



Independent Reasonable Assurance Report in connection with the 2022/23 Mental Health Investment Standard Compliance Statement to NHS Hertfordshire and West Essex Integrated Care Board (the successor body of NHS East and North Hertfordshire, NHS Herts Valley, and West Essex Clinical Commissioning Groups) and NHS England for the year ended 31 March 2023

To: NHS Hertfordshire and West Essex Integrated Care Board ('the ICB'), the successor body of NHS East and North Hertfordshire, NHS Herts Valley and NHS West Essex Clinical Commissioning Groups ('the CCGs') and NHS England.

We were engaged by NHS Hertfordshire and West Essex Integrated Care Board to report on the ICB's Mental Health Investment Standard Statement of Compliance and the accompanying management assertion for the year ended 31 March 2023 (covering the predecessor CCGs for the three month period ended 30 June 2022 and the ICB for the nine month period ended 31 March 2023), 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 2022/23*.

ICB's Responsibilities

The Accountable Officer of the ICB is responsible for preparing the Mental Health Investment Standard Statement of Compliance for the year ended 31 March 2023, including spend by its predecessor CCGs in quarter 1, 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 2022/23*, 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 International Standard on Assurance Engagements (UK) 3000 (ISAE (UK) 3000), *Assurance Engagements Other Than Audits or Reviews of Historical Financial Information* issued by the International Auditing and Assurance Standards Board. 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 2022/23*.

Scope of the Assurance Engagement

The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the ICB's Mental Health Investment Standard Statement of Compliance 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, the suitability of the criteria used by the ICB in preparing the Mental Health Investment Standard Statement of Compliance in the circumstances of the engagement, and 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. The scope of our testing covered the total Mental Health Investment Standard expenditure included in the ICB's Statement of Compliance only and does not cover the reporting of spend against individual service lines in the expenditure summary. 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 conclusion.

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, we are satisfied that NHS Hertfordshire and West Essex ICB's Mental Health Investment Standard Statement of Compliance, prepared in respect of its predecessor NHS East and North Hertfordshire, NHS Herts Valley and NHS West Essex CCGs for the three month period ended 30 June 2022 and the ICB for the nine month period ended 31 March 2023, 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 2022/23*.

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 ICB's website alongside its Statement of Compliance.

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BDO LLP
Chartered Accountants
London, United Kingdom
Date: 9 September 2024

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