



## **NHS Monthly Insight Report**

**March 2023**

360 Assurance is a member of The Internal Audit Network (TIAN) which comprises the eight NHS internal audit consortiums and in house teams operating in England. These organisations collaborate across a number of areas to leverage their collective knowledge and expertise and drive efficiency and effectiveness. The monthly insight report highlights key publications and is intended as a useful update and reference tool. This report is produced by TIAN and shared by 360 Assurance.

# Monthly Insight Report

## March 2023

### Introduction

The Internal Audit Network (TIAN) comprises the 10 NHS internal audit consortiums and in house teams operating in England. These organisations collaborate across a number of areas to leverage their collective knowledge and expertise and drive efficiency and effectiveness. The monthly Insight Report is produced by 360 Assurance on behalf of TIAN and is shared across TIAN members and their clients.

Developments in the NHS	
CQC publish interim guidance on assessing ICSs	<p>The Health and Care Act 2022 states that the CQC's approach to assessing local authorities and integrated care systems is subject to the approval of the Secretary of State for Health and Social Care. They are currently awaiting this approval.</p> <p>In the period April to July 2023, they propose a similar approach to assessing integrated care systems as that outlined for local authority assessment. For integrated care systems they will start to form a national view of performance, initially focused on themes in the Equity in Access quality statement.</p> <p>This would show whether systems are working together to support people to access the care, support and treatment they need when they need it. It includes how they are responding to inequalities of access across their populations. The findings will inform the CQC annual 'State of Care' publication.</p> <p>Going forward from this point, they plan to pilot the approach with some integrated care systems before starting formal assessments. They will carry out further assessments of integrated care systems, taking into account the learning from the pilot approach and national view of equity in access.</p> <p>The guidance can be found here: <a href="https://www.cqc.org.uk/publications/interim-guidance-for-assessing-integrated-care-systems">Interim guidance for assessing integrated care systems March 2023 (cqc.org.uk)</a></p> <p><b><i>For information</i></b></p>
NHS three year delivery plan for maternity and neonatal services	<p>This plan sets out how the NHS will make maternity and neonatal care safer, more personalised, and more equitable for women, babies, and families.</p> <p>NHS England has engaged a wide range of stakeholders who supported the development of this plan. This includes women and families who have used or are using maternity and neonatal services, members of the maternity and neonatal workforce, leaders and commissioners of services, NHS systems and regional teams, and representatives from Royal Colleges, charities and other organisations.</p> <p>There was clear agreement on what the plan's focus should be, so for the next three years, services are asked to concentrate on four themes:</p> <ul style="list-style-type: none"><li>• Listening to and working with women and families, with compassion</li><li>• Growing, retaining, and supporting our workforce</li><li>• Developing and sustaining a culture of safety, learning, and support</li></ul>

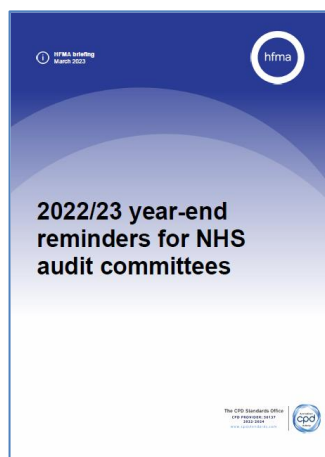
## Developments in the NHS

- Standards and structures that underpin safer, more personalised, and more equitable care.

The plan can be found here: <https://www.england.nhs.uk/publication/three-year-delivery-plan-for-maternity-and-neonatal-services/>

### *For information*

HFMA briefing: 2022/23 year-end reminders for NHS audit committees



Non-executive directors review and approve the annual report and accounts. They can bring their wider knowledge of the NHS body to this process but also need to be aware of the specific accounting and auditing issues that many NHS bodies are facing. This paper is intended to provide non-executive directors with key reminders as they review their 2022/23 annual report and accounts. Pulling together items raised at the HFMA pre-accounts planning conference in January 2023 and audit conference in March 2023, it sets out the main issues to be aware of for 2022/23, as well as key areas of consideration for audit committee members. It includes:

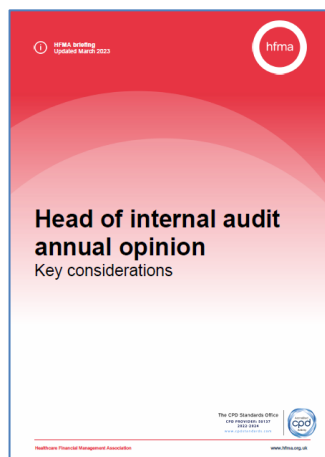
- accounts preparation and quality assurance
- system working
- annual report
- annual accounts
- audit arrangements

Areas for key consideration are also summarised in a checklist format for those that would find this a useful tool.

The paper can be found here: [year-end-reminders-for-audit-committees-2022-23.pdf \(hfma.org.uk\)](https://www.hfma.org.uk/publications/details/year-end-reminders-for-audit-committees-2022-23.pdf)

### *For use by Audit Committees as necessary*

HFMA briefing: Head of internal audit annual opinion: Key considerations



The accountable officer of each NHS organisation has the responsibility for maintaining a sound system of internal control and governance that supports the achievement of the organisation's policies, aims and objectives, while safeguarding quality standards and public funds. Internal audit has a key role in providing assurance over these arrangements, which is reported in the annual head of internal audit (HoIA) opinion.

The HoIA opinion is an integral piece of an organisation's governance framework, providing assurance to inform the annual governance statement, and identifying improvement opportunities. It is informed by internal audit work throughout the year, as set out in the risk-based audit plan.

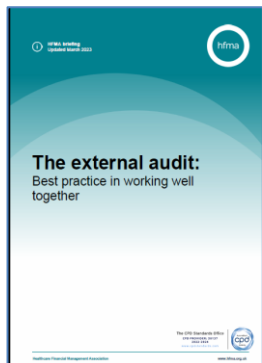
This paper looks at what the HoIA is; why it is important; the requirements for the HoIA; and key considerations. It will be of particular interest to internal auditors, finance directors and their teams, non-executive directors and directors of governance.

The paper can be found here: <https://www.hfma.org.uk/publications/details/head-of-internal-audit-opinion-key-considerations-for-2021-22> (requires HFMA membership to download).

### *For consideration by Audit Committees*

## Developments in the NHS

HFMA briefing: The external audit: best practice in working well together

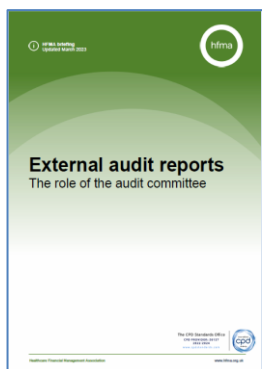


The annual external audit is not only a key statutory requirement for NHS organisations, but should provide important and valuable insight into the financial governance of the organisation. The audit process itself can be a challenging one for all involved with tight timelines and complex issues to resolve. This briefing, updated in March 2023, aims to support members by summarising the current audit context and sharing tips from auditors, finance professionals and non-executive directors on what they have found to help the audit of the financial statements go as smoothly as possible.

It can be found here: [hfma-briefing---the-external-audit-best-pract lisa-robertson.pdf](https://www.hfma.org.uk/publications/details/external-audit-best-practice-working-well-together)

***For consideration by Audit Committees***

HFMA briefing: External audit reports: the role of the audit committee



In the context of ongoing financial pressures and change in the NHS, the need for strong financial and governance arrangements is particularly important. Auditors provide a key source of information to audit committee members, and the public, in determining and reporting on the financial statements, VFM arrangements and other matters.

The audit committee has a crucial role in scrutinising these arrangements. Committee members must ensure that they fully understand external audit reports so that they are in a position to effectively scrutinise and challenge actions being taken to address issues being raised.

This short paper, updated in March 2023, reflects updated NAO guidance and recognises that part-year audited accounts will be required for demised clinical commissioning groups and established integrated care boards in 2022/23.

It can be found here: <https://www.hfma.org.uk/publications/details/external-audit-reports-the-role-of-the-audit-committee> (requires HFMA membership to download)

***For consideration by Audit Committees***

**Disclaimer:** This briefing paper is intended to highlight recent developments and issues within the NHS that may be of interest to non-executive directors, lay members and NHS managers. It is not exhaustive and TIAN cannot be held responsible for any omission.