



Southend University Hospital NHS Foundation Trust
Year ending 31 March 2013

External Assurance on the Trust's Quality Report

11 June 2013

The Board of Governors
Southend University Hospital NHS Foundation Trust
Prittlewell Chase
Westcliff-on-sea
Essex
SS0 0RY

11 June 2013

Dear Governors,

External Assurance on the Trust's Quality Report

We are pleased to present our findings following the review of the Trust's 2012/13 Quality Report. The purpose of this report to Governors is to set out the work that we have performed and our conclusions and recommendations for improvement concerning the content of the Trust's Quality Report and the three mandated indicators (including the additional newly mandated indicator).

We have already reported the detailed findings in this report to those charged with governance, the Audit Committee of Southend University Hospital NHS Foundation Trust.

I would like to take this opportunity to thank the employees of the Trust for their assistance during the course of our work.

Yours faithfully

Debbie Hanson

For and behalf of Ernst & Young LLP
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The contents of this report are subject to the terms and conditions of our appointment as set out in our engagement letter.

This report is made solely to the Audit Committee, Board of Directors and management of Southend University Hospital NHS Foundation Trust in accordance with our engagement letter. Our work has been undertaken so that we might state to the Audit Committee, Board of Directors and management of the Trust 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 Audit Committee, Board of Directors and management of the Trust for this report or for the opinions we have formed. It should not be provided to any third-party without our prior written consent.

1. Executive summary

1.1 Responsibilities

Monitor's 2012/13 'Detailed Guidance for External Assurance on Quality Reports' sets out the work that we are required to complete on the Trust's Quality Report, which is published as part of its Annual Report.

As auditors we are required to:

- ▶ Review the content of the Quality report against the requirements set out in Monitor's Annual Reporting Manual 2012/13.
- ▶ Review the content of the Quality Report to ensure that it is consistent with other information published by the Trust.
- ▶ Undertake substantive sample testing on three mandated indicators (including the newly mandated safety indicator).
- ▶ Provide the Trust with a Limited Assurance Report confirming that the Quality Report meets Monitor's requirements and that the two mandated indicators are reasonable stated in all material respects.
- ▶ Provide the Trust's Governors with a report setting out the findings of our work.

1.2 Key findings

We have reviewed the Trust's Quality Report and found that:

- ▶ Its contents is in line with Monitor's requirements
- ▶ It is consistent with other information published by the Trust.

We have also undertaken testing on three mandated indicators. These three indicators are:

- ▶ C. difficile
- ▶ Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers
- ▶ Incidences that resulted in severe harm (the newly mandated safety indicator)

In all three instances, we found that these indicators were fairly stated.

As a result of the work that we have performed, we have been able to issue an unqualified Limited Assurance Report to the Trust. A copy of this report is provided in Appendix 1.

2. Detailed findings

2.1 Content of the Quality Report

We have reviewed the content of the Quality Report against the requirements set out by Monitor in their Annual Reporting Manual. In all regards we found that the Trust met these requirements.

The Quality Report has also been reviewed for consistency with the following documents:

- ▶ Board Minutes
- ▶ Papers relating to the Quality report reported to the Board
- ▶ Feedback from Commissions
- ▶ Feedback from Governors
- ▶ Feedback from Healthwatch organisations (not received)
- ▶ The Trust's complaints report
- ▶ Feedback from other stakeholders
- ▶ The latest national and local staff survey and patient survey
- ▶ The Head of Internal Audit's annual opinion
- ▶ Care Quality Commission quality and risk profiles.

Our review concluded the contents of the Quality Report published by the Trust were consistent with these documents.

Feedback was requested from Healthwatch but to date no feedback has been received. Monitor's guidance states that this feedback should be request but a response from Healthwatch is voluntary. Therefore, as the inclusion of this feedback is not mandated, this does not affect our opinion on the content of the Quality Report.

2.2 Testing of mandated performance indicators

In 2012/13, we have performed testing on the following three mandated indicators

- ▶ C. Difficile
- ▶ Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers
- ▶ Incidences that resulted in severe harm

2012/13 is the first year Monitor has requested a review of the indicator for incidence that resulted in severe harm. The results of our testing have therefore been excluded from the Limited Assurance Report detailed in Appendix 1, but are included in this report.

The result of our testing of these three indicators is detailed below.

Indicator	Findings
C. difficile	<p data-bbox="675 293 1453 353">Our walkthrough of the system used to collate this indicator found that it is suitably designed and operating effectively.</p> <p data-bbox="675 387 1321 416">Sample testing of cases within the indicator found that:</p> <ul data-bbox="675 450 1437 611" style="list-style-type: none"> <li data-bbox="675 450 1190 479">▶ The indicator is correctly calculated <li data-bbox="675 501 1437 562">▶ The data included in the indicator is complete, accurate, valid, reliable, timely and relevant <li data-bbox="675 584 1361 613">▶ The indicator complies with the relevant guidance <p data-bbox="675 633 1453 689">Following our review of the Quality Report, we requested that the report was amended to include the results from 2011/12.</p>
Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers	<p data-bbox="675 712 1453 772">Our walkthrough of the system used to collate this indicator found that it is suitably designed and operating effectively.</p> <p data-bbox="675 801 1321 831">Sample testing of cases within the indicator found that:</p> <ul data-bbox="675 864 1437 1025" style="list-style-type: none"> <li data-bbox="675 864 1190 893">▶ The indicator is correctly calculated <li data-bbox="675 916 1437 976">▶ The data included in the indicator is complete, accurate, valid, reliable, timely and relevant <li data-bbox="675 999 1361 1028">▶ The indicator complies with the relevant guidance <p data-bbox="675 1048 1453 1104">Following our review of the Quality Report, we requested that the report was amended to include the results from 2011/12.</p>
Incidences that resulted in severe harm	<p data-bbox="675 1137 1453 1198">Our walkthrough of the system used to collate this indicator found that it is suitably designed and operating effectively.</p> <p data-bbox="675 1227 1321 1256">Sample testing of cases within the indicator found that:</p> <ul data-bbox="675 1290 1437 1451" style="list-style-type: none"> <li data-bbox="675 1290 1190 1319">▶ The indicator is correctly calculated <li data-bbox="675 1341 1437 1402">▶ The data included in the indicator is complete, accurate, valid, reliable, timely and relevant <li data-bbox="675 1424 1361 1453">▶ The indicator complies with the relevant guidance <p data-bbox="675 1473 1453 1529">2012/13 is the first year that the Trust has been required to collate this indicator and therefore there is no comparator for 2011/12.</p>

3. Appendix 1: Limited assurance report

2012/13 LIMITED ASSURANCE REPORT ON THE CONTENT OF THE QUALITY REPORTS AND MANDATED PERFORMANCE INDICATORS

Independent Auditor's Report to the Board of Governors of Southend University Hospital NHS Foundation Trust on the Quality Report

We have been engaged by the Board of Governors of Southend University Hospital NHS Foundation Trust to perform an independent assurance engagement in respect of Southend University Hospital 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:

- ▶ C. Difficile (reported on page 91)
- ▶ Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers (reported on page 93)

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 below; 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:

- ▶ Board minutes for the period April 2012 to 30 May 2013;
- ▶ Papers relating to Quality reported to the Board over the period April 2012 to 30 May 2013;
- ▶ Feedback from the Commissioners dated 29/05/2013;
- ▶ Feedback from local Healthwatch organisations (not received);
- ▶ The trust's complaints report published under regulation 18 of the Local Authority Social Services and NHS Complaints Regulations 2009, dated 24/04/2013;
- ▶ The national inpatient survey dated 16/04/2013;
- ▶ The national staff survey dated 28/02/2013;
- ▶ Care Quality Commission quality and risk profiles dated October 2012 to February 2013;
- ▶ The Head of Internal Audit's annual opinion over the trust's control environment dated 24/05/2013; and
- ▶ Any other information included in our review.

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 Southend University Hospital NHS Foundation Trust as a body, to assist the Council of Governors in reporting Southend University Hospital 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 Southend University Hospital 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.
- ▶ 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 Southend University Hospital NHS Foundation 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 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 above; 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*.

Ernst & Young LLP

Cambridge

29 May 2013

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