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2012/13: External assurance on the Quality Report

Sheffield Teaching Hospitals
NHS Foundation Trust

May 2013

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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. Our work on the additional mandated indicator is a dry-run exercise in preparation for a limited assurance opinion to be issued in future years.

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.

Sheffield Teaching Hospitals NHS Foundation Trust

Executive Summary

Conclusion

Based on the work we have performed:

- You have achieved a limited assurance opinion on the content of your Quality Report; and
- You have achieved a limited assurance opinion on the reasonableness of your mandated performance indicators subject to a limited assurance report in all material respects in accordance with Monitor's *NHS Foundation Trust Annual Reporting Manual 2012/13*;
- You need to make improvements to your processes for data associated with reporting on incidents resulting in severe harm by ensuring consistency with Monitor guidance. It should be noted our findings do not raise any concerns over processes in place to manage and monitor incidents themselves. Nationally, as a firm, we are concerned that:
 - As this indicator is expressed as a ratio, the denominator (all incidents reported) implies an assurance over the reporting of all incidents, whatever the level of severity. At present we do not believe systems at the Trust are robust enough to provide a completeness assurance over this figure; and
 - There is also clinical judgement required in grading incidents as "severe harm" which is moderated at both a Trust and national level. This clinical judgement means that there is an inherent uncertainty in the presentation of the indicator which cannot at this stage be audited.

Our work will be completed once we have carried out our 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 this report.

We have identified 1 recommendation which is detailed in [Appendix A](#). We have also followed up our 2011/12 recommendations in [Appendix B](#). In addition, we have provided our Limited Assurance opinion on content of the Quality Report and mandated performance indicators in [Appendix C](#). We detail what is meant by a limited assurance opinion in Section two.

Summary findings

Objective	Findings	
	Area reviewed	Your Trust
Objective One Limited assurance report on the content of the Quality Report being consistent with other information about the Trust <i>Have you secured a limited assurance opinion this year?</i>	Content addresses requirements of Monitor's <i>NHS Foundation Trust Annual Reporting Manual 2012/13</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>2012/13 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"> 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
	Overall	Assurance opinion provided without qualification

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	Indicator	Your Trust
Objective Two Limited assurance report on two mandated performance indicators <i>Have you secured a limited assurance opinion this year?</i>	Mandated indicator one: Cancer 62 Day Waits (GP referrals)	Assurance opinion provided without qualification
	Mandated indicator two: Readmissions to hospital within 28 days of discharge	Assurance opinion provided without qualification
Limited testing on the additional mandated performance indicator <i>How ready are you to secure a limited assurance opinion in the future, or is improvement needed?</i>	Additional mandated indicator: Safety incidents involving severe harm or death	No opinion required in 2012-13. We do not believe we could provide an opinion in future years based on the current definition of the indicator you are being asked to report. It should be noted our findings do not raise any concerns over Trust processes in place, but relate to issues we have raised with Monitor nationally.

Purpose of this report

This report aims to provide you with a clear understanding of the work we have performed in 2012/13 and the different types of assurance opinion that Monitor is likely to require you to secure from 2013/14. We have provided a summary here and more detail about this in the scope section of this report.

For 2012/13 Monitor requires auditors to provide a **limited assurance** report over the content of the Quality Report and the mandated performance indicators. As a result, we needed to:

- Review various sources of information about the Trust's performance for the period (and specified by Monitor);
- Assess your Quality Report for inconsistencies with that information (and the requirements of Monitor); and
- Test three specific indicators – whilst this was similar to the approach in 2011/12, Monitor introduced an additional mandated indicator (safety incidents) not subject to a limited assurance report in addition to the two mandated indicators subject to a limited assurance report. The additional mandated indicator replaced the local indicator previously selected by the Council of Governors.

Therefore, as outlined in our engagement letter and our agreed terms of reference, the purpose of this work has been to:

- Provide a limited assurance opinion over the content of the Quality Report and for the two mandated indicators; and
- Assess the Trust's readiness for securing a limited assurance opinion on the additional mandated indicator, safety incidents; and
- Follow up the recommendations from 2011/12 as part of our work this year.

Future periods

In future periods, Monitor anticipates that a limited assurance opinion will be sought on the data quality of the additional mandated indicator but we do not believe this would be possible due to the current definition of the indicator. We have expressed these concerns to Monitor at the Technical Issues Forum meeting on 9 May 2013 and will constructively respond to future consultations about the work required. It is also likely that from 2013/14 Quality Accounts will be required to include a requirement to report on the Friends and Family Test, designed to improve patient experience of care and identify the best performing hospitals in England.

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Executive Summary

Structure of this report

In summary, the remaining sections of this report cover the:

- **Scope of work performed** – this section provides further details on our approach, output and its limitations;
- **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
- **Preparation of specific indicators** – this summarises our work performed on the two mandated indicators subject to a limited assurance report specified by Monitor and the safety incidents 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 safety incidents indicator.

Our approach results in recommendations to help you secure the relevant assurance opinions in the future.

Next steps to conclude the 2012/13 Quality Report assurance process

- 1) We need to carry out final checks to ensure you have reflected our comments in the final Quality Report and to review changes made by the Trust.
- 2) The Trust needs to provide its Statement of Directors' Responsibilities in respect of the Quality Report (see Section Two of this report) and a signed letter of management representation.
- 3) In line with Monitor's reporting requirements, we will provide a final signed opinion by 30 May 2013. This will be in addition to a finalised version of this report concluding our work up to that date.
- 4) The Trust needs to include 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 on 30 May 2013.

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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 that focus on quality. Monitor, the Foundation Trust (FT) independent regulator, mandated a dry-run external assurance review of aspects of the Quality Report: a review of the management arrangements for ensuring data quality; and the testing of indicators. On 22 March 2013 Monitor released their *Detailed Guidance for External Assurance on Quality Reports 2012/13*. This document provides an overview of the external assurance requirements for the Quality Report. It incorporates the requirements set out in the Regulations made by the Secretary of State for Health. The Regulations were updated in December 2012 to:

- recognise the changes in the care system introduced by the Health and Social Care Act 2012; and
- change the information trusts need to report in the quality accounts.

The table below sets out our responsibilities and the relationship between our work and our output:

External audit work	Our output 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).	A signed limited assurance report 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 Governors' report) to the NHS FT Council of Governors of our audit findings and recommendations for improvements concerning the content of the Quality Report, the mandated indicators and the additional mandated 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).	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 FT ARM.	
4. Undertake substantive sample testing of the additional mandated indicator - the number of patient safety incidents that occurred within the NHS Foundation Trust, and the percentage of such incidents that resulted in severe harm or death (as above).	No formal opinion required on this work. Our findings are reported within the same Governors Report as mentioned above.	

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 30 May 2013.

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 2012/13, 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.

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Section one: Scope of work performed (continued)

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.

What is a limited assurance opinion?

We will issue a report to you with:

- *A limited assurance opinion on the content of your Quality Report* – 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 content of the Quality Report is not in accordance with reading we have been directed to undertake or is inconsistent with the documents above.
- *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 for 2012/13*.

This output is based on the work described below.

Responsibilities of the Board of Directors and the Council of Governors 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.
- 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 2013/14.

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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Section two: Content of the Quality Report

Overall conclusion

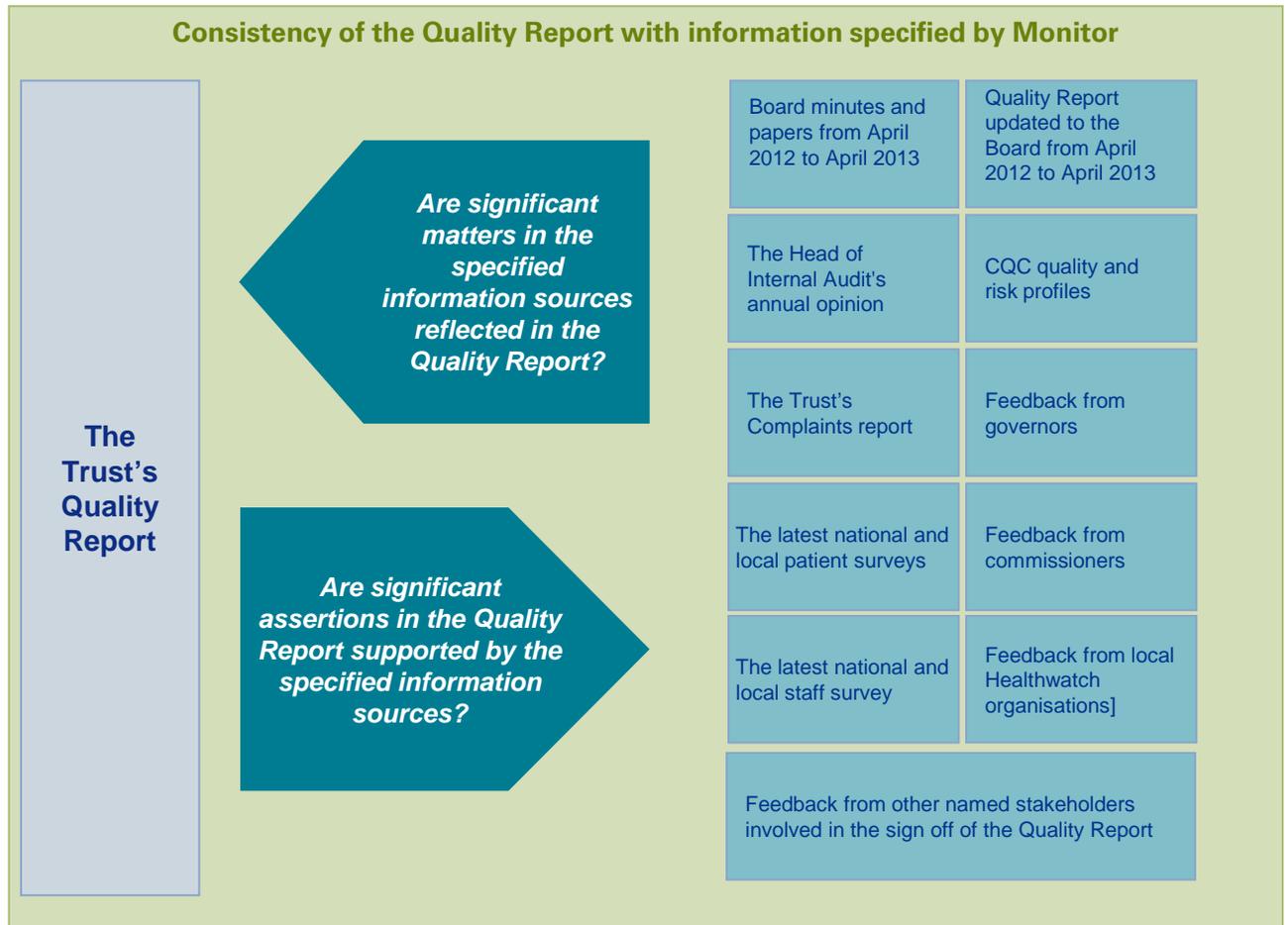
Subject to receipt and verification of statements from Commissioners and the local Healthwatch organisation, we are satisfied that there is sufficient evidence to provide a limited assurance opinion on the content of the quality report. We have included our opinion in Appendix C to this report.

We have outlined below our 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 *NHS Foundation Trust Annual Reporting Manual for 2012/13*; 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*. This work addressed:
 - Significant matters in the specified information sources relevant to the priorities selected by the Trust for the Quality Report to be reflected in the Quality Report; and
 - Significant assertions in the Quality Report to be 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.



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Section two: Content of the Quality Report

The remainder of this section details our findings against these two criteria, considering areas where the Trust may not have included information which would have provided a more balanced picture of the organisation, on an exception basis.

1) Content addresses requirements of Monitor's NHS Foundation Trust Annual Reporting Manual for 2012/13

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 have been 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 raised no recommendations in respect of the above.

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Section three: Specific performance indicators

Overall conclusion

For the 2012/13 indicator testing, the Trust selected the following indicators for review from the options available:

- 1) Mandated indicator one: 62 day cancer waits
- 2) Mandated indicator two: Readmissions to hospital within 28 days of discharge
- 3) Additional mandated indicator: *Incidents resulting in severe harm* (severe harm incidents (numerator) as a % of all incidents (denominator))

In conclusion, our work on the two mandated indicators requiring a limited assurance report suggests there is sufficient evidence to provide a limited assurance opinion over the mandated indicators. We have included our opinion in Appendix C to this report.

Our work on the safety incidents indicator suggests you need to make improvements to the systems and processes you use to generate the data for this indicator and details are included on the next page.

However as stated in the executive summary, we have some concerns nationally around this indicator, specifically:

- There is a completeness risk at every Trust relating to the data collected for total incidents (regardless of their severity) as it relies on every incident being reported (as the denominator). This requires all staff to be aware of processes to follow and ensure that every incident is reported. We note that the Trust has provided training and there are various policies in place relating to incident reporting, but this does not provide sufficient assurance that could be subject to audit to ensure that all incidents are reported. This is in line with all other Trusts.
- There is also clinical judgement in the classification of an incident as “severe harm” as it requires moderation and judgement against subject criteria and processes. This can be evidence as classifications can change once they are reviewed. Within the scope of this engagement we have not deployed clinical expertise to challenge and assess these moderation and judgemental processes, should we be required to in future years we would be prepared to do so.

Based upon the above two points, and local findings, we do not believe we would be able to issue a limited assurance opinion at any Trust unless the definition of the indicator was amended (perhaps to express a total number of incident rather than a ratio) and to allow time for the clinical challenge of processes by the auditor. Given our reservations we would also recommend that the Trust includes additional narrative when presenting this indicator in the Quality Report to highlight that it is being published for the first time, is subject to reliance on staff reporting all incidents and includes an element of local clinical judgement in the reported figure.

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 details the improvements needed based on work performed for each indicator.

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Section three: Specific performance indicators

	Mandated indicators requiring a limited assurance report		Safety incidents (not subject to a limited assurance report)
	Mandated indicator one: 62 day cancer waits	Mandated indicator two: Readmissions to hospital within 28 days of discharge	
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.	Improvements needed including: <ul style="list-style-type: none"> A period of 35 days is allowed between the date of the incident and input onto the Datix system. Therefore, at the year end it is likely that there will be cases not recorded on the system that should be included in the data used to compile the indicator. Incidents are rated using the Trust's own system, as set out in its risk policy. These definitions are broader than those set out for the official indicator, but consistent with other Trusts.
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>In the remaining case we were able to confirm the date of first treatment. However, the Trust was unable to obtain a copy of the '2 week wait' form from the referring hospital (DRI) and, therefore, we were unable to confirm the date of the GP's original referral.</p>	<p>We tested the records of 10 patients that, as per PAS, had been readmitted within 28 days following a discharge in the year to 31/3/13. In all 10 cases the date of discharge and readmission were correctly captured on the Trust's system.</p> <p>We tested a further 10 discharges for which a re-admission had been recorded in 29 days or more. In all 10 cases the date of discharge and readmission were correctly captured on the Trust's systems.</p> <p>Finally, we tested 5 discharges for which no subsequent readmission had been recorded on PAS. In all 5 cases this was found to be correct – case notes provided no evidence of a subsequent readmission within 28 days.</p>	<p>We tested 10 patient safety incidents categorised on the Datix system as 'catastrophic' or 'major' – the Trust's equivalent of 'severe harm' or 'death'. In 9 of the 10 cases information recorded on the incident form confirmed that the incident was a patient safety incident and that it had been categorised correctly on the system.</p> <p>The remaining incident related to a patient that had been admitted to the Trust with an existing level 4 pressure ulcer. Although the incident did not happen at the Trust, the policy is to record these as an incident.</p> <p>(continued)</p>

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Section three: Specific performance indicators

	Mandated indicators requiring a limited assurance report		
	Mandated indicator one: 62 day cancer waits	Mandated indicator two: Readmissions to hospital within 28 days of discharge	Safety incidents (not subject to a limited assurance report)
C) testing to indicate data accuracy Cont.			<p>We also tested 10 incidents recorded on Datix as 'moderate', the rating below 'major'; to test whether any 'major' or 'catastrophic' incidents had been incorrectly recorded.</p> <p>In 9 out of 10 cases the incident had been correctly categorised on Datix. However in one case the incident form indicated that the incident was 'insignificant'.</p> <p>A further 3 (of the 9) cases related to ward staffing levels and not specific incidents relating to patient safety. Discussions with Trust staff confirm this is in accordance with Trust policy. This ensures a proactive approach to incident management, rather than reactive.</p>
	Assurance opinion provided without qualification	Assurance opinion provided without qualification	Improvements needed nationally
Overall	<p>In total, four recommendations have been made relating to the indicators tested, summarised in Appendix A.</p> <p>In summary,</p> <ul style="list-style-type: none"> You have achieved a limited assurance opinion on the mandated performance indicators; and You need to make improvements to your processes for assuring the quality of data underpinning the safety incidents indicator. However we do not believe we would be able to provide an opinion in future periods based on the current definition of the indicator. 		

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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	● Medium	<p>Safety incidents - Data capture</p> <p>A period of 35 days is allowed between the date of the incident and when it is input onto the Datix system. Therefore, at the year end it is likely that there will be cases not recorded on the system that should be included in the data used to compile the indicator.</p> <p>The Trust should put arrangements in place to capture patient safety incidents that have occurred by 31st March, but have not yet been recorded on Datix at the date information is captured for reporting against the safety indicator in the Quality Report.</p>	<p>The process of incident reporting can be described as 'Incident -> Report -> Investigation -> Review -> Approval'. Each stage requires some form of analysis by separate individuals in order to ensure that the most appropriate actions are taken. In the past the Trust has determined that directorates/departments should complete the full process within 35 days.</p> <p>This does not cause any issues for external reporting to the National Reporting & Learning System as the time frames are longer, but investigations into incidents occurring at the end of March would not be complete by the beginning of April.</p> <p>However this process will be significantly shortened by the implementation of Datixweb. The Trust will seek to reduce this 35 day process timeframe to 30 days for incidents that still require final approval on the 31 March 2014. This change will enable more accurate reporting of incidents for the year 2013/14 (extract to be undertaken early May 2014).</p> <p>Responsible Officer Andrew Scott, Patient Safety Manager</p> <p>Due Date 31 March 2014</p>

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Appendix B: Follow up of 2011/12 recommendations

This appendix summarises the progress the Trust has made on recommendations raised in our 2011/12 report. The recommendations were rated as follows.

- | | | |
|---|---|---|
| <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> |
|---|---|---|

#	Priority	2011/12 Recommendation	Progress made
1	 High	We recommended 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 was to improve the accuracy of the indicator, specifically to reduce the risk of incorrect referral dates being entered on the system.	<p>Ongoing</p> <p>Internal Audit performed a review in January 2013 of the Trust's data used for collating the 18 week referral to treatment indicator.</p> <p>The Trust has also performed its own data audit and is developing directorate specific training packages and assessments to try to improve the data and reduce the amount of validation that has to take place.</p> <p>Whilst the result of the Trust's audit are not yet available, Internal Audit found that the data still includes a relatively high error rate. In a sample of 42, Internal Audit found that 40% of cases contained errors relating to the recording of the referral to treatment (RTT) pathway or RTT start dates which could not be confirmed.</p> <p>Although Internal Audit judged the potential impact of the errors to be low and unlikely to lead to unreported breaches, it is clear that there is still a need to improve the quality of data. Periodic data validation exercises should therefore still be undertaken until error rates are reduced.</p>

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Appendix C: 2012/13 Limited Assurance Opinion on content of the Quality Report and mandated 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 2013 (the "Quality Report") and certain performance indicators contained therein.

Scope and subject matter

The indicators for the year ended 31 March 2013 subject to limited assurance consist of the national priority indicators as mandated by Monitor:

- Cancer 62 Day Waits (GP referrals)
- Readmissions to hospital within 28 days of 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 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 [source or list]; 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 the specified documents in the guidance, listed below:

- Board minutes for the period April 2012 to April 2013;
- Papers relating to Quality reported to the Board over the period April 2012 to April 2013;
- Feedback from the Commissioners dated 29 April 2013;
- Feedback from local Healthwatch organisations dated 14 May 2013;
- The Trust's 2012/13 complaints report published under regulation 18 of the Local Authority Social Services and NHS Complaints Regulations 2009;
- The 2012 national inpatient survey dated Feb 2013;
- The 2012 accident and emergency department patient survey;
- The 2011/12 cancer patient experience survey dated Aug 2012;
- The 2012 national staff survey dated;
- Care Quality Commission quality and risk profiles dated April 2012 to April 2013;
- The draft Head of Internal Audit's annual opinion over the Trust's control environment dated 25 April 2013 and
- Quality Report Steering Group minutes for the period April 2012 to April 2013.

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Appendix C: 2012/13 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 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 2013, 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.

Sheffield Teaching Hospitals NHS Foundation Trust

Appendix C: 2012/13 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 2013:

- 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 subject to limited assurance have not been reasonably stated in all material respects in accordance with the *NHS Foundation Trust Annual Reporting Manual*.

KPMG LLP,
Statutory Auditor
1 Neville Street, Leeds, LS1 4DW

23 May 2013



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