



NHS Monthly Insight Report

March 2024

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Introduction

Audit Yorkshire is a member of The Internal Audit Network (TIAN), which comprises of 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 NHS 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 Audit Yorkshire.

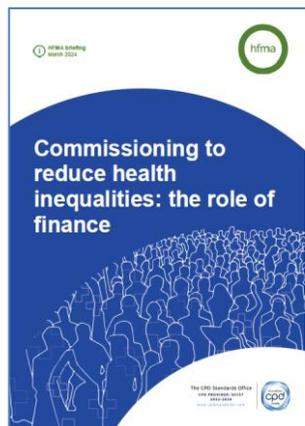
Developments in the NHS	
<p>HFMA briefing: The external audit: best practice in working well together</p> 	<p>The annual external audit is not only a key statutory requirement for NHS organisations, but also provides important and valuable insights into the financial governance of the organisation. The audit process itself can be a challenging one for all involved with tight timelines and complex issues to resolve.</p> <p>This briefing summarises the current audit context and shares top tips to plan for an audit that runs as smoothly as possible.</p> <p>It can be found here: https://www.hfma.org.uk/publications/external-audit-best-practice-working-well-together</p> <p><i>For information and guidance in relation to annual audit</i></p>
<p>HFMA briefing: 2023/24 year-end reminders for NHS audit committees</p>	<p>This paper provides NHS non-executive directors (NEDs) with key reminders as they review their 2023/24 annual report and accounts. It sets out the main issues to be aware of for this year, as well as key questions NEDs (particularly audit committee members) may want to seek assurance over summarised as a checklist at appendix A. The paper is based on the requirements in England.</p> <p>It can be found here: https://www.hfma.org.uk/publications/202324-year-end-reminders-nhs-audit-committees</p> <p><i>For information and guidance in relation to financial year end</i></p>

Developments in the NHS

<p>HFMA briefing: External audit reports – the role of the audit committee</p>	<p>This short paper is intended to support audit committee members to easily understand the range of external audit reports and additional powers.</p> <p>In the context of ongoing operational and financial pressures 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.</p> <p>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.</p> <p>The briefing can be found here: https://www.hfma.org.uk/publications/external-audit-reports-role-audit-committee</p> <p><i>For information</i></p>
<p>HFMA briefing: Summary of NHS operational planning and contracting guidance 2024/25</p>	<p>NHS England published a pack of operational planning and contracting guidance on 27 March 2024. Integrated care boards (ICBs) and their partner trusts must work with wider system partners and use this guidance to develop their system plans. This briefing pulls out key points from all documents within the operational planning and contracting guidance pack, as relevant to NHS finance staff. It is not comprehensive and the full guidance should be referred to for greater detail. It covers:</p> <ul style="list-style-type: none">• Priorities and operational planning guidance: Document detailing national priorities for the NHS in 2024/25 and how ICBs and providers should incorporate these priorities into their plans (https://www.england.nhs.uk/publication/priorities-and-operational-planning-guidance-2024-25/)• Revenue finance and contracting guidance: Guidance setting out financial expectations on NHS organisations (https://www.england.nhs.uk/publication/revenue-finance-and-contracting-guidance-for-2024-25/)• Elective Recovery Fund technical guidance: Guidance on how the Elective Recovery Fund (ERF) will operate in 2024/25 (https://www.england.nhs.uk/publication/elective-recovery-fund-technical-guidance-2024-25/)• Capital guidance: Document detailing NHS capital allocations for 2024/25 (https://www.england.nhs.uk/publication/capital-guidance/) <p>The briefing can be found here: https://www.hfma.org.uk/publications/summary-nhs-operational-planning-and-contracting-guidance-202425</p> <p><i>For implementation by all NHS bodies</i></p>
<p>NHS Audit Committee Handbook - updated</p>	<p>The HFMA NHS audit committee handbook (the handbook), developed by the HFMA Governance and Audit Committee, is designed to help NHS governing bodies and audit committees as they review and continually re-assess their system of governance, risk management and control to ensure that it remains effective and ‘fit for purpose’, while also ensuring that there is a robust system of assurance to evidence it.</p> <p>The handbook has had a complete rewrite and replaces previous editions, including the last full hard copy version printed in 2018 and the online supplement published in 2022. The HFMA is grateful for the support provided by NHS England in providing this handbook. The handbook is freely available online (https://www.hfma.org.uk/publications/nhs-audit-committee-handbook) and will be updated on a regular basis to ensure it remains relevant.</p> <p><i>For Audit Committee guidance</i></p>

Developments in the NHS

HFMA briefing: commissioning to reduce health inequalities



Finance staff have valuable skills which can support commissioners as they seek to understand and meet the needs of their populations. This is part of an emerging population health management approach which aims to reduce health inequalities.

By using population health management techniques to explore the data, commissioners can better understand how different groups access and experience care, how their outcomes vary, and what factors are driving ill-health. From here, they can explore new models of care designed to reduce health inequalities and meet the needs of under-served groups.

It is important that finance teams have the capacity and capability to help with this work. Specifically, they can contribute by using data to understand a population's needs, measuring value, supporting partner organisations to get involved, facilitating data sharing and drawing on user insight. Commissioning approaches will continue to evolve as integrated care boards become better established and NHS England works on national policy and guidance. Finance teams should keep abreast of developments such that they can support commissioners in their work to reduce health inequalities.

The briefing can be found here: <https://www.hfma.org.uk/publications/commissioning-reduce-health-inequalities>

For information

HFMA briefing: Head of Internal Audit Annual Opinion

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.

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

The briefing can be found here: <https://www.hfma.org.uk/publications/head-internal-audit-annual-opinion>

For information

CQC report: Monitoring the Mental Health Act 2022/23

The Mental Health Act 1983 (MHA) is the legal framework that provides authority for hospitals to detain and treat people who have a mental illness and need protection for their own health or safety, or the safety of other people. The MHA also provides more limited community-based powers, community treatment orders and guardianship.

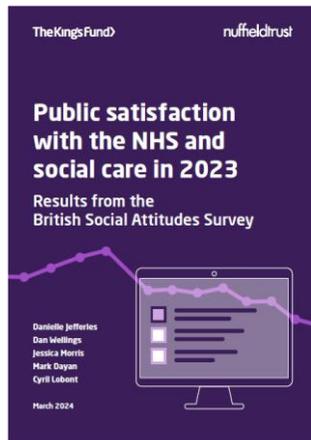
This report sets out CQC activity and findings from their engagement with people subject to the MHA and review of services registered to assess, treat and care for people detained using the MHA during 2022/23.

It can be found here: <https://www.cqc.org.uk/publications/monitoring-mental-health-act>

For information

Developments in the NHS

King's Fund / Nuffield Trust report: Public satisfaction with the NHS and social care in 2023



This annual survey result is published by the Kings Fund / Nuffield Trust:

- 2023 recorded the lowest levels of satisfaction since the survey began in 1983 – only 24% of the public are satisfied with the NHS, and only 13% are satisfied with social care.
- Despite low levels of public satisfaction, a large majority of the public still support the principles of the NHS.
- 48% of the public would support the government increasing taxes and spending more on the NHS.

The past few years have seen unprecedented drops in overall satisfaction. Since 2020, satisfaction has fallen by 29 percentage points. For the first time in the survey's history, less than a quarter of the public say they are satisfied with the NHS overall, and satisfaction with individual NHS services is at record lows.

Despite the challenges the NHS is currently facing, the public are not looking for changes to the principles of the NHS. They do not want a different model – they want the one they have got to work. They are clear they want to see improvements in waiting times for services, funding and the number of NHS staff. Despite the current challenging economic climate, nearly half of the public (48%) support the government increasing taxes to spend more on the NHS.

The report can be found here: <https://www.nuffieldtrust.org.uk/research/public-satisfaction-with-the-nhs-and-social-care>

For information

NAO report: NHS England's modelling for the Long Term Workforce Plan

In June 2023, NHS England (NHSE) published its Long Term Workforce Plan (LTWP). Based on an extensive modelling exercise, the LTWP estimated a starting shortfall between workforce supply and demand of approximately 150,000 full-time equivalent (FTE) NHS workers.

The LTWP projected NHSE's estimate of the NHS's health workforce needs and identified ways to meet them over the next 15 years, from a supply of 1.4 million FTE workers in 2021-22 to between 2.3 million and 2.4 million FTE workers in 2036-37, an increase of 65% to 72%.

NHSE has committed to continue to develop its modelling and the LTWP, publishing a refreshed projection every two years, or aligned with fiscal events as appropriate.

After a request from HM Treasury (HMT), the Department of Health & Social Care (DHSC) and NHSE, the Comptroller & Auditor General agreed that the National Audit Office (NAO) would carry out an independent assessment of the modelling underpinning the LTWP. Their scope was as follows:

- to consider whether NHSE constructed its models effectively and whether they operated correctly in a technical sense to generate the projections and other outputs required of them
- to consider whether NHSE's approach to workforce modelling and the models themselves are a reasonable basis for regular strategic workforce planning

The NAO concluded that there were weaknesses in the modelling and has made a number of recommendations to address these. Their report can be found here: <https://www.nao.org.uk/reports/nhs-englands-modelling-for-the-long-term-workforce-plan/>

For information

Developments in the NHS

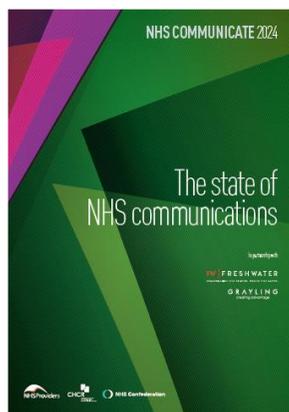
NHS Providers: Summary of NHS staff survey results

On 7 March 2024, NHS England (NHSE) published the annual NHS staff survey results. Since 2021, the survey questions have been aligned with the NHS People Promise, and this year, new questions were included which related to experiences of unwanted sexual behaviour in the workplace.

This briefing gives a summary of the national level findings, and NHS Providers' view. It can be found here: <https://nhsproviders.org/resources/briefings/on-the-day-briefing-nhs-staff-survey-results-2023>

For information

NHS Confederation report: The state of NHS communications



Like other parts of the NHS, the communications profession also faces opportunities and challenges at a time of constrained budgets, staff vacancies and in what is expected to be an election year. This report explores those issues in detail. It is one of the most comprehensive reports into the state of the profession ever undertaken. It has been produced by the NHS Confederation, NHS Providers and the Centre for Health Communications Research, and is published in partnership with healthcare communications specialists Freshwater and Grayling.

The report provides unique insights into the diversity of NHS communications leaders, their capacity and resources, ways of working, and what they regard as their key challenges. The centrepiece is a survey of almost 200 communications leaders, including 130 who identified as the most senior communications professional in their organisation (just under half of those working in England's NHS trusts and integrated care boards).

It shows the vital role communications professionals play, but also reveals areas where the profession is failing to make progress, including a continued lack of ethnic diversity among the profession's most senior roles. The report makes recommendations for how this could be addressed.

It can be found here: <https://www.nhsconfed.org/publications/state-nhs-communications>

For information

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.

