



Independent Reasonable Assurance Report in connection with the 2022/23 Mental Health Investment Standard Compliance Statement to NHS Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board and NHS England for the year ended 31 March 2023

To: NHS Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board ('the ICB'), the successor body of NHS Buckinghamshire, NHS Oxfordshire and NHS Berkshire West Clinical Commissioning Groups ('the CCGs') and NHS England.

We were engaged by NHS Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board to report on the ICB's Mental Health Investment Standard Statement of Compliance and the accompanying management assertion for the year ended 31 March 2023 (covering the predecessor CCGs for the three month period ended 30 June 2022 and the ICB for the nine month period ended 31 March 2023), in the form of an independent reasonable assurance conclusion about whether the ICB's Mental Health Investment Standard Statement of Compliance is properly prepared, in all material respects, based on NHS England's *Assurance Engagement of the Mental Health Investment Standard 2022/23*.

ICB's Responsibilities

The Accountable Officer of the ICB is responsible for preparing the Mental Health Investment Standard Statement of Compliance for the year ended 31 March 2023, including spend by its predecessor CCGs in quarter 1, 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 2022/23*, which specifies which figures should be used to derive the headline calculations which support the ICB's Mental Health Investment Standard 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 Mental Health Investment Standard Statement of Compliance that is free from material misstatement, whether due to fraud or error.

Our Responsibilities

Our responsibility is to examine the Mental Health Investment Standard Statement of Compliance prepared by the ICB 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 (UK) 3000 (ISAE (UK) 3000), *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 ICB's Mental Health Investment Standard Statement of Compliance is properly prepared, in all material respects in accordance with NHS England's *Assurance engagement of the Mental Health Investment Standard 2022/23*.

Scope of the Assurance Engagement

The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the ICB's Mental Health Investment Standard Statement of Compliance whether due to fraud or error.

In making those risk assessments, we have considered internal control relevant to the preparation and presentation of the ICB's Mental Health Investment Standard 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 ICB's internal control over the preparation and presentation of the ICB's Mental Health Investment Standard Statement of Compliance. Our engagement also included: assessing the appropriateness of the ICB's Mental Health Investment Standard Statement of Compliance, the suitability of the criteria used by the ICB in preparing the Mental Health Investment Standard Statement of Compliance in the circumstances of the engagement, and evaluating the appropriateness of the methods, policies and procedures, and models used in the preparation of the ICB's Mental Health Investment Standard Statement of Compliance and the reasonableness of estimates made by the ICB. The scope of our testing covered the total Mental Health Investment Standard expenditure included in the ICB's Statement of Compliance only and does not cover the reporting of spend against individual service lines in the expenditure summary. 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 qualified 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 of our report, we are satisfied that NHS Buckinghamshire, Oxfordshire and Berkshire West ICB's Mental Health Investment Standard Statement of Compliance, prepared in respect of its predecessor NHS Buckinghamshire CCG, NHS Oxfordshire CCG and NHS Berkshire West CCG for the three month period ended 30 June 2022 and the ICB for the nine month period ended 31 March 2023, 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 2022/23*.

Basis for qualified conclusion

We have undertaken our review of the ICB's Statement of Compliance having regard to the criteria set out by NHS England in its *Assurance Engagement of the Mental Health Investment Standard 2022/23*.

We have identified the following matters that indicate that the ICB's Statement of Compliance has not been properly prepared in accordance with NHS England's *Assurance Engagement of the Mental Health Investment Standard 2022/23*. The ICB's approach on these matters is consistent with the prior year and therefore the ICB's target spend, which is based on uplifts from the prior year, is on the same basis. The working papers supporting the ICB's Mental Health Investment Standard Compliance Statement were prepared separately for Buckinghamshire, Oxfordshire and Berkshire West. As a result, our testing of these working papers and the underlying records identified some matters that are specific to a geographical area, rather than to the ICB as a whole. Where this is the case, the geographical area to which the matter relates has been identified.

Block contracts

The ICB has estimated the qualifying mental health spend within block contracts with key NHS providers based on budgets or uplifts from the prior year and has not secured agreement from its key NHS providers. This is not in accordance with NHS England's *Assurance Engagement of the Mental Health Investment Standard 2022/23*, which states: "Where spend is linked to block contracts, commissioners and providers should agree as per 2022/23 operational finance plans what proportion of this expenditure applies to MHIS-compliant services each year, and not rely on a historical split of spend". The value of this block contract expenditure is quantitatively material.

Continuing healthcare expenditure (Buckinghamshire)

Our sample testing of mental health continuing healthcare expenditure in Buckinghamshire identified a number of patients with diagnosis notes that included reference to dementia, learning disability, autism, acquired brain injury and other physical health conditions. Our testing involved examining clinical records and assessing what percentage of continuing healthcare expenditure should have been included in the ICB's Mental Health Investment Standard spend for the year. We extrapolated the results of our sample testing across the full population, which indicated that expenditure on continuing healthcare included in Mental Health Investment Standard spend is overstated by an amount that is qualitatively material as it exceeds the value of the ICB's headroom outturn against its target under the Mental Health Investment Standard when combined with other identified misstatements. It is unlikely that further sample testing of expenditure on continuing healthcare patients would lead us to reach a different conclusion.

Other expenditure relating to patients with multiple diagnoses (Berkshire West)

Our sample testing of patients within the 'Learning Disability Plus' and 'Autism Plus' categories identified diagnosis notes that included reference to non-qualifying learning disabilities and physical conditions. We subsequently identified that the ICB had included expenditure on all 'LD Plus' and 'Autism Plus' patients in full in Mental Health Investment Standard spend, instead of obtaining a clinical view of the proportion of the expenditure relating to qualifying mental health conditions. The total value of 'Learning Disability Plus' and 'Autism Plus' expenditure in the year is qualitatively material as it exceeds the ICB's headroom against its MHIS target. It is unlikely that further sample testing of 'Learning Disability Plus' and 'Autism Plus' expenditure would lead us to reach a different conclusion.

Other expenditure relating to patients with multiple diagnoses (Oxfordshire)

The ICB has included all expenditure on 'Autism Abated' patients, as charged by the local authority, in its Mental Health Investment Standard spend, on the basis that it relates to the specialist mental health support provided to patients with autism who have complex needs. It is not clear whether this cost relates entirely to qualifying mental health as the ICB has not obtained further information regarding the diagnoses of the patients in the cohort. The total value of 'Autism Abated' expenditure in the year is qualitatively material as it exceeds the ICB's headroom against its MHIS target.

We are therefore unable to conclude that the ICB's Statement of Compliance has been properly prepared in all material respects.

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 ICB or NHS England for any purpose or in any context. Any party other than the ICB or NHS England 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 ICB and NHS England for our work, for this independent reasonable assurance report, or for the conclusions we have reached.

Our report is released to the ICB and NHS England on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save for the ICB's own internal purposes and for sharing with NHS England), without our prior written consent, except that it may be published on the ICB's website alongside its Statement of Compliance.

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BDO LLP
Chartered Accountants
London
United Kingdom
11 September 2024

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