External assurance on the Trust's Quality Report

North East Ambulance Service NHS Foundation Trust
Audit 2011/12
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Key messages

This report summarises the findings from my external assurance work on North East Ambulance Service NHS Foundation Trust’s (the Trust’s) Quality Report for 2011/12. It includes a summary of:

- my limited assurance work on the content of the Quality Report and the two indicators mandated by Monitor; and
- the findings from my work on the indicator selected by Governors.

I include at appendix 1 the scope of my work.

Limited assurance report

I have not identified any significant issues from my review of the content of the draft Quality Report.

Based on sample testing of the two mandated indicators, I have not identified anything to suggest that they are not reasonably stated.

Appendix 2 contains a copy of my proposed limited assurance report.

Testing of the indicator selected by Governors

The indicator in the draft Quality Report was updated to reflect more current figures provided by the Safeguarding team. Based on the sample testing undertaken, I have not identified anything to suggest that this amended indicator, chosen by the Governors for audit testing, is not reasonably stated.
Content of the Quality Report

I have not identified anything to cause me to believe that the Quality Report is not:

■ prepared in line with the criteria in Monitor’s Annual Reporting Manual (ARM); and
■ consistent with the other information specified by Monitor.
Mandatory performance indicators

I have not identified anything to suggest that the indicators mandated by Monitor for a limited assurance review are not reasonably stated.

In line with the approach agreed with the Trust, I relied on Internal Audit for the testing of the mandated indicators. They reviewed the Trust’s systems for collecting the necessary information to support the indicators mandated by Monitor, and sample tested individual cases to test that they were supported by evidence. The assurance is limited and does not extend to the population as a whole.

<table>
<thead>
<tr>
<th>Category A call – emergency response within 8 minutes</th>
<th>Category A call – ambulance vehicle arrives within 19 minutes</th>
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</thead>
<tbody>
<tr>
<td>No issues were identified in respect of the design of the system or its controls for this indicator. The system has been strengthened since last year by automatic recording of ‘clock start.’</td>
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</tr>
<tr>
<td>A sample was tested to check the correct recording of the response time and inclusion or exclusion from the performance indicator. All were found to be correctly treated.</td>
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<tr>
<td>The calculation of the performance indicator was agreed to the Trust’s information system.</td>
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</tr>
<tr>
<td>Based on the sample testing undertaken, I have not identified anything to suggest that this indicator, mandated by Monitor for a limited assurance review, is not reasonably stated.</td>
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</table>
Performance indicator selected by governors

Findings from my review of the system for reporting ‘Safeguarding: child and adult rates of referral per 1,000 calls.’

The Governors selected the local indicator, ‘Safeguarding: child and adult rates of referral per 1,000 calls’ for audit testing. As for the mandated indicators I agreed with the Trust that I would place reliance on the work carried out by internal Audit on this indicator.

They reviewed the Trust’s system for collecting the necessary information to support the indicator and also tested a small sample of individual cases to check that the reported indicator was supported by evidence. No significant issues were identified in respect of the design of the system or its control for this indicator.

Internal Audit identified that the rates of referral shown in the draft Quality Report were inconsistent with the latest information available from the Safeguarding team. The indicators have been amended to show the latest figures in the final version of the Quality Report.

Based on the sample testing undertaken, I have not identified anything to suggest that this amended indicator, chosen by the Governors for audit testing, is not reasonably stated.
Appendix 1 – The scope of my work

Monitor’s NHS Foundation Trust Annual Reporting Manual (ARM) sets out your responsibilities in respect of the Quality Report. Its Audit Code for NHS Foundation Trusts sets out my responsibilities, which are to form a conclusion, based on limited assurance procedures, on whether anything has come to my attention that causes me to believe that:

- the Quality Report is not prepared in all material respects in line with the criteria set out in the ARM;
- the Quality Report is not consistent in all material respects with the sources specified in the ARM; 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 ARM and the six dimensions of data quality set out in the Detailed Guidance for External Assurance on Quality Reports.

I have met these responsibilities by:

- reviewing the content of the Quality Report to consider whether it has been prepared in line with the requirements set out in the ARM and whether it is consistent with the other information sources as set out in that guidance;
- substantively sample testing the performance indicators mandated by Monitor to consider whether they are reasonably stated in all material respects in line with the requirements set out in the ARM; and
- substantively testing another indicator from the quality report selected by Governors.

As agreed with the Trust, I relied on work undertaken by Internal Audit for the substantive performance indicator testing.
Appendix 2 – Limited assurance report

Independent Auditor’s Report to the Council of Governors of North East Ambulance Service NHS Foundation Trust on the Annual Quality Report

I have been engaged by the Council of Governors of North East Ambulance Service NHS Foundation Trust to perform an independent assurance engagement in respect of North East Ambulance Service NHS Foundation Trust’s Quality Report for the year ended 31 March 2012 (the ‘Quality Report’) and certain performance indicators contained therein.

Scope and subject matter

The indicators for the year ended 31 March 2012 subject to limited assurance consist of the national priority indicators as mandated by Monitor:

■ Category A call – emergency response within 8 minutes; and
■ Category A call – ambulance vehicle arrives within 19 minutes.

I 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 the Independent Regulator of NHS Foundation Trusts (‘Monitor’).

My responsibility is to form a conclusion, based on limited assurance procedures, on whether anything has come to my attention that causes me 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 in section 2.1 of Monitor’s Detailed Guidance for External Assurance on Quality Reports 2011/12; 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.
I read the Quality Report and consider whether it addresses the content requirements of the NHS Foundation Trust Annual Reporting Manual, and considered the implications for my report if I became aware of any material omissions.

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

- Board minutes for the period April 2011 to May 2012;
- Papers relating to quality reported to the Board over the period April 2011 to May 2012;
- Feedback from the Commissioners dated 29/05/2012;
- Feedback from LiNKs dated May 2012;
- The trust’s complaints report published under regulation 18 of the Local Authority Social Services and NHS Complaints Regulations 2009, covering the period April 2011 to March 2012;
- The 2011 national patient survey;
- The 2011 national staff survey;
- Care Quality Commission quality and risk profiles dated April 2012;
- The Head of Internal Audit’s annual opinion over the trust’s control environment dated 10/04/2012; and
- Any other information included in our review.

I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with those documents (collectively the ‘documents’). My responsibilities do not extend to any other information.

I am in compliance with the applicable independence and competency requirements of the Chartered Institute of Public Finance and Accountancy (CIPFA) Standard of Professional Practice and Ethics. My team comprised assurance practitioners and relevant subject matter experts.

This report, including the conclusion, has been prepared solely for the Council of Governors of North East Ambulance Service NHS Foundation Trust as a body, to assist the Council of Governors in reporting North East Ambulance Service NHS Foundation Trust’s quality agenda, performance and activities. I permit the disclosure of this report within the Annual Report for the year ended 31 March 2012, to enable the Council of Governors to demonstrate that it has discharged its governance responsibilities by commissioning an independent assurance report in connection with the indicators. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Council of Governors as a body and North East Ambulance Service NHS Foundation Trust for my work or this report save where terms are expressly agreed and with my prior consent in writing.
Assurance work performed

I 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’). My 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 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; and
- Reading the documents listed above under the respective responsibilities of the Directors and auditors.

A limited assurance engagement is less 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 nature, form and content required of Quality Reports are determined by Monitor. This may result in the omission of information relevant to other users, for example for the purpose of comparing the results of different NHS Foundation Trusts.

In addition, the scope of my assurance work has not included governance over quality or non-mandated indicators which have been determined locally by North East Ambulance Service NHS Foundation Trust.
Conclusion

Based on the results of my procedures, nothing has come to my attention that causes me to believe that, for the year ended 31 March 2012:

- 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 in section 2.1 of Monitor’s Detailed Guidance for External Assurance on Quality Reports 2011/12; 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* and the six dimensions of data quality set out in the *Detailed Guidance for External Assurance on Quality Reports*.

Cameron Waddell  
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June 2012
The Engagement Letter, issued by the Audit Commission, explains the respective responsibilities of auditors and of the audited body. Reports prepared by engagement leads are addressed to governors, members, non-executive directors, directors or officers and are prepared for the sole use of the audited body. Auditors accept no responsibility to:

- any member, governor, non executive director, director or officer in their individual capacity; or
- any third party.