

## Mental Health Investment Standard Statement of Compliance 2019/20

Governing Body meeting

4 March 2021

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<b>Author(s)</b>	Jackie Mills, Director of Finance
<b>Sponsor Director</b>	Jackie Mills, Director of Finance
<b>Purpose of Paper</b>	
This paper confirms the arrangements for the preparation of the Mental Health Investment Standard (MHIS) Statement of Compliance for 2019/20 and the production of an independent assurance report by our appointed auditors, KPMG.	
<b>Key Issues</b>	
The CCG is required to produce and publish an annual MHIS Statement of Compliance that is published alongside an accountant's independent assurance report. The CCG has produced a draft statement of compliance demonstrating achievement of the MHIS in 2019/20. NHS Sheffield CCG has commissioned our external auditors to produce the independent assurance report. To support this external assurance work, the Governing Body is required to issue a letter of Management Representations, an example of which is appended to this report.	
<b>Is your report for Approval / Consideration / Noting</b>	
<b>Approval and Noting</b>	
<b>Recommendations / Action Required by Governing Body</b>	
The Governing Body is asked to: <ul style="list-style-type: none"> <li>Note the arrangements for preparation of the Mental Health Investment Standard (MHIS) Statement of compliance for 2019/20 by our appointed auditors, KPMG</li> <li>Approve that the Accountable Officer sign the Letter of Management Representations on behalf of the Governing Body.</li> </ul>	
<b>Governing Body Assurance Framework</b>	
<b>Which of the CCG's objectives does this paper support?</b> Strategic Objective - To ensure there is a sustainable, affordable healthcare system in Sheffield. It supports management of the CCG's principal risks 3.1, 4.1, 4.2 and 4.3 in the Assurance Framework.	
<b>Are there any Resource Implications (including Financial, Staffing etc)?</b>	
None	

<b>Have you carried out an Equality Impact Assessment and is it attached?</b>
<b>Please attach if completed. Please explain if not, why not</b> Not applicable
<b>Have you involved patients, carers and the public in the preparation of the report?</b>
Not applicable

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4 March 2021

Dear Claire

**MHIS Statement of compliance 2019/20 – MANAGEMENT REPRESENTATION LETTER**

This representation letter is provided in connection with your reasonable assurance engagement regarding the Mental Health Investment Standard Statement of Compliance of NHS Sheffield Clinical Commissioning Group (the “**CCG**”) for the year ended 31 March 2020. It is provided for the purpose of forming a conclusion, based on reasonable assurance procedures, on whether the Mental Health Investment Standard Statement of Compliance is in all material respects prepared in accordance with the NHS England publication ‘*Assurance Engagement of the Mental Health Investment Standard Briefing for Clinical Commissioning Groups*’ under ISAE (UK) 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information*.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, that: the Mental Health Investment Standard Statement of Compliance is prepared in all material respects in line with the criteria set out in the NHS England publication the ‘*Assurance Engagement of the Mental Health Investment Standard Briefing for Clinical Commissioning Groups*’.

The Governing Body confirms that:

- a) The Mental Health Investment Standard Statement of Compliance has been prepared in accordance with the Audit of the Mental Health Investment Standard Briefing for Clinical Commissioning Groups and supporting guidance;
- b) The financial information underpinning the Mental Health Investment Standard Statement of Compliance is reliable and accurate;



- c) There are proper internal controls over the preparation of the MHIS Statement of Compliance to ensure that mental health expenditure is correctly classified and included in the MHIS Statement of Compliance, and these controls are subject to review to confirm that they are working effectively in practice; and
- d) The Mental Health Investment Standard Statement of Compliance is free from material misstatement, whether due to fraud or error.

This letter was tabled and agreed at the meeting of the Governing Body Meeting on 4 March 2021.

Yours sincerely

Lesley Smith  
Accountable Officer, for and on behalf of the Governing Body

