

## **Independent Assurance Letter to the Governing Body and Members of NHS East Staffordshire CCG**

We have been engaged by the Governing Body of NHS East Staffordshire CCG ("the CCG") to conduct a reasonable assurance engagement relating to the Mental Health Investment Standard (MHIS) Statement of Compliance for the financial year 2018/19.

In our opinion, the Mental Health Investment Standard (MHIS) Statement of Compliance has been properly prepared, in all material aspects, in accordance with the applicable criteria as outlined by NHS England and NHS Improvement for the financial year 2018/19.

### **Respective responsibilities of the directors and assurance provider**

The CCG's Directors are responsible for ensuring the CCG meets the MHIS.

Our responsibility is to express a conclusion as to whether the MHIS Statement of Compliance has been prepared, in all material aspects, in accordance with the applicable criteria for the financial year 2018/19, based on our procedures. We conducted our engagement in accordance with International Standard on Assurance Engagements ISAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*, issued by the International Auditing and Assurance Standards Board (IAASB), in order to state whether the MHIS Statement of Compliance has been prepared, in accordance with the applicable criteria.

We apply International Standard on Quality Control 1 and, accordingly, maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Our engagement provides reasonable assurance as defined in ISAE 3000. Reasonable assurance means a high but not absolute level of assurance. Absolute assurance is very rarely attainable as a result of factors such as the following: the use of selective testing, the inherent limitations of internal control, the fact that much of the evidence available to us is persuasive rather than conclusive and the use of judgement in gathering and evaluating evidence and forming conclusions based on that evidence.

### **Scope of work**

Our procedures consisted primarily of:

- obtaining an understanding of the CCG's business;
- considering the risk of material misstatement of the MHIS Statement of Compliance;
- visiting the CCG and Midlands and Lancashire CSU operational sites to test underlying data on a sample basis. These procedures included:
  - Ascertain the method of compilation of the MHIS Statement of Compliance (as reported in the CCG's non ISFE template) and the calculations on which it is based;
  - Consider the internal controls applied by the CCG over the preparation of the statement and the calculations, evaluate the design of those controls relevant to the engagement to determine whether they have been implemented;
  - Identify and assess the risks of material misstatement in the MHIS Statement of Compliance as a basis for designing and performing procedures to respond to the assessed risks;
  - Verify the percentage increase spending on mental health in 2018/19 included in the calculations, where increase =  $(A-B)/B\%$ . Where A is expenditure on mental health correctly reflected in the 2018/19 financial ledger which is consistent with the definitions set out in the "ASSURANCE ENGAGEMENT OF THE MENTAL HEALTH INVESTMENT STANDARD BRIEFING FOR CLINICAL COMMISSIONING GROUPS" and B is expenditure on mental health correctly reflected in the 2017/18 financial ledger, as amended for the 2018/19 planning process, which is consistent with the definitions set out in the "ASSURANCE ENGAGEMENT OF THE MENTAL HEALTH INVESTMENT STANDARD BRIEFING FOR CLINICAL COMMISSIONING GROUPS";
  - Verify the percentage increase in the CCG's allocation included in the calculations and check that it is per published CCG allocations;
  - Carry out procedures on the mental health expenditure included in the calculations and supporting schedules to check whether it meets the definition of mental health expenditure properly incurred as set out in the "ASSURANCE ENGAGEMENT OF THE MENTAL HEALTH

INVESTMENT STANDARD BRIEFING FOR CLINICAL COMMISSIONING GROUPS" issued by NHS England and NHS Improvement;

- Verify the factual accuracy of the compliance statement based on the procedures set out above.

### **Use of report**

Our report is made to the CCG's Governing Body, in accordance with ISAE 3000. Our work has been undertaken so that we might state to the Governing Body those matters we are required to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the CCG as a body for our work, this report, or for the conclusions we have formed. This report and the applicable criteria have been designed specifically to test that the MHIS Statement of Compliance has been prepared, in all material respects, in accordance with the above criteria, and as a result, the information included in this report may not be suitable for another purpose. We accept no duty responsibility or liability to any party, other than the CCG, in connection with the Report or this engagement.

### **Independence**

In conducting our engagement, we have complied with the IESBA Code of Ethics.



Michelle Hopton, FCA (Senior statutory auditor)  
for and on behalf of Deloitte LLP  
Bristol, UK  
29 October 2019