

**COUNCIL OF GOVERNORS**  
**10<sup>th</sup> July 2013****TITLE****Annual Audit Report 2012/2013****EXECUTIVE  
SUMMARY**

The statutory responsibilities and powers of appointed auditors for Foundation Trusts are set out in the National Health Service Act 2006 ('the Act').

In discharging these specific statutory responsibilities and powers, they are required to carry out their work in accordance with Monitor's Audit Code for NHS Foundation Trusts (the Code) which is available from [www.monitor-nhsft.gov.uk](http://www.monitor-nhsft.gov.uk). This summarises where the responsibilities of auditors begin and end and what is expected from the trust as the audited body.

Under the NHS Act 2006 the annual accounts and 'any report of the auditor on them' must be presented to the Council of Governors at a general meeting.

Included in the paper is the:

- 2012/13 Annual Audit Report to the Council of Governors; and
- External Assurance on the Quality Report

**The Council is asked  
to:**

Receive the Annual Audit Report for the period 1<sup>st</sup> April 2012 to 31<sup>st</sup> March 2013

**Submitted by:**

Philip Johnstone, Director, KPMG  
John Lester, Manager, KPMG

**Date:**

28<sup>th</sup> June 2013

**Decision:**

For Receiving.



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# 2012/13 Annual Audit Report to the Council of Governors

Ashford & St. Peter's Hospitals NHS  
Foundation Trust

June 2013

The contacts at KPMG in connection with this report are:

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This report is addressed to the Governors of Ashford and St. Peter's NHS Foundation Trust (the Trust) and has been prepared for your use only. We accept no responsibility towards any member of staff acting on their own, or to any third parties. Monitor has issued a document entitled Audit Code for NHS Foundation Trusts. This summarises where the responsibilities of auditors begin and end and what is expected from the audited body. We draw your attention to this document.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Philip Johnstone who is the engagement lead to the Trust, telephone 020 7311 2091, or email philip.johnstone@kpmg.co.uk, who will try to resolve your complaint.

### Purpose of this report

The purpose of this Annual Audit Report is to summarise the key issues arising from our audit of Ashford and St. Peter's Hospitals NHS Foundation Trust (the Trust). We highlight areas of good performance and provide recommendations to support areas where you could improve performance. All the issues summarised in this report have previously been reported to management and the Audit Committee, and a list of all reports we have issued is provided in Appendix A.

Although this report is addressed to the Governors of the Trust, it is also intended to communicate key issues to relevant external stakeholders, including members of the public.

### Responsibilities of the auditor

The statutory responsibilities and powers of appointed auditors for Foundation Trusts are set out in the National Health Service Act 2006 ('the Act'). In discharging these specific statutory responsibilities and powers, we are required to carry out our work in accordance with *Monitor's Audit Code for NHS Foundation Trusts* (the Code) which is available from [www.monitor-nhsft.gov.uk](http://www.monitor-nhsft.gov.uk). This summarises where the responsibilities of auditors begin and end and what is expected from you as the audited body.

External auditors do not act as a substitute for the audited body's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

### The scope of our work

Under the Monitor Code of Audit Practice we are required to review and report on:

- the **accounts** – that is the financial statements and the Annual Governance Statement.
- the **use of resources** – that is whether you have made proper arrangements for securing economy, efficiency and effectiveness (value for money) in your use of resources.
- The **Quality Report** – this year we were required by Monitor to provide independent assurance on the contents of the Quality Report published by the Trust, and on the quality of data underpinning the two mandated quality indicators. We also undertook a dry run exercise in relation to testing the quality of data underpinning the locally selected quality indicator, which this year Monitor required to be 'incidents resulting in severe harm'.

This report summarises the significant issues arising from each of these areas of work.

### Adding value to the External Audit Service

We have added value to our service throughout the year through:

- Attendance at meetings with members of the Executive Team to broaden our knowledge of the Trust and to provide information on sector developments and examples of best practice;
- A proactive and pragmatic approach to issues arising in the production of the financial statements and Quality Report to ensure that our opinions are delivered on time;
- Building a strong and effective working relationship with Internal Audit to maximise assurance to the Audit Committee, avoid duplication and provide joint value for money. This has included working alongside Parkhill to perform testing on the quality account indicators mentioned above.

### Fees

Our fee for the 2012/13 audit was £54,450 excluding VAT. This was in line with the fee agreed at the start of the year with the Trust's Board. This includes £7,500 for work on the Quality Report and £1,500 for our audit of the Whole of Government Accounts (WGA) data.

# Section Two

## Key Messages

### Key messages

	Key Message
<b>Financial Statements and Use of Resource Opinions</b>	<p>We issued a satisfactory (unqualified) audit opinion on the Trust's financial statements for the year ended 31 March 2013.</p> <p>We also concluded that the Trust had made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ended 31 March 2013.</p>
<b>Annual Governance Statement (AGS)</b>	<p>We reviewed the AGS and were able to confirm that it reflected our understanding of the Trust's operations and risk management arrangements. We have also taken into consideration the work of internal audit.</p>
<b>Overall Financial Results</b>	<p>The Trust reported a surplus of £3.4 million for the year and delivered cost improvements amounting to £12.1 million. The reported position supported a Monitor financial risk rating of 3 – financial risk ratings are assessed on a scale of one to five, with five being the lowest risk.</p>
<b>Accounts Production and Adjustments</b>	<p>We received a complete set of draft accounts by the deadline set by Monitor.</p> <p>There were no unadjusted differences in relation to the financial statements. Although there were no material adjusted audit differences, the accounts presented for audit were amended to reflect the requirement to show a prior period adjustment in relation to the change in accounting policy to remove the need to accounts for the historical cost depreciation adjustment, rather than as an in-year transfer between reserves as originally shown.</p> <p>We identified some minor audit differences in the Foundation Trust Consolidation (FTC) templates through our Whole of Government Accounts work. The Trust has adjusted the FTCs to reflect the correct position, and we note that there is no impact on the financial statements.</p> <p>These issues were discussed and approved at the Audit Committee on 22 May 2013.</p>
<b>Regulator Risk Ratings</b>	<p>The Trust's governance rating for 2012/13 issued by Monitor was Amber-Red, as a result of the Trust breaching the 4 hour A&amp;E target in Quarter 4.</p> <p>The Trust received an overall financial risk rating of 3 in 2012/13, indicating that Monitor has no concerns about the Trust's current financial standing.</p>
<b>Other work</b>	<p>In our audit plan for 2012/13 we identified the following risks in relation to our audit:</p> <ul style="list-style-type: none"> <li>■ Ability to achieve delivery of cost improvement plans;</li> <li>■ Accounting correctly for new managed equipment services;</li> <li>■ Change in accounting policy around the Historic Cost Adjustment;</li> <li>■ Accuracy of accruals, particularly in relation to older system generated accruals; and</li> <li>■ Recoverability of NHS and non NHS receivables.</li> </ul> <p>We maintained continuous dialogue with Trust staff during the year to update our understanding of how the Trust responded to each of these risks, and were comfortable at the time of signing the opinion on the financial statements that these risks had been appropriately managed.</p> <p>We did not identify any significant issues that impacted our conclusion on the Trust's use of resources for 2012/13.</p>
<b>Prudential borrowing code compliance</b>	<p>The Trust kept within the Prudential Borrowing Limit set by Monitor and reported compliance with the Prudential Borrowing Code ratios as disclosed within the financial statements.</p>
<b>Quality Accounts</b>	<p>The Trust has achieved a limited assurance opinion on the content of the Quality Report and achieved a limited assurance opinion on the reasonableness of the mandated performance indicators subject to a limited assurance report in all material respects in accordance with Monitor's <i>NHS Foundation Trust Annual Reporting Manual 2012/13</i>. 'Limited assurance' is the highest level of assurance possible given the nature of the work we were required to perform by Monitor.</p>

# Appendix A

## Reports issued and recommendation themes

We have recorded below a summary of the audit outputs that have been delivered as part of the 2012/13 external audit process.

In addition we have summarised the recommendations that we have identified in that period relating the financial statements and the Quality Report. The detail of the recommendations has been communicated to the Trust and relevant committees during the year. All recommendations were agreed with the Trust and action plans have been put in place for implementation. No recommendations raised were of high priority. We will follow up progress against the recommendations made as part of our 2013/14 audit.

Report	Date issued	Number of recommendations		
		High priority	Medium priority	Low priority
Annual Audit Plan	Oct 2012	n/a	n/a	n/a
Progress Report (after interim audit)	March 2013	0	0	2
IAS260 Audit Highlights Memorandum	May 2013	0	2	0
Quality Report	May 2013	0	3	0
<b>Total</b>		<b>0</b>	<b>5</b>	<b>2</b>

### Interim Audit Recommendations

Priority	Issue, Impact and Recommendation	Management response
 Low	<p><b>Authorisation of journals</b></p> <p>Our testing identified two journals that were posted to the general ledger prior to authorisation of the paper form.</p> <p>Retrospective review of journals presents the risk that inappropriate journals are posted to the general ledger, resulting in potentially erroneous financial reporting or undetected instances of fraud. The low risk rating attached to this recommendation is in recognition of processes in place that partly mitigate the risks above, including budgetary control which we would expect to identify material misstatements as a result of journal errors. There is however a residual risk for smaller value journals, particularly in relation to fraudulent entries.</p> <p>Management noted that journals may be authorised after posting when journals need to be raised urgently. If the Trust deems this reasonable, such a waiver process should be formalised, setting out under which circumstances retrospective authorisation is allowable.</p>	<p>The Finance Procedure Notes for "Journals and Control Accounts" will be amended to incorporate this recommendation.</p> <p>Head of Financial Services 30 April 2013</p>

# Appendix A

## Reports issued and recommendation themes (cont.)

Priority	Issue, Impact and Recommendation	Management response
<p>●</p> <p>Low</p>	<p><b>Bank reconciliations</b></p> <p>We have noted that the bank reconciliation summary for August 2012 was not authorised within 10 working days. Although this timeframe is not Trust policy, we deem this to be a reasonable period of time for authorisation.</p> <p>There is a risk that discrepancies between the general ledger and bank records are not identified and investigated in a timely manner. There is also a risk when staff are under pressure that genuine variances due to error or fraud are not identified by the review process. We acknowledge that this risk is to some extent mitigated through informal review of daily reconciliations which are produced alongside this formal month-end process.</p> <p>We recommend that all reconciliations are performed and reviewed within 10 working days. Where staff are absent another officer should be named responsible to ensure timely completion.</p>	<p>The Finance Procedure Notes for “Journals and Control Accounts” will be amended to incorporate this recommendation.</p> <p>Head of Financial Services</p> <p>30 April 2013</p>

### Financial Statement Recommendations

Priority	Issue, Impact and Recommendation	Management response
<p>●</p> <p>Medium</p>	<p><b>Inventory control</b></p> <p>The audit identified that the Trust did not perform a stock count for Orthopedic Stores and instead used the prior year stock count figure, and the stock value for Surgical and Anesthetic Stores was based on an extrapolated figure. Furthermore, we identified an increase in the inventory balance from the prior year, cause in part by a significant purchase of pacemakers in the year which are being held off-site by a third party.</p> <p>Whilst we have concluded that the stock balance is not materially misstated, these issues raise risks from both an operational and accounting perspective. In particular, the holding of increased stock balances increases the risk of obsolescence or expiry of products, and holding stock at a third party exposes the Trust to risk should that entity cease to trade. The accounting risk arising from increased obsolescence is partly mitigated though an increase in stock provision to 2% for 2012-13, although the operational and cash risks still remain.</p> <p>Processes need to be strengthened to ensure that stock takes are performed for all categories of inventory next year and that stock values are calculated accurately. This work should be performed in the context of a wider review of procurement and stock management processes, including decisions around optimum stock levels given the trade-off between achieving economies of scale, cost of storage and expiry risk.</p> <p>We acknowledge that the Trust is aware that processes and controls require enhancement and has already started to put in place new procedures to address these stock management risks.</p>	<p>The Trust is undergoing a large scale exercise on stock controls and processes that should make stock taking easier in these areas at 31 March 2014.</p> <p>Associate Director of Procurement and Deputy Director of Finance</p> <p>30 September 2013</p>

# Appendix A

## Reports issued and recommendation themes (cont.)

● Medium	<p><b>Impairment Review</b></p> <p>The Trust did not carry out a formal impairment review in advance of our audit for the £7.136 million of assets brought into use in 2012/13. The Trust needs to be able to demonstrate that assets brought into use are held at fair value in order to comply with accounting standards.</p> <p>Whilst we understand that informal discussions may be held by management to discuss potential impairments, we recommend that in future years more formal documentation of the rationale for choosing not to impair assets (or otherwise) is produced to provide clear evidence of the Trust's thought process.</p>	<p>Agreed</p> <p>Deputy Director of Finance</p> <p>31 March 2014</p>
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### Quality Accounts Recommendations

Priority	Issue, Impact and Recommendation	Management response
● Medium	<p><b>Periodic spot checks of underlying data</b></p> <p>The testing of accuracy of performance indicators showed that in a number of cases errors had occurred due to inaccuracy of data manual input.</p> <p>We recommend that management put in place periodic spot checks on data entry, carried out by an independent officer, to confirm the accuracy of data entry.</p>	<p>Not agreed</p> <p>This proposal would be difficult to make workable. The Trust recognises that we need to work towards reducing the need for manual data input by ensuring we have electronic systems which support the clinical process. The Trust is developing a business case for implementing a new cancer system during 2013-14.</p> <p>Associate Director of Quality</p> <p>March 2014</p>
● Medium	<p><b>Trust Incidents Policy</b></p> <p>The Trust has a Policy for the Reporting and Management of Incidents in place which was due for review in November 2012. The policy is therefore out of date, and currently relates to processes which are now in part obsolete.</p> <p>The policy should be reviewed and updated to ensure it reflects current practices.</p>	<p>Agreed</p> <p>There was a Quality Safety and Risk Management Strategy that was devised in July 2012 which outlined the vision for quality governance and quality improvement in the Trust. As part of that the Patient Safety improvements entailed a patient safety culture survey, improvements to the risk management processes and tools in the Trust as well as an improvement to the Reporting and Management of Incidents Policy. These three pieces of work are currently underway and will be completed August 2013.</p> <p>Associate Director of Quality</p> <p>August 2013</p>

<p>● Medium</p>	<p><b>Data triangulation and reconciliation</b></p> <p>For both the 62 day waiting time and patient safety indicators, we identified an instance of a case not being reported to the Board, despite this information being available in other forms.</p> <p>The Trust must use all sources of data available to it to check that Board reporting is complete and accurate. This triangulation of data should occur periodically, but at least quarterly, to ensure that omissions are identified in a timely manner.</p>	<p>Agreed</p> <p>The Cancer Waiting Time (CWT) database produces a list of errors in data entry managed and reconciled by cancer services on weekly basis. Breach reports and potential breach reports are routinely completed which would identify any anomalies in pathway. There is however, always room to improve checking, therefore the following actions will take place.</p> <p><b>**Action (immediate):</b> Cancer Manager to randomly select 5 patients to check data quality. Lead: Lorraine Sime, Cancer &amp; Palliative Care Service Manager</p> <p><b>**Action (by end of June 2013):</b> Cancer Services Manager will work with Head of Health Informatics to develop Standard Operating Procedures for Cancer Information Reporting to ensure the procedures, knowledge and organisational memory of Information Analysts who work closely with this stream of work are not lost. Leads: Lorraine Sime, Cancer &amp; Palliative Care Service Manager and Claire Morris, Head of Health Informatics</p> <p><b>**Action: (process already started)</b> The Cancer services department is currently going through the procurement process to replace the in-house developed database with a nationally designed and standardised database. The in-house solution has not been responsive to the growing and changing data processing and management needs of Cancer service management. It is expected that data quality will improve, as the new electronic system will remove a large proportion of the need to store information in different forms. Leads: Lorraine Sime, Cancer &amp; Palliative Care Service Manager and Laura Ellis-Philips Head of Informatics Programme.</p> <p>Associate Director of Quality</p> <p>December 2013</p>
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**Prior year recommendations**

Further to the above, we reviewed the progress made towards implementing the recommendations raised in 2011/12. None of the recommendations remain outstanding.



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# 2012/13: External Assurance on the Quality Report

Ashford and St Peter's  
Hospitals NHS Foundation  
Trust

May 2013

# Contents

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## Independent Assurance on the Quality Report

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This report is addressed to the Board of Directors and the Council of Governors of Ashford and St Peter's NHS Foundation Trust ("the Trust") and has been prepared for your use only. We accept no responsibility towards any member of staff acting on their own, or to any third parties.

This engagement is an assurance engagement over the content of the Quality Report and mandated indicators conducted in accordance with generally accepted assurance standards. Our work on the additional mandated indicator is a dry-run exercise in preparation for a limited assurance opinion to be issued in future years.

In preparing our report, our primary source has been information made available and representations made to us by management. We do not accept responsibility for such information which remains the responsibility of management. We have satisfied ourselves, so far as possible, that the information presented in our report is consistent with other information which was made available to us in the course of our work in accordance with the terms of our Engagement Letter dated 2 April 2013.

# Ashford and St Peter's NHS Foundation Trust

## Executive Summary

### Conclusion

Based on the work we have performed :

- You have achieved a limited assurance opinion on the content of your Quality Report; and
- You have achieved a limited assurance opinion on the reasonableness of your mandated performance indicators subject to a limited assurance report in all material respects in accordance with Monitor's *NHS Foundation Trust Annual Reporting Manual 2012/13*;
- You need to make minor improvements to your processes for data processes associated reporting on incidents resulting in severe harm by ensuring your policy is up to date and reflective of revised practices. It should be noted our findings do not raise any concerns over processes in place to manage and monitor incidents. Nationally, as a firm, we are concerned that:
  - As this indicator is expressed as a ratio, the denominator (all incidents reported) implies an assurance over the reporting of all incidents, whatever the level of severity. At present we do not believe systems at Trusts are robust enough to provide a completeness assurance over this figure.
  - There is also clinical judgement required in grading incidents as "severe harm" which is moderated at both a Trust and national level. This clinical judgement means that there is an inherent uncertainty in the presentation of the indicator which cannot at this stage be audited.

Our work will be completed once the above issues have been resolved and we have carried out our final checks to ensure you have reflected our comments in the Quality Report where necessary.

We have identified three recommendations which are detailed in **Appendix A**. The number of recommendations may increase once we receive explanations of the issues identified. We have set out our detailed findings, including areas of good practice, in the body of this report. In addition, we have provided our Limited Assurance opinion on content of the Quality Report and mandated performance indicators in **Appendix B**. We detail what is meant by a limited assurance opinion in Section two.

# Ashford and St Peter's NHS Foundation Trust

## Executive Summary

### Summary findings

The table below is a summary of our findings for each of the two objectives. For the findings of objective two, we report the testing on the three indicators.

Objective	Findings	
	Area reviewed	Ashford and St Peter's
<b>Objective One</b> Limited assurance report on the content of the Quality Report being consistent with other information about the Trust  <i>Have you secured a limited assurance opinion this year?</i>	Content addresses requirements of Monitor's <i>NHS Foundation Trust Annual Reporting Manual 2012/13</i>	The content of the quality report was accurately reported in line with the guidance published by Monitor apart from some minor wording omissions as detailed in Section 2 of this report.
	Content is not inconsistent with other information sources specified by Monitor in its 2012/13 <i>Detailed Guidance for External Assurance on the Quality Report</i>	We reviewed the information sources specified in Monitor's <i>Detailed Guidance</i> and the Quality Report and identified that: <ul style="list-style-type: none"> <li>• Significant matters in the specified information sources were reflected in the Quality Report where appropriate; and</li> <li>• Significant assertions in the Quality Report were supported by the specified information sources.</li> </ul>
	<b>Overall</b>	<b>Assurance opinion provided without qualifications</b>

	Indicator	Your Trust
<b>Objective Two</b> Limited assurance report on two mandated performance indicators  <i>Have you secured a limited assurance opinion this year?</i>	Mandated indicator one: maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers.	<b>Assurance opinion provided without qualifications</b>
	Mandated indicator two: Emergency readmissions within 28 days of discharge from hospital	<b>Assurance opinion provided without qualifications</b>
Limited testing on the additional mandated performance indicator  <i>How ready are you to secure a limited assurance opinion in the future, or is improvement needed?</i>	Additional mandated indicator: Patient safety incidents	<b>No opinion required in 2012-13. We do not believe we could provide an opinion in future years based on the current definition of the indicator you are being asked to report.</b>

# Ashford and St Peter's NHS Foundation Trust

## Executive Summary

### Purpose of this report

This report aims to provide you with a clear understanding of the work we have performed and the different types of assurance opinion that Monitor is likely to require you to secure from 2013/14. We have provided a summary here and more detail about this in the scope section of this report.

For 2012/13 Monitor requires auditors to provide a **limited assurance** report over the content of the Quality Report and the mandated performance indicators. As a result, we needed to:

- Review various sources of information about the Trust's performance for the period (and specified by Monitor);
- Assess your Quality Report for inconsistencies with that information (and the requirements of Monitor); and
- Test three specific indicators – whilst this was similar to the approach in 2011/12, Monitor introduced an additional mandated indicator (safety incidents) not subject to a limited assurance report in addition to the two mandated indicators subject to a limited assurance report. The additional mandated indicator replaced the local indicator previously selected by the Council of Governors.

In future periods, Monitor anticipates that a limited assurance opinion will be sought on the data quality of the additional mandated indicator but we do not believe this would be possible due to the current definition of the indicator. We have expressed these concerns to Monitor at the Technical Issues Forum meeting on 9 May 2013 and will constructive respond to future consultations about the work required. It is also likely that from 2013/14 Quality Accounts will be required to include a requirement to report on the Friends and Family Test, designed to improve patient experience of care and identify the best performing hospitals in England.

Therefore, as outlined in our engagement letter dated 2 April 2013 and our agreed terms of reference, the purpose of this work has been to:

- Provide a limited assurance opinion over the content of the Quality Report and for the two mandated indicators; and
- Assess the Trust's readiness for securing a limited assurance opinion on the additional mandated indicator, safety incidents.

### Structure of this report

In summary, the remaining sections of this report cover the:

- **Scope of work performed** – this section provides details on our approach, output and its limitations;
- **Content of the Quality Report** – this section outlines the work we performed, summarises our findings and concludes on whether a limited assurance opinion has been issued; and
- **Preparation of specific indicators** – this summarises our work performed on the two mandated indicators subject to a limited assurance report specified by Monitor and the safety incidents indicator. It concludes on whether a limited assurance opinion has been issued for the mandated indicators and whether improvements are needed before you could seek a limited assurance opinion on the safety incidents indicator.

Our approach results in recommendations to help you secure the relevant assurance opinions in the future.

### Next steps to conclude the 2012/13 Quality Report assurance process

- 1) The Trust needs to provide its Statement of Directors' Responsibilities in respect of the Quality Report (see Section Two of this report) and a signed letter of management representation.
- 2) In line with Monitor's reporting requirements, we will provide a final signed opinion by 28 June 2013. This will be in addition to a finalised version of this report concluding our work up to that date.
- 3) The Trust needs to include our limited assurance opinion on the content of the quality report and the mandated indicators (see Appendix C) in the Annual Report which the Trust will submit to Monitor on 30 May 2013.

# Ashford and St Peter's NHS Foundation Trust

## Section one: Scope of work performed

### Background

The publication of *High Quality Care for All* in 2008 placed quality and quality improvement at the heart of current debate in the NHS. In 2009/10, the DH introduced legislation to require the publication of a Quality Report to support that focus on quality. Monitor, the Foundation Trust (FT) independent regulator, mandated a dry-run external assurance review of aspects of the Quality Report: a review of the management arrangements for ensuring data quality; and the testing of indicators. On 22 March 2013 Monitor released their *Detailed Guidance for External Assurance on Quality Reports 2012/13*. This document provides an overview of the external assurance requirements for the Quality Report. It incorporates the requirements set out in the Regulations made by the Secretary of State for Health. The Regulations were updated in December 2012 to:

- recognise the changes in the care system introduced by the Health and Social Care Act 2012; and
- change the information trusts need to report in the quality accounts.

The table below sets out our responsibilities and the relationship between our work and our output:

External audit work	Our output from that work	
1. Review the content of the Quality Report against the requirements set out in Monitor's NHS FT Annual Reporting Manual (ARM).	A <b>signed limited assurance report</b> in the Quality Report on whether anything has come to our attention that leads us to believe that the Quality Report has not been prepared in line with the requirements set out in the NHS FT ARM and is not consistent with the other information sources detailed in the Monitor guidance.	A report (the <b>Governors' report</b> ) to the NHS FT Council of Governors of our audit findings and recommendations for improvements concerning the content of the Quality Report, the mandated indicators and the additional mandated indicator.
2. Review the content of the Quality Report for consistency against the other information sources detailed in the Monitor guidance.		
3. Undertake substantive sample testing of two mandated performance indicators (to include, but not necessarily be limited to, an evaluation of the key processes and controls for managing and reporting the indicators and sample testing of the data used to calculate the indicator back to supporting documentation).	A <b>signed limited assurance report</b> in the Quality Report on whether there is evidence to suggest that mandated indicators have not been reasonably stated in all material respects in accordance with the NHS FT ARM.	
4. Undertake substantive sample testing of the additional mandated indicator - the number of patient safety incidents that occurred within the NHS Foundation Trust, and the percentage of such incidents that resulted in severe harm or death (as above).		

The limited assurance report on the content of the Quality Report and mandated performance indicators, (as incorporated into the Annual Report) will be submitted to Monitor by 28 June 2013.

### Approach to our work

Our work has been based on the principles of ISAE 3000 (*Assurance Engagements other than Audits and Reviews of Historical Financial Information*) in order to provide an independent assurance opinion. For 2012/13, we have carried out sufficient work in accordance with guidance specified by Monitor to provide a limited assurance opinion that states that the:

- Quality Report has been prepared in line with the specified guidance;
- Quality Report is not inconsistent in all material respects with the sources specified by Monitor; and
- Mandated indicators in the Quality Report are reasonably stated in all material respects.

# Ashford and St Peter's NHS Foundation Trust

## Section one: Scope of work performed

The remainder of this section provides you with important information on the type of opinion we are providing from this approach and the limitations of our work.

### What is a limited assurance opinion?

We will issue a report to you with:

- *A limited assurance opinion on the content of your Quality Report* – 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 content of the Quality Report is not in accordance with reading we have been directed to undertake or is inconsistent with the documents above.
- *A limited assurance opinion on the mandated indicators* – 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 there is evidence to suggest that mandated indicators have not been reasonably stated in all material respects in accordance with the *NHS Foundation Trust Annual Reporting Manual for 2012/13*.

This output is based on the work described below.

### Responsibilities of the Board of Directors and the Council of Governors and limitations associated with this engagement

It is important that the Board of Directors and Council of Governors, as the intended users of this report, understand the limitations associated with the procedures performed for this engagement:

- Procedures designed to assess the content of the Quality Report in order to be able to provide a 'limited assurance' opinion have been performed. Where an opinion has been issued, we have carried out sufficient work to ensure that there is nothing that has come to our attention in the Quality Report that is not inconsistent with other information as specified in Monitor's Detailed Guidance for External Assurance on the Quality Report. This is not as detailed as providing a reasonable assurance opinion because we only have been required to review a limited amount of information. We have set out this limited information on the following page.
- Procedures designed to assess readiness for a 'limited assurance' opinion on the mandated indicators requiring a limited assurance report are not as detailed or as challenging as those designed for 'reasonable assurance'. A limited assurance opinion on a performance indicator does not mean that indicator has been confirmed as accurate only that, based on the limited procedures performed including identification of controls and walkthroughs of systems nothing has come to our attention to suggest the indicator is inaccurate.
- Some indicators carry an inherent uncertainty which means you and we need to note that uncertainty when we comment on the indicator. For indicators like this in future periods, we will ask you to explain that inherent uncertainty in your reporting and we will include a 'matter of emphasis' in our opinion on that indicator. We will bring you more information on this as we plan the approach for 2013/14.

The Statement of Directors' Responsibilities in respect of the Quality Accounts outlines the directors' responsibilities under the Health Act 2009 and the National Health Service (Quality Accounts) Regulations 2010 in preparing Quality Accounts and the expectations of Monitor, the Independent Regulator. This work, and any subsequent work to provide an assurance opinion in future periods, is not a substitute for these responsibilities which remain with the Board of Directors of the Trust.

As set out in the Executive Summary next steps paragraph, we will require a management representation around the responsibility of the Board for data quality and the inclusion of all relevant content, as well as a signed Statement of Directors' Responsibilities before we issue any opinion.

# Ashford and St Peter's NHS Foundation Trust

## Section two: Content of the Quality Report

### Overall conclusion

Subject to receipt and verification of stakeholder feedback and statements from Commissioners and the local Healthwatch organisation, we are satisfied that there is sufficient evidence to provide a limited assurance opinion on the content of the quality report. We have included our opinion in Appendix B to this report.

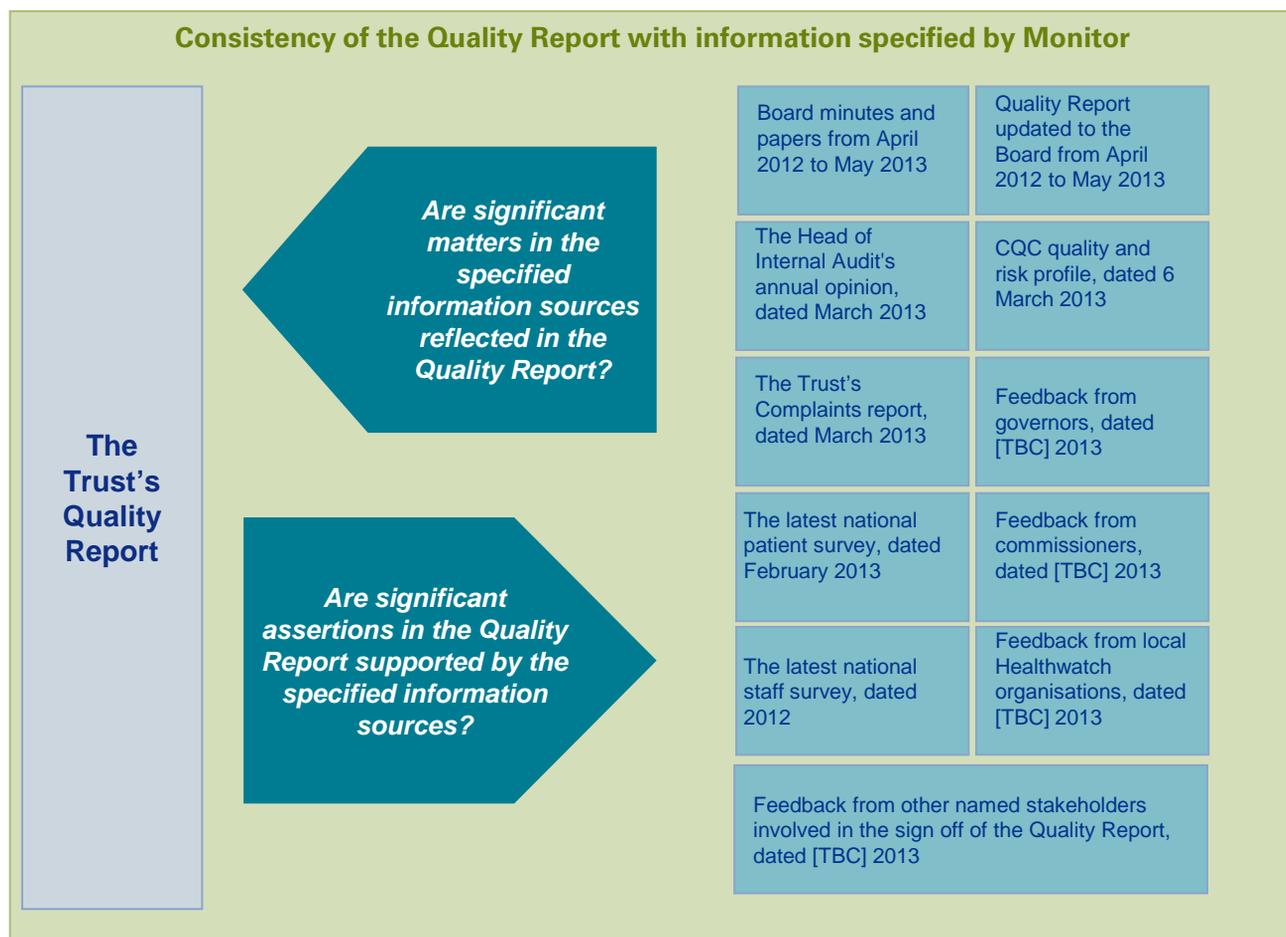
We have outlined below our detailed findings arising from our work.

### Work performed and findings

In this section, we report our work on the content of the Quality Report against two criteria:

- 1) A review of content to ensure it addresses the requirements of Monitor's *NHS Foundation Trust Annual Reporting Manual for 2012/13*; and
- 2) A review of content in the Quality Report for consistency with the content of other information specified by Monitor in its *Detailed Guidance for External Assurance on the Quality Reports*. This work addressed:
  - Significant matters in the specified information sources relevant to the priorities selected by the Trust for the Quality Report to be reflected in the Quality Report; and
  - Significant assertions in the Quality Report to be supported by the specified information sources. The documents and reports we have been required to review to ensure consistency with the Quality Report are set out below.

### Consistency of the Quality Report with information specified by Monitor



# Ashford and St Peter's NHS Foundation Trust

## Section two: Content of the Quality Report

The remainder of this section details our findings against these two criteria, considering areas where the Trust may not have included information which would have provided a more balanced picture of the organisation, on an exception basis.

### 1) Content addresses requirements of Monitor's NHS Foundation Trust Annual Reporting Manual for 2012/13

Our work here reviewed the content of the Quality Report against guidance issued by Monitor.

Issue considered	Findings
Inclusion of all mandated content	<p>The format of the draft Quality Report presented to us met the main structural requirements of Monitor's guidance. Minor areas of mandated content had not been reflected in the report, including:</p> <ul style="list-style-type: none"> <li>• NHS foundation trusts should include an explanatory note for clinical coding stating that the results should not be extrapolated further than the actual sample audited; and which services were reviewed within the sample.</li> <li>• A clear web link to the agreed CQUIN goals for 2012/13 and the following 12 month period.</li> <li>• Not all data requirements were met for DoH mandated indicators. For example, data for the highest and lowest scoring Trusts was not included for all indicators, nor was data for the previous reporting period in some instances.</li> </ul> <p>The above issues have been reported to the Trust and we will review the revised draft once received to ensure they have been rectified.</p>

### 2) Consistency of Quality Report content with specified other information

Our work here included review of a specified list of documents as set out on the previous page.

Issues considered	Findings
Are significant matters in the specified information sources reflected in the Quality Report?	<p>We identified that the Trust generally reflected its significant matters, relevant to the selected priorities from the specified information sources, in its Quality Report. Whilst we acknowledge that the Quality Report should remain largely focussed around agreed priorities, we did discuss with management potential to include further detail of key areas of concern for the Trust, namely:</p> <ul style="list-style-type: none"> <li>• Failing to meet the A7E 4 hour target for the year</li> <li>• Perceived poor performance in the 2012-13 staff survey.</li> </ul> <p>We will review the revised draft to assess the extent to which the above has been incorporated.</p>
Are significant assertions in the Quality Report supported by the specified information sources?	<p>Significant assertions in the Quality Report are supported by the relevant information sources, including Board reports, CQC Quality and Risk Profiles and our general knowledge of the Trust.</p>

# Ashford and St Peter's NHS Foundation Trust

## Section three: Specific performance indicators

### Overall conclusion

For the 2012/13 indicator testing, the Trust selected the following indicators for review from the options available:

- 1) Mandated indicator one: maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers
- 2) Mandated indicator two: Emergency readmissions within 28 days of discharge from hospital
- 3) Additional mandated indicator: Incidents resulting in severe harm (severe harm incidents (numerator) as a % of all incidents (denominator))

In conclusion, our work on the two mandated indicators requiring a limited assurance report suggests there is sufficient evidence to provide a limited assurance opinion over the mandated indicators. We have included our opinion in Appendix B to this report.

Our work on the safety incidents indicator suggests you need to make only minor improvements to the systems and processes you use to generate the data for this indicator.

However, there is a completeness risk at every Trust relating to the data collected for incidents total incidents (regardless of their severity) as it relies on every incident being reported (as the denominator). This requires all staff to be aware of processes to follow and ensure that every incident is reported. We note that the Trust has provided training and there are various policies in place relating to incident reporting, but this does not provide sufficient assurance that could be subject audit to ensure that all incidents are reported. This is in line with all other Trusts.

There is also clinical judgement in the classification of an incident as "severe harm" as it requires moderation and judgement against subjective criteria and processes, and classifications can change once they are reviewed. Within the scope of this engagement we have not deployed clinical expertise to challenge and assess these moderation and judgemental processes; should we be required to in future years we would be prepared to do so.

Based upon the above two points we do not believe we would be able to issue a limited assurance opinion at any Trust unless the definition of the indicator was amended (perhaps to express a total number of incident rather than a ratio) and to allow time for the clinical challenge of processes by the auditor. Given our reservations we would also recommend that the Trust include additional narrative when presenting this indicator in the Quality Report to highlight that this indicator is being published for the first time, is subject to reliance on staff reporting all incidents and includes a element of local clinical judgement in the reported figure.

The detailed findings of our work including areas of good practice and areas for improvement are outlined below.

In future periods, Monitor anticipates selected indicators in the Quality Report will continue to be independently assured and a 'limited assurance' opinion will be sought from an independent assurance provider on the accuracy of those indicators.

### Work performed

For the three specified indicators, we have performed limited procedures in three areas:



Please note that the extent of the procedures performed is reduced for limited assurance. The nature of the procedures may be different and less challenging than those used for reasonable assurance. **Therefore, our work was not a reasonable assurance audit of either the performance indicators or the processes used to collate and report them.**

The table on the following page details the improvements needed based on work performed for each indicator.

# Ashford and St Peter's NHS Foundation Trust

## Section three: Specific performance indicators

	<b>Mandated indicator one: maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers</b>	<b>Mandated indicator two: emergency readmissions within 28 days of discharge from hospital</b>	<b>Patient safety incidents</b>
<b>A) processes</b>	Whilst processes appeared to be appropriate, we identified a number of issues as outlined in box C below for which we do not currently understand the cause. A fuller understanding of root cause may raise process issues that need to be reported.	We did not identify any improvements required with regard to the process.	The Trust are currently identifying how the issues outlined in box C (below) occurred.  This will inform our assessment of the improvements required for this process.
<b>B) design of controls</b>	The Trust are currently identifying how the issues outlined in box C (below) occurred. This will inform our assessment of the improvements required for this design of control.  Independent review of data would help to identify errors in data entry as detailed below, and provide assurance over the accuracy of the indicator.	As with the 62 day wait indicator, an issue was identified through our sample testing regarding manual input of data. Independent review of data would help to identify such errors and provide assurance over the accuracy of the indicator.	The Trust are currently identifying how the issues outlined in box C (below) occurred. This will further inform our assessment of the improvements required for the design of controls.  A formal data triangulation process would help to ensure that any omissions in Board reporting are identified in a timely manner.
<b>C) testing to indicate data accuracy</b>	Of 28 records traced back from patients on the 62 day cancer pathway, the following exceptions were noted: <ul style="list-style-type: none"> <li>▪ One patient was incorrectly included on the 62 day pathway, when they should not have been.</li> <li>▪ One patient referral document was not maintained for audit review.</li> <li>▪ In one case, the incorrect referral date was entered on to PAS (did not result in misreporting).</li> <li>▪ In one case, the incorrect decision to treat date was recorded on CWT (did not result in misreporting).</li> <li>▪ One breach was not reported to the Trust Board (although it was reported nationally).</li> </ul>	Of 25 records traced back from patients readmitted, readmission data was correctly captured on PAS in 96% of cases. <ul style="list-style-type: none"> <li>▪ In one case the incorrect discharge date was recorded on PAS. This did not result in a misstatement of the indicator.</li> </ul>	Of 25 records traced back from reported patient safety incidents, incidents resulting in severe harm or death were correctly captured on NRLS in 100% of cases <ul style="list-style-type: none"> <li>▪ One incident was not recorded on Datix for four months, although this incident was reported on STEIS in a timely manner.</li> <li>▪ One grade 2 incident was not reported to the Board.</li> </ul>

# Ashford and St Peter's NHS Foundation Trust

## Section three: Specific performance indicators

	Mandated indicator one: maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers	Mandated indicator two: emergency readmissions within 28 days of discharge from hospital	Patient safety incidents
	Assurance opinion provided without qualifications	Assurance opinion provided without qualifications	Minor improvement needed
<b>Overall</b>	<p>In total, three recommendations have been made relating to the indicators tested, summarised in Appendix A. More recommendations may be added once we have better understood the causes of the issues identified above.</p> <p>In summary,</p> <ul style="list-style-type: none"> <li>You have achieved a limited assurance opinion on the mandated performance indicators; and</li> <li>You need to make only minor improvements to your processes for assuring the quality of data underpinning the safety incidents indicator in order to seek a limited assurance opinion in future periods. However we do not believe we would be able to provide an opinion in future periods based on the current definition of the indicator.</li> </ul>		

# Ashford and St Peter's NHS Foundation Trust

## Appendix A: Recommendations

This appendix summarises the recommendation we have raised in order to address issues identified in our work on the Quality Report. The recommendations are rated as follows:

- **High priority**

Fundamental issues which have resulted or could result in a qualification of the limited assurance opinion and require immediate action
- **Medium priority**

Improvements which are required but may not need immediate action. In isolation this issue may not prevent an assurance opinion being issued but it may contribute to a group of issues that could prevent an assurance opinion being sought
- **Low priority**

Minor improvements which, if corrected, would benefit the organisation but would not in isolation be likely to prevent an assurance opinion being sought

#	Priority	Issue and Recommendation	Management Response Responsible Officer / Due Date
1	<span style="color: orange;">●</span> Medium	<p><b>Periodic spot checks of underlying data</b></p> <p>The testing of accuracy of performance indicators showed that in a number of cases errors had occurred due to inaccuracy of data manual input.</p> <p>We recommend that management put in place periodic spot checks on data entry, carried out by an independent officer, to confirm the accuracy of data entry.</p>	<p><b>Not agreed</b></p> <p>This proposal would be difficult to make workable. The Trust recognises that we need to work towards reducing the need for manual data input by ensuring we have electronic systems which support the clinical process. The Trust is developing a business case for implementing a new cancer system during 2013-14.</p>
2	<span style="color: orange;">●</span> Medium	<p><b>Trust Incidents Policy</b></p> <p>The Trust has a Policy for the Reporting and Management of Incidents in place which was due for review in November 2012. The policy is therefore out of date, and currently relates to processes which are now in part obsolete.</p> <p>The policy should be reviewed and updated to ensure it reflects current practices.</p>	<p><b>Agreed</b></p> <p>There was a Quality Safety and Risk Management Strategy that was devised in July 2012 which outlined the vision for quality governance and quality improvement in the Trust. As part of that the Patient Safety improvements entailed a patient safety culture survey, improvements to the risk management processes and tools in the Trust as well as an improvement to the Reporting and Management of Incidents Policy. These three pieces of work are currently underway and will be completed August 2013.</p>

# Ashford and St Peter's NHS Foundation Trust

## Appendix A: Recommendations

#	Priority	Issue and Recommendation	Management Response Responsible Officer / Due Date
3	 Medium	<p><b>Data triangulation and reconciliation</b></p> <p>For both the 62 day waiting time and patient safety indicators, we identified an instance of a case not being reported to the Board, despite this information being available in other forms.</p> <p>The Trust must use all sources of data available to it to check that Board reporting is complete and accurate. This triangulation of data should occur periodically, but at least quarterly, to ensure that omissions are identified in a timely manner.</p>	<p><b>Agreed</b></p> <p>The Cancer Waiting Time (CWT) database produces a list of errors in data entry managed and reconciled by cancer services on weekly basis. Breach reports and potential breach reports are routinely completed which would identify any anomalies in pathway. There is however, always room to improve checking, therefore the following actions will take place.</p> <p><b>**Action (immediate):</b> Cancer Manager to randomly select 5 patients to check data quality. Lead: Lorraine Sime, Cancer &amp; Palliative Care Service Manager</p> <p><b>**Action(by end of June 2013):</b> Cancer Services Manager will work with Head of Health Informatics to develop Standard Operating Procedures for Cancer Information Reporting to ensure the procedures, knowledge and organisational memory of Information Analysts who work closely with this stream of work are not lost. Leads: Lorraine Sime, Cancer &amp; Palliative Care Service Manager and Claire Morris, Head of Health Informatics</p> <p><b>**Action: (process already started)</b> The Cancer services department is currently going through the procurement process to replace the in-house developed database with a nationally designed and standardised database. The in-house solution has not been responsive to the growing and changing data processing and management needs of Cancer service management. It is expected that data quality will improve, as the new electronic system will remove a large proportion of the need to store information in different forms. Leads: Lorraine Sime, Cancer &amp; Palliative Care Service Manager and Laura Ellis-Philips Head of Informatics Programme</p>

# Ashford and St Peter's NHS Foundation Trust

## Appendix B: 2012/13 Limited Assurance Opinion on content of the Quality Report and mandated performance indicators

### Independent Auditor's Report to the Board of Governors of Ashford and St Peter's NHS Foundation Trust on the Quality Report

We have been engaged by the Board of Governors of Ashford and St Peter's Hospitals NHS Foundation Trust to perform an independent assurance engagement in respect of Ashford and St Peter's Hospitals 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:

- Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers; and
- Emergency readmissions within 28 days of discharge from hospital.

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 in [source or list]; 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 April 2013;
- Papers relating to Quality reported to the Board over the period April 2012 to April 2013;
- Feedback from the Commissioners
- Feedback from local Healthwatch organisations;
- The Trust's complaints report published under regulation 18 of the Local Authority Social Services and NHS Complaints Regulations 2009, dated 31 March 2013;
- The 2012 national patient survey dated February 2013;
- The 2012 national staff survey;
- Care Quality Commission quality and risk profiles dated 28 February 2013 ; and
- The Head of Internal Audit's annual opinion over the Trust's control environment dated 13 March 2013.

# Ashford and St Peter's NHS Foundation Trust

## Appendix B: 2012/13 Limited Assurance Opinion on content of the Quality Report and mandated performance indicators

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 Ashford and St Peter's Hospitals NHS Foundation Trust as a body, to assist the Council of Governors in reporting Ashford and St Peter's Hospitals 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 Ashford and St Peter's Hospitals 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.
- 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.
- 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 Ashford and St Peter's Hospitals NHS Foundation Trust.

# Ashford and St Peter's NHS Foundation Trust

## Appendix B: 2012/13 Limited Assurance Opinion on content of the Quality Report and mandated performance indicators

### 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.

**KPMG LLP, Statutory Auditor**

**London**

**[Date]**



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