

# Report on the Quality Account 2016/17

## Surrey and Sussex Healthcare NHS Trust

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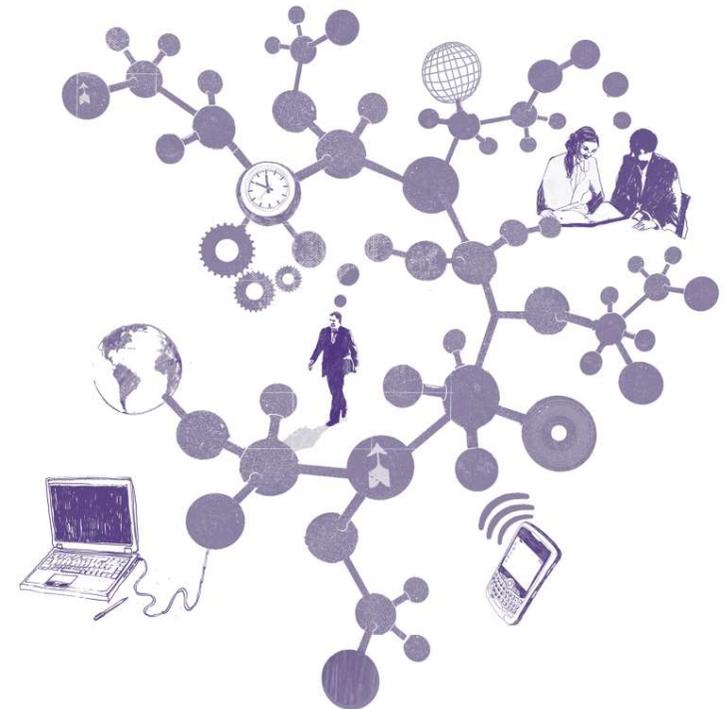
**Year ended 31 March 2017**

26 June 2017

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Trust or any weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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# Executive summary

## **The Quality Account**

The Quality Account is an annual report to the public from providers of NHS healthcare about the quality of services they deliver. The primary purpose of the Quality Account is to encourage boards and leaders of healthcare organisations to assess quality across all the healthcare services they offer. It allows leaders, clinicians, governors and staff to show their commitment to continuous, evidence-based quality improvement, and to explain progress to the public.

## **Purpose of this report**

This report to the Board summarises the results of our independent assurance engagement on your Quality Account. This report is provided in conjunction with our signed limited assurance report, which is published with the Trust's Quality Account and enables the Board of Directors to demonstrate that they have discharged their governance responsibilities by commissioning an independent assurance report.

In performing this work, we followed the Department of Health 'NHS Quality Accounts Auditor Guidance 2014-15', which is still extant for 2016/17.

The output from our work is a limited assurance opinion on whether anything has come to our attention which leads us to believe that:

- the Quality Account is not prepared in all material respects in line with the criteria set out in the Regulations;
- the Quality Account is not consistent in all material respects with the sources specified in the Guidance; and

- the indicators in the Quality Account identified as having been the subject of limited assurance in the Quality Account are not reasonably stated in all material respects in accordance with the Regulations and the six dimensions of data quality set out in the Guidance

## **Conclusion**

Our work on your Quality Account is complete and we issued an unqualified conclusion on your Quality Account.

The text of our proposed limited assurance report can be found at Appendix B.

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# Executive summary

## **Key messages**

- We confirmed that the Quality Account had been prepared in all material respects in line with the requirements of the Regulations.
- We confirmed that the Quality Account was consistent in all material respects with the sources specified in the Guidance.
- We found that the commentary on indicators in the Quality Account was not inconsistent with the reported outcomes.
- Our testing of two indicators included in the Quality Account found no evidence that these two indicators were not reasonably stated in all material respects in accordance with the Regulations and the six dimensions of data quality set out in the Guidance.

We have made some recommendations for improvement in relation to improve accuracy of the reported indicators which we have discussed and agreed with management. These can be found at Appendix A.

## **Acknowledgements**

We would like to thank the Trust staff for their co-operation in completing this engagement.

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# Compliance with regulations

We checked that the Quality Account had been prepared in line with the requirements set out in the Regulations.

Requirement	Work performed	Conclusion
<b>Compliance with regulations</b>	We reviewed the content of the Quality Account against the requirements of 'the Regulations' set by the Secretary of State, as described in: <ul style="list-style-type: none"><li>• <i>the National Health Service (Quality Account) Regulations 2010</i></li><li>• <i>the National Health Service (Quality Account) Amendment Regulations 2011</i></li><li>• <i>the National Health Service (Quality Account) Amendment Regulations 2012.</i></li></ul>	We confirmed that the Quality Account had been prepared in all material respects in line with the requirements of the Regulations.

# Consistency of information

We checked that the Quality Account is consistent in all material respects with the sources specified in the Department of Health "NHS Quality Accounts Auditor guidance 2014-15", which continues to be applicable for 2016/17.

Requirement	Work performed	Conclusion
<b>Consistency with other sources of information</b>	We reviewed the content of the Quality Account for consistency with the documentation specified in the Auditor guidance referred to above. This includes the board minutes and papers for the year, feedback received on the Quality Account, survey results from staff and patients, the Head of Internal Audit opinion and the annual governance statement.	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 2017, the Quality Account is not consistent in all material respects with the sources specified in the Guidance.
<b>Other checks</b>	We also reviewed the Quality Account: <ul style="list-style-type: none"> <li>• to check the consistency of indicator commentary with the reported outcomes</li> <li>• to check that Directors' Assertions on controls are consistent with disclosures in the Annual Governance Statement.</li> </ul>	Overall, we concluded that: <ul style="list-style-type: none"> <li>• the indicator commentary was consistent with the reported outcomes</li> <li>• Directors' Assertions on controls are consistent with disclosures in the Annual Governance Statement.</li> </ul>

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# Data quality of reported performance indicators

We undertook substantive testing on two indicators in the Quality Account to determine whether they have not been reasonably stated in all material respects in accordance with the Regulations and the six dimensions of data quality set out in the auditor guidance.

## **Selecting performance indicators for review**

The Trust is required to obtain assurance from its auditors over two indicators.

We selected two indicators from the 4 options identified by the auditor guidance as being suitable for substantive testing and agreed the scope of our work with the Trust's management team.

In line with the auditor guidance, we have reviewed the following indicators:

- Rate of Clostridium difficile infections : selected from the subset of mandated indicators after discussion with management.
- Percentage of patient safety incidents resulting in severe harm or death selected from the subset of mandated indicators after discussion with management.

## Data quality of reported performance indicators (continued)

Indicator & Definition	Indicator outcome	Work performed	Conclusion
<p><b>Rate of Clostridium Difficile infections</b></p> <p>It is the rate of infections per 100,000 bed days for patients aged two or more on the date the specimen was taken during the reporting period.</p>	<p><b>13 cases</b></p>	<p>We documented the process used by the Trust to collect data for the indicator. We checked that the indicator presented in the Quality Account reconciled to the underlying data.</p> <p>We then tested a sample of 30 items in order to ascertain the accuracy, completeness, timeliness, validity, relevance and reliability of the data, and whether the calculation of the indicator was in accordance with the definition.</p>	<p>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 2017, the indicator has not been reasonably stated in all material respects in accordance with the Regulations and the six dimensions of data quality set out in the Guidance.</p>

# Data quality of reported performance indicators (continued)

Indicator & Definition	Indicator outcome	Work performed	Conclusion
<p><b>Percentage of reported patient safety incidents that have resulted in severe harm or death.</b></p> <p>Percentage of reported patient safety incidents that have resulted in severe harm or death during the reporting period.</p>	<p><b>0.4%</b></p>	<p>We documented and walked through the process used by the Trust to collect data for the indicator. We checked that the indicator presented in the Quality Account reconciled to the underlying data.</p> <p>We tested a sample of 18 cases of severe harm or death, which was extended to cover 100% of the severe harm or death population to ascertain the accuracy, completeness, timeliness, validity, relevance and reliability of the data, and whether the calculation of the indicator was in accordance with the definition. We confirmed the numerator of 27 cases of severe harm or death is correctly stated.</p> <p>In order to gain assurance over the completeness of the indicator, we tested a sample of 7 cases from the denominator which the number of reported patient related safety incidents. The testing confirmed that there were no severe harm or death incidents included within denominator.</p>	<p>Based on the results of our procedures, with the exception of the matter(s) reported below, nothing has come to our attention that causes us to believe that, for the year ended 31 March 2017, the indicator has not been reasonably stated in all material respects in accordance with the Regulations and the six dimensions of data quality set out in the Guidance.</p> <p>Our testing identified one case that was initially recorded as a near miss, which was subsequently updated to severe harm. The case was upgraded without the authorisation of a member of the executive team; a requirement of the Trust's policy in this area. Further investigation found that near miss cases could be upgraded on the system to severe harm without the appropriate approval. This is a potential weakness in the Trust's processes as it allows for approvals set out in the policy to be circumvented.</p> <p>We confirmed the case had been correctly classified as severe harm for the purposes of the indicator reported in the Quality Account.</p>

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# Fees

## Fees for the work on the Quality Account

Service	Fees (£)
For the limited assurance review of the Trust's Quality Account 2016/17	10,000

## Our fee assumptions include:

- our fees are exclusive of VAT

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# Appendices

# Appendix A – Action plan

	Assessment	Issue and risk	Recommendations
1.	●	<ul style="list-style-type: none"> <li>Our testing we identified one case that was initially recorded as a near miss, which was subsequently updated to severe harm. The case was upgraded without the appropriate review or authorisation. Further investigation found that near miss cases could be upgraded on the system to severe without the appropriate approval.</li> </ul>	<ul style="list-style-type: none"> <li>All cases classed as severe harm should be reviewed by the appropriate manager prior to recording the case as severe harm.</li> </ul>

**Assessment**

- Significant deficiency – issue leading to qualification of limited assurance report
- Deficiency – issue for improvement in processes

# Appendix B – Form of limited assurance report

We anticipate we will provide the Trust with an unmodified limited assurance audit report

## **Independent Auditor's Limited Assurance Report to the Directors of Surrey and Sussex Healthcare NHS Trust on the Annual Quality Account**

We are required to perform an independent assurance engagement in respect of Surrey and Sussex Healthcare NHS Trust's Quality Account for the year ended 31 March 2017 ("the Quality Account") and certain performance indicators contained therein as part of our work. NHS trusts are required by section 8 of the Health Act 2009 to publish a quality account which must include prescribed information set out in The National Health Service (Quality Account) Regulations 2010, the National Health Service (Quality Account) Amendment Regulations 2011 and the National Health Service (Quality Account) Amendment Regulations 2012 ("the Regulations").

### **Scope and subject matter**

The indicators for the year ended 31 March 2017 subject to limited assurance consist of the following indicators:

- Rate of Clostridium difficile infections on page 15 and 16 of the Quality Account.
- Percentage of patient safety incidents resulting in severe harm or death on page 12 of the Quality Account.

We refer to these two indicators collectively as "the indicators".

### **Respective responsibilities of directors and auditors**

The directors are required under the Health Act 2009 to prepare a Quality Account for each financial year. The Department of Health has issued guidance on the form and content of annual Quality Accounts (which incorporates the legal requirements in the Health Act 2009 and the Regulations).

In preparing the Quality Account, the directors are required to take steps to satisfy themselves that:

- the Quality Account presents a balanced picture of the Trust's performance over the period covered;
- the performance information reported in the Quality Account is reliable and accurate;
- there are proper internal controls over the collection and reporting of the measures of performance included in the Quality Account, and these controls are subject to review to confirm that they are working effectively in practice;
- the data underpinning the measures of performance reported in the Quality Account is robust and reliable, conforms to specified data quality standards and prescribed definitions, and is subject to appropriate scrutiny and review; and
- the Quality Account has been prepared in accordance with Department of Health guidance.

The Directors are required to confirm compliance with these requirements in a statement of directors' responsibilities within the Quality Account.

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 Account is not prepared in all material respects in line with the criteria set out in the Regulations;
- the Quality Account is not consistent in all material respects with the sources specified in the NHS Quality Accounts Auditor Guidance 2014-15 issued by the Department of Health in March 2015 ("the Guidance"); and

# Appendix B – Form of limited assurance report

the indicators in the Quality Account identified as having been the subject of limited assurance in the Quality Account are not reasonably stated in all material respects in accordance with the Regulations and the six dimensions of data quality set out in the Guidance.

We read the Quality Account and conclude whether it is consistent with the requirements of the Regulations and to consider the implications for our report if we become aware of any material omissions.

We read the other information contained in the Quality Account and consider whether it is materially inconsistent with:

- Board minutes for the period April 2016 to 29 June 2017;
- papers relating to quality reported to the Board over the period April 2016 to 29 June 2017;
- feedback from Commissioners;
- feedback from Local Healthwatch organisations;
- feedback from Overview and Scrutiny Committee;
- the Trust’s complaints report published under regulation 18 of the Local Authority, Social Services and NHS Complaints (England) Regulations 2009, dated 14 November 2016;
- the latest national patient survey dated 31 May 2017;
- the latest local patient survey dated 8 June 2017;
- the latest national staff survey dated 3 October 2016;
- the latest local staff survey dated 8 May 2017;
- the Head of Internal Audit’s annual opinion over the trust’s control environment dated 25 May 2017;
- the annual governance statement dated 1 June 2017;

We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with these documents (collectively the “documents”). Our responsibilities do not extend to any other information.

This report, including the conclusion, is made solely to the Board of Directors of Surrey and Sussex Healthcare NHS Trust.

We permit the disclosure of this report to enable the Board of Directors to demonstrate that they have discharged their governance responsibilities by commissioning an independent assurance report in connection with the indicators. To the fullest extent permissible by law, we do not accept or assume responsibility to anyone other than the Board of Directors as a body and Surrey and Sussex Healthcare NHS 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 under the terms of the Guidance. 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 indicators tested back to supporting documentation;
- comparing the content of the Quality Account to the requirements of the Regulations; and
- reading the documents.

A limited assurance engagement is narrower 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.

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# Appendix B – Form of limited assurance report

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 Account in the context of the criteria set out in the Regulations.

The nature, form and content required of Quality Accounts are determined by the Department of Health. This may result in the omission of information relevant to other users, for example for the purpose of comparing the results of different NHS organisations.

In addition, the scope of our limited assurance work has not included governance over quality or non-mandated indicators which have been determined locally by Surrey and Sussex Healthcare NHS Trust.

## **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 2017:

- the Quality Account is not prepared in all material respects in line with the criteria set out in the Regulations;
- the Quality Account is not consistent in all material respects with the sources specified in the Guidance; and
- the indicators in the Quality Account subject to limited assurance have not been reasonably stated in all material respects in accordance with the Regulations and the six dimensions of data quality set out in the Guidance.

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