360 ASSURANCE

NHS Rotherham Clinical Commissioning Group

2018/19 Internal Audit Annual Report and Head of Internal Audit Opinion

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Section 1 – Head of Internal Audit Opinion

1.1 Introduction

Further to my Interim Head of Internal Audit Opinion, provided to NHS Rotherham CCG on 5 March 2019, this report contains my Final Head of Internal Audit Opinion, along with a summary of the delivery of your internal audit service for the 2018/19 financial year.

The provision of assurance services is the main role for an internal audit provider within the public sector and as part of this role, and in compliance with Public Sector Internal Audit Standards (PSIAS), the Head of Internal Audit will provide an opinion that is based on an objective assessment of the framework of governance, risk management and internal control, in the context of work undertaken as part of an agreed internal audit plan.

The NHS Long Term Plan, published in January 2019, establishes goals and aspirations for the faster delivery of targeted health care and prevention in England for the next ten years. Emphasis has been placed on supporting local economies to work together to identify service models through detailed assessment of current health inequalities and unmet needs.

Acknowledging that health economies are at different stages in establishing Integrated Care Systems (ICS), the 10-year plan will involve action on expanding the current workforce alongside developments in technology, research, innovation and efficiency. Our client organisations will need to respond to these challenges, as well as the plans for the introduction of major reforms to the NHS' financial architecture. Working alongside our clients, we will ensure that we support the development of governance and internal control arrangements with the provision of targeted and relevant independent assurances.

1.2 Context of Head of Internal Audit Opinion

In providing an opinion for the financial year, it is important to reflect on the environment in which the organisation has been required to function and the impact of an on-going need to meet quality challenges whilst reducing costs. This will undoubtedly impact on the operation of control, however, the system of internal control is designed to manage risk to a reasonable level rather than eliminate all risk of failure.

As arrangements for the commissioning and delivery of healthcare services continue to change, NHS organisations must ensure that, whilst 'business as usual' is delivered, there is an ongoing review of governance and risk management processes to ensure that they remain reflective of emerging operational changes whilst not compromising existing arrangements. This is particularly challenging as the complexity of commissioning and delivery arrangements involves increasingly integrated working relationships and, as noted above, the drive towards further integration and co-operation is re-enforced in order to implement actions associated with the 10-year Plan.

In 2018/19 the South Yorkshire and Bassetlaw (SYB) commissioners, with involvement from CCG Governing Bodies, set out the intention to explore opportunities for further system commissioning to support the development of Integrated Care Partnerships (ICPs) at place and working together strategically in a wider Integrated Care System with the following specific aims:

- At SYB – to commission, plan and deliver some activities and functions once across SYB where it demonstrably adds value for the system; reducing unwarranted variation improving equity of access, standardisation and quality of service and improves population health.
- At Place – to commission, plan and deliver services locally, with a focus on integrated care with partners to improve population health through new models of care, and a consistency in approach to support providers to deliver services more equitably for local populations.

Section 1 – Head of Internal Audit Opinion

At the end of 2018/19 the Joint Committee of CCGs established a work plan of priorities along with a requirement for some delegated decision making. The Joint Committee of CCGs is also taking into account the requirements in the NHS Long Term Plan that commissioning arrangements will evolve over the next few years and ICS's will need to have in place streamlined commissioning arrangements to enable a single set of commissioning decisions at system level.

As at 31 March the CCG reported that all financial duties and business rules had been achieved for 2018/19.

The CCG's efficiency programme position as at 31 March was that planned schemes had overachieved by £1.1m against the £15.2m target.

My Opinion is provided primarily on the basis of work undertaken within the Internal Audit Plan for the 2018/19 financial year and is limited to the scope of work that has been agreed with the CCG's Executive Officers and as shared with the Audit and Quality Assurance (AQuA) Committee, both prior to the commencement of work, and as detailed within our final report. Any opinion level provided must, therefore, be considered in terms of the agreed review scope only and no inference may be assumed by the CCG or other users of my report, that this opinion extends to the adequacy of controls and processes outside the scope agreed.

I am providing an opinion of **Significant Assurance** that there is a generally sound framework of governance, risk management and control designed to meet the organisation's objectives, and that controls are generally being applied consistently.

1.3 Summary Findings

My opinion is based on a review and assessment of the following areas:

- The design and operation of your Governing Body Assurance Framework (GBAF);
- The outcome of individual assignments within your 2018/19 Internal Audit Plan; and
- The extent to which you have responded, in a timely manner, to actions agreed following audit recommendations (internal audit follow up work).

The summary below highlights key issues in determining my opinion levels across the three areas above and can be used to support the completion of your Annual Governance Statement.

As part of my overall opinion I am also required to take into account other independent assurances that I consider relevant:

- The quarterly Financial Planning, Control and Governance Self-Assessment returns to NHS England.
- Any correspondence received from NHS England which may be relevant to the Improvement and Assessment Framework outcome.
- The outcome of the 2018/19 QIPP Reviews commissioned by NHS England and undertaken by Deloittes.
- Service auditor reports on NHS SBS Financial Accounting Services, NHS BSA prescription services and dental services, NHS Digital for GP Payments and Capita for Primary Care Services, as available at the time of writing.

At the time of writing, there are no significant issues which have impacted on my opinion.

The illustration below will assist the organisation in identifying where good processes are embedded and those areas where further development is recommended.

Overall opinion: Significant Assurance

Key to Assurance Levels:

	Full Assurance
	Significant Assurance
	Moderate Assurance
	Limited Assurance
	No Assurance

Definitions of the Assurance Levels can be found at **Appendix B**.

1.3.1 Governing Body Assurance Framework (GBAF) and Strategic Risk Management Arrangements

Following my assessment of your arrangements, I am providing Significant Assurance in relation to the operation of your GBAF. This is based on the current arrangements, as summarised below:

For 2018/19 the CCG has continued to develop the Governing Body Assurance Framework (GBAF). Following a Governing Body development session in March 2018, the CCG updated its Strategic Objectives and the refreshed GBAF was presented to the Governing Body in October 2018.

The GBAF is underpinned by a Risk Register. Our review has confirmed that risks that have been discussed at Governing Body during the year are appropriately reflected in the CCG's risk management framework.

The Integrated Risk Management Framework - Policy & Procedure has also been updated during the year to reflect the changes to Strategic Objectives and to incorporate recommendations made as part of our 2017/18 review of Risk Management – Risk Identification Processes.

The GBAF, Risk Register and Issues Log have been presented throughout the year at alternate Audit and Quality Assurance (AQuA) Committees in accordance with the CCG's risk process and reporting timetable. The reporting timetable specifies that the Governing Body will receive the GBAF, Risk Register and Issues Log bi-annually, however, for 2018/19 to date the Governing Body has only received these documents once in October 2018. The Governing Body is due to receive them again in March 2019.

Operational Executive Committee has a role to review the GBAF, Risk Register and Issues Log and therefore provides regular scrutiny and challenge of the risks. Reflecting on the embedded arrangements now in place, it was agreed at Operational Executive in December that whilst risk owners will still be responsible for reviewing all risks on a monthly basis, a deep dive will now only be undertaken by Operational Executive on a quarterly basis.

It is difficult for us to assess the level of scrutiny and challenge which is undertaken in respect of the GBAF due to the brevity of minutes recorded. As such, we reviewed the GBAF, Risk Registers and Issues Log throughout the year for evidence of them being 'live' documents. We have been able to confirm that minor changes to the GBAF and supporting risk registers have been made during the year. Four new risks have been added to the risk register in 2018/19; no risks have been closed. No issues have been added to or removed from the Issues Log during the year.

We undertook a survey of Governing Body members in October 2018 which sought to obtain members' views on governance, risk management and culture. We received 12 responses (92% response rate) and overall, the survey results provided a positive picture with respondents scoring an average of 4 (agree) or 5 (strongly agree) for each question.

1.3.2 2018/19 Audit Assignments

Your Internal Audit Plan was developed to meet the mandatory requirements of the Public Sector Internal Audit Standards (PSIAS). The plan was risk-based and aligned to your Assurance Framework and strategic objectives.

In producing the plan we engaged with Executive Officers and the AQuA Committee. We:

- Shared a draft version of the 3 year strategic plan with the AQuA Committee on 8 January 2018.
- Met with the Chief Finance Officer and Deputy Chief Finance Officer on 30 January 2018.
- Attended the joint South Yorkshire & Bassetlaw Chief Finance Officer meeting on 19 February 2018.
- Reviewed key documents including the Governing Body Assurance Framework (as at January 2018) and Risk Management Strategy to understand objectives, performance and risk appetite.

Through a risk-assessment process, the plan was designed to enable us to satisfy our statutory responsibility to provide a balanced annual Head of Internal Audit Opinion at the end of the financial year. We have applied a flexible approach to the delivery of our work allowing us to respond to requests from senior management and the AQuA Committee to reflect the organisation's changing assurance needs and to address emerging risks.

During the year we have liaised with the organisation to discuss progress with delivery of the Audit Plan and to ensure that the work agreed at the start of the financial year continued to be reflective of the risks faced by the organisation.

Progress in relation to the delivery of your Internal Audit Plan has been reported to each AQuA Committee meeting.

In agreeing the delivery of the Internal Audit Plan, we identified to the organisation a number of key assignments (Core Reviews) that inform and support the Head of Internal Audit Opinion. The position of these reviews is as follows:

Core Review	Current Position	Opinion
Integrity of the General Ledger, Financial Reporting and Key Financial Systems	Issued	Full
Contract Management Review	Issued	Significant
Data Security and Protection Toolkit	Issued	Significant
Workforce Planning	Issued	Significant
Governance and Risk Management	Issued	Significant
Conflicts of Interest	Issued	Significant

During 2018/19 we issued 8 reports:

- 1 report was issued with Full Assurance;
- 6 reports were issued with Significant Assurance; and
- 1 report was issued with a Substantial Assurance opinion. This review was mandated by NHS England who provided the assurance levels as part of an Internal Audit Framework.

Our work in 2018/19 has not identified any high risk recommendations.

Appendix A provides details of the status of all reviews.

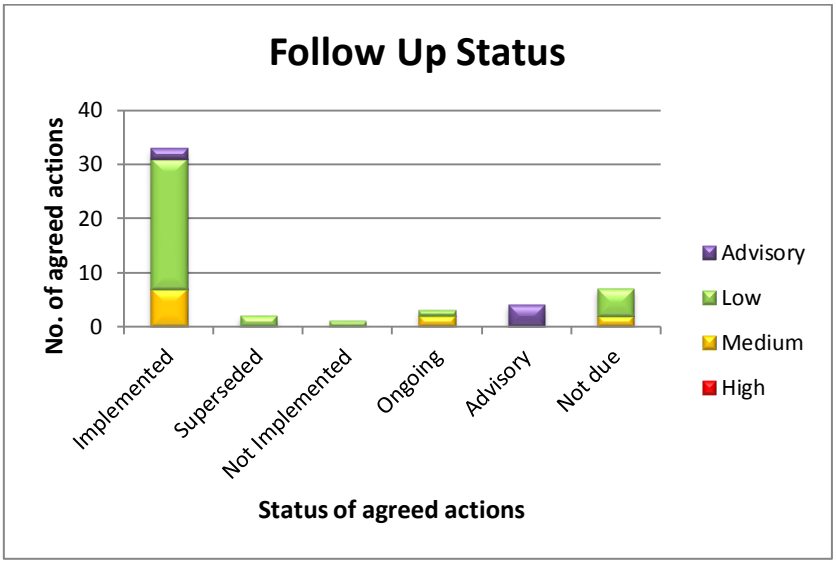
Having considered work reported during 2018/19, I have provided **Significant Assurance** in relation to the Internal Audit Plan outturn.

1.3.3 Follow-up Work

As part of Public Sector Internal Audit Standards, I am required to consider the appropriateness of the organisation's response to Internal Audit recommendations made and action subsequently implemented.

360 Assurance regularly liaises with nominated officers within the organisation in relation to follow-up actions due and outstanding. A summary of follow-up work completed is provided as part of the regular progress report to the AQuA Committee.

The chart below summarises progress against agreed actions in relation to the follow-ups undertaken during 2018/19.



The follow-up of all actions identified within our reviews is undertaken via the CCG's "live follow-up" of recommendations. As each individual implementation date is due, we work with the CCG to evaluate progress made in respect of the issues raised.

Of the 39 actions agreed in our original reviews and which became due in year, 35 (89%) have been implemented and 2 were superseded. This includes 7 medium risk, 24 low risk and 2 advisory recommendations. This compares to 77% identified as part of my Head of Internal Audit Opinion for 2017/18.

This represents an improvement in the organisation's responsiveness to our findings year on year.

1.4 Themes arising from our work in 2018/19

When assessing the possible focus of future assignments and emerging risks, it is important to consider any common themes that may arise from the current programme of work.

The CCG has further embedded its risk management arrangements and the level of scrutiny and challenge for the GBAF at the Executive and AQuA Committee. The CCG strategic objectives have been updated during the year to reflect the Commissioning Plan.

The CCG responds well to recommendations and has supported the development of an enhanced approach to tracking recommendations during the year, providing greater assurance to AQuA Committee that agreed actions are being taken forward in a timely manner.

2.1 Introduction

The following sections contain information on the service delivery by 360 Assurance, including details of responses to our Client Satisfaction Questionnaires as well as an assessment of compliance to the agreed Key Performance Indicators.

2.2 Performance

Quality is a high priority at 360 Assurance and is recognised as crucial when the risk environment within the NHS and Internal Audit is changing and there is unprecedented scrutiny of the NHS as a result of a number of national high profile failures.

As a service provider we are required to comply with the mandatory Public Sector Internal Audit Standards (PSIAS). The delivery of our service is tailored to adhere to these standards and our working processes are set out in a comprehensive Internal Audit Manual, which is reviewed annually. At the start of each financial year, all staff are required to formally acknowledge understanding of, and adherence to, the Internal Audit Manual.

We have established a comprehensive programme of quality assurance. Each year staff are required to sign a certificate of independence, along with an assessment to identify and record possible conflicts of interest. Compliance to PSIAS, as part of our service delivery, is overseen by a Quality Group.

PSIAS require that providers of Internal Audit services have an independent assessment at least every five years. We commissioned our second external assessment of compliance with the standards in April 2018. This review was completed by CIPFA and confirmed that 360 Assurance achieved the highest level of compliance, with **GENERALLY CONFORMS** to the requirements of the Public Sector Internal Audit Standards. The definitions for compliance are detailed in the table below.

Generally Conforms	The internal audit service complies with the standards with only minor deviations. The relevant structures, policies, and procedures of the internal audit service, as well as the processes by which they are applied, at least comply with the requirements of the section in all material respects.
Partially Conforms	The internal audit service falls short of achieving some elements of good practice but is aware of the areas for development. These will usually represent significant opportunities for improvement in delivering effective internal audit and conformance to the standards.
Does Not Conform	The internal audit service is not aware of, is not making efforts to comply with, or is failing to achieve many/all of the elements of the standards. These deficiencies will usually have a significant adverse impact on the internal audit service's effectiveness and its potential to add value to the organisation. These will represent significant opportunities for improvement, potentially including actions by senior management or the board.

Quality updates will continue to be provided to the Management Board members through the performance report and to Audit Committees as part of the key performance indicators.

2.3 Achievement of the Plan

The Internal Audit Plan for 2018/19 for 120 days was approved at the AQuA Committee meeting on 6 March 2018. The work in relation to this plan is now fully complete.

2.4 Staffing

As the Director of 360 Assurance, I have a strategic responsibility for overseeing the effective delivery of the audit services to the organisation. The contract is delivered by a team of staff led

by your nominated Deputy Director, Leanne Hawkes and supported by Kay Meats as your Client Lead.

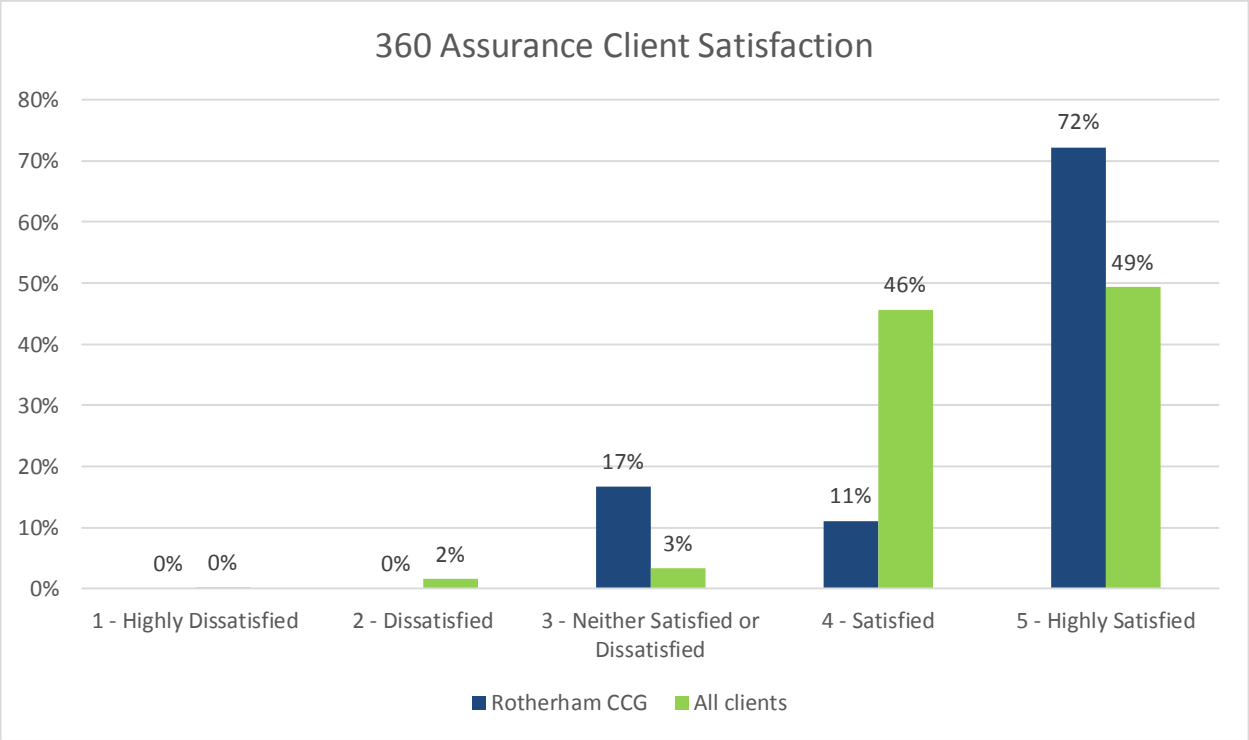
Throughout 2018/19, we have been sufficiently staffed to meet the requirements of the audit plan, utilising the skills and knowledge of our specialist staff where appropriate.

2.5 Key Performance Indicators (KPIs)

Appendix C sets out the KPIs that have been agreed as part of our contract with the organisation and how we have demonstrated our achievement against each of the indicators.

2.6 Client Satisfaction Questionnaires

As part of our drive to improve quality, we continue to issue Client Satisfaction Questionnaires following the conclusion of all audit reviews. The questionnaire seeks to confirm that the auditee was appropriately engaged in the planning and reporting process and that our approach to the review and subsequent report provided added value to the organisation. Responses received during 2018/19 are summarised in the graph below:



Where we have received comments on specific areas of service, these are reviewed and action taken, as appropriate, by the Assistant Director of 360 Assurance. Feedback is provided to the client Lead Officer.

Feedback from the organisation during the year has been very positive, and some examples are shown below:

Excellent dialogue to reach conclusion of the audit.	*I have worked with [the auditor] for several years and have always found her to be very thorough and very helpful.* *It was very helpful to discuss the report prior to being finalised, and [the auditor] was very receptive to our constructive discussions. The report and its update were concluded in a very timely manner.*	*[The auditor] was very good with regards to communication with myself.*

2.7 Value Added Services

We aim to provide services to you and our other clients that are above and beyond routine delivery of internal audit reviews and which add value. This includes forums, workshops, benchmarking, surveys and a variety of papers and reports. I am particularly grateful to all those clients who have supported these initiatives. In 2018/19, these value added services have included:

Quarterly Commissioner Briefings

Issued to key CCG staff and included in Audit Committee updates. We review documents and publications from a range of national and local sources, including regulatory bodies, Department of Health, NHS England and HFMA, and summarise pertinent issues highlighting whether these are for information or where action is required.

Audit & Governance Workshops

On 10 July 2018 we co-hosted an Audit and Governance Workshop with Browne Jacobson, an invitation was sent to relevant officers at the CCG. Items on the agenda included: CCGs joint working and merger; ACO/ISP contract consultation and update; employment update; section 117 aftercare and commissioning for mental health inpatient stays; and NHS continuing healthcare policies – a look at recent issues relating to human rights.

On 27 November 2018 we co-hosted an Audit and Governance Workshop with Browne Jacobson. The agenda included the new model constitution and service reconfiguration; MCA and DoLS; New national framework for CHC; New NHS England guidance and a General news round-up.

Topical Issues Event

A Topical Issues Event was held on 23 October 2018 in partnership with Audit Yorkshire and Audit One. The event was aimed at Audit Committee members, Finance Directors and Governance leads and the topics covered were Board Assurance Frameworks, NHS Contracts and GDPR, with expert speakers from external organisations

Governing Body Assurance Framework Benchmarking - What keeps CCG Governing Bodies awake at night?

We have issued a paper produced by colleagues at Mersey Internal Audit Agency which details findings from a review of the content of 53 CCG Assurance Frameworks to provide an insight into the different ways that Assurance Frameworks are structured, and the nature of risks that are currently being monitored and managed by CCGs.

Summary of Responses to Survey on Governance, Risk Management and Culture

We published a report which summarises the key themes and messages arising from responses to a survey on governance, risk management and culture undertaken as part of our Head of Internal Audit Opinion stage 2 work programme across our client base.

Effective Audit Committee Event

In conjunction with Audit Yorkshire a series of events for NEDs/Lay Members throughout 2019/20 has been established. The first event in March/April 2019 focussed on Audit Committee Effectiveness and was aimed specifically at Audit Committee members.

Speakers:

- Lisa Robertson - Policy and Research Manager, HFMA - *The new STP System Governance*
- Michael Newbury - Director (Financial Audit), National Audit Office - *'The Health and Social Care Interface' report*
- John Bullivant, Chair of Advisory Committee, Good Governance Institute - *'Assessing Audit Committee effectiveness' (workshop).*

Annual Governance Statements Benchmarking

A discussion paper was issued which reviewed the 2017/18 Annual Governance Statements (AGS) from a sample of Providers and Commissioners across the East Midlands and Yorkshire. Given the breadth of documents reviewed, the papers summarised the board findings in relation to, background to the AGS; AGS guidance and compliance; what is a significant control issue; breadth of responses; evidence provided; completeness of answers; questions for the Audit Committee; and key messages.

Tim Thomas

Director

Appendix A: Internal Audit Plan Out-turn

2018/19 Internal Audit Plan			
Audit Assignment	**Report Ref.**	**Status**	**Assurance Level/Comment**
Finance			
Integrity of the General Ledger and Key Financial Systems	1819/RCCG/06R	Issued	Full
IM&T			
General Data Protection Regulations	1819/RCCG/08R	Issued	Significant
Data Security and Protection Toolkit	1819/RCCG/10R	Issued	Significant
Performance and Information			
Contract Management Review	1819/RCCG/02R	Issued	Significant
People			
Workforce Planning	1819/RCCG/03R	Issued	Significant
Governance, Risk & Legislation			
Delegated Primary Medical Care Functions	1819/RCCG/07R	Issued	Substantial (NHSE)
Governance and Risk Management	1819/RCCG/04R	Issued	Significant
Conflicts of Interest	1819/RCCG/09R	Issued	Significant

PSIAS require that all work undertaken for an organisation will be considered for the Head of Internal Audit Opinion, even where we have not specifically provided an opinion level.

Appendix B: Definitions of Assurance Levels

The following describes the assurance levels used in our Head of Internal Audit Opinion.

Overall Head of Internal Audit Opinions	
Full Assurance	That the framework of governance, risk management and control has been effectively designed to meet the organisation's objectives, and that controls are consistently applied in all areas reviewed.
Significant Assurance	That there is a generally sound framework of governance, risk management and control designed to meet the organisation's objectives, and that controls are generally being applied consistently.
Moderate Assurance	That there is a generally sound framework of governance, risk management and control, however, inconsistent application of controls puts the achievement of the organisation's objectives at risk.
Limited Assurance	That there are weaknesses in the design and / or inconsistent application of the framework of governance, risk management and control that could result in failure to achieve the organisation's objectives.
No Assurance	That there are weaknesses in the design and / or inconsistent application of the framework of governance, risk management and control that will result in failure to achieve the organisation's objectives.

Appendix C: Key Performance Indicators

	KPI/Measure	Measure	Target	Actual	2018/19 Performance
Service Delivery and Value					
1.	Issue a Client Satisfaction Questionnaire (CSQ) following completion of every audit.	The 360 Assurance CSQ link to be issued to the Client Lead for all audits. To be chased once. Outcomes to be presented to AQuA Committee. Any negative responses to be appropriately followed up.	100%	100%	CSQs have been issued for all audits during 2018/19 (refer to the graph on page 8 for the outcome of these).
2.	Undertake a survey of key Executive and Non-Executive leads to ensure our service meets client expectations.	Undertake an annual review and outcomes to be presented to AQuA Committee.	Yes / No	Yes	We issued a feedback survey to the Directors of Finance and Audit Committee Chairs in April 2019. The questions related to their perception of the quality of the internal audit service and whether their needs are being met. The results of the survey were positive (see the end of this appendix for a detailed breakdown of responses).
3.	Produce an Annual Audit Plan aligned to client strategic risk / priorities and submit to the AQuA Committee for approval on a timely basis. Plan aligned to client identified strategic risk/priorities.	A risk-based plan to be produced in accordance with 360 Assurance strategic planning guidance. Plan should be approved prior to commencement of financial year. Plan linked to strategic objectives and risks as identified in assurance framework. Plan demonstrates consideration of emerging risks (sector proposed risks) and major transformation projects. Plan considers other expected third party assurances to avoid duplication.	Yes / No	Yes	Annual Audit Plan developed with CCG Officers and approved by the AQuA Committee on 6 March 2018.

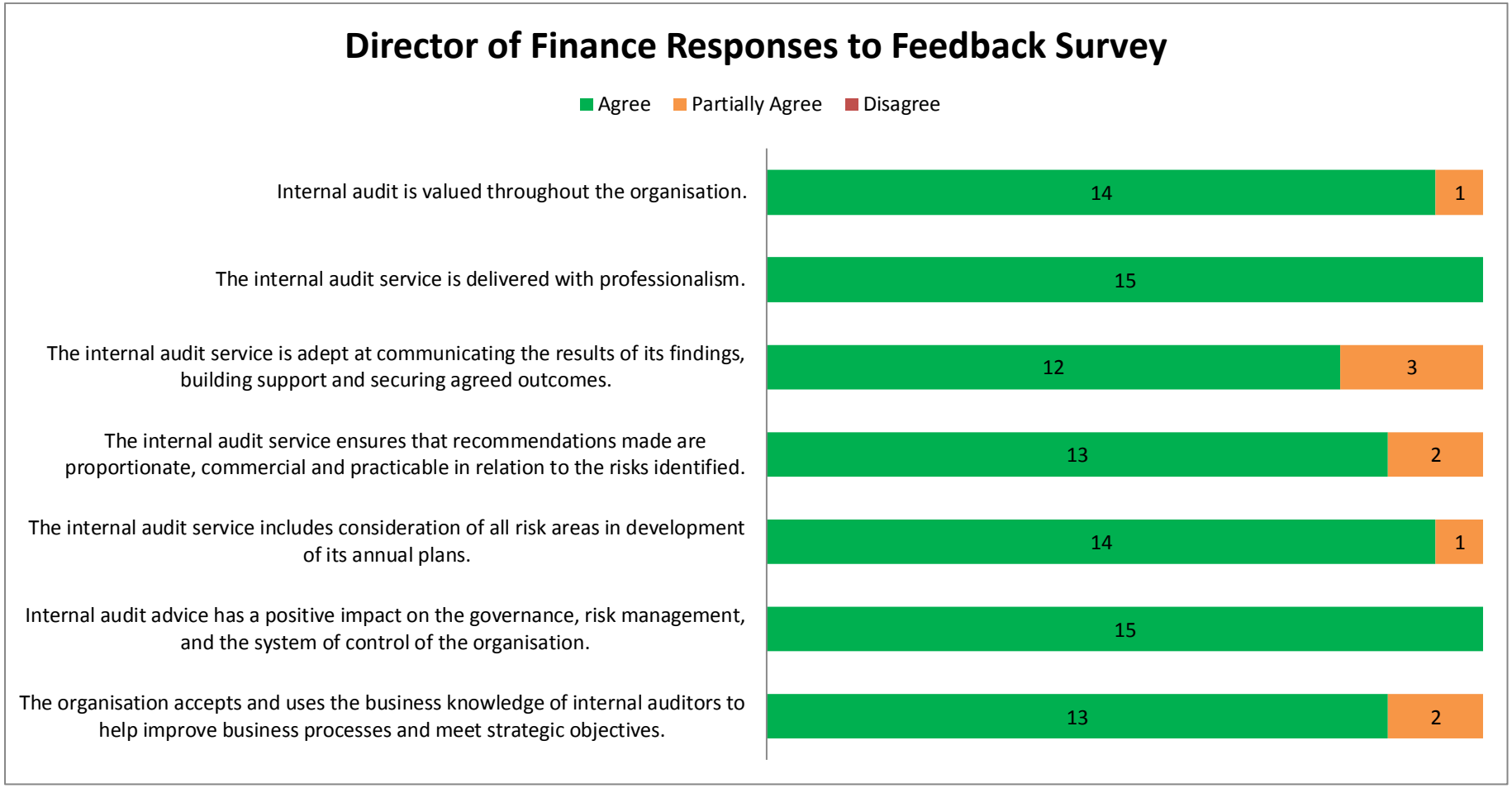
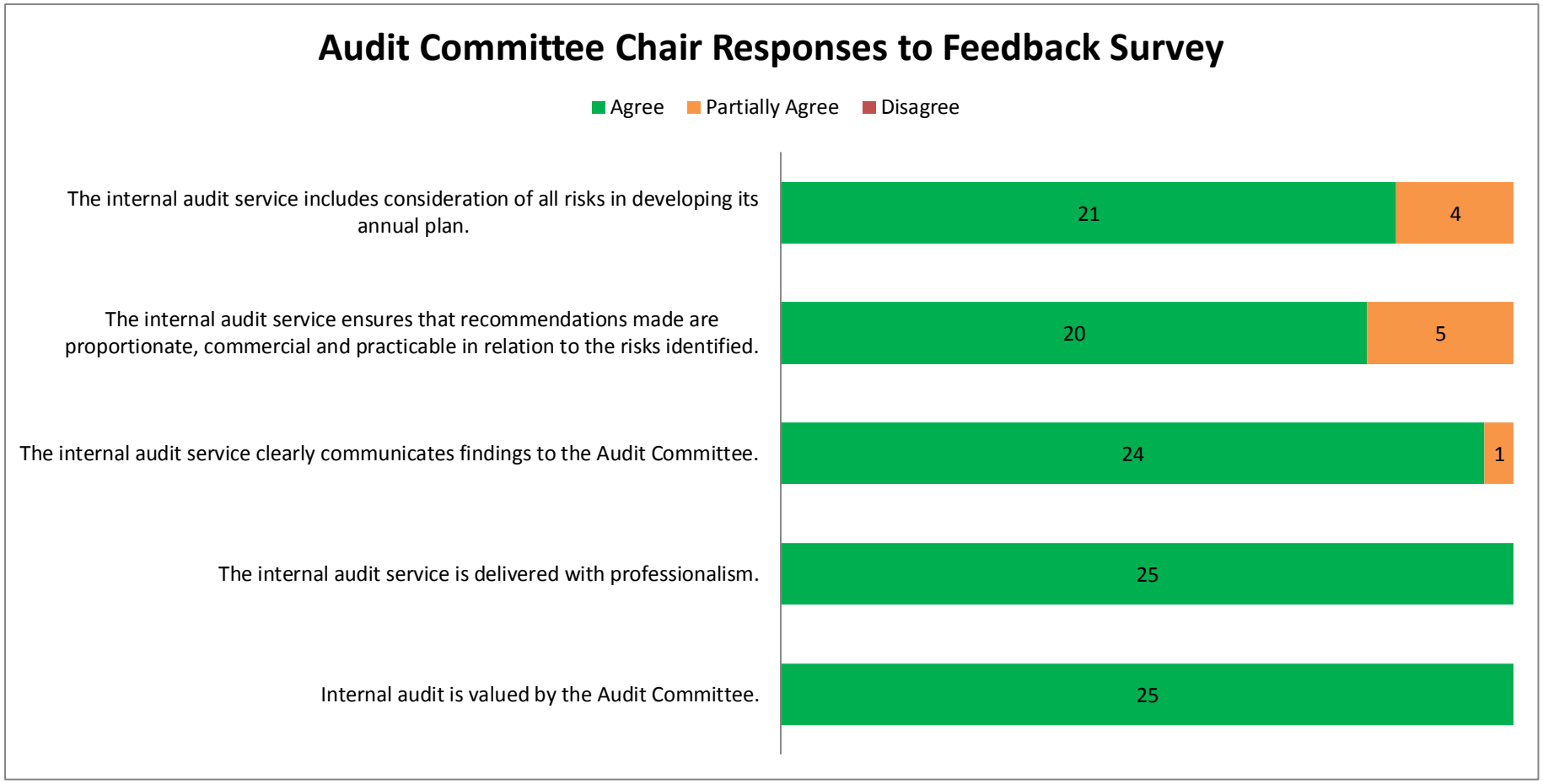
Appendix C: Key Performance Indicators

	KPI/Measure	Measure	Target	Actual	2018/19 Performance
4.	Plan implemented within agreed budget.	The audit plan is delivered within the agreed budget, delivering the agreed number of outputs. Deliver in originally agreed plan day allocation.	Yes / No	Yes	Out-turn against plan days reported within progress report to the AQuA Committee.
5.	Audit completed within timescales agreed in Terms of Reference (ToR).	Delivery of the audit in an efficient manner, to meet the AQuA Committee date within the agreed ToR.	Yes / No	Yes (7/8)	We reported to the January AQuA Committee that there had been a delay in concluding our work on the Conflicts of Interest audit. This was subsequently completed and reported to the AQuA Committee in March 2019.
6.	% of audit staff with relevant qualifications	Relevant qualification defined by designated professional background. To be calculated based on days charged to the client.	>60%	88%	88% of audit days have been delivered by staff with qualifications relevant to their professional background.
7.	Deliver insight and proactive advice	Quarterly technical updates are provided to clients providing an insight to emerging sector issues and advising of implication for Trust. Proactive discussion of risk issues at routine contract management meetings.	Quarterly	Quarterly	Quarterly technical briefings provided to AQuA Committee.

Appendix C: Key Performance Indicators

	KPI/Measure	Measure	Target	Actual	2018/19 Performance
8.	Compliance with 360 Quality Monitoring Manual	Implementation of the 360 Assurance Quality Manual confirms compliance with PSIAS. Details of any non-compliance are provided.	Yes / No Details non-compliance	Yes	Quarterly quality checks have been completed in line with the quality manual. No areas of non-compliance have been identified during 2018/19.
Client KPIs					
1.	Terms of Reference to be agreed within 10 working days of being received.	From date sent to Executive Lead to date approval is received.	100%	100%	Provided within Appendix B for each progress report to the AQuA Committee.
2.	Requested information is provided within the agreed timescales as per the agreed Terms of Reference.	Recognising client pressures - was the client responsive to the information requested. Has lack of responsiveness caused delays to the anticipated completion timescales.	100%	100%	Provided within Appendix B for each progress report to the AQuA Committee.
3.	Management responses to be provided within 2 weeks of receiving the final draft report.	Per KPI	100%	100%	Provided within Appendix B for each progress report to the AQuA Committee.
4.	Actions agreed will be implemented within the agreed timescales, including revised timescales where more than one follow-up is needed.	% of actions implemented within the agreed timescales.	75%	89%	As detailed in the Head of Internal Audit Opinion (section 1.3.3).
5.	Actions agreed will be implemented within the initial agreed timescales.	% of actions implemented within the initial agreed timescales.	75%	57%	This represents the % of actions implemented within the date agreed in the final audit report.

Appendix C: Key Performance Indicators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