

## **Independent Reasonable Assurance Report to NHS Ealing Clinical Commissioning Group on the Mental Health Investment Standard Statement of Compliance**

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

### **CCG's Responsibilities**

The Accountable Officer of the CCG is responsible for preparing the 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 - Briefing for Clinical Commissioning Groups*, which specifies which figures should be used to derive the headline calculations which support the CCG's 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 Statement of Compliance that is free from material misstatement, whether due to fraud or error.

### **Our Responsibilities**

Our responsibility is to examine the 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 Statement of Compliance is properly prepared, in all material respect in accordance with the NHS England's *Audit of the Mental Health Investment Standard Briefing for Clinical Commissioning Groups*.

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

The procedures selected depend on our judgment, including the assessment of the risks of misstatement, 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 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 Statement of Compliance. Our engagement also included: assessing the appropriateness of the CCG's Statement of Compliance, evaluating the appropriateness of the methods, policies and procedures, and models used in the preparation of the CCG's 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 matters reported in the Basis for qualified conclusion section of our report, we are satisfied that NHS Ealing CCG's Mental Health Investment Standard Statement of Compliance for the year ended 31 March 2019 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 - 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 - Briefing for Clinical Commissioning Groups*.

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

- The 2017/18 expenditure used in preparing the Statement of Compliance has been obtained from the 2018/19 planning template final submission, as required by NHS England's guidance. There are errors in this reported expenditure that have not been corrected in preparing the CCG's Statement of Compliance, although if the CCG had amended this issue it would not change the management assertion accompanying the Statement of Compliance. The errors relate to:
  - Omission of prescribing mental health expenditure; and
  - Exclusion of mental health expenditure included in the general ledger.
- The 2017/18 and 2018/19 continuing healthcare expenditure that has been used in preparing the Statement of Compliance includes dementia expenditure. NHS England's guidance requires that expenditure on dementia is excluded in preparing the Statement of Compliance. As it is overstated in both years, we are unable to ascertain whether or not this impacts on the CCG's compliance with the Mental Health Investment Standard.

### **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 for any purpose or in any context. Any party other than the CCG 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 for our work, for this independent reasonable assurance report, or for the conclusions we have reached.

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

*BDO LLP*

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8 July 2020