

Quality Accounts: 2011/12 audit guidance

*Guidance for NHS trusts on additional reporting
requirements to support external audit of
Quality Accounts for the year 2011/12*

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Contact Details	Quality Accounts team Department of Health Skipton House 80 London Road London SE1 6LH 020 7972 5209 http://www.dh.gov.uk/health/category/policy-areas/nhs/
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1. Introduction

- 1.1. The Department of Health (DH) has asked the Audit Commission to make arrangements for auditors to provide external assurance on NHS trusts' 2011/12 Quality Accounts. This will apply to all NHS acute and mental health trusts that are required to produce Quality Accounts, as well as the Isle of Wight Primary Care Trust (PCT), which undertakes significant acute activity.
- 1.2. This document provides guidance for NHS trusts to support external audit assurance of their 2011/12 Quality Accounts. It supplements the Quality Accounts toolkit¹, which provides more detailed information about producing a Quality Account.
- 1.3. This guidance does not apply to foundation trusts authorised before 31 March 2012, which should instead refer to Monitor's guidance for external assurance on quality reports.

¹http://www.dh.gov.uk/en/Publicationsandstatistics/Publications/PublicationsPolicyAndGuidance/DH_122545

2. Background

- 2.1. The Health Act 2009² requires all providers of NHS services in England to produce a Quality Account to provide information about the quality of those services. Exemptions and requirements about the content of the Account are set out in the National Health Service (Quality Accounts) Regulations 2010³.
- 2.2. To strengthen accountability, in 2009/10 Monitor undertook a dry run of external audit assurance on foundation trusts' quality reports (which usually incorporate their Quality Accounts). This received positive evaluation, so from 2010/11 Monitor has continued to require foundation trusts to obtain external audit assurance. Further information about foundation trust assurance requirements is available [here](#).
- 2.3. To bring assurance for NHS trusts in line with foundation trusts, the National Quality Board, which steers the policy underpinning Quality Accounts, recommended also testing external audit assurance of NHS trusts' Quality Accounts. Therefore, in 2010/11 DH asked the Audit Commission to carry out a dry run and arrange for auditors to provide assurance on the Quality Accounts produced by NHS acute and mental health trusts, and the Isle of Wight PCT.
- 2.4. Based on the success of this dry run, the National Quality Board recommended that from 2011/12 NHS trusts should continue to gain external audit assurance of their Quality Accounts.
- 2.5. The ultimate aim is to, as far as possible, align external audit assurance of NHS trust and foundation trust Quality Accounts. Audit assurance of 2011/12 Quality Accounts is the next step towards this.

² <http://www.legislation.gov.uk/ukpga/2009/21/contents>

³ <http://www.legislation.gov.uk/uksi/2010/279/body/made>. Minor amendments to these regulations were made by the National Health Service (Quality Accounts) Amendment Regulations 2011: <http://www.legislation.gov.uk/uksi/2011/269/made>

3. 2011/12 additional Quality Account reporting requirements: summary

- 3.1. In addition to the requirements in the National Health Service (Quality Accounts) Regulations 2010, all NHS acute and mental health trusts that produce a Quality Account for 2011/12, and the Isle of Wight PCT, must:
- a. Sign a statement of directors' responsibilities in respect of the content of their 2011/12 Quality Account; and
 - b. Include in their 2011/12 Quality Account the signed limited assurance report provided by their auditors on their arrangements for complying with the National Health Service (Quality Accounts) Regulations 2010.
- 3.2. Trusts should also refer in their Annual Governance Statement (formerly the Statement on Internal Control) to any steps taken to assure themselves that their Quality Account is accurate.

4. 2011/12 additional Quality Account reporting requirements: detail

- 4.1. Audit assurance of 2011/12 Quality Accounts builds on the 2010/11 NHS trust dry run and marks the next step towards greater alignment of NHS trust and foundation trust external assurance.
- 4.2. The sections below consider what NHS acute and mental health trusts, and the Isle of Wight PCT, need to do to support auditors to provide external assurance. This is additional to the requirements about the form and content of Quality Accounts set out in the National Health Service (Quality Accounts) Regulations 2010 and explained in the Quality Accounts toolkit.
- 4.3. The principal change from the NHS trust dry run is that NHS acute and mental health trusts, and the Isle of Wight PCT, will need to include in their published 2011/12 Quality Account a limited assurance report from the auditors on the trust's compliance with the National Health Service (Quality Accounts) Regulations 2010.
- 4.4. Where a NHS trust has been authorised as a foundation trust during 2011/12, the foundation trust will produce a Quality Account covering the whole of 2011/12, including the pre-authorisation period. This Account will be subject to Monitor's requirements for audit assurance, and the additional reporting requirements set out below will not apply.

Statement of directors' responsibilities

- 4.5. Directors should take steps to assure themselves that their Quality Account complies with the requirements set out in the legislation governing Quality Accounts: Part 1 Chapter 2 of the Health Act 2009 and the National Health Service (Quality Accounts) Regulations 2010.
- 4.6. In preparing their Account, directors should also take steps to assure themselves that:
 - the Quality Account presents a balanced picture of the trust's performance over the reporting period;
 - the performance information reported in the Quality Account is reliable and accurate;
 - there are proper internal controls over the collection and reporting of the measures of performance included in the Quality Account, and these controls are subject to review to confirm that they are working effectively in practice;
 - the data underpinning the measures of performance reported in the Quality Account is robust and reliable, conforms to specified data quality standards and prescribed definitions, and is subject to appropriate scrutiny and review; and

- the Quality Account has been prepared in accordance with Department of Health guidance. For 2011/12 Quality Accounts, this is the 2010/11 Quality Accounts toolkit, which has not been updated this year.

4.7. Trusts should include in their published Quality Account a statement confirming that these steps have been taken. The format for this statement is set out at Annex A.

Limited assurance report

- 4.8. Auditors will provide the trust's management with a signed limited assurance report by 29 June 2012. This will state whether anything has come to their attention that leads them to believe that the Quality Account has not been materially prepared in line with the National Health Service (Quality Accounts) Regulations 2010.
- 4.9. Trusts should include this report as an annex to their Quality Account. They should then publish this Account, including the limited assurance report, on NHS Choices and submit it to the Secretary of State by 30 June 2012. Further guidance about publishing Quality Accounts is available in the Quality Accounts toolkit.

Indicator testing

- 4.10. As with the NHS trust dry run, auditors will again issue a report to the trust's management on three indicators. Managers are not required to include this report in their 2011/12 Quality Accounts.
- 4.11. Trusts and the auditors will together select two of these indicators. To assist with selection, a list of the indicators available for testing during the NHS trust 2010/11 dry run is set out at Annex B. The set of indicators that DH intends to introduce for NHS trust and foundation trust Quality Accounts from 2012/13 is set out at Annex C⁴. The auditors will select the third indicator from those used by the NHS trust during the dry run.
- 4.12. To continue to move closer to alignment with foundation trust assurance, next year DH plans to discuss with the Audit Commission the possibility of limited assurance on a small number of indicators. This would result in a report from auditors that would need to be included in trusts' 2012/13 Quality Accounts. This does not affect this year's assurance process.

Description of key controls

- 4.13. During the NHS trust 2010/11 dry run, trusts were asked to include in their Statement on Internal Control a description of the steps they put in place to assure management that the Quality Account was balanced and accurate.

⁴ In February 2012, DH and Monitor jointly wrote to trusts to inform them of likely new reporting requirements from 2012/13: <http://www.dh.gov.uk/health/2012/02/quality-account-reporting/>

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- 4.14. In 2011/12, trusts will produce an Annual Governance Statement instead of a Statement of Internal Control, with the content largely determined by the trust. Trusts should refer in their Governance Statement to steps taken to assure themselves that their Quality Account is accurate.
- 4.15. Separate guidance about completing the Annual Governance Statement can be found [here](#).

5. Timing

- 5.1. External audit assurance, including providing the signed limited assurance report, should be completed by 29 June 2012. All Quality Accounts must be published on NHS Choices and submitted to the Secretary of State by 30 June 2012.

Annex A

Statement of directors' responsibilities in respect of the Quality Account

The directors are required under the Health Act 2009 to prepare a Quality Account for each financial year. The Department of Health has issued guidance on the form and content of annual Quality Accounts (which incorporates the legal requirements in the Health Act 2009 and the National Health Service (Quality Accounts) Regulations 2010 (as amended by the National Health Service (Quality Accounts) Amendment Regulations 2011)).

In preparing the Quality Account, directors are required to take steps to satisfy themselves that:

- the Quality Accounts presents a balanced picture of the trust's performance over the period covered;
- the performance information reported in the Quality Account is reliable and accurate;
- there are proper internal controls over the collection and reporting of the measures of performance included in the Quality Account, and these controls are subject to review to confirm that they are working effectively in practice;
- the data underpinning the measures of performance reported in the Quality Account is robust and reliable, conforms to specified data quality standards and prescribed definitions, and is subject to appropriate scrutiny and review; and
- the Quality Account has been prepared in accordance with Department of Health guidance.

The directors confirm to the best of their knowledge and belief they have complied with the above requirements in preparing the Quality Account.

By order of the Board

NB: sign and date in any colour ink except black

.....Date.....Chair

.....Date.....Chief Executive

Annex B

Indicators available for review during 2010/11 audit dry run

Acute trusts

MRSA bacteraemias; or

Clostridium difficile infections

Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers

Mental health trusts

100 per cent enhanced care programme approach (CPA) patients receiving follow-up contact within seven days of discharge from hospital

Minimising delayed transfers of care

Admissions to inpatient services had access to crisis resolution home treatment teams

Further information about these indicators can be found in [Monitor's detailed guidance for external assurance on quality reports 2011/12](#).

Annex C

Core indicator set proposed for inclusion in Quality Accounts from 2012/13

NHS Outcomes Framework domain	Indicator	Location of latest published data (correct at time of writing)
<p>Domain 1: Preventing people from dying prematurely</p>	<p>Summary Hospital-Level Mortality Indicator (SHMI):</p> <ul style="list-style-type: none"> • SHMI value and banding • Percentage of admitted patients whose treatment included palliative care (contextual indicator); and • Percentage of admitted patients whose deaths were included in the SHMI and whose treatment included palliative care (contextual indicator). 	<p>The latest data at the time of writing is from the Deaths associated with hospitalisation, England, July 2010 – June 2011, Experimental Statistics.</p> <p>To find the SHMI value and banding, follow this link and select from the “value” and “banding” columns.</p> <p>To find the percentage of admitted patients whose treatment included palliative care, follow this link and select from the “combined rate” column.</p> <p>To find the percentage of admitted patients whose deaths were included in the SHMI and whose treatment included palliative care, follow this link and select from the “combined rate” column.</p>
<p>Domain 1: Preventing people from dying prematurely</p>	<p>Category A ambulance response times:</p> <ul style="list-style-type: none"> • The proportion of Category A calls requiring an emergency response that were responded to within eight minutes; and • The proportion of Category A calls resulting in an ambulance response at the scene that were responded to within 19 minutes. 	<p>The latest data at the time of writing is from the Ambulance System Indicators 2011-12 February.</p> <p>To find the proportion of Category A calls requiring an emergency response that were responded to within eight minutes, follow this link and select from the “Proportion of calls responded to within 8 minutes” column.</p> <p>To find the proportion of Category A calls resulting in an ambulance response at the scene that were responded to within 19 minutes, follow this link and select from the “Proportion of calls responded to within 19 minutes” column.</p>

<p>Domain 1: Preventing people from dying prematurely, and Domain 3: Helping people to recover from episodes of ill health or following injury</p>	<p>Ambulance trust clinical outcomes:</p> <ul style="list-style-type: none"> • Proportion of patients with a pre-hospital diagnosis of suspected ST elevation myocardial infarction who received an appropriate care bundle; and • Proportion of suspected stroke patients assessed face to face who received the appropriate care bundle 	<p>The latest data at the time of writing is from the Ambulance Clinical Outcomes 2011-12 November.</p> <p>To find the proportion of patients with a pre-hospital diagnosis of suspected ST elevation myocardial infarction who received an appropriate care bundle, follow this link, select the “Acute STEMI” tab and select from the “Proportion with ST-elevation myocardial infarction who received an appropriate care bundle” column.</p> <p>To find the proportion of suspected stroke patients assessed face to face who received the appropriate care bundle, follow this link, select the “stroke” tab and select from the “Proportion of suspected stroke patients assessed face to face who received an appropriate care bundle” column.</p>
<p>Domain 3: Helping people to recover from episodes of ill health or following injury</p>	<p>Patient reported outcome scores for i) groin hernia surgery, ii) hip replacement surgery, iii) knee replacement surgery, and iv) varicose vein surgery.</p>	<p>The latest finalised data at the time of writing is from the Finalised PROMs data 2009-10.</p> <p>To find the PROMs scores, follow this link and for each procedure select from the “Adjusted average health gain” column under the “EQ-5D index casemix adjusted health gain” title.</p>
<p>Domain 3: Helping people to recover from episodes of ill health or following injury</p>	<p>Percentage of patients of all ages and genders readmitted to hospital within 28 days of discharge</p>	<p>The latest data at the time of writing is from the Hospital Episode Statistics: Emergency readmissions to hospital within 28 days of discharge.</p> <p>To find the percentage of patients aged 0-15 readmitted to hospital within 28 days of being discharged, follow this link and select from the “Indirectly age, sex, method of admission, diagnosis, procedure standardised percent” column.</p> <p>To find the percentage of patients aged over 15 readmitted to hospital within 28 days of being discharged, follow this link</p>

		and select from the “Indirectly age, sex, method of admission, diagnosis, procedure standardised percent” column.
Domain 4: Ensuring that people have a positive experience of care	Responsiveness to inpatients’ personal needs	<p>The latest data at the time of writing is from the 2010 Trust CQUIN scores.</p> <p>To find the score for responsiveness to inpatients’ personal needs, follow this link and in tab 1a select the trust from the drop down menu.</p>
Domain 4: Ensuring that people have a positive experience of care	Percentage of staff who would recommend the provider to friends or family needing care	<p>The latest data at the time of writing is from the 2011 NHS staff survey.</p> <p>To find the percentage of staff who would recommend the provider to friends or family needing care, follow this link and add the percentages who agreed and who strongly agreed with the statement “b. If a friend or relative needed treatment, I would be happy with the standard of care provided by this Trust”.</p>
Domain 5: Treating and caring for people in a safe environment and protecting them from avoidable harm	Percentage of admitted patients risk-assessed for Venous Thromboembolism	<p>The latest data at the time of writing is from the VTE risk assessment data collection, July to September 2011.</p> <p>To find the percentage of admitted patients risk-assessed for Venous Thromboembolism, follow this link and select from the “Percentage of admitted patients risk-assessed for VTE” column under the “Q2 2011-12” title.</p>
Domain 5: Treating and caring for people in a safe environment and protecting them from avoidable harm	Rate of C. difficile	<p>The latest available data at the time of writing is from the Financial year counts and rates of C. difficile infection by NHS acute trust (FY 2007/2008 – 2010/11).</p> <p>To find the rate of C. difficile, follow this link and in table 6a select from the column “Rate per 100,000 bed-days for specimens taken from patients aged 2 years and over (Trust apportioned cases)” under the “April 2010 - March 2011” title.</p>

Domain 5:
Treating and
caring for people
in a safe
environment and
protecting them
from avoidable
harm

Rate of patient safety incidents
and percentage resulting in
severe harm or death

The latest available data at the time of writing is from the [Organisation Patient Safety Incident Reports - data workbooks September 2011](#).

To find the rate of patient safety incidents, follow this [link](#) and select from the “Rate per 100 admissions” or “Rate per 1000 bed days” column.

To find the percentage of incidents resulting in severe harm or death, follow this [link](#) and add the percentages from the “severe” and “death” columns.