

## **Independent Reasonable Assurance Report to NHS Ipswich and East Suffolk Clinical Commissioning Group and NHS England on the Mental Health Investment Standard Statement of Compliance**

We were engaged by NHS Ipswich and East Suffolk Clinical Commissioning Group ('the CCG') to report on the CCG's Mental Health Investment Standard Statement of Compliance and the accompanying management assertion therein for the year ended 31 March 2020, in the form of an independent reasonable assurance conclusion about whether the CCG's Mental Health Investment Standard Statement of Compliance is properly prepared, in all material respects, based on NHS England's *Assurance Engagement of the Mental Health Investment Standard 2019/20 - Briefing for Clinical Commissioning Groups*.

### **CCG's Responsibilities**

The Accountable Officer of the CCG is responsible for preparing the Mental Health Investment Standard Statement of Compliance that is free from material misstatement in accordance with the calculations and definitions specified by NHS England in its *Assurance Engagement of the Mental Health Investment Standard 2019/20 - Briefing for Clinical Commissioning Groups*, which specifies which figures should be used to derive the headline calculations which support the CCG's Mental Health Investment Standard Statement of Compliance and how they should be calculated, and for the information contained therein.

This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and presentation of the Mental Health Investment Standard Statement of Compliance that is free from material misstatement, whether due to fraud or error.

### **Our Responsibilities**

Our responsibility is to examine the Mental Health Investment Standard Statement of Compliance prepared by the CCG and to report thereon in the form of an independent reasonable assurance conclusion based on the evidence obtained. We conducted our engagement in accordance with International Standard on Assurance Engagements (ISAE) 3000 Revised, *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board. That standard requires that we comply with ethical requirements, including independence requirements, and plan and perform our procedures to obtain reasonable assurance about whether the CCG's Mental Health Investment Standard Statement of Compliance is properly prepared, in all material respects in accordance with the NHS England's *Audit of the Mental Health Investment Standard 2019/20 - Briefing for Clinical Commissioning Groups*.

### **Scope of the Assurance Engagement**

The procedures selected depend on our judgment, including the assessment of the risks of whether due to fraud or error.

In making those risk assessments, we have considered internal control relevant to the preparation and presentation of the CCG's Mental Health Investment Standard Statement of Compliance in order to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the CCG's internal control over the preparation and presentation of the CCG's Mental Health Investment Standard Statement of Compliance. Our engagement also included: assessing the appropriateness of the CCG's Mental Health Investment Standard Statement of Compliance, evaluating the appropriateness of the methods, policies and procedures, and models used in the preparation of the CCG's Mental Health Investment Standard Statement of Compliance and the reasonableness of estimates made by the CCG. Reasonable assurance is less than absolute assurance.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

### **Qualified Conclusion**

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

On the basis of our work, with the exception of the matter reported in the Basis for qualified conclusion section of our report, we are satisfied that NHS Ipswich and East Suffolk CCG's Mental Health Investment Standard Statement of Compliance for the year ended 31 March 2020 has been properly prepared, in all material respects, based on the criteria set out by NHS England in its *Assurance Engagement of the Mental Health Investment Standard 2019/20 - Briefing for Clinical Commissioning Groups*.

## Basis for qualified conclusion

We have undertaken our review of the CCG's Statement of Compliance having regard to the criteria set out by NHS England in its *Assurance Engagement of the Mental Health Investment Standard 2019/20 - Briefing for Clinical Commissioning Groups*.

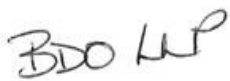
We have identified the following issue that indicates that the CCG's Statement of Compliance has not been properly prepared in accordance with NHS England's guidance:

- NHS England's guidance requires expenditure on dementia, including elderly mental-health related costs, to be excluded in preparing the Statement of Compliance. The 2019/20 continuing healthcare expenditure that has been used in preparing the Statement of Compliance includes expenditure on dementia and elderly mental illness, which is consistent with the prior year. The CCG's systems do not allow for separate coding of dementia or separate coding where a patient with a primary mental health diagnosis also has another secondary diagnosis, and the CCG has not obtained a clinical view on the proportion of continuing healthcare expenditure to exclude as dementia and elderly mental illness. As this expenditure is overstated in both years, we are unable to ascertain whether or not this impacts on the management assertion within the Statement of Compliance.

## Restriction of Use of Our Report

Our report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the CCG or NHS England for any purpose or in any context. Any party other than the CCG or NHS England who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than the CCG and NHS England for our work, for this independent reasonable assurance report, or for the conclusions we have reached.

Our report is released to the CCG and NHS England on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save for the CCG's own internal purposes and for sharing with NHS England), without our prior written consent, except that it may be published on the CCG's website alongside its Statement of Compliance.



**BDO LLP**

Chartered Accountants

Ipswich

United Kingdom

Date: 14 April 2021

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).