

Independent Assurance Report in connection with the 2019/20 Mental Health Investment Standard compliance statement to the governing body of NHS Wigan Borough Clinical Commissioning Group and NHS England and NHS Improvement for the year ended 31 March 2020

To: The Governing Body of NHS Wigan Borough Clinical Commissioning Group and NHS England and NHS Improvement

This reasonable assurance report (the "Report") is made in accordance with the terms of our engagement letter dated 22 December 2020 (the "tripartite agreement") for the purpose of reporting to the Governing Body of NHS Wigan Borough Clinical Commissioning Group (the "CCG") and NHS England and NHS Improvement ("NHSE&I") in connection with the CCG's Mental Health Investment Standard compliance statement dated 21 December 2021 for the year ended 31 March 2020 (the "Statement"), which is attached. As a result, this Report may not be suitable for another purpose.

Responsibilities of the CCG

The Assurance engagement of the Mental health Investment Standard 2019/20 – Briefing for Clinical Commissioning Groups issued by NHSE&I states that:

"CCGs must continue to increase investment in mental health services in line with the Mental Health Investment Standard (MHIS). For 2019/20 the standard requires CCGs to spend at least their 'target spend': defined as their 2018/19 outturn, increased in line with overall programme allocation growth, plus an additional 0.7% to reflect the additional mental health funding included in CCG allocations for 2019/20, plus any shortfall from 2018/19 (incorporating any adjustments from the independent review of the 2018/19 MHIS achievement)."

Each CCG is required to publish a statement after the end of the financial year to state whether they consider that they have met their obligations with regard to the MHIS (the "Statement"). The format and content of the Statement should be in line with the specified wording in the [Assurance engagement of the Mental Health Investment Standard 2019/20 - Briefing for clinical commissioning groups](#) (the "Guidance") issued by NHSE&I.

The CCG's Accountable Officer is responsible for the preparation of the Statement for the year ended 31 March 2020 and for the completeness and accuracy of the accounting records and calculations (the "Relevant Information") that forms the basis for the preparation of the Statement. This includes the design, implementation and maintenance of internal controls relevant to the preparation of the Statement to ensure that mental health expenditure is correctly classified and included in the actual spend included in the Statement and supporting calculations and that the Statement is free from material misstatement, whether due to fraud or error.

The CCG is responsible for ensuring that non-financial records can be reconciled to the financial records.

Relevant Information to be used in the preparation of the Statement

The Relevant Information to be used in the preparation of the Statement is set out in the Guidance. This includes:

- Total spend on mental health in the year ended 31 March 2020 (eligible mental health spend in the year ended 31 March 2020 adjusted for any non-recurrent spend).
- The target spend for the year (which equates to 2019/20 programme allocation growth, plus 0.7%, plus any shortfall from 2018/19) as communicated by NHSE&I.

The Guidance sets out what constitutes eligible mental health spend for the purpose of the MHIS and the Statement.

The CCG's Accountable Officer is required to provide us with:

- Access to all information and documentation of which management is aware that is relevant to the preparation of the Statement, including procuring any such records held by a third party so they are made available to us;
- Additional information and explanations that we may request from management for the purpose of the engagement; and
- Unrestricted access to persons within the CCG from whom we determine it is necessary to obtain evidence.

Practitioner's responsibilities

Our responsibilities are to express a conclusion on the accompanying Statement. We conducted our engagement in accordance with *International Standard on Assurance Engagements (UK) 3000 (July 2020): Assurance engagements other than audits or reviews of historical financial information*. ISAE (UK) 3000 (July 2020) requires us to form an opinion as to whether the Statement has been properly prepared, in all material respects, in accordance with the Criteria set out in the Guidance.

We apply International Standard on Quality Control (UK) 1 (Revised June 2016) and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We have complied with the independence and other ethical requirements of the ICAEW Code of Ethics and the IESBA Code of Ethics which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

A summary of the work that we performed is as follows:

- Ascertained the method of compilation of the Statement;
- Considered the internal controls applied by the CCG over the preparation of the Statement and the actual and target MHIS spend figures included therein, and evaluated the design of those controls relevant to the engagement to determine whether they had been implemented;
- Identified and assessed the risks of material misstatement in the Statement as a basis for designing and performing procedures to respond to the assessed risks;
- Verified the 2019/20 target spend to figures issued by NHSE&I;
- Agree the actual spend to the CCG's expenditure summary and supporting records;
- Carried out testing on the actual spend to check whether it met the definition of mental health spend properly incurred, as set out in the relevant Group Accounting Manual and the Guidance.; and
- Verified the factual accuracy of the compliance statement and whether the total spend is equal to or above the target spend based on the results of the procedures set out above.

We have examined the records of the CCG, performing such procedures on a sample basis so as to obtain information and explanations which we considered necessary having regard to the Guidance issued by NHSE&I and received such explanations from the management of the CCG in order to provide us with sufficient appropriate evidence to form our conclusion on the Statement.

The scope of our testing covered the MHIS target and actual spend included in the Statement only and does not cover the reporting of spend against individual service lines or the degree of provider triangulation.

Our work was directed to those matters which, in our view, materially affect the Statement and was not directed to the discovery of errors or misstatements that we consider to be immaterial. Whilst we perform our work with reasonable skill and care, it should not be relied upon to disclose all misstatements, fraud or errors that might exist.

Inherent Limitations

Our audit work on the financial statements of the CCG is carried out in accordance with our statutory obligations and is subject to separate terms and conditions. This engagement will not be treated as having any effect on our separate duties and responsibilities as the CCG's external auditors.

Our audit report on the financial statements is intended for the sole benefit of the members of the Governing Body of the CCG, as a body, in accordance with Part 5 of the Local Audit and Accountability Act 2014. Our audit work has been undertaken so that we might state to the members of the Governing Body of the CCG those matters we are required to state to them in an auditor's report and for no other purpose. Our audits of the CCG's financial statements are not planned or conducted to address or reflect matters in which anyone other than such members of the Governing Body of the CCG, as a body, may be interested for such purpose. In these circumstances, to the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than the CCG and the members of the Governing Body of the CCG, as a body, for our audit work, for our audit reports, or for the opinions we have formed in respect of those audits.

To the fullest extent permitted by law we do not and will not, by virtue of our reports or otherwise, assume or accept any duty of care or liability under this engagement to the CCG and the members of the Governing Body of the CCG, as a body, or NHSE&I or to any other party, whether in contract, negligence or otherwise in relation to our statutory audits of the CCG's financial statements.

Conclusion

We have undertaken our review of the CCG's Statement of Compliance having regard to the criteria set out by NHS England and NHS Improvement in its *Assurance engagement of the Mental Health Investment Standard 2019/20 - Briefing for clinical commissioning groups*. Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

In our opinion, NHS Wigan Borough Clinical Commissioning Group's Mental Health Investment Standard Compliance Statement is properly prepared, in all material respects, in accordance with the criteria set out in the *Assurance engagement of the Mental health Investment Standard 2019/20 – Briefing for clinical commissioning groups* published by NHS England and NHS Improvement.

Use of our report

This report is made solely to the Governing Body of the CCG, as a body, and NHSE&I, as a body, in accordance with the terms of our tripartite agreement and solely for the purpose of reporting in connection with the 2019/20 Mental Health Investment Standard Compliance Statement of NHS Wigan Borough Clinical Commissioning Group. Our work has been undertaken so that we might state to the Governing Body of the CCG and NHSE&I those matters we are required to state to them in a reasonable assurance report and for no other purposes. Our report must not be made available, copied or recited to any other party without our express written permission. To the fullest extent permitted by law, we do not accept or assume responsibility or accept any duty of care to anyone other than the CCG and the members of the Governing Body of the CCG, as a body, and NHSE&I, as a body, for our work, for this report or for the conclusions we have formed. We specifically disclaim any liability for any loss, damage or expense of whatsoever nature, which is caused by reliance on our report by any other party who may receive our report.

Grant Thornton UK LLP

Grant Thornton UK LLP

Manchester
8 March 2021