



Mental Health Investment Standard

NHS Stockport CCG

April 2021

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Key Findings

Background

Our report summarises the key findings on which our reasonable assurance opinion on the Mental Health Investment Standard (“MHIS”) Statement of Compliance at NHS Stockport CCG (“the CCG”) is based. This Report is separate from our assurance opinion and does not provide an additional opinion on the CCG’s MHIS Statement of Compliance, nor does it add to or extend or alter our duties and responsibilities.

NHS England guidance states that ‘CCGs must continue to increase investment in mental health services, in line with the Mental Health Investment Standard (MHIS). For 2019/20 the standard requires CCGs to increase spend by at least their overall programme allocation growth plus an additional percentage increment to reflect the additional mental health funding included in CCG allocations for 2019/20’.

We plan on issuing an unqualified opinion on the MHIS Statement of Compliance for the CCG. This means we have sufficient and appropriate audit evidence to gain reasonable assurance that the CCG has materially complied with the requirements of the MHIS.

Summary of key points

A summary of the work we performed is as follows:

- Ascertained the method of compilation of the Statement and the MHIS expenditure figures on which it is based;
- Considered the internal controls applied by the CCG over the preparation of the Statement and the MHIS expenditure figures, and evaluated the design of those controls relevant to the engagement to determine whether they had been implemented;
- Identified and assessed the risks of material misstatement in the Mental Health Investment Standard compliance statement as a basis for designing and performing procedures to respond to the assessed risks;
- Verified the total 2019/20 spend to supporting calculations; and that it is equal or above the target spend as provided by NHS England.
- Carried out testing on the mental health expenditure included in the Statement and supporting expenditure summary to check whether it met the definition of mental health expenditure properly incurred, as set out in the Guidance.
- Verified the factual accuracy of the compliance statement based on the procedures set out above

Recommendations

We have raised three low priority recommendations in relation to our work regarding compliance with NHS England’s guidance around the Mental Health Investment Standard.

Appendix One: Recommendations

Priority rating for recommendations					
1	Priority one: issues that are fundamental and material to your system of internal control. We believe that these issues might mean that you do not meet a system objective or reduce (mitigate) a risk.	2	Priority two: issues that have an important effect on internal controls but do not need immediate action. You may still meet a system objective in full or in part or reduce (mitigate) a risk adequately but the weakness remains in the system.	3	Priority three: issues that would, if corrected, improve the internal control in general but are not vital to the overall system. These are generally issues of best practice that we feel would benefit you if you introduced them.

#	Risk	Issue, Impact and Recommendation	Management Response / Officer / Due Date
Mental Health Investment Standard			
1	3	<p>Dual-Diagnosis</p> <p>Enhanced NHS England guidance released in relation to the 2019/20 MHIS process stated that 'where patients have multiple diagnoses and one or more of them is out of scope of the Mental Health Investment Standard, clinical judgement should be applied to determine what proportion of the spend is in scope of the Standard. This is particularly relevant in looking at Continuing Health Care or s117 spend. In some cases it may be possible to distinguish on the basis of services provided (e.g. changing dressings or changing a colostomy bag are clearly outside the scope of the MHIS). More complex cases may require a relevant clinician to provide an estimate of the proportion of spend which relates to mental health need.'</p> <p>As part of our work we identified that the CCG had not apportioned their Continuing Health Care or s117 spend in line with the guidance detailed above. However, we were able to ascertain that due to the value recorded within the CCG's Statement of Expenditure in respect of these areas, the risk of material misstatement was remote and would not impact on the Statement of Compliance.</p> <p>We recommend that going forward the CCG considers the guidance provided by NHS England in relation to this area in order to devise an approach which would ensure compliance with this particular aspect of the MHIS.</p>	<p>The finance team will work with the Continuing Health Care team and mental health commissioning lead to devise a process to identify patients that have multiple diagnoses and the proportion of spend which is inside and outside the scope of the MHIS when the care package is initially agreed and at any subsequent review.</p> <p>Responsible Officer: David Dolman (Deputy Chief Finance Officer)</p> <p>Due date: 30 June 2021</p>

Appendix One: Recommendations (cont.)

#	Risk	Issue, Impact and Recommendation	Management Response / Officer / Due Date
Financial Statements			
2	③	<p>Prescribing</p> <p>Enhanced NHS England guidance released in relation to the 2019/20 MHIS process stated that 'some drugs are prescribed for both mental health and non-mental health purposes. It is not reasonable either to exclude these drugs entirely from the MHIS or to include them completely. We think that best practice is that CCGs consult with a relevant clinician to make an estimate of the split between mental health and non-mental health uses of the drug in question.'</p> <p>Through our work we determined that the draft Statement of Expenditure provided for the purposes of audit included a value for prescribing costs that included an estimate of the split between mental health and non-mental health uses that was consistent with the clinical judgement used as part of our 2017-18 and 2018-19 MHIS audit. This follows assumed percentage uses of specific dual purpose drugs in the treatment of mental health needs. The assumptions are based on a historic patient study. However, there is a risk that the historic information is outdated and not consistent with current prescribing practices. In addition, due to document retention procedures, the underlying supporting information for these apportionments are no longer held by the CCG.</p> <p>We are satisfied that this did not have an impact on the overall compliance against the MHIS for the CCG.</p> <p>We recommend that going forward the CCG ensures current clinical judgement is obtained at the beginning of the reporting cycle and verified ahead of the production of the Statement of Expenditure to ensure accurate reporting and apportionment of prescribing costs for the purposes of the MHIS.</p>	<p>For drugs that are prescribed for both mental health and non-mental health purposes the Stockport CCGs head of medicines management will undertake a detailed review every three years to ascertain the percentage prescribed for mental health conditions. The percentage derived will be used until the next detailed review is undertaken or if there is a known significant change in the use of a particular drug.</p> <p>Responsible Officer: Faduma Abukar Due date: 31 August 2021</p>

Appendix One: Recommendations (cont.)

#	Risk	Issue, Impact and Recommendation	Management Response / Officer / Due Date
Financial Statements			
3	③	<p>Contract Apportionment</p> <p>In addition to the main mental health provider contract with Pennine Care, the CCG has a number of smaller contracts with other healthcare providers including Greater Manchester Mental Health NHS FT and Cheshire and Wirral Partnerships NHS FT.</p> <p>Our initial testing identified that the CCG had not obtained detailed analysis and breakdown of the costs within these contracts and therefore expenditure was applied to a singular category within the draft form of expenditure. Where individual breakdowns of block contract expenditure are not obtained, there is a risk of misclassification of expenditure within the form of expenditure and the inclusion of ineligible non-mental health expenditure.</p> <p>Through our work the CCG obtained a breakdown of the CWP contract expenditure which identified the appropriate apportionment of eligible expenditure and confirmed immaterial ineligible expenditure of £88k had been included. The CCG revised the form of expenditure to remove the ineligible expenditure and appropriately apportion remaining eligible expenditure.</p> <p>The CCG also obtained a breakdown of the GMMH contract which confirmed that no ineligible services were delivered and there was no material adjustment required to eligible expenditure classification.</p> <p>We are satisfied that this did not have an impact on the overall compliance against the MHS for the CCG.</p> <p>We recommend that going forward the CCG ensures it obtains a split of any block contract expenditure from the provider against the relevant categories of mental health investment expenditure.</p>	<p>At the end of each financial year the CCG will undertake a review of all mental health contracts that are funded using block contract arrangements and agree with the provider the expenditure which is inside and outside the scope of the MHS.</p> <p>Responsible Officer: David Dolman (Deputy Chief Finance Officer)</p> <p>Due date: 30 June 2021</p>



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