

# External assurance on the Trust's Quality Report

Sheffield Teaching Hospitals NHS Foundation Trust

Sheffield Teaching Hospitals   
NHS Foundation Trust

For the year ended 31 March 2017

12 May 2017



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# Executive summary

## Purpose of this report

This report summarises the findings from our external assurance work on Sheffield Teaching Hospitals NHS Foundation Trust's (the Trust's) Quality Report for 2016/17. It includes a summary of:

- our limited assurance work on the content of the Quality Report and the two indicators mandated by NHS Improvement subject to a limited assurance opinion; and
- our other findings on the local indicator selected by Governors.

Section 2 of this report sets out the scope of our work and Appendix A includes a draft of the limited assurance opinion.

At the time of writing this report our work is complete, subject to our usual final closure processes

<b>Limited Assurance Opinion</b>	<p><b>Content of the Quality Report</b></p> <p>The Trust has now been preparing a Quality Report for a number of years. We have no issues to report in relation to consistency or compliance with NHS Improvement's requirements.</p> <p><b>Testing of the mandated performance indicators</b></p> <p>Based on the sample testing of the two mandated indicators subject to our limited assurance opinion, we have not identified anything to suggest that they are not reasonably stated.</p>
<b>Local Indicator</b>	<p><b>Emergency readmission within 28 days of discharge from hospital</b></p> <p>Based on the sample testing undertaken, we have not identified anything to suggest that this indicator is not reasonably stated.</p>

# Scope of work and content of Quality Report

## Scope of work

NHS Improvement's NHS Foundation Trust Annual Reporting Manual (ARM) sets out the Trust's responsibilities in respect of the Quality Report. The ARM and accompanying guidance issued by NHS Improvement sets out our responsibilities, which are 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 ARM;
- the Quality Report is not consistent in all material respects with the sources specified in the ARM; and
- the mandated indicators subject to our limited assurance opinion in the quality report are not reasonably stated in all material respects in accordance with the ARM and the six dimensions of data quality set out in the Detailed Guidance for External Assurance on Quality Reports.

We have met these responsibilities by:

- reviewing the content of the Quality Report to consider whether it has been prepared in line with the requirements set out in the ARM and whether it is consistent with the other information sources as set out in that guidance;
- substantively sample testing the performance indicators mandated by NHS Improvement to consider whether they are reasonably stated in all material respects in line with the requirements set out in the ARM; and

- substantively testing another indicator from the quality report selected by Governors.

## Content of Quality Report

We have reviewed a draft version of the Trust's Quality Report:

- against the requirements in NHS Improvement's Annual Reporting Manual (ARM) and other information specified by NHS Improvement; and
- considering the detailed requirement for external assurance for quality reports for foundation trusts 2016/17.

We have not identified any matters to report from this work.

At the time of writing this report our work is complete, subject to our usual final closure processes. This includes checking the consistency with the Trust's Complaints report

We expect to conclude that we have not identified anything to cause us to believe that the Quality Report is not:

- prepared in line with the criteria in NHS Improvement's ARM; and
- consistent with the other information specified by NHS Improvement.

# Mandatory performance indicators subject to limited assurance

We have not identified anything to suggest that the indicators mandated by NHS Improvement for a limited assurance review are not reasonably stated. The assurance is limited and does not extend to the population as a whole. The findings on each indicator are shown below.

**Insert PI title : Referral To Treatment (RTT) - percentage of incomplete pathways within 18 weeks for patients at the end of the reporting period**

## **Review of the system**

No issues were identified in respect of the design of the system or the Trust's controls for this indicator.

## **Results of testing**

We tested an initial sample of 20 cases, comprising 10 breach and 10 non-breach cases. Each cases was tested to confirm the start date, the end date and whether the case was classified correctly against the target.

We identified one case from the non-breach sample where the start date was recorded incorrectly although the error did not alter the status of the case. We extended our sample of non-breach cases testing a further 10 cases and no further errors were identified. All other cases were correctly recorded and classified.

## **Findings and conclusions**

Based on the sample testing undertaken, we have not identified anything to suggest that this indicator is not reasonably stated.

**Insert PI title : percentage of patients with a total time in A&E of four hours or less from arrival to admission, transfer or discharge**

**Review of the system**

No issues were identified in respect of the design of the system or the Trust's controls for this indicator.

**Results of testing**

We tested a sample of 20 non-breach and 5 breach cases to ensure that the A&E start and end time was appropriate and consistent with supporting evidence and to confirm that the stop time was compliant with rules and guidance.

We were able to substantiate the record times from supporting case notes in 17 of the 25 cases but we were unable to confirm the start and end times in 8 cases as no corroborative information was available. This is because start and end time data is recorded directly on the Lorenzo system consistent with the Trust's operational practice. None of the unsubstantiated cases recorded waiting times that were close to the breach point for the indicator. We have found no evidence to indicate that the recorded times are not reasonably stated.

**Findings and conclusions**

Based on the sample testing undertaken, we have not identified anything to suggest that this indicator is not reasonably stated.

# Other indicators not subject to limited assurance opinion

We have not identified anything to suggest that the indicator selected by Governors for review is not reasonably stated. Our testing does not extend to the population as a whole.

The findings on the locally selected indicator are shown below.

**Insert PI title : Emergency readmissions within 28 days of discharge from hospital**

## **Review of the system**

No issues were identified in respect of the design of the system or the Trust's controls for this indicator

## **Results of testing**

We tested a sample of 20 cases from the data extract from Lorenzo and all cases were confirmed as readmissions within 28 days of discharge from hospital. Our testing did not identify any matters to report.

## **Findings and conclusions**

Based on the sample testing undertaken, we have not identified anything to suggest that this indicator is not reasonably stated.

# Appendix: Draft limited assurance report

## **Independent auditor's report to the Council of Governors of Sheffield Teaching Hospitals NHS Foundation Trust on the Quality Report**

We have been engaged by the Council of Governors of Sheffield Teaching Hospitals NHS Foundation Trust to perform an independent assurance engagement in respect of Sheffield Teaching Hospitals NHS Foundation Trust's Quality Report for the year ended 31 March 2017 (the "Quality Report") and certain performance indicators contained therein.

### **Scope and subject matter**

The indicators for the year ended 31 March 2017 subject to limited assurance consist of the national priority indicators as mandated by NHS Improvement:

- percentage of incomplete pathways within 18 weeks for patients at the end of the reporting period; and
- percentage of patients with a total time in A&E of four hours or less from arrival to admission, transfer or discharge

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 NHS Improvement.

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 and supporting guidance;
- the Quality Report is not consistent in all material respects with the sources specified in NHS Improvement's Detailed Guidance for External Assurance on Quality Reports 2016/17; 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 supporting guidance and the six dimensions of data quality set out in the Detailed Guidance for External Assurance on Quality Reports.

We read the Quality Report and consider whether it addresses the content requirements of the NHS Foundation Trust Annual Reporting Manual and supporting guidance, and consider the implications for our report if we became 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 2016 to April 2017;
- Papers relating to quality reported to the Board over the period April 2016 to April 2017;
- Feedback from Commissioners, dated May 2017;

- Feedback from governors, dated April 2017;
- Feedback from local Healthwatch organisations;
- Feedback from Sheffield City Council Healthier Communities and Adult Social Care Scrutiny and Policy Development Committee in its scrutiny capacity;
- The Trust's complaints report published under regulation 18 of the Local Authority Social Services and NHS Complaints Regulations 2009
- The national patient survey;
- The national NHS staff survey;
- Care Quality Commission inspection report, dated June 2016;
- The Head of Internal Audit's annual opinion over the trust's control environment for the period April 2016 to March 2017; and
- Any other information included in our review.

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 Teaching Hospitals NHS Foundation Trust as a body, to assist the Council of Governors in reporting Sheffield Teaching Hospitals 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 2017, to enable the Council of Governors to demonstrate that it has 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 Teaching Hospitals 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;
- 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.

## **Limitations**

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.

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 impact 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 and supporting guidance.

The scope of our assurance work has not included governance over quality or non-mandated indicators which have been determined locally by Sheffield Teaching Hospitals 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 2017:

- 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 and supporting guidance;
- the Quality Report is not consistent in all material respects with the sources specified in NHS Improvements' Detailed Guidance for External Assurance on Quality Reports 2016/17; 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 supporting guidance.

Signed:

Date: May 2017

Cameron Waddell  
Partner, for and on behalf of Mazars LLP

Chartered Accountants and Statutory Auditor  
Salvus House  
Aykley Heads  
Durham  
DH1 5TS