

Independent Reasonable Assurance Report in connection with the 2021/22 Mental Health Investment Standard Compliance Statement to NHS Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board (the successor body of NHS Buckinghamshire Clinical Commissioning Group) and NHS England for the year ended 31 March 2022

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

We were engaged by NHS Buckinghamshire, Oxfordshire and Berkshire West Integrated Care Board to report on the ICB's Mental Health Investment Standard Statement of Compliance and the accompanying management assertion therein for its predecessor, NHS Buckinghamshire CCG, for the year ended 31 March 2022, in the form of an independent reasonable assurance conclusion about whether the ICB's Mental Health Investment Standard Statement of Compliance is properly prepared, in all material respects, based on NHS England's *Assurance Engagement of the Mental Health Investment Standard 2021/22 - Briefing Guidance*.

ICB's Responsibilities

The Accountable Officer of the ICB (as successor body of the CCG) is responsible for preparing the Mental Health Investment Standard Statement of Compliance that is free from material misstatement in accordance with the calculations and definitions specified by NHS England in its *Assurance Engagement of the Mental Health Investment Standard 2021/22 - Briefing Guidance*, which specifies which figures should be used to derive the headline calculations which support the ICB's Mental Health Investment Standard Statement of Compliance and how they should be calculated, and for the information contained therein.

This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and presentation of the Mental Health Investment Standard Statement of Compliance that is free from material misstatement, whether due to fraud or error.

Our Responsibilities

Our responsibility is to examine the Mental Health Investment Standard Statement of Compliance prepared by the ICB and to report thereon in the form of an independent reasonable assurance conclusion based on the evidence obtained. We conducted our engagement in accordance with UK Standard on Assurance Engagements (ISAE (UK) 3000), *Assurance engagements other than audits or reviews of historical financial information*. That standard requires that we comply with ethical requirements, including independence requirements, and plan and perform our procedures to obtain reasonable assurance about whether the ICB's Mental Health Investment Standard Statement of Compliance is properly prepared, in all material respects in accordance with NHS England's *Assurance engagement of the Mental Health Investment Standard 2021/22 - Briefing Guidance*.

Scope of the Assurance Engagement

The procedures selected depend on our judgment, including the assessment of the risks of whether due to fraud or error.

In making those risk assessments, we have considered internal control relevant to the preparation and presentation of the ICB's Mental Health Investment Standard Statement of Compliance in order to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the ICB's internal control over the preparation and presentation of the ICB's Mental Health Investment Standard Statement of Compliance. Our engagement also included: assessing the appropriateness of the ICB's Mental Health Investment Standard Statement of Compliance, evaluating the appropriateness of the methods, policies and procedures, and models used in the preparation of the ICB's Mental Health Investment Standard Statement of Compliance and the reasonableness of estimates made by the ICB. Reasonable assurance is less than absolute assurance.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our qualified conclusion.

Qualified conclusion

Our conclusion has been formed on the basis of, and is subject to, the matters outlined in this report.

On the basis of our work, with the exception of the matters reported in the Basis for qualified conclusion section of our report below, we are satisfied that NHS Buckinghamshire, Oxfordshire and Berkshire West ICB's Mental Health Investment Standard Statement of Compliance, prepared in respect of its predecessor, NHS Buckinghamshire CCG, for the year ended 31 March 2022, has been properly prepared, in all material respects, based on the criteria set out by NHS England in its *Assurance Engagement of the Mental Health Investment Standard 2021/22 - Briefing Guidance*.

Basis for qualified conclusion

We have undertaken our review of the ICB's Statement of Compliance having regard to the criteria set out by NHS England in its *Assurance Engagement of the Mental Health Investment Standard 2021/220 - Briefing Guidance*.

We have identified the following issues that indicate that the ICB's Statement of Compliance has not been properly prepared in accordance with NHS England's guidance:


- NHS England's guidance for 2021/22 requires that continuing healthcare expenditure on acquired brain injury is excluded in preparing the Statement of Compliance. The CCG has included continuing healthcare expenditure on acquired brain injury of £2.058 million in its 2021/22 Mental Health Investment Standard spend. This approach is consistent with the prior year, in which the CCG included continuing healthcare expenditure on acquired brain injury of £2.007 million in its Mental Health Investment Standard spend. Therefore, the CCG's target spend, based on uplifts from the prior year, is also on this basis. The CCG has reported total spend of £80.756 million against a target of £80.633 million and therefore headroom of £123,000. Had the ICB applied for a rebasing to remove continuing healthcare expenditure on acquired brain injury from its target for 2021/22, and excluded continuing healthcare expenditure on acquired brain injury from actual spend in preparing its 2021/22 Statement of Compliance, the CCG would have still complied with the Mental Health Investment Standard.
- NHS England's guidance for 2021/22 requires that prescribing expenditure on dementia is excluded in preparing the Statement of Compliance. The ICB has included prescribing expenditure on dementia of £200,000 in its 2021/22 Mental Health Investment Standard spend. This approach is consistent with the prior year, in which the CCG included prescribing expenditure on dementia of £205,000 in its Mental Health Investment Standard spend. Therefore, the CCG's target spend, based on uplifts from the prior year, is also on this basis. Had the ICB applied for a rebasing to remove prescribing on dementia spend from its target for 2021/22, and excluded prescribing spend on dementia from actual spend in preparing its 2021/22 Statement of Compliance, the CCG would have still complied with the Mental Health Investment Standard.
- NHS England's guidance requires that where spend is linked to block contracts, commissioners and providers should agree as per 2021/22 operational finance plans what proportion of this expenditure applies to Mental Health Investment Standard compliant services each year. The ICB has included spend with its key NHS providers in its Statement of Compliance based on its budgets for the year and has not obtained agreement from the providers regarding the proportion of spend relating to Mental Health Investment Standard compliant services for the year. This is not in accordance with NHS England's guidance. We are unable to ascertain whether or not this impacts on the CCG's compliance with the Mental Health Investment Standard.

- NHS England's guidance requires that where patients have multiple diagnoses, clinical judgement should be applied to determine what proportion of the spend is in scope of the Standard. The guidance notes that this is particularly relevant in s117 spend. The ICB has included s117 charges from the County Council in full in preparing the Statement of Compliance on the basis that their diagnosis includes mental health. As the ICB has not estimated the proportion of the spend that is in scope of the Standard, or obtained such information from the Council, it has not complied with NHS England's guidance in respect of this expenditure. The approach is consistent with the prior year and therefore the CCG's target spend, based on uplifts from the prior year, is also on this basis. In the absence of an apportionment of spend, we are unable to ascertain whether or not this impacts on the CCG's compliance with the Mental Health Investment Standard.

Restriction of Use of Our Report

Our report should not be regarded as suitable to be used or relied on by any party wishing to acquire rights against us other than the ICB or NHS England for any purpose or in any context. Any party other than the ICB or NHS England who obtains access to our report or a copy thereof and chooses to rely on our report (or any part thereof) will do so at its own risk. To the fullest extent permitted by law, we accept or assume no responsibility and deny any liability to any party other than the ICB and NHS England for our work, for this independent reasonable assurance report, or for the conclusions we have reached.

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

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BDO LLP

Chartered Accountants

London

United Kingdom

12 June 2023

BDO LLP is a limited liability partnership registered in England and Wales (with registered number OC305127).