



# Report on the Quality Account 2012/13

Wye Valley NHS Trust

**Year ended 31 March 2013**

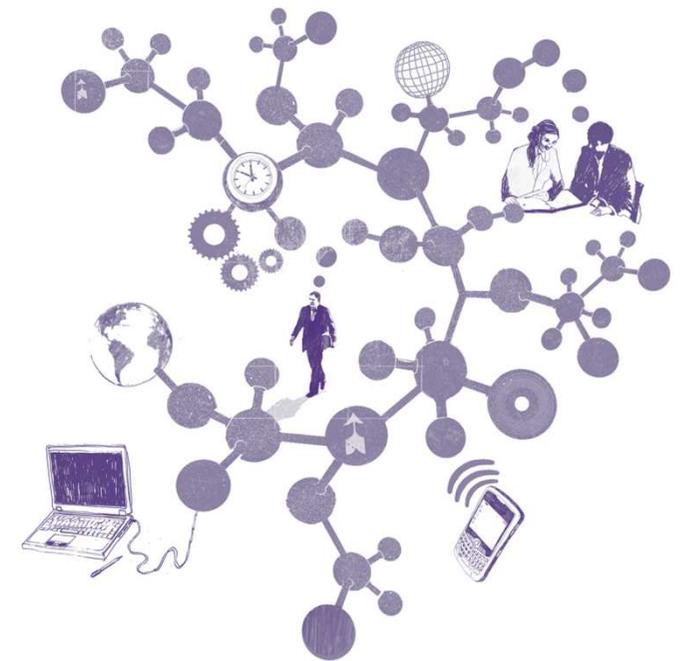
27 June 2013

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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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# Introduction to our review

## 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.

## The Trust's responsibilities

All providers of NHS healthcare services in England are required by section 8 of the *Health Act 2009* to publish a Quality Account for each financial year which must include prescribed information set out in the *NHS (Quality Account) Regulations 2010*, the *NHS (Quality Account) Amendment Regulations 2011* and the *NHS (Quality Account) Amendment Regulations 2012* (collectively referred to as “the Regulations”). 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
- 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.

## The auditor's responsibilities

We are required by the Audit Commission to perform an independent assurance engagement in respect of the Quality Account for the year ended 31 March 2013 and certain performance indicators contained therein as part of our work under section 5(1)(e) of the *Audit Commission Act 1998*.

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 2012/13* issued by the Audit Commission on 25 March 2013 (“the Guidance”)
- the indicators in the Quality Account identified as having been the subject of limited assurance, 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.

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## Introduction to our review (continued)

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 the documents specified in the Regulations.

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

This report to the Board summarises the results of this independent assurance engagement, and is made solely to the Board of Directors of the Trust in accordance with Part II of the Audit Commission Act 1998 and for no other purpose, as set out in paragraph 45 of the Statement of Responsibilities of Auditors and Audited Bodies published by the Audit Commission in March 2010.

This report to the Board is provided in conjunction with our signed limited assurance report, which is published with the Trust's Quality Account which enables 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 the 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 *Audit Commission Act 1998* and in accordance with 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 indicator back to supporting documentation
- comparing the content of the Quality Account to the requirements of the Regulations
- reading the documents.

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

The scope of our assurance work has not included governance over quality or non-mandated indicators which have been determined locally by the Trust.

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# Unqualified Conclusion

## **Our limited assurance opinion**

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 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
- 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.

## **Acknowledgements**

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

## **Key messages**

We would like to highlight the following key messages arising from our review:

- we plan to issue an unqualified conclusion based on our limited assurance procedures
- our review of the percentage of patient safety incidents resulting in severe harm or death indicator did not identify any issues
- our review of the Rate of clostridium difficile (C Diff) infections indicator did not identify any issues
- the Trust has produced a good quality account report that presents information in a well structured and accessible way
- the Trust has taken on board comments received from stakeholders as part of the consultation process on the draft quality account
- as part of the audit a number of suggested improvements have been accepted and adopted to improve clarity and presentation.

We were provided with an initial draft Quality Account for our work and an updated version was provided to us on the 13 June 2013. The Trust approve the Quality Account on the 27 June 2013.

The Trust has addressed the three recommendations raised by your predecessor auditor. As part of these the Trust prepared a detailed timetable to assist it in producing this year's Quality Account. The statutory deadline will be met but the milestones within the plan were not always achieved. We have therefore made a recommendation that this is reviewed and a more robust plan put in place to produce a draft Quality Account for 2013/14.

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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>	<p>We reviewed the content of the Quality Account against the requirements of 'the Regulations' set by the Secretary of State, as described in:</p> <ul style="list-style-type: none"><li>• <i>the National Health Service (Quality Accounts) Regulations 2010</i></li><li>• <i>the National Health Service (Quality Accounts) Amendment Regulations 2011</i></li><li>• <i>the National Health Service (Quality Accounts) Amendment Regulations 2012.</i></li></ul>	<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 2013, the Quality Account is not prepared in all material respects in line with the criteria set out in the Regulations.</p> <p>We noted a number of minor areas where the Trust could better comply with the regulations by clarifying elements of the information provided in the body of the quality account. The Trust made improvements to the draft quality account to address all of the points we raised.</p>

# Consistency of information

We checked that the Quality Account is consistent in all material respects with the sources specified in the Department of Health guidance.

Requirement	Work performed	Conclusion
<p><b>Consistency with other sources of information</b></p>	<p>We reviewed the content of the Quality Account for consistency with specified documentation, set out in the auditor's guidance provided by the Audit Commission. This includes the board minutes for the year, feedback from commissioners, and survey results from staff and patients.</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 2013, the Quality Account is not consistent in all material respects with the sources specified in the Guidance.</p>
<p><b>Other checks</b></p>	<p>We also reviewed the Quality Account:</p> <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>	<p>Overall, we concluded that:</p> <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> <p>In addition, our review highlighted that, whilst the Trust had put in place a timetable for the delivery of Quality Accounts in 2012/13, it failed to deliver against a number of the milestones. We have made a recommendation on this finding in our action plan.</p>

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# Data quality of reported performance indicators

We undertook substantive testing on two indicators in the Quality Account to report on whether there is evidence to suggest that 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 Department of Health guidance.

## **Selecting performance indicators for review**

The Audit Commission require that we test two indicators:

The first is the mandated indicator - percentage of patient safety incidents resulting in severe harm or death within the Trust.

The second indicator is selected from the subset of three indicators applying to Acute NHS Trusts and agreed with the Trust's management team. We agreed to review the indicator: rate of clostridium difficile (C diff) infections.

## Data quality of reported performance indicators (continued)

Indicator & Definition	Indicator outcome	Work performed	Conclusion
<p><b>Percentage of patient safety incidents resulting in severe harm or death.</b></p> <p><i>Number of patient safety incidents resulting in severe harm or death reported through the National Reporting and Learning Service (NRLS), divided by the Number of patient safety incidents reported at a trust reported through the NRLS.</i></p>	<p>Data for 2012-3 is not available from the Health and Social Care Information Centre for the number of patient safety incidents to report this indicator.</p>	<p>We reviewed the process used to collect data for the indicator. We then tested a sample of 20 patient safety incidents, including instances resulting in severe harm or death, in order to ascertain the accuracy, completeness, timeliness, validity, relevance and reliability of the data, and whether the calculation is in accordance with the definition. We also checked that the indicator presented in the Quality Account reconciled to the underlying data by review of the number of patient safety incidents resulting in severe harm or death.</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 2013, the indicator has not been reasonably stated in all material respects.</p>
<p><b>Rate of clostridium difficile (C. Diff) infections – defined as the rate per 100,000 bed days of cases of C.Diff infections reported within the trust amongst patients aged 2 or over during the reporting period.</b></p> <p><b>Number of cases of C. Diff in patients over 2 years-old - This indicator reports the number of cases of C Diff in patients over 2 years-old which occurred in the 2012-13 financial year.</b></p>	<p>Data for 2012-3 is not available from the Health and Social Care Information Centre for the number of bed days to report this indicator.</p> <p><b>10</b> cases at acute site for 2012/13</p> <p><b>6</b> cases at community sites for 2012/13</p>	<p>We reviewed the process used to collect data for the indicator. We then tested a sample of 20, in order to ascertain the accuracy, completeness, timeliness, validity, relevance and reliability of the data, and whether the calculation is in accordance with the definition. We also checked that the indicator presented in the Quality Account reconciled to the underlying data by review of the data for the number of cases of C.Diff in patients over 2 years old.</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 2013, the indicator has not been reasonably stated in all material respects.</p>

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# Fees

## Fees for the audit of the Quality Account

Service	Fees
For the audit of the Quality Account 2012/13	£10,000 [included in the 2012/13 audit scale fee reported in the Audit plan to the Trust]

### Our fee assumptions include:

- our fees are exclusive of VAT
- supporting information for disclosures in the Quality Account is supplied by the Trust, by the agreed dates and in accordance with the agreed timeframe
- the Trust ensures management and staff are available when required to help us locate information and to provide explanations.

## Appendix 1 – Action plan

Rec No.	Recommendation	Priority (High / Medium / Low)	Management response	Implementation date & responsibility
1	Ensure that there is a robust plan in place to produce a draft Quality Account for 2013/14 on a timely basis to meet statutory deadline.	Medium	The Trusts timeframes for the Quality Accounts this year took into account that not all information was available until after the year end (31 March 2013). However, it has been recognised that draft Quality Accounts should be made available at an earlier stage to ensure thorough consultation through the internal committee structures and for external stakeholders. The Quality & Safety Manager will liaise with Trusts in the region to determine their timescales for the development of Quality Accounts and appropriate consultation prior to approval. A proposed timetable for development of 2013/14 Quality Accounts will be available in September 2013.	September 2013 Quality & Safety Manager



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