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# 2011/12: External assurance on the Quality Report

Sheffield Teaching Hospitals  
NHS Foundation Trust

22 June 2012

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The contacts at KPMG in connection with this report are:

**Trevor Rees**  
Partner

*KPMG LLP (UK)*

Tel: 0161 838 4063  
Trevor.Rees@kpmg.co.uk

**Salma Younis**  
Manager

*KPMG LLP (UK)*

Tel: 0113 231 3016  
Salma.Younis@kpmg.co.uk

**Jessica Boothroyd**  
Assistant Manager

*KPMG LLP (UK)*

Tel: 0161 838 8370  
Jessica.Boothroyd@kpmg.co.uk

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This report is addressed to the Board of Directors and the Board of Governors of Sheffield Teaching Hospitals 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. Our work on the local indicator is a further dry-run exercise from the prior year in preparation for a limited assurance opinion to be issued in 2012/13.

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 3 April 2012.

# Sheffield Teaching Hospitals NHS Foundation Trust

## Executive Summary

### Objective of our work

The outcome of this work is restricted to issuing a limited assurance opinion for publication, and a private report which identifies recommendations and areas for improvement which will likely ensure that in future periods that an assurance opinion can be provided.

We detail what is meant by a limited assurance opinion in Section One.

### Overall conclusion

Based on the work we have performed:

- You have achieved a limited assurance opinion on the content of your Quality Report.
- You have achieved a limited assurance opinion on the reasonableness of your mandated performance indicators in all material respects in accordance with the *NHS Foundation Trust Annual Reporting Manual*.
- You need to make improvements to your processes for assuring the quality of data underpinning the local indicator in order to seek a limited assurance opinion in future periods.

We have set out our detailed findings, including areas of good practice, in the body of this report. In addition:

- We have identified **one** recommendation, which is detailed in **Appendix A**.
- We have followed up on 2010/11 recommendations made by the Audit Commission in **Appendix B**.
- Our Limited Assurance opinion on the content of the Quality Report and mandated performance indicators is set out in **Appendix C**.

# Sheffield Teaching Hospitals NHS Foundation Trust

## Executive Summary (continued)

### Background

Monitor published "Detailed Guidance for External Assurance on Quality Reports 2011/12" on 15 March 2012. This requires NHS foundation trust auditors to:

- Review the content of the Quality Report against the requirements set out in the 2011/12 *NHS Foundation Trust Annual Reporting Manual*;
- Review the content of the Quality Report for consistency against the other information sources detailed in section 2.1 of the Monitor guidance;
- Provide a signed limited assurance report in the Quality Report on whether anything has come to the attention of the auditor that leads them to believe that the Quality Report has not been prepared in line with the requirements set out in the *NHS Foundation Trust Annual Reporting Manual* and is not consistent with the other information sources detailed in section 2.1 of the Monitor guidance;
- Undertake substantive sample testing of two mandated performance indicators and one locally selected indicator (to include, but not necessarily be limited to, an evaluation of the key processes and controls for managing and reporting the indicators and sample testing of the data used to calculate the indicator back to supporting documentation);
- Provide a signed limited assurance report in the Quality Report on whether there is evidence to suggest that mandated indicators have not been reasonably stated in all material respects in accordance with the *NHS Foundation Trust Annual Reporting Manual*; and
- Provide a report (the 'governors report') to the NHS foundation trust board of governors of their findings and recommendations for improvements concerning the content of the Quality Report, the mandated indicators and the local indicator.

The purpose of this report is to set out the results of our work as required by Monitor.

# Sheffield Teaching Hospitals NHS Foundation Trust Executive Summary (continued)

## Summary findings

The table below provides a summary of our findings in relation to Monitor's requirements.

We have found that the Trust has a compliant and accurate draft quality report. The Trust has strong processes in place to ensure the timely compilation of the Quality Report, as managed by its Quality Report Steering Group. This includes allowing time to circulate the draft report and incorporate feedback from stakeholders. It also has strong processes and controls for the reporting of the mandatory indicators. However, in order for the Trust to secure a limited assurance opinion over the locally selected indicator in the future, improvements are needed.

	Area reviewed	Findings
<b>Objective one:</b> Limited assurance report on the content of the Quality Report being consistent with other information about the Trust	Content addresses requirements of Monitor's <i>Annual Reporting Manual</i>	The content of the quality report was accurately reported in line with the guidance published by Monitor.
	Content is not inconsistent with other information sources specified by Monitor in its <i>Detailed Guidance for External Assurance on the Quality Report</i>	We reviewed the information sources specified in Monitor's <i>Detailed Guidance</i> and the Quality Report and identified that: <ul style="list-style-type: none"> <li>The Trust has provided a 2011/12 Quality Report which is consistent with the other information sources specified by Monitor.</li> </ul>
	<b>Overall</b>	<b>Assurance opinion provided without qualifications</b>

	Indicator	Your Trust
<b>Objective Two</b> Limited assurance report on two mandated performance indicators	Mandated indicator one: <b>Cancer 62 Day Waits (GP referrals)</b>	<b>Assurance opinion provided without qualifications</b>
	Mandated indicator two: <b>Incidence of MRSA</b>	<b>Assurance opinion provided without qualifications</b>
<b>Objective Three</b> Limited testing on one local performance indicator	Local indicator: <b>18 week Referral to Treatment</b>	<b>Improvement needed</b>

# Sheffield Teaching Hospitals NHS Foundation Trust

## Executive Summary (continued)

### Structure of this report

The remaining sections of this report are set out as follows:

- [Section one - Scope of work performed](#) – this section provides further details on our approach and outputs together with their limitations.
- [Section two - Content of the Quality Report](#) – this section outlines the work we have performed, summarises our findings and concludes on whether a limited assurance opinion has been issued.
- [Section three - Preparation of specific indicators](#) – this summarises the work performed on the two mandated indicators specified by Monitor and the local indicator (selected by the Governors' Council). It concludes on whether a limited assurance opinion has been issued for the mandated indicators and whether improvements are needed before you could seek a limited assurance opinion on the local indicators
- [Appendix A – recommendations](#) – this provides recommendations to help you secure the relevant assurance opinions in the future.
- [Appendix B – follow up of 2010/11 recommendations](#) – this provides an update on the status of the recommendations the Audit Commission raised in 2011/12.
- [Appendix C – Opinion](#) – this sets out the wording of our limited assurance opinion.

# Sheffield Teaching Hospitals NHS Foundation Trust

## Section one: Scope of work performed

### Background

The publication of *High Quality Care for All* in 2008 placed quality and quality improvement at the heart of current debate in the NHS. In 2009/10, the DH introduced legislation to require the publication of a Quality Report to support the focus on quality.

As a result of this, Monitor, the Foundation Trust (FT) independent regulator, mandated a dry-run external assurance review of aspects of the Quality Report in 2009/10. This included a review of the management arrangements for ensuring data quality and the testing of indicators. In 2010/11, Monitor required auditors to provide a limited assurance report on the content of the quality report with a further dry run review of the data quality of two mandated indicators and one local indicator.

On 15 March 2012 Monitor released their *Detailed Guidance for External Assurance on Quality Reports 2011/12*. This document provided an overview of the external assurance requirements for the Quality Report this year. The table below sets out our responsibilities and the relationship between our work and our output.

External audit work	Our outputs from that work	
1. Review the content of the Quality Report against the requirements set out in Monitor's NHS FT Annual Reporting Manual (ARM).	<b>Objective one - a signed limited assurance report</b> in the Quality Report on whether anything has come to our attention that leads us to believe that the Quality Report has not been prepared in line with the requirements set out in the NHS FT ARM and is not consistent with the other information sources detailed in the Monitor guidance.	A report (the <b>Governors' report</b> ) to the NHS FT Board of Governors of our audit findings and recommendations for improvements concerning the content of the Quality Report, the mandated indicators and the local indicator.
2. Review the content of the Quality Report for consistency against the other information sources detailed in the Monitor guidance.		
3. Undertake substantive sample testing of two mandated performance indicators (to include, but not necessarily be limited to, an evaluation of the key processes and controls for managing and reporting the indicators and sample testing of the data used to calculate the indicator back to supporting documentation).	<b>Objective two - a signed limited assurance report</b> in the Quality Report on whether there is evidence to suggest that mandated indicators have not been reasonably stated in all material respects in accordance with the NHS FT ARM.	
4. Undertake substantive sample testing of one locally selected indicator (as above).	<b>Objective three – identification of areas for improvement</b> in readiness for a limited assurance report on the local indicator.	

The limited assurance report on the content of the Quality Report and mandated performance indicators, (as incorporated into the Annual Report) will be submitted to Monitor by 25 June 2012.

### Approach to our work

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.

For 2011/12, we have carried out sufficient work in accordance with guidance specified by Monitor to provide a limited assurance opinion that states that the:

- Quality Report has been prepared in line with the specified guidance;
- Quality Report is not inconsistent in all material respects with the sources specified by Monitor; and
- Mandated indicators in the Quality Report are reasonably stated in all material respects.

The remainder of this section provides you with important information on the type of opinion we are providing from this approach and the limitations of our work.

# Sheffield Teaching Hospitals NHS Foundation Trust

## Section one: Scope of work performed (continued)

### Definitions of our limited assurance opinions

- *A limited assurance opinion on the content of your Quality Report* – our responsibility is to form a conclusion, based on limited assurance procedures. We conclude on whether anything has come to our attention that leads us to believe that the Quality Report has not been prepared in line with the requirements set out in the *NHS Foundation Trust Annual Reporting Manual* and is not consistent with the following information sources:
  - Board minutes for the financial year and up to the date of signing the limited assurance report (the period);
  - Papers relating to the Quality Report reported to the Board over the period;
  - Feedback from commissioners;
  - Feedback from governors;
  - Feedback from LINKs;
  - The Trust’s complaints report published under regulation 18 of the Local Authority, Social Services and NHS Complaints (England) Regulations 2009;
  - Feedback from other named stakeholder(s) involved in the sign off of the Quality Report;
  - Latest national and local patient survey;
  - Latest national and local staff survey;
  - The Head of Internal Audit’s annual opinion over the Trust’s control environment; and
  - Care Quality Commission quality and risk profiles.
- *A limited assurance opinion on the mandated indicators* – 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 there is evidence to suggest that mandated indicators have not been reasonably stated in all material respects in accordance with the *NHS Foundation Trust Annual Reporting Manual*.

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

It is important that the Board of Directors and Board 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 have only been required to review a limited amount of information. We have set out this limited information above.
- Procedures designed to assess readiness for a ‘limited assurance’ opinion on the specified and local performance indicator 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. It only means 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.
- Some indicators carry an inherent uncertainty which means you and we need to note that uncertainty when we comment on the indicator. For indicators like this in future periods, we will ask you to explain that inherent uncertainty in your reporting and we will include a ‘matter of emphasis’ in our opinion on that indicator. We will bring you more information on this as we plan the approach for 2012/13.

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.

# Sheffield Teaching Hospitals NHS Foundation Trust

## Section two: Content of the Quality Report

### Overall conclusion

Overall, our work indicates that there is sufficient evidence to provide the opinion required by Monitor on the content of the quality report. We have outlined below the detailed findings arising from our work.

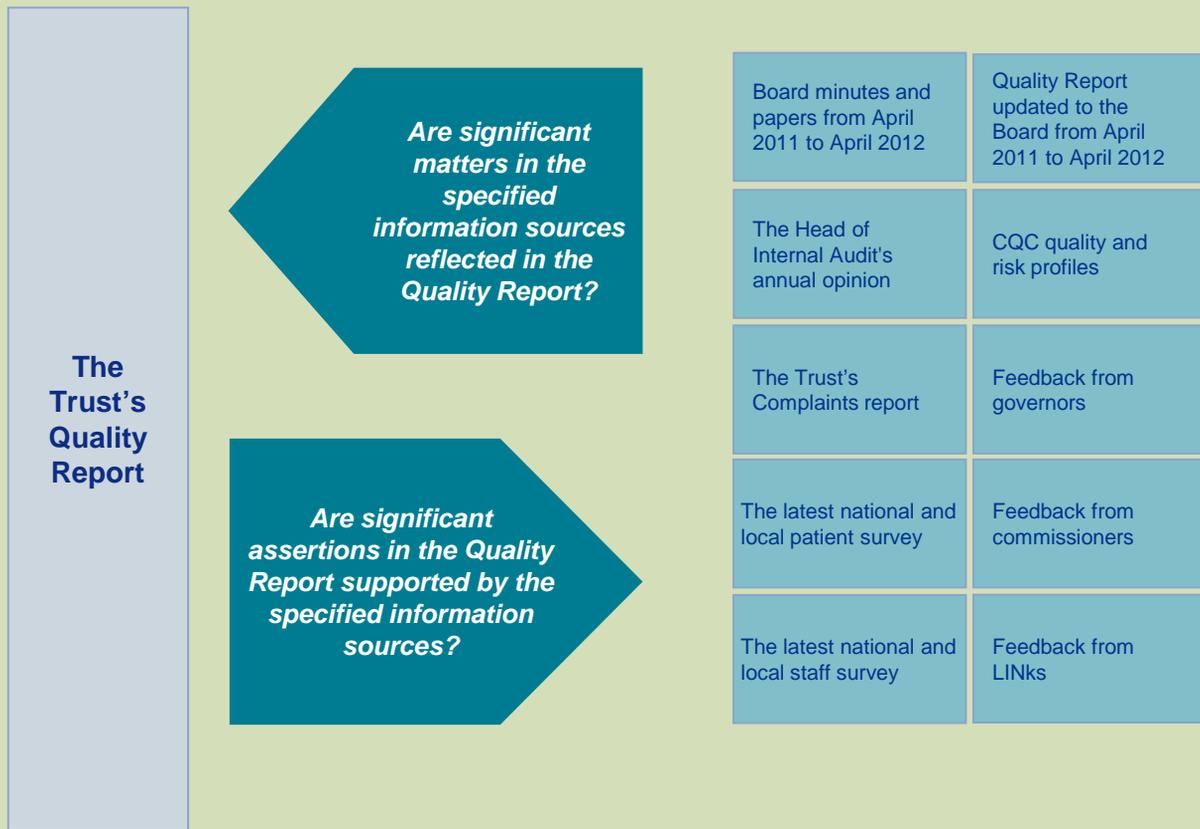
### Work performed and findings

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 of Monitor's Annual Reporting Manual; and
- 2) A review of content in the Quality Report for consistency with the content of other information specified by Monitor in its *Detailed Guidance for External Assurance on the Quality Reports*. More specifically we ensured that:
  - Significant matters in the specified information sources, relevant to the priorities selected by the Trust for the Quality Report, were reflected in the Quality Report; and
  - Significant assertions in the Quality Report were supported by the specified information sources.

The documents and reports we have been required to review to ensure consistency with the Quality Report are set out below.

### Consistency of the Quality Report with information specified by Monitor



# Sheffield Teaching Hospitals NHS Foundation Trust

## Section two: Content of the Quality Report (continued)

We have set out below our detailed findings in relation to each of the two criteria.

### 1) Content addresses requirements of Annual Reporting Manual

Our work here reviewed the content of the Quality Report against guidance issued by Monitor.

Issue considered	Findings
Inclusion of all mandated content	All areas of mandated content are reflected in the report.

### 2) Consistency of Quality Report content with specified other information

Our work here included review of a specified list of documents as set out on the previous page.

Issues considered	Findings
Are significant matters in the specified information sources reflected in the Quality Report?	We found that the Trust had reflected all significant matters identified from the specified information, relevant to the selected priorities from the specified sources, in its Quality Report.
Are significant assertions in the Quality Report supported by the specified information sources?	Significant assertions in the Quality Report are supported by the relevant information sources.

We have not raised any recommendations in relation to Objective One: the content of the Quality Report.

# Sheffield Teaching Hospitals NHS Foundation Trust

## Section three: Specific performance indicators

### Overall conclusion

For the 2011/12 indicator testing, the Trust selected the following indicators for review from the options available:

- 1) Mandated indicator one: Cancer 62 Day Waits (GP referrals)
- 2) Mandated indicator two: Incidence of MRSA
- 3) Local indicator: 18 week Referral to Treatment

In conclusion:

- Our work on the mandated indicators suggests there is sufficient evidence to provide a limited assurance opinion over the mandated indicators.
- Our work on the local indicator suggests you need to make improvements to the systems and processes you use to generate the local indicator in order to seek a limited assurance opinion in future periods.

The detailed findings of our work, including areas of good practice and areas for improvement, are outlined below.

In future periods, Monitor anticipates selected indicators in the Quality Report will continue to be independently assured and a 'limited assurance' opinion will be sought from an independent assurance provider on the accuracy of those indicators.

### Work performed

For the three specified indicators, we have performed limited procedures in three areas:



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.**

The table overleaf provides details of the improvements needed based on work performed for each indicator.

# Sheffield Teaching Hospitals NHS Foundation Trust

## Section three: Specific performance indicators (continued)

	Mandated indicator one: Cancer 62 Day Waits (GP referrals)	Mandated indicator two: Incidence of MRSA	Local indicator: 18 week Referral to Treatment
A) Process	We did not identify any improvements required with regard to the process.	We did not identify any improvements required with regard to the process.	Minor improvements needed as noted below.
B) Design of controls	We did not identify any improvements required with regard to the design of controls.	We did not identify any improvements required with regard to the design of controls.	We did not identify any improvements required with regard to the design of controls.
C) Testing to indicate data accuracy	<p>We tested 25 records of patients on a 62-day cancer pathway.</p> <p>We found that the dates of referral and first definitive treatment were correctly captured on the Trust's systems in 24 of these cases.</p> <p>For the remaining case, the Trust had been informed of an incorrect referral receipt date from a district hospital, which has led to them starting the 62 day pathway sooner than technically required. The patient was treated well within the target times, and has been correctly recorded as non-breaching on the national database OpenExeter. Consequently no reporting error has arisen.</p> <p>This issue is entirely down to incorrect information being received from the referring hospital.</p>	<p>We tested 100% of the Trust's positive MRSA test results for 2011/12 from the lab system. There were 30 cases in total.</p> <p>For each item, we reviewed whether the case was reportable per HCAI guidance.</p> <p>For reportable cases, we agreed the admission and specimen dates to the national HCAI database, MES. For each reportable case, we agreed the classification as either Trust attributable or community attributable, in line with HCAI guidance.</p> <p>We agreed the total numbers of Trust attributable cases and community attributable cases back from MES to the lab system.</p> <p>We did not identify any issues as a result of this testing.</p>	<p>We tested a sample of 25 patients on the 18 week admitted referral to treatment patient pathway.</p> <p>We identified that the data in relation to one case had been incorrectly recorded on the patient administration system. This was as a result of the referral date from a referral letter being incorrectly recorded. This error resulted in the Trust misreporting the case as a non-breach of the 18 week admitted target, whereas it was a breach.</p> <p>This has highlighted a need for the Trust to take measures to ensure that the underlying data for the referral to treatment target is sound and errors are identified and corrected.</p> <p>We have raised a recommendation in appendix A in relation to this.</p>
	Assurance opinion provided without qualifications	Assurance opinion provided without qualifications	Improvements needed
Overall	<p>In total, <b>one</b> recommendation has been made relating to the indicators tested, summarised in Appendix A.</p> <p>In summary:</p> <ul style="list-style-type: none"> <li>You have achieved a limited assurance opinion on the mandated performance indicators; and</li> <li>You need to make improvements to your processes for assuring the quality of data underpinning the local indicator in order to seek a limited assurance opinion in future periods.</li> </ul>		

# Sheffield Teaching Hospitals NHS Foundation Trust

## Appendix A: Recommendations

This appendix summarises the recommendation we have raised in order to address issues identified in our work on the Quality Report. The recommendations are rated as follows:

- **High priority**

Fundamental issues which have resulted or could result in a qualification of the limited assurance opinion and require immediate action
- **Medium priority**

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
- **Low priority**

Minor improvements which, if corrected, would benefit the organisation but would not in isolation be likely to prevent an assurance opinion being sought

#	Priority	Issue and Recommendation	Management Response	Responsible Officer / Due Date
1	<span style="color: red;">●</span> High	<p><b>18 week admitted target</b></p> <p>We tested a sample of 25 patients from the reported 18 weeks admitted target indicator during 2011/12.</p> <p>We identified one case where the referral date had been incorrectly recorded. The case was subsequently mis-reported as a non-breach, although it was a breach.</p> <p><b>Recommendation</b></p> <p>We recommend that the Trust incorporates a periodic data validation exercise on its 18 week admission target data, into its broader data quality assurance arrangements. The purpose of this will be to improve the accuracy of the indicator, specifically to reduce the risk of incorrect referral dates being entered on the system.</p>	<p><b>Management Response</b></p> <p>The data quality audits for the IG requirements include validation of referral dates. These audits will be extended to specifically include the start date of 18 week pathways.</p> <p>In addition, once any recording issues are resolved a more detailed audit of 18 week pathway information will be carried out.</p> <p>The updates to PatientCentre that are due in June do include a number of inbuilt validation routines to prevent as many errors as possible.</p>	<p><b>Responsible Officer</b></p> <p>Annette Peck, Head of Information</p> <p><b>Due Date</b></p> <p>October 2012</p>

# Sheffield Teaching Hospitals NHS Foundation Trust

## Appendix B: Follow up on 2010/11 recommendations

This appendix summarises the current status against the recommendations raised during the 2010/11 review of the Quality Report by the Audit Commission.

#	Priority	Issue, Impact and Recommendation	Management Response / Responsible Officer / Due Date	Update
1	2	Include additional outcome measures for priority areas in the Quality Report	<p><b>Management Response</b> Agreed.</p> <p><b>Responsible Officer</b> Head of Patient and Healthcare Governance (Sandi Carman)</p> <p><b>Due Date</b> 31 March 2012</p>	<p><b>Implemented</b></p> <p>We found that, for 2011/12 the Trust had reflected all significant matters, identified from the information sources specified by Monitor, which are relevant to the selected priorities, in its Quality Report.</p>
2	1	Include analysis of complaints within the Quality Report.	<p><b>Management Response</b> Agreed.</p> <p><b>Responsible Officer</b> Head of Patient and Healthcare Governance (Sandi Carman)</p> <p><b>Due Date</b> 31 March 2012</p>	<p><b>Implemented</b></p> <p>The 2011/12 Quality Report contains a sub-section which deals specifically with "Improving the experience and learning from complaints". This section details, amongst other things, the numbers of in year complaints and the top 5 issues raised.</p>
3	3	Retain the laboratory referral forms for 18 months to enable retrospective audit.	<p><b>Management Response</b> Need to assess the feasibility of storing additional records.</p> <p><b>Responsible Officer</b> Consultant Microbiologist (Christine Bates)</p> <p><b>Due Date</b> 31 March 2012</p>	<p><b>In Progress</b></p> <p>Following the 2010/11 recommendation, the Trust have reviewed their storage facilities and deemed that it was not practical to store records for 18 months. It was also noted that the Trust keeps current forms for three months which far exceeds the Royal College of Pathologists recommended storage time.</p> <p>Plans are in place to implement electronic systems that will ensure an appropriate audit trail will be available through the scanning of documents.</p>

# Sheffield Teaching Hospitals NHS Foundation Trust

## Appendix C: 2011/12 Limited Assurance Opinion on content of the Quality Report and mandated performance indicators

### INDEPENDENT AUDITOR'S REPORT TO THE GOVERNORS' COUNCIL OF SHEFFIELD TEACHING HOSPITALS NHS FOUNDATION TRUST ON THE ANNUAL QUALITY REPORT

We have been engaged by the Governors' Council 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 2012 (the "Quality Report") and certain performance indicators contained therein.

#### Scope and subject matter

The indicators for the year ended 31 March 2012 subject to limited assurance consist of the national priority indicators as mandated by Monitor:

- MRSA – Number of Meticillin Resistant Staphylococcus Aureus (MRSA) bacteraemia from a positive blood sample test for MRSA on a patient; and
- 62 Day cancer waits – the percentage of patients treated within 62 days of referral from the General Practitioner.

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 the Independent Regulator of NHS Foundation Trusts ("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 below; 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 *Detailed Guidance for External Assurance on Quality Reports*.

We read the Quality Report and considered whether it addresses the content requirements of the *NHS Foundation Trust Annual Reporting Manual*, and considered 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 the sources specified below.

The sources with which we shall be required to form a conclusion as to the consistency of the Quality Report are limited to:

- Board minutes for the period April 2011 to April 2012;
- Papers relating to Quality reported to the Board over the period April 2011 to April 2012;
- Feedback from the Commissioners dated 1 May 2012;
- Feedback from LINKs dated 7 May 2012;
- Feedback from Governors dated 14 May 2012;
- The Trust's complaints report published under regulation 18 of the Local Authority Social Services and NHS Complaints Regulations 2009, dated 2011/2012;
- The national outpatient survey, dated 2011 and national inpatient survey dated 2011;
- The national staff survey dated 2011;
- Care Quality Commission quality and risk profiles dated April 2011 to March 2012; and
- The Head of Internal Audit's annual opinion over the Trust's control environment dated 14 May 2012.

# Sheffield Teaching Hospitals NHS Foundation Trust

## Appendix C: 2011/12 Limited Assurance Opinion on content of the Quality Report and mandated performance indicators

We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with those sources. 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 Governors' Council of Sheffield Teaching Hospitals NHS Foundation Trust as a body, to assist the Governors' Council 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 2012, to enable the Governors' Council to demonstrate that it has discharged its 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 Governors' Council as a body and Sheffield Teaching Hospitals NHS Foundation Trust for our work or this report save 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" ("ISAE 3000") issued by the International Auditing and Assurance Standards Board. 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 less 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 thereof, 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 nature, form and content required of Quality Reports are determined by Monitor. This may result in the omission of information relevant to other users, for example for the purpose of comparing the results of different NHS Foundation Trusts/organisations/entities. In addition, 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.

# Sheffield Teaching Hospitals NHS Foundation Trust

## Appendix C: 2011/12 Limited Assurance Opinion on content of the Quality Report and mandated performance indicators

### 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 2012:

- 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 above; 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 *Detailed Guidance for External Assurance on Quality Reports*.

KPMG LLP  
Statutory Auditor  
St. James' Square  
Manchester  
M2 6DS

11 June 2012



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