



Independent Reasonable Assurance Report in connection with the 2023/24 Mental Health Investment Standard Compliance Statement to the Board of NHS Hertfordshire and West Essex Integrated Care Board and NHS England for the year ended 31 March 2024

To: NHS Hertfordshire and West Essex Integrated Care Board ('the ICB') and NHS England

We were engaged by NHS Hertfordshire and West Essex ICB to report on the ICB's Mental Health Investment Standard Compliance Statement and the accompanying management assertion for the year ended 31 March 2024, in the form of an independent reasonable assurance opinion about whether the ICB's Mental Health Investment Standard Compliance Statement is properly prepared, in all material respects, based on NHS England's *Assurance Engagement of the Mental Health Investment Standard 2023/24*.

Responsibilities of the ICB

The Accountable Officer of the ICB is responsible for preparing the Mental Health Investment Standard Compliance Statement for the year ended 31 March 2024 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 2023/24*, 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 Compliance Statement that is free from material misstatement, whether due to fraud or error.

Our Responsibilities

Our responsibility is to examine the Mental Health Investment Standard Compliance Statement prepared by the ICB and to report thereon in the form of an independent reasonable assurance opinion 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 Compliance Statement is properly prepared, in all material respects in accordance with NHS England's *Assurance engagement of the Mental Health Investment Standard 2023/24*.

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 Compliance Statement 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 Compliance Statement in order to design assurance procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion as to the effectiveness of the ICB's internal

control over the preparation and presentation of the ICB's Mental Health Investment Standard Compliance Statement. Our engagement also included: assessing the appropriateness of the ICB's Mental Health Investment Standard Compliance Statement and the suitability of the criteria used by the ICB in preparing the Mental Health Investment Standard Compliance Statement in the circumstances of the engagement, evaluating the appropriateness of the methods, policies and procedures, and models used in the preparation of the ICB's Mental Health Investment Standard Compliance Statement 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 opinion.

Opinion


Our opinion 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 Compliance Statement, prepared for the year ended 31 March 2024, 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 2023/24*.

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 opinions 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 Compliance Statement.

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BDO LLP
Chartered Accountants
London
United Kingdom
4 July 2025