



cutting through complexity

2013/14: External assurance on your quality report

Sheffield Teaching Hospitals NHS Foundation Trust

22 May 2014



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This report is addressed to the Board of Directors and the Council 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.

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 4 April 2014.

Introduction

In February 2014, Monitor released their ‘2013/14 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 achieved a **limited assurance** opinion (see Appendix C) as our work has lead us to believe that:

- your quality report complies with the requirements set out in the NHS Foundation Trust Annual Reporting Manual;
- your quality report is consistent with specified documentation; and
- either or both of the indicators we have tested have been reasonably stated in all material respects.

Key findings

Our work is now complete, having carried out final checks to ensure you have reflected our comments in the quality report and reviewing changes made by the Trust after the date of our draft report. We have set out the key headlines from our work below.

Content – the content of your quality report complies with the requirements set out in the NHS Foundation Trust Annual Reporting Manual



The content of the quality report was accurately reported in line with the quality report regulations.

See section one for our detailed findings.

Consistency – the content of the quality report is not inconsistent with other information sources specified by Monitor



We reviewed the information sources specified by Monitor and identified that:

- Significant matters in the specified information sources were reflected in the quality report where appropriate;
- Significant assertions in the quality report were supported by the specified information sources.

See section one for our detailed findings.

Mandated Indicator 1: Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers



We did not identify any issues that impact on our ability to issue a limited assurance opinion in respect of this indicator.

We have identified minor areas for improvement in relation to the method by which GP referrals are made and the use of sample checking to ensure that clock stops are used accurately in the pathway. We have raised two recommendations in Appendix B to this report. See section two for our detailed findings.

Mandated Indicator 2: Clostridium Difficile



We did not identify any issues that impact on our ability to issue a limited assurance opinion in respect of this indicator.

See section two for our detailed findings.

Key ● Significant issues identified which impact on your opinion ● Opportunities to improve ● No issues/ minor areas of improvement identified

Local indicator: Friends and Family Test (patient element)



We have identified areas for improvement in relation to the Friends and Family test (patients) indicator specifically around ensuring the completeness of data collected and maintaining information to enable future validation for longer than the current six month period. We have raised three recommendations in Appendix B to this report. See section three for our detailed findings.

Recommendations raised

We have raised five recommendations as a result of our work, none of which are high priority. Detailed recommendations are included in Appendix B.

Structure of this report

The remaining sections of this report cover the:

- **Section 1 - Detailed findings: Content of the quality report** – this section outlines the work we performed, summarises our findings and concludes on whether a limited assurance opinion has been issued; and
- **Section 2 - Detailed findings; our review of two selected performance indicators**– this summarises our work performed on the two mandated indicators subject to a limited assurance report specified by Monitor and the locally selected indicator. 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 locally selected indicator.

Steps taken to conclude the 2013/14 quality report assurance process

- 1) The Trust provided us with its Statement of Directors' Responsibilities in respect of the Quality Report (see Appendix D of this report) and a signed letter of management representation.
- 2) In line with Monitor's reporting requirements, we provided a final signed opinion on 22 May 2014 along with this finalised version of our report for Governors.
- 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. The Trust needs to submit this to Monitor by 30 May 2013.

Conclusion

We have carried out our final checks to ensure you have reflected our comments in the quality report and reviewed 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 and this was issued on 22 May 2014.

We have raised no recommendations relating to this section as all mandated content was sufficiently included and the report was consistent with all other relevant Trust documents.

We have included our opinion in Appendix C to this report.

Work performed and findings

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

1) Content addresses requirements of the quality report Regulations

We reviewed the content of the quality report against the requirements set out in the NHS Foundation Trust Annual Reporting Manual. 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.

2) Consistency of quality report content with specified other information

We were required to review the consistency of the quality report against specified information. Our findings are set out below:

Issues considered	Findings
Are significant matters in the specified information sources reflected in the quality report?	We identified that the Trust reflected its significant matters, relevant to the selected priorities from the specified information 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 set out in more detail the scope of this work in Appendix A.

Introduction

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

1. Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers; and
2. Clostridium Difficile.

In addition, we carried out work on a locally selected indicator chosen by your Council of Governors. The indicator selected was Friends and Family Test (patient element). 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.

Indicator	Area of our work	Key findings	Overall conclusion
<p>Mandated indicator 1: Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers</p> <p>Definition: Denominator: Total number of patients receiving first definitive treatment for cancer following an urgent GP referral for suspected cancer. Numerator: Number of patients receiving first definitive treatment for cancer within 62 days following an urgent GP referral for suspected</p> <p>Performance as at 31 March 2014: 88%</p> <p>Target: 85%</p>	Definition and guidance	<p>We did not identify any improvements required with regard to the Trust’s understanding and application of the guidance associated with and the definition of the indicator.</p> <p>We did not identify any issues relating to the six specified dimensions of data quality in this area of our work.</p>	<p>We have not identified any issues which impact our overall opinion</p>
	Trust systems to produce the indicator	<p>Improvements are required with regard to the systems and processes the Trust uses to produce the indicator to ensure data quality. These are:</p> <ul style="list-style-type: none"> ■ improving systems to ensure that all GP referrals are received and actioned in the most effective and timely manner. Currently, the Trust relies on faxed information being received from the GP into the individual specialties across the Trust; and ■ undertaking audits or sample checks of the reasons for clock stops within the cancer treatment pathway. This would provide some assurance over the accuracy of data collected. <p>We have included two recommendations in relation to these findings in Appendix B.</p>	
	Substantive testing	<p>For completeness we tested 15 records where the patient was reported as having cancer following the urgent referral for treatment, and 10 where the patient was not reported to have cancer following the urgent referral for treatment.</p> <p>Of 25 records traced back from the total number of patients who were referred by their GP for treatment for suspected cancer, the treatment pathway (either found to have cancer or not have cancer) was correctly captured on the Infoflex cancer tracking system in 100% of cases.</p>	



Section two

Detailed findings: Our review of two selected performance indicators (2)

Indicator	Area of our work	Key findings	Overall conclusion
<p>Mandated indicator2: Clostridium Difficile</p> <p>Definition: Number of C. difficile infections for patients aged two or over on the date the specimen was taken. Acute provider trusts are accountable for all C. difficile infection cases for which the trust is deemed responsible. This is defined as a case where the sample was taken on the fourth day or later of an admission to that trust (where the day of admission is day one).</p> <p>Performance as at 31 March 2014: 80 cases</p> <p>Target: 77 cases</p>	Definition and guidance	<p>We did not identify any improvements required with regard to the Trust’s understanding and application of the guidance associated with and the definition of the indicator.</p> <p>We did not identify any issues relating to the six specified dimensions of data quality in this area of our work</p>	<p>We have not identified any issues which impact our overall opinion</p>
	Trust systems to produce the indicator	<p>We did not identify any improvements required with regard to the systems and processes the Trust uses to produce the indicator.</p> <p>We did not identify any issues relating to the six specified dimensions of data quality in this area of our work</p>	
	Substantive testing	<p>Of 25 records traced back from the total number of positive C. Difficile cases, positive results were correctly attributed to the Trust using information from both the Patient Administration System and the Laboratory System, Apex, in 100% of cases</p> <p>We did not identify any issues relating to the six specified dimensions of data quality in this area of our work.</p>	

Indicator	Area of our work	Key findings	Overall conclusion
<p>Locally selected indicator: Friends and Family Test (patient)</p> <p>Definition: The scale* of patients who attended the Trust during the reporting period who would recommend the Trust as a provider of care to their family or friends. <i>*calculated using the Net Promoter Score calculation.</i></p> <p>Local performance as at 31 March 2014: 71 (net promoter score)</p> <p>Target: The Trust have not set a target this year as this is a new indicator.</p>	Definition and guidance	We did not identify any improvements required with regard to the Trust’s understanding and application of the guidance associated with and the definition of the indicator.	<p>We have identified areas for improvement.</p>
	Trust systems to produce the indicator	<p>The Trust uses two key methods to collect the data, SMS (text messages) to patients following their discharge from Accident and Emergency (A&E), or paper postcards for in patients and maternity patients (although maternity is also planned to move to SMS surveying).</p> <p>Improvements are required with regard to the systems and processes the Trust uses to produce the indicator to ensure data quality. In particular we identified:</p> <ul style="list-style-type: none"> ■ the use of SMS texting of A&E patients only surveys those that have a working mobile phone number on the Trust’s Patient Administration System and therefore is not a complete survey of all patients; ■ the controls in place to ensure that all paper postcards completed on the wards for inpatients and maternity patients are only partially effective to ensure that all postcards completed are returned for reporting. Paper postcards should be posted into locked boxes places on the wards that are then collected by reception staff who are deemed to be independent of the wards. However, we were advised that where a patient cannot reach the box, for example, due to mobility issues, the card can be left by the bed and put into the box by the ward staff. There is a risk that should the results be negative, the ward staff member may not post the completed postcard in the box for collection; ■ as the surveys are anonymous, there is no unique identifier to confirm that the completed postcards contain the views of a patient and have not been completed by Trust staff in order to increase positive results; and ■ records of completed paper postcard surveys are only held by the third party organisation who collects and analyses the data for six months since collection. This prevents the Trust from carrying out any validation exercises beyond the previous six months. 	
	Substantive testing	<p>Of 25 records traced back from the total number of completed paper postcard surveys (from between October 2013 and March 2014), the scores provided were correctly captured in the Excel Spreadsheet provided by the third party organisation in 100% of cases. However, we did find two cases (8%) where the qualitative information provided by the patient was not submitted to the Trust.</p> <p>We were able to agree the data set provided by the third party organisation for the whole year (2013/14) to the data reported by the Trust in the Quality Report.</p> <p>This issue has been included as a recommendation in relation to these findings in Appendix B.</p>	

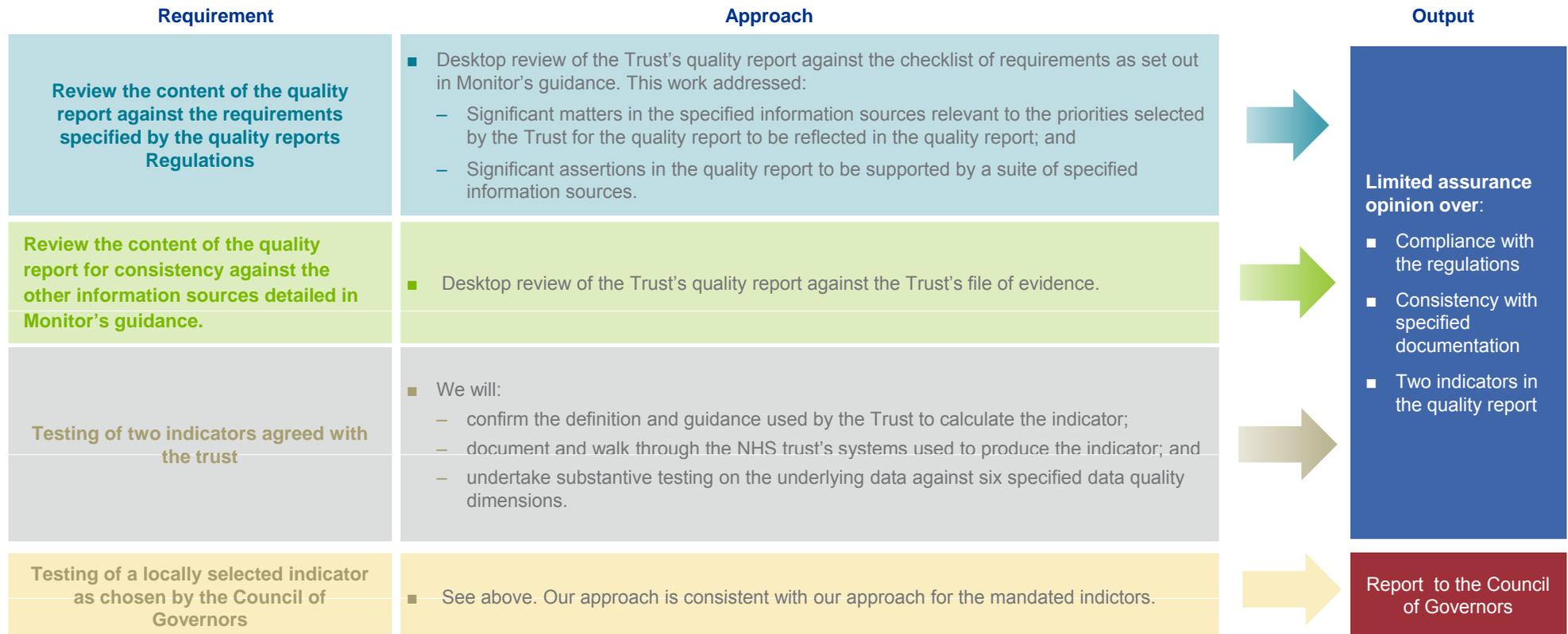
Background

In February 2014, Monitor released their '2013/14 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, none of which are high priority. The Trust has agreed to all four recommendations and has provided management responses.

 High priority	<p>Fundamental issues which have resulted or could result in a qualification of the limited assurance opinion and require immediate action</p>	 Medium priority	<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>	 Low priority	<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 Recommendation	Management Response	Responsible Officer/Due Date
1 Medium	<p>62 days from urgent GP referral to first treatment for all cancers – Faxed GP referral forms</p> <p>GP referrals for urgent treatment for cancer are currently faxed to the relevant specialties across the Trust for an initial appointment to be made. The use of a paper based system of faxed GP referral forms to the Trust creates the following risks:</p> <ul style="list-style-type: none"> ■ faxes are sent by GPs to the wrong specialty which causes delays in the process and treatment for patients; and ■ there are limited detective controls around the paper based system, such as exception reporting and tracking of faxes, to ensure that all referrals have been received and appointed. <p>The Trust should investigate the use of the electronic 'Choose and Book' system to reduce the reliance on the paper based faxed system.</p>	<p>Agreed</p> <p>Recommendation agreed</p>	<p>Responsible Officer(s): Gill Guest (General Manager, Cancer Management Group) and Annette Peck (Head of Information)</p> <p>Due Date: March 2015.</p>

Priority	Issue and Recommendation	Management Response	Responsible Officer/Due Date
2	<p>62 days from urgent GP referral to first treatment for all cancers – Ensuring accurate use of clock stops</p> <p>In accordance with the Department of Health’s ‘<i>Cancer Waiting Times: A Guide</i>’, the clock which tracks the timeliness of the referral to treatment pathway can be stopped for a number of valid reasons, for example, if the patient declines all treatment.</p> <p>In order to track pathways, the Trust uses a system called Infoflex . Within the system there are controls in place which require a reason to be input by the Cancer Tracker should a clock stop be used. This can enable the Trust to check that clock stops are being used accurately and in line with the guidance. However, at present, the Trust only reviews the use of clock stops on an adhoc basis.</p> <p>Although our testing did not highlight any errors with the use of a clock stops, it would be prudent for the Trust to undertake a review or audit on a sample basis to ensure that clock stops are being used accurately and consistently in accordance with the guidance.</p>	<p>Agreed</p> <p>Recommendation agreed</p>	<p>Responsible Officer(s): Gill Guest (General Manager, Cancer Management Group)</p> <p>Due Date: March 2015.</p>
3	<p>Friends and Family Test (patient element) – Retaining completed postcards</p> <p>The completed postcards are sent by the Trust to an external third party provider for input and analysis. During our testing we found that the completed postcards are scanned and held by the third party provider for six months since collection. This prevents the Trust from carrying out any validation exercises beyond the previous six months should there be any queries with the data.</p> <p>By only retaining six months of data, this meant that our sample testing could only be based on the period of October 2013 to March 2014 and not the full 12 months requested by Governors.</p> <p>The Trust should request that the third party provider retains the scanned postcards for a full 12 month reporting period to enable any validation or investigation of the data as required.</p>	<p>Agreed</p> <p>Recommendation agreed</p>	<p>Responsible Officer(s): Sue Butler (Head of Patient Partnership)</p> <p>Due Date: March 2015.</p>

Priority	Issue and Recommendation	Management Response	Responsible Officer/Due Date
4 ● Medium	<p>Friends and Family Test (patient element) – completeness of data collected and reported</p> <p>The Trust uses two key methods to collect the data for the Friends and Family Test (patient element) indicator, these are SMS (text messages) to patients following their discharge from Accident and Emergency (A&E), or paper postcards for in patients and maternity patients.</p> <p>During our audit we were unable to provide assurance over the completeness of data reported.</p> <p>The Trust should look to strengthen the controls in place through:</p> <ul style="list-style-type: none"> ■ providing alternative methods for patients without mobile phones to complete the survey. At the time of our audit we were informed that the Trust was considering the use of automated telephone surveys to landline telephones where a mobile number was not held; and ■ the Trust should consider including a unique identifier for the patient on the postcard to enable a reconciliation to be performed against the patient number and discharge records to reduce the risk that additional postcards are completed. This should not be used to track the views of individual patients. 	<p>Agreed</p> <p>Recommendation agreed</p>	<p>Responsible Officer(s): Sue Butler (Head of Patient Partnership) Due Date: March 2015.</p>
5 ● Low	<p>Friends and Family Test (patient element) – qualitative information missing on postcards</p> <p>During our sample testing of the completed postcards against the reported information returned to the Trust, we highlighted two cases from the sample of 25 where the qualitative information provided by the patient was not submitted to the Trust by the third party who processes the postcards.</p> <p>The Trust should discuss the issue with the third party provider and confirm the need to have all information returned.</p> <p>The Trust should also consider undertaking a review of data received on a sample basis to ensure that all information detailed on the postcards is provided.</p>	<p>Agreed</p> <p>Recommendation agreed</p>	<p>Responsible Officer(s): Sue Butler (Head of Patient Partnership) Due Date: March 2015.</p>

2013/14 Limited Assurance Opinion on the content of the quality report and performance indicators

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 2014 (the "Quality Report") and certain performance indicators contained therein.

Scope and subject matter

The indicators for the year ended 31 March 2014 subject to limited assurance consist of the national priority indicators as mandated by Monitor:

- 62 Day cancer waits – the percentage of patients treated within 62 days of referral from GP; and
- Emergency readmissions within 28 days of discharge from hospital.

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*; 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 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 2013 to May 2014;
- Papers relating to Quality reported to the Board over the period April 2013 to May 2014;
- Feedback from the Commissioners dated May 2014;
- Feedback from local Healthwatch organisations dated May 2014;
- The Trust's complaints report published under regulation 18 of the Local Authority Social Services and NHS Complaints Regulations 2009, 2013/14;
- The 2013/14 national patient survey;
- The 2013/14 national staff survey;
- Care Quality Commission quality and risk profiles/intelligent monitoring reports 2013/14; and
- The 2013/14 Head of Internal Audit's annual opinion over the Trust's control environment.

2013/14 Limited Assurance Opinion on the content of the quality report and performance indicators

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 2014, 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 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’ 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.
- 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 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 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.



Appendix C

2013/14 Limited Assurance Opinion on the content of the quality report and 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 2014:

- 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*.

A handwritten signature in black ink, appearing to read 'KPMG LLP'.

KPMG LLP
Chartered Accountants
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22 May 2014

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.



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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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