance reported in the Quality Report was correct. The issue of wrongly reporting 'day zero' follow-up as being compliant was not encountered in this year's testing and we note that procedures have been revised to ensure accuracy in relation to this.	<p>Internal Audit reviewed a sample of 25 cases from across the 2014/15 period. We reviewed their working papers and re-performed a sample of their work to ensure that we could rely on it. We also satisfied ourselves that the work was carried out by a suitably qualified individual. There were no matters arising from the sample testing. There were no matters arising from verifying the figure reported in the Quality Report.</p>	<p>We are able to give a Limited Assurance opinion on this indicator.</p>
Completeness	●	●	Reporting to the Board was complete but in Quarters two and three the Trust needed to update its reporting to the DoH as older adults figures were not originally recorded. Reporting was complete in the Quality Report. Follow-up of issues identified in the previous year's audit indicated that all adults are included in reporting this year (Older Adults were excluded previously due to ambiguous reporting requirements that have now been clarified.)		
Relevance	●	●	Data were relevant for all 25 sampled cases.		
Reliability	●	●	No issues in relation to reliability were identified during the testing and the review of the systems in place.		
Timeliness	●	●	Other than the need to subsequently report the Older Adults data, reporting was timely.		
Validity	●	●	No issues were identified in relation to the validity of the data tested.		
Overall	●	●	Overall we can provide limited assurance that the system design and operation leads to accurate reporting of this indicator.		

Design of system and processes and operation				Results of our sample testing	Conclusion reached
Data quality dimension	Design	Operation	Commentary on ratings		
<p>Local indicator: Average waiting times to start treatment for IAPT services.</p> <p>Performance target: a reduction in waiting times overall and at the worst eight practices in 2013/14</p> <p>Performance recorded in Quality Account: Average waiting time to start treatment 4.2 weeks Average waiting time to start treatment at the worst eight practices (in 2013/14) 2.3 weeks</p>					
Accuracy	●	●	We identified that the indicator has been under reported as every waiting time within each reported month was rounded down. For example, a wait of 4 weeks and 6 days has been reported as a 4 week wait rather than one of 4.9 weeks. This meant the indicator has been under reported during the year by approximately half a week a month. The error was corrected for reporting in the Quality Report. See Appendix B Recommendation 4.	<p>We tested 24 items to assess whether waiting times are calculated correctly. The testing results have led us to make the four recommendations set out in the previous column and summarised in Appendix B.</p>	<p>We are satisfied that the revised reporting of this indicator (following the recalculation of waiting times) gives a substantially accurate view of the average waiting times. However, had this indicator been subject to a Limited Assurance opinion we would have carried out additional work to confirm the treatment date for each of the items tested.</p>
Completeness	●	●	Our testing indicated that the data were complete.		
Relevance	●	●	The report is run based on the 'First Contact Date' rather than the treatment date. Whilst the two are generally the same this is not all the case. The reporting parameters should be adjusted to fit the three relevant treatment criteria ie first appointments of type: '02-Treatment', '03-Assessed and Treated' or '05-Review and Treatment'. See Recommendation 3.		
Reliability	●	●	The system only has limited data entry checks and should be calibrated such that treatments cannot be recorded before the referral date. See Recommendation 1. Once data is extracted for reporting processes it is not validated for unusual items before reporting. See Recommendation 2.		
Timeliness	●	●	Reporting is timely.		
Validity	●	●	As above under reliability.		
Overall	●	●	Had this been a mandated indicator we would have expected stronger controls to be in place over the design and operation of this system.		

Scope of work performed and our approach

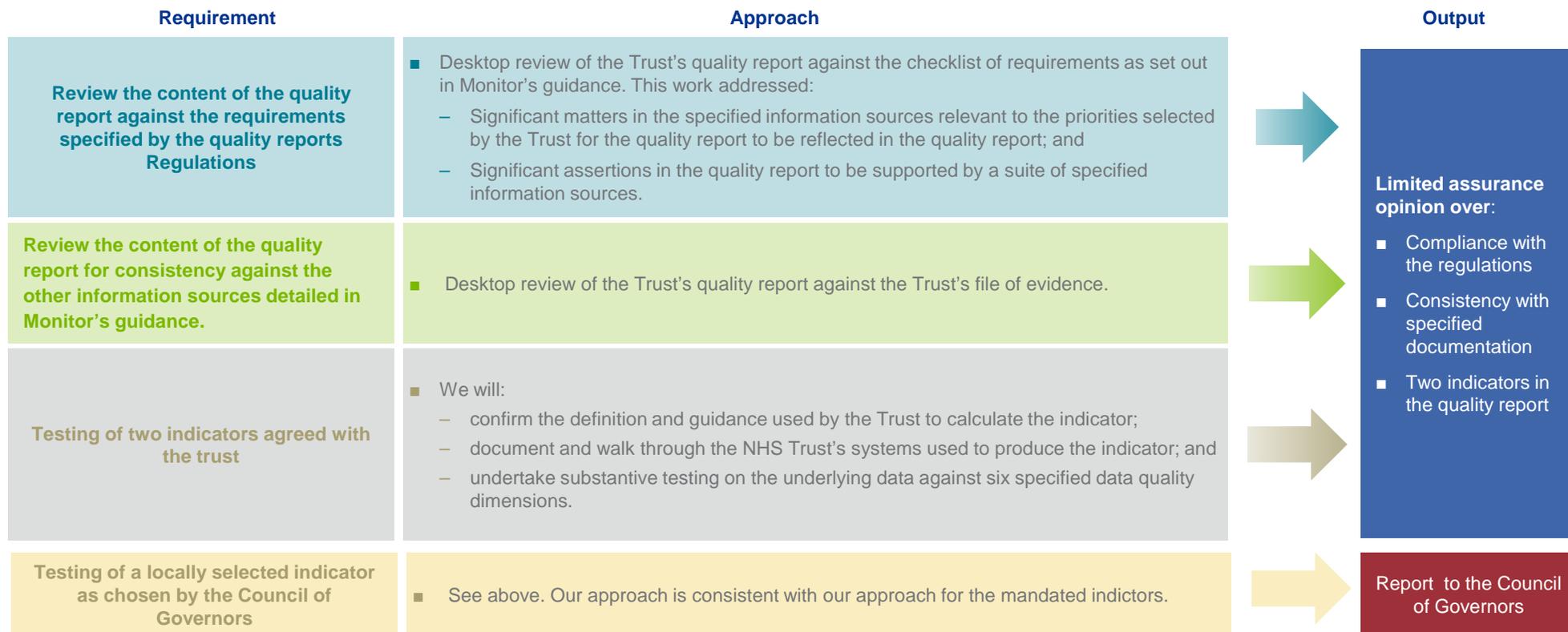
Background

In February 2015, Monitor released their '2014/15 Detailed guidance for external assurance on quality reports'. This document provides an overview of the external assurance requirements for the quality report.

The publication of *High Quality Care for All* in 2008 placed quality and quality improvement at the heart of current debate in the NHS. The Health Act 2009 and associated regulations require all providers of NHS healthcare services in England to publish a quality report each year about the quality of NHS services they deliver.

Scope, approach and outputs

Our work has been based on the principles of ISAE 3000 (*Assurance Engagements other than Audits and Reviews of Historical Financial Information*) in order to provide an independent assurance opinion. We have set out our approach below



We have raised four recommendations. The Trust has agreed to all recommendations. We will follow up these actions during 2014/15. Prior year recommendations have been followed up and are reported in Appendix C.

<p>High priority</p>	<p>Fundamental issues which have resulted or could result in a qualification of the limited assurance opinion and require immediate action</p>	<p>Medium priority</p>	<p>Improvements which are required but may not need immediate action. In isolation this issue may not prevent an assurance opinion being issued but it may contribute to a group of issues that could prevent an assurance opinion being sought</p>	<p>Low priority</p>	<p>Minor improvements which, if corrected, would benefit the organisation but would not in isolation be likely to prevent an assurance opinion being sought</p>
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Priority	Issue and Recommendations	Management Response	Responsible Officer / Due Date
<p>Medium priority</p>	<p>Average waiting times for IAPT services</p> <p>The system allows any date or time to be input and, as a consequence, this has resulted in some negative waiting times to be recorded by the system. Once extracted, the data is not validated and this has led to the inclusion of such negative waits, long waits that should have been excluded and some incomplete data.</p> <p>R1. The Insight system should be calibrated such that treatments cannot be recorded before the relevant referral. R2. The team should validate the data extracted for reporting purposes before the indicators are calculated.</p> <p>The report is run based on the 'First Contact Date' rather than the treatment date. Whilst the two are generally the same this is not always the case.</p> <p>R3. The reporting parameters should be adjusted to fit the three relevant treatment criteria ie first appointments of type: '02-Treatment', '03-Assessed and Treated' or '05-Review and Treatment'.</p> <p>The data once extracted is analysed to calculate waiting times, however, the calculations are rounded down thus under reporting waiting times.</p> <p>R4. The Trust should calculate the indicator using waiting times rounded to one decimal place.</p>	<p>Agreed</p>	<p>Lead – Jason Rowlands, Director of Planning, Performance & Governance. September 2015</p>

In 2013/14, we raised four recommendations:

Mandated content of the Quality Report

In respect of the mandated content, minor areas had not been reflected in the report.

R1. We recommended that

- The Trust should obtain all mandated information as part of the process for producing next year's report.

This recommendation has been fully implemented.

Seven day follow-up

The Trust needed to update its guidance and reporting for this indicator.

R2. We recommended that:

- All CPA patients over 18 years old should be included in the data reported on; and
- The seven-day period should start on the day after the discharge. Any cases of same day follow ups need to be counted as a breach.

Whilst Board reporting in 2014/15 has included both 'older adults' and 'forensic' cases, the reporting to NHS England for Quarters 2 and 3 excluded them. The Trust identified this issue and has submitted revised figures to NHS England, although these were not immediately reflected in published data.

The 2014/15 indicator correctly only includes those follow-ups taking place between one and seven days following discharge.

Average waiting times for people to be assessed within CMHTs

The Trust used two definitions to measure performance for this local indicator in 2013/14.

We recommended that:

- R3. The Trust should determine one trust wide definition and accompany this with clear guidance.
- R4. The Trust should ensure that data was fully validated before reporting on the indicator.

The Trust has carried out an internal audit and this will lead to revised procedures including a standardised approach, improved validation procedures and updated guidance.

2014/15 Limited Assurance Opinion on the content of the quality report and performance indicators

Independent Auditor's Report to the Council of Governors of Sheffield Health and Social Care NHS Foundation Trust on the Quality Report

We have been engaged by the Council of Governors of Sheffield Health and Social Care NHS Foundation Trust to perform an independent assurance engagement in respect of Sheffield Health and Social Care NHS Foundation Trust's Quality Report for the year ended 31 March 2015 (the 'Quality Report') and certain performance indicators contained therein.

Scope and subject matter

The indicators for the year ended 31 March 2015 subject to limited assurance consist of the national priority indicators as mandated by Monitor:

- 100% enhanced Care Programme Approach patients received follow-up contact within seven days of discharge from hospital; and
- admissions to inpatient services had access to crisis resolution home treatment teams.

We refer to these national priority indicators collectively as the 'indicators'.

Respective responsibilities of the Directors and auditors

The Directors are responsible for the content and the preparation of the Quality Report in accordance with the criteria set out in the *NHS Foundation Trust Annual Reporting Manual* issued by Monitor.

Our responsibility is to form a conclusion, based on limited assurance procedures, on whether anything has come to our attention that causes us to believe that:

- the Quality Report is not prepared in all material respects in line with the criteria set out in the *NHS Foundation Trust Annual Reporting Manual*;
- the Quality Report is not consistent in all material respects with the sources specified in the Detailed Guidance for External Assurance on Quality Reports 2014/15 (the Guidance); and
- the indicators in the Quality Report identified as having been the subject of limited assurance in the Quality Report are not reasonably stated in all material respects in accordance with the *NHS Foundation Trust Annual Reporting Manual* and the six dimensions of data quality set out in the Guidance.

We read the Quality Report and consider whether it addresses the content requirements of the *NHS Foundation Trust Annual Reporting Manual*, and consider the implications for our report if we become aware of any material omissions.

We read the other information contained in the Quality Report and consider whether it is materially inconsistent with:

- board minutes for the period April 2014 to May 2015;
- papers relating to quality reported to the board over the period April 2014 to May 2015;
- feedback from Commissioners, dated May 2015
- feedback from Governors, dated May 2015
- feedback from Healthwatch Sheffield, dated April 2015
- feedback from Overview and Scrutiny Committee dated April 2015;

2014/15 Limited Assurance Opinion on the content of the quality report and performance indicators (continued)

- the Trust's complaints report published under regulation 18 of the Local Authority Social Services and NHS Complaints Regulations 2009, dated July 2014;
- the 2014/15 national patient survey;
- the national staff survey, dated February 2015;
- The 2014/15 Care Quality Commission Intelligent Monitoring Report; and
- the Head of Internal Audit's annual opinion over the trust's control environment, dated May 2015.

We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with those documents (collectively, the 'documents'). Our responsibilities do not extend to any other information.

We are in compliance with the applicable independence and competency requirements of the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics. Our team comprised assurance practitioners and relevant subject matter experts.

This report, including the conclusion, has been prepared solely for the Council of Governors of Sheffield Health and Social Care NHS Foundation Trust as a body, to assist the Council of Governors in reporting the NHS Foundation Trust's quality agenda, performance and activities. We permit the disclosure of this report within the Annual Report for the year ended 31 March 2015, to enable the Council of Governors to demonstrate they have discharged their governance responsibilities by commissioning an independent assurance report in connection with the indicators. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Council of Governors as a body and Sheffield Health and Social Care NHS Foundation Trust for our work or this report, except where terms are expressly agreed and with our prior consent in writing.

Assurance work performed

We conducted this limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) – 'Assurance Engagements other than Audits or Reviews of Historical Financial Information', issued by the International Auditing and Assurance Standards Board ('ISAE 3000'). Our limited assurance procedures included:

- evaluating the design and implementation of the key processes and controls for managing and reporting the indicators;
- making enquiries of management;
- testing key management controls;
- analytical procedures;
- limited testing, on a selective basis, of the data used to calculate the indicator back to supporting documentation;
- comparing the content requirements of the NHS Foundation Trust Annual Reporting Manual to the categories reported in the Quality Report; and
- reading the documents.

A limited assurance engagement is smaller in scope than a reasonable assurance engagement. The nature, timing and extent of procedures for gathering sufficient appropriate evidence are deliberately limited relative to a reasonable assurance engagement.

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the subject matter and the methods used for determining such information.

2014/15 Limited Assurance Opinion on the content of the quality report and performance indicators (continued)

The absence of a significant body of established practice on which to draw allows for the selection of different, but acceptable measurement techniques which can result in materially different measurements and can affect comparability. The precision of different measurement techniques may also vary. Furthermore, the nature and methods used to determine such information, as well as the measurement criteria and the precision of these criteria, may change over time. It is important to read the quality report in the context of the criteria set out in the NHS Foundation Trust Annual Reporting Manual.

The scope of our assurance work has not included governance over quality or non-mandated indicators, which have been determined locally by Sheffield Health and Social Care NHS Foundation Trust.

Conclusion

Based on the results of our procedures, nothing has come to our attention that causes us to believe that, for the year ended 31 March 2015:

- the Quality Report is not prepared in all material respects in line with the criteria set out in the NHS Foundation Trust Annual Reporting Manual;
- the Quality Report is not consistent in all material respects with the sources specified in the Guidance; and
- the indicators in the Quality Report subject to limited assurance have not been reasonably stated in all material respects in accordance with the NHS Foundation Trust Annual Reporting Manual and the six dimensions of data quality set out in the Guidance.

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26 May 2015

Responsibilities of the Board of Directors and limitations associated with this engagement

It is important that the Board of Directors and Council of Governors, as the intended users of this report, understand the limitations associated with the procedures performed for this engagement:

- Procedures designed to assess the content of the Quality Report in order to be able to provide a 'limited assurance' opinion have been performed. Where an opinion has been issued, we have carried out sufficient work to ensure that there is nothing that has come to our attention in the Quality Report that is not inconsistent with other information as specified in Monitor's Detailed Guidance for External Assurance on the Quality Report. This is not as detailed as providing a reasonable assurance opinion because we only have been required to review a limited amount of information. We have set out this limited information on the following page.
- Procedures designed to assess readiness for a 'limited assurance' opinion on the mandated indicators requiring a limited assurance report are not as detailed or as challenging as those designed for 'reasonable assurance'. A limited assurance opinion on a performance indicator does not mean that indicator has been confirmed as accurate only that, based on the limited procedures performed including identification of controls and walkthroughs of systems nothing has come to our attention to suggest the indicator is inaccurate.

The Statement of Directors' Responsibilities in respect of the Quality Accounts outlines the directors' responsibilities under the Health Act 2009 and the National Health Service (Quality Accounts) Regulations 2010 in preparing Quality Accounts and the expectations of Monitor, the Independent Regulator. This work, and any subsequent work to provide an assurance opinion in future periods, is not a substitute for these responsibilities which remain with the Board of Directors of the Trust.

As set out in the Executive Summary next steps paragraph, we will require a management representation around the responsibility of the Board for data quality and the inclusion of all relevant content, as well as a signed Statement of Directors' Responsibilities before we issue any opinion.



cutting through complexity

The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavour to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

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