



2022/23

Head of Internal Audit Opinion and Annual Report

Sheffield Health and Social Care NHS Foundation Trust

20 June 2023



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Introduction

Further to my Interim Head of Internal Audit Opinion, provided to the Trust on 14 April 2023, this report contains my Final Opinion, along with a summary of your internal audit service for the 2022/23 financial year.

The provision of assurance services is the main role for an internal audit provider within the public sector. As part of this role, and in compliance with Public Sector Internal Audit Standards (PSIAS), as Head of Internal Audit I provide an opinion that is based on an objective assessment of the framework of governance, risk management and internal control, in the context of work undertaken as part of an agreed Internal Audit Plan. The system of internal control is designed to manage risk to a reasonable level rather than eliminate all risk of failure.

Context of Head of Internal Audit Opinion

Throughout 2022/23 we have worked with you in a pragmatic way to deliver your Internal Audit Plan. In making any changes to your Plan, we have ensured that we can still provide a balanced Head of Internal Audit Opinion to support the Annual Governance Statement (AGS) that will form part of the Accounts and Annual Report.

In providing an opinion for the financial year, it is important to reflect on the environment in which the Trust has been required to function. There has been an emphasis on tackling waiting lists, investing in the workforce and effective use of resources. Integrated Care Boards (ICBs) were established as statutory bodies from July 2022 placing a greater focus on system working and delivering system-wide targets.

The 2022/23 financial position, as reported to the Board of Directors in May 2023 is:

‘The year-end position at March 31st is a deficit of £2.497m, which is a £0.233m improvement on the M11 forecast deficit of £2.733m.’

The Trust’s Board of Directors has undergone some changes in year:

- a new Director of Corporate Governance joined in April 2022
- the Executive Director of Nursing, Professions and Operations left in February 2023. The role was covered by the two deputies (Director of Quality and Director of Operations and Transformation) until the end of the financial year – a voting Executive Director of Nursing and Professions (which has now been substantively appointed to effective from 1 June 2023 as the Executive Director of Nursing, Professions and Quality) and an Executive Director of Operations and Transformation (non-voting)
- two new NEDs have joined, one in July 2022 and one in March 2023
- one NED left the Trust in February 2023

- the Chief Executive undertook retire and return in September 2023. The Deputy Chief Executive at that time held the role of Accountable Officer for two week period of absence.

Your 2022/23 Head of Internal Audit Opinion

The Public Sector Internal Audit Standards (PSIAS) state that *‘The chief audit executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.’* The annual internal audit opinion must conclude on the overall adequacy and effectiveness of an organisation’s framework of governance, risk management and control for the period to which it relates.

My opinion is provided for 2022/23 as set out within the Head of Internal Audit Opinion Terms of Reference. My opinion is limited to the scope of work that has been agreed with the organisation’s executive officers, shared with the Audit and Risk Committee prior to the commencement of work, and as detailed within our final reports. Any opinion level provided must be considered in terms of the agreed review scope only.

In reaching my opinion, I have reflected on the context in which the organisation operates as well as the significant challenges currently facing provider organisations.

I am providing an opinion of **significant assurance** that there is a generally sound framework of governance, risk management and control designed to meet the organisation’s objectives, and controls are generally being applied consistently.

In providing my opinion three main areas are considered:

- Board Assurance Framework (BAF)
- individual assignments
- follow up of actions.

I am providing significant assurance for the BAF.

I am providing moderate assurance for the outturn of individual audit assignments. We have issued a high proportion of limited assurance opinions in 2022/23 and four reports contain high risk findings. This is a higher proportion than we would expect, although all were areas directed by the Trust. It should be noted that the Strategic Risk Management review was partially limited due to risk training, risk escalation, risk appetite and analysis of the risk register.

The 2022/23 plan was heavily weighted towards risk-based reviews at the Trust’s request to support its improvement journey. We are providing a moderate assurance opinion on the basis that the Trust directed the plan to known areas for development, but the Audit and Risk Committee should recognise the risk focused nature of the plan and reflect that the core coverage was minimised in doing so, with fewer than normal core reviews in the plan. In agreeing the 2023/24 plan, we suggest a specific review is undertaken of core coverage, in particular the exceptions from the plan (section A2), to

ensure the Audit and Risk Committee is sufficiently assured about these areas from other sources.

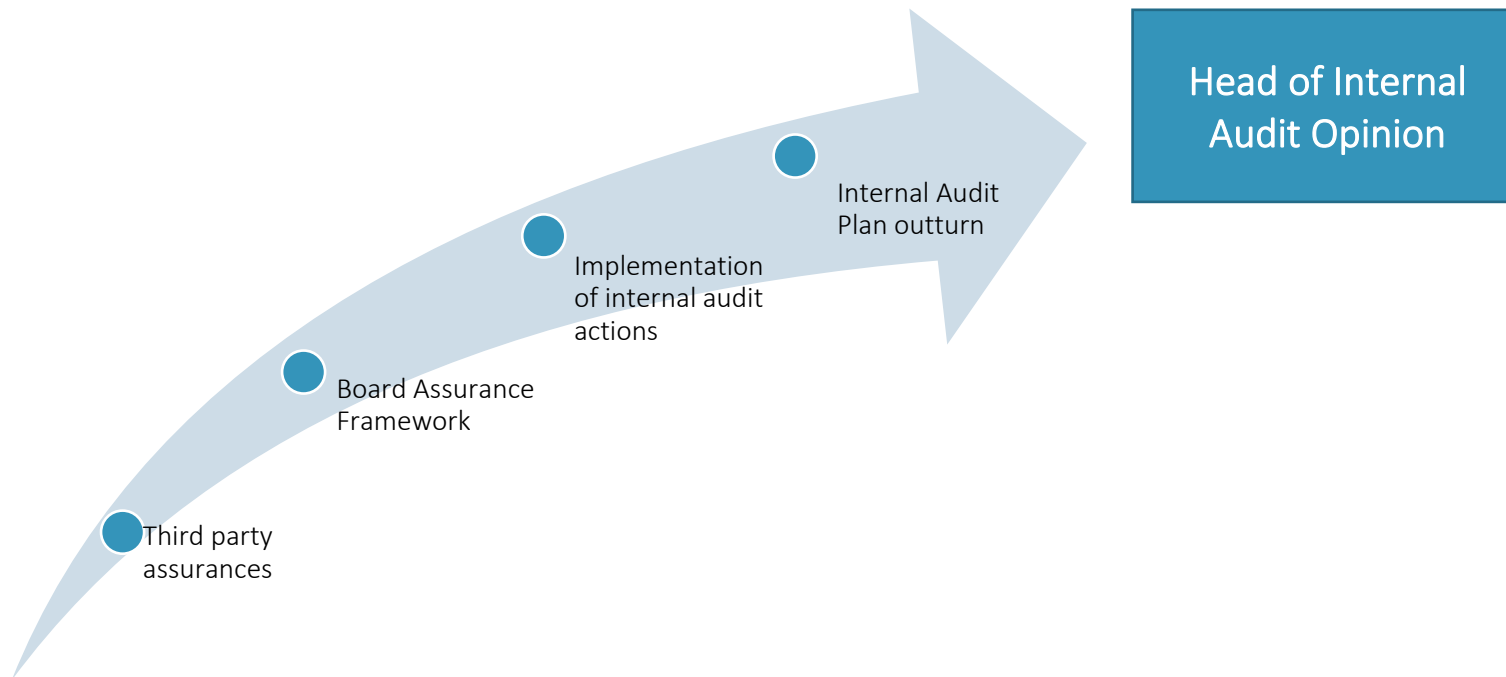
I am providing significant assurance for the follow up of actions. The position, as at 31 March 2023, demonstrates a first follow up implementation rate of 81% and an overall implementation rate of 98%. This is a significant improvement on previous years' performance.

This opinion should be taken in its entirety for the Annual Governance Statement and any other purpose for which it is repeated.

Detailed findings

My opinion is based on the findings of our annual work programme, which focuses on the four areas outlined in the diagram below.

The following sections in this report highlight key issues from our reviews in each of these areas and can be used to support the completion of the Annual Governance Statement.



Head of Internal Audit Opinions are provided using the assurance levels on [our website](#).

Board Assurance Framework

The Head of Internal Audit Opinion work programme has focused on use of the BAF in 2022/23. We have found that the BAF has been reported to the Board of Directors and Board committees in line with the work planners, except for Finance and Performance Committee (FPC) in February 2023. FPC is scheduled to receive the BAF monthly, however we were advised that it was agreed that the BAF would not be presented in February due to minimal changes being required since the BAF was last received.

There have been some key developments in risk over the course of the year, including

- the Trust engaged an external consultant to review its risk management arrangements; one of the actions arising from that was that the Trust should refresh its Risk Management Strategy, this is underway
- the Trust's Risk Oversight Group has been established and held its first meeting in August 2022
- the Trust held a Board session in August 2022 to discuss risk appetite; this was focused on ensuring the risk appetite assigned to BAF risks was appropriate
- a new 'progress status' section has been added to each BAF risk to show if there is slippage in managing the risks
- BAF risks have been embedded into Board committee meeting agendas to promote discussion around BAF risks throughout the meeting as part of the relevant papers
- details regarding the trajectory for achieving the target scores (ie key milestones to be achieved) has been introduced into the BAF cover paper.

As part of our work, we sought to confirm that actions to mitigate BAF risks are being progressed. We selected a sample of five actions from the July 2022 BAF and traced if they had been taken forward (using the March 2023 BAF). Three of the actions had been closed and two remained open. We reviewed the content of the BAF and identified some areas where content could be further refined (assurances read as controls), feedback was provided to the Director of Corporate Governance.

To support our work, we surveyed members of the Board to understand members' views of the effectiveness of governance and risk management arrangements as part of our stage 2 work. The survey outcome (reported as part of the stage 2 report) was more positive compared to previous years.

We raised the following recommendations as part of our 2022/23 Head of Internal Audit Opinion work programme:

Stage	Recommendation	Update
1	To update Audit and Risk Committee’s work planner to reflect a mid-year progress update against external audit actions. Low risk	Implemented.
2	To ensure all BAF actions have leads and target dates assigned. Low risk	Implemented. We reviewed the BAFs which have been presented to the June 2023 Quality Assurance Committee, People Committee and Finance and Performance Committee meetings. It is clear that the action has been taken forward, and whilst there are a small number of gaps (in action owners/dates), this will continue to be reviewed as the BAF is re-calibrated for 2023/24 following a Board workshop in June. We will continue to monitor this as part of the 2023/24 work programme.
	To review the alignment of BAF and CRR risks to ensure this is up to date. Low risk	Implemented.
3	To ensure it is clear which actions relate to which gaps in control/assurance and any gaps without an action are reviewed. Low risk	Due 30 September 2023.
	To consider introducing logs for committee to committee actions/referrals or a standing agenda point for actions referred from Board/other committees. Advisory	Due 30 September 2023.

Internal Audit Plan outturn

In line with the mandatory requirements of the PSIAS, your Internal Audit Plan was developed using a risk assessment process that has allowed

us to align the plan with your Assurance Framework and strategic objectives. The plan ensures that I discharge my statutory responsibility to provide a balanced annual Head of Internal Audit Opinion at the end of the financial year. The audit plan was shared with External Audit and Counter Fraud colleagues to ensure effective use of resources.

The plan reflects the resources made available to internal audit as advised and agreed by the Executive Director of Finance, IMST & Performance and as agreed by your Audit and Risk Committee. The audit plan contains a mix of core audits that we define as required coverage to adhere to PSIAS over a three-year cycle in support of your Annual Governance Statement, as well as legislative and regulatory requirements. The balance of reviews reflects current and emerging risks to your organisation.

The 2022/23 Plan was discussed and agreed with relevant Trust officers as follows:

- we held a (virtual) planning workshop on 4 January 2022
- we produced a list of audits identified by Trust officers for potential inclusion in the plan and presented it to Audit and Risk Committee at its January 2022 meeting
- the Executive Director of Finance, IMST & Performance engaged with executive colleagues to prioritise the audits to be included in the 2022/23 plan
- the plan was being presented to the April 2022 Audit and Risk Committee for approval.

During the year, we have liaised with designated lead officers within the organisation in order to discuss delivery of the Internal Audit Plan and to ensure that the work agreed at the start of the financial year continues to be reflective of changes in your risks and assurance needs.

Progress in relation to the delivery of your Internal Audit Plan has been reported regularly to the Audit and Risk Committee.

[Appendix A](#) provides details of all reviews undertaken in 2022/23 and the relevant opinion levels, as well as 2021/22 reports not previously included. Four high risk issues have been identified and formally reported as a result of our 2022/23 work. These were in relation to the following reviews:

- Health and Safety and Central Alerting System
- Embedding robust safeguarding practice within clinical services
- Recruitment
- Estates: Health Technical Memoranda (HTMs)

We have issued five limited assurance opinions this year and the Data Security Protection Toolkit was allocated a 'moderate' assurance level

(NHS Digital rating). This is a larger proportion of limited opinions than we have seen at other organisations, however we acknowledge that the 2022/23 plan was heavily weighted towards risk-based reviews at the Trust's request to support its improvement journey.

Implementation of Internal Audit actions

As part of Public Sector Internal Audit Standards, I am required to consider the appropriateness of the organisation's response to internal audit recommendations and actions subsequently agreed.

As part of an established process, we use our online action tracking system to provide a summary of open and closed actions as part of our progress reports to the Audit and Risk Committee.

Since 1 April 2022, we tracked 47 recommendations that fell due for completion in year. The year end position is a first follow up implementation rate of 81% and an overall implementation rate of 98%. This is an improved position compared to previous years. Six high risk actions fell due in year – one of these was implemented after the original due date, this was in relation to the 2021/22 Waiting List Data Quality and Management audit.

I am able to conclude that the organisation is effective in respect of the implementation of agreed actions within agreed timescales and that the Audit and Risk Committee is robust in its monitoring of these.

Third party assurances

The following third party assurances have been identified in the year:

- the Trust's most recent CQC rating is 'requires improvement' (report published 19 August 2021). We have confirmed that the Board and Quality Assurance Committee have been routinely receiving Back to Good progress reports
- the CQC undertook a 'community mental health survey 2022'. Between February and June 2022, 1,250 people at each participating NHS trust were invited to take part in the survey and 287 responses were received for SHSC. Survey questions cover access to care, experiences of different aspects of care and treatment, and involvement in care. The Trust's overall results were 'about the same' compared with other trusts
- the CQC rated the Birch Avenue nursing home as 'good' in a recent inspection
- the Trust's current NHS oversight framework segmentation rating is 3. Segment 3 is described as 'significant support needs against one or more of the five national oversight themes and in actual or suspected breach of the NHS provider licence (or equivalent for NHS trusts)'

- an external risk management review was commissioned by the Chief Executive as part of the Trust's ongoing improvement work around corporate governance arrangements utilising funding provided by NHSE. The review was undertaken in May/June 2022 and covered strategy, systems and processes and capacity, capability and culture. The resultant report refers to positive improvements over recent years around risk management and provides recommendations on areas for further improvement. In October 2022, the Audit and Risk Committee received a draft action plan to address recommendations from the external risk review, and subsequently received updates in January and April 2023. The updated action plan included extensions to due dates for a number of actions
- in March 2023, the Trust received confirmation from NHSE of its intention to 'transition the Trust's current Quality Board to a Quality Improvement Group chaired and overseen by the South Yorkshire Integrated Care Board (ICB). This transition is in recognition of Trust's improvement work and assurances received at the Quality Board. The Trust has provided evidence of reducing risks to quality which supports a move from intensive to enhanced quality assurance and improvement and therefore there is no longer a requirement for regional NHS England (NHSE) leadership of the oversight arrangements for quality and safety'
- the 2022 NHS Staff Survey results showed that, for each of the nine themes, the Trust scored below average. An action plan is being developed led by the Executive Director of People
- in April 2023, the CQC undertook five Mental Health Act visits as routine across a selection of SHSC inpatient wards. Any required actions are agreed with the ward team and monitored through Mental Health Legislation Operational Group which is chaired by the Medical Director.

Introduction

This report sets out service delivery by 360 Assurance during 2022/23.

Performance

We are required to comply with the mandatory Public Sector Internal Audit Standards (PSIAS). We adhere to these Standards and our working processes are set out in our Internal Audit Manual. Annually, all staff complete a declaration to acknowledge understanding and adherence to the Manual and sign a certificate of independence recording any possible conflicts of interest.

We have an annual programme of quality assurance to ensure compliance with PSIAS and this is reported to our Management Team and Management Board.

PSIAS require that providers of internal audit services have an independent assessment at least every five years. Our most recent external assessment of compliance with the Standards was undertaken by CIPFA in November 2022. This review confirmed that 360 Assurance achieved the highest level of compliance; that is we **FULLY CONFORM** to the requirements of the standards.

Achievement of the plan

The 2022/23 Internal Audit Plan was approved at the Audit and Risk Committee meeting on 19 April 2022. Delivery of the plan has been reported to every meeting of the Audit and Risk Committee. The plan has been regularly reviewed and updated through the committee and any significant changes appropriately approved.

Staffing

As the Director of 360 Assurance, I have a strategic responsibility for overseeing the effective delivery of the internal audit services to the organisation. The contract is delivered by a team of staff led by your nominated Client Lead, Leanne Hawkes, and supported by Lianne Richards as your Client Manager.

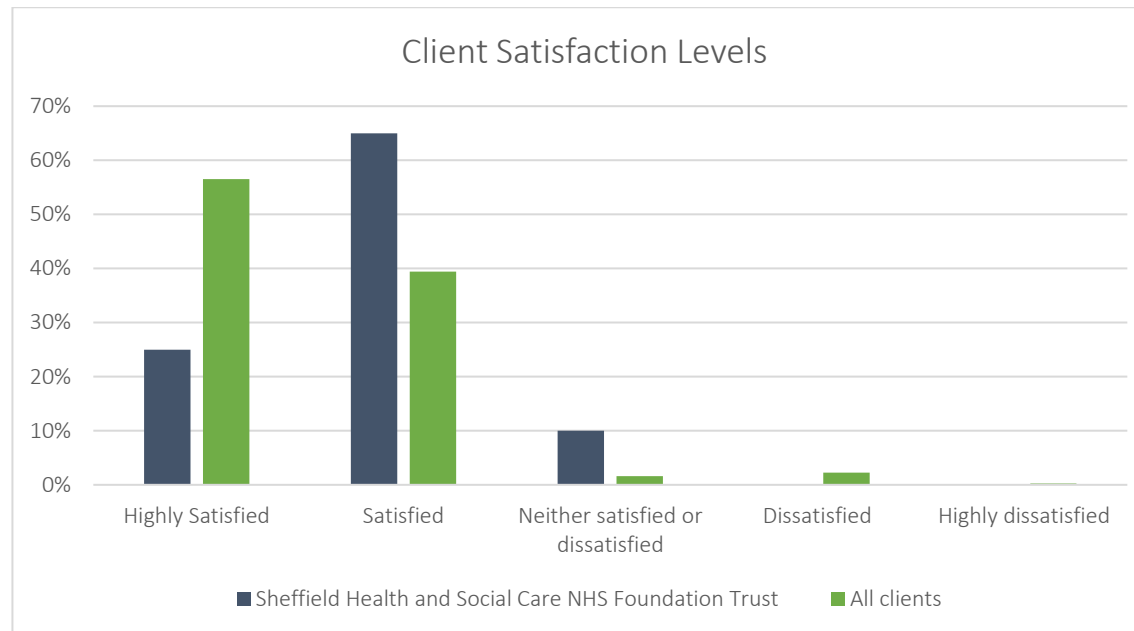
Throughout 2022/23, we have been sufficiently staffed to meet the requirements of the audit plan, utilising the skills and knowledge of our specialist staff, where appropriate.

Key Performance Indicators (KPIs)

[Appendix B](#) sets out the KPIs that were agreed as part of our contract with the organisation and our achievement against each of the indicators during the year.

Client satisfaction questionnaires

As part of our drive to improve quality, we continue to issue client satisfaction questionnaires following the conclusion of all audit reviews. The questionnaire seeks to confirm that the auditee was appropriately engaged in the planning and reporting process and that our approach to the review and subsequent report provided added value to the organisation. Responses received during 2022/23 are summarised in the graph below (based on seven CSQs returned):



Where we have received comments on specific areas of service, these are reviewed and action taken, as appropriate, by the relevant client lead. Feedback is provided to the client lead officer.

Feedback from the organisation during the year has been positive and has included the following:

What value did you get from the audit?		
'Support improving process to enhance best practice.'	'Good to have assurance on governance of complaints, highlighting why we are not delivering in a timely manner.'	'Improved processes and insights into gaps that arise in processes that when working in the service day to day you don't get the time to step back and review effectiveness and efficiency.'

Value-added services

We aim to provide added value services to you that are above and beyond routine delivery of internal audit.

Client-wide project (Liberty Protection Safeguards)

In May 2019 the Mental Capacity (Amendment) Act 2019 became statutory legislation. The Liberty Protection Safeguards (LPS) were set to replace the Deprivation of Liberty Safeguards (DoLS) as part of the Mental Capacity Act. Since July 2020 implementation has been delayed and in April 2023 the Government confirmed that they were delaying the implementation “beyond the life of this Parliament”.

During 2022/23 we have provided focused support to help you prepare for the new Liberty Protection Safeguards by:

- facilitating the sharing of ideas, tools/templates and learning
- creating and maintaining networks
- undertaking analysis to better understand issues
- producing useful tools and templates.

During the year, 360 Assurance:

- was an active member of the ICS-wide LPS groups in Nottinghamshire, Derbyshire, Leicestershire and South Yorkshire and the NHSE Midlands Group
- presented at workshops put on by ICS-wide groups
- produced tools to support organisations respond to the consultation on the draft Code of Practice

- developed and shared a response to the consultation which supported and emphasised views held by NHS organisations and ICS-wide groups
- partnered with Hill Dickinson Solicitors to deliver a webinar on 23 June 2022
- produced and updated papers summarising:
 - key concerns and initial responses
 - questions to be determined at a system-wide level
 - a flowchart of the process
 - key questions which would need to be answered in developing a process (some of which would be answered by the regulations and code of practice but some of which required a decision by organisations/system-wide collaborations)

All of this is reflected on our dedicated webpage: [Liberty Protection Safeguards – Welcome to 360 Assurance](#).

Events, Benchmarking and Briefing papers

Events Programme – In 2022/23 we delivered our annual events programme and held three events (slides and videos can be found by clicking on each event):

- [Governance across Partnerships in September 2022](#)
- [Environmental Sustainability in December 2022](#)
- [Digitalisation in March 2023](#)

These events receive excellent feedback and provide a great opportunity to hear from expert speakers and similar organisations trying different solutions to common challenges.

The programme continues, with the next event on 29 June focusing on Workforce. Further details are available on our website: [Workforce – Overcoming Current Challenges – Welcome to 360 Assurance](#).

Benchmarking and Briefing Papers – In collaboration with a number of clients we produced a [Divisional Governance Self Assessment Matrix](#) (including a Group/Committee Administration Checklist). A number of clients have now used this to self-assess their governance arrangements at divisional/directorate level and/or used for an internal audit review.

During 2022/23 we also undertook [BAF benchmarking](#) across 17 provider organisations, reviewing both the strategic objectives and the identified risks to identify the most prevalent themes as well as those areas with the highest average risk score.

Further to the NHSE-mandated Financial Sustainability internal audit review for all NHS clients, we produced two insight papers. One giving an overview of scores, tailored for each client to show their relative position and one identifying the good practice noted through our in-depth assessment of the 12 specific self-assessment questions. We worked with MIAA (another NHS internal audit provider) to share learning and produced a [joint insight paper](#) based on work done across our combined client base. This paper was presented at the HFMA Audit Conference on 16 March 2023.

Insights – 360 Assurance chairs The Internal Audit Network (TIAN) which comprises the 10 NHS internal audit consortiums and in-house teams which were operating in England during 2022/23. We collaborate across several areas to leverage collective knowledge and expertise and drive efficiency and effectiveness. We produce a monthly insight report, which highlights key publications and is a useful update and reference tool. This is made available to key Trust staff and Audit and Risk Committee members. During 2022/23 TIAN also produced regular newsletters which highlighted the work being done by NHS internal audit providers throughout England. These are all available on our website – <https://www.360assurance.co.uk/news-publications/>

Finally, I would like to pass on my thanks, and those of my team, to the Trust for its continued support in helping us to deliver our work in what has been another very challenging year for the NHS.



Leanne Hawkes, Director

Appendix A: Internal Audit Plan outturn

The table below includes a summary of the work undertaken during 2022/23. It relates to both the 2022/23 Internal Audit Plan and previous years' audits that had not been concluded at the time the 2021/22 Final Head of Internal Audit Opinion was issued.

PSIAS require that all work undertaken for an organisation will be considered for the Head of Internal Audit Opinion, even where we have not specifically provided an opinion level.

This table excludes Head of Internal Audit Opinion memos issued during 2022/23.

Audit assignment	Core audit	Report ref.	Status	Assurance level/comment
Prior year audits				
Health and Safety and Central Alerting System		21-22/SHSC/12	Complete	Limited
Embedding robust safeguarding practice within clinical service		21-22/SHSC/13	Complete	Limited
Recruitment	✓	21-22/SHSC/14	Complete	Limited
Outturn from the 2022/23 Internal Audit Plan				
Data Security and Protection Toolkit	✓	22-23/SHSC/01	Complete	Moderate (NHSD rating)
Grievances and Disciplinarys	✓	22-23/SHSC/03	Complete	Limited
Review of HFMA Improving NHS financial sustainability checklist	✓	22-23/SHSC/04	Complete	Non-opinion work
Estates Health Technical Memoranda (HTMs)		22-23/SHSC/06	Complete	Limited
Complaints	✓	22-23/SHSC/07	Complete	Significant

Audit assignment	Core audit	Report ref.	Status	Assurance level/comment
Strategic Risk Management	✓	22-23/SHSC/08	Complete	Split – Significant / Limited
Infection Prevention and Control		22-23/SHSC/10	Complete	Significant
Cost Improvement Programme		22-23/SHSC/11	Complete	Split – Significant / Limited

KPI	Measure	Target	Actual	2022/23 Actual performance	
Service delivery and value					
1	Issue a Client Satisfaction Questionnaire (CSQ) following completion of every audit.	The 360 Assurance CSQ link to be issued to the Client Lead for all audits. Outcomes to be presented to Audit and Risk Committee. Any negative responses to be appropriately followed up.	100%	100%	A CSQ was issued for all final reports. See also pages 11 and 12.
2	Undertake a survey of key Executive and Non-Executive leads to ensure our service meets client expectations.	Undertake an annual review and outcomes to be presented to Audit and Risk Committee.	Yes	Yes	As part of the external quality assessment of conformance to the PSIAS carried out in November 2022, a survey was sent to our Directors of Finance and Audit Committee Chairs to obtain their views on the internal audit service their organisation receives from 360 Assurance. A summary of the responses received is provided at Appendix C .
3	Produce an annual audit plan and submit to the Audit and Risk Committee for approval on a timely basis. Plan aligned to client identified strategic risk/priorities.	A risk-based plan to be produced in accordance with 360 Assurance strategic planning guidance. Plan should be approved prior to commencement of financial year. Plan linked to strategic objectives and risks as identified in assurance framework. Plan demonstrates consideration of emerging risks (sector proposed risks) and	Yes	Yes	The audit plan was approved at the Audit and Risk Committee meeting on 19 April 2022. During the year, we regularly reviewed the plan and all changes were reported through the Audit and Risk Committee.



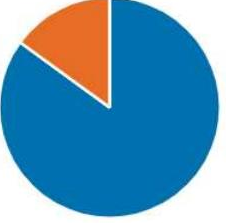

KPI	Measure	Target	Actual	2022/23 Actual performance
	major transformation projects. Plan considers other expected third party assurances to avoid duplication.			
4	Plan implemented within agreed budget. The audit plan is delivered within the agreed budget, delivering the agreed number of outputs. Deliver in originally agreed plan day allocation.	Yes	Yes	The audit plan was delivered as agreed with the Audit and Risk Committee.
5	Audit completed within Audit and Risk Committee timescale agreed in the Terms of Reference. Delivery of the audit in an efficient manner, to meet the Audit and Risk Committee date within the agreed Terms of Reference.	100%	45%	<p>Of the 11 completed assignments in 2022/23, six audits were not completed within agreed timescales for the following reasons:</p> <ul style="list-style-type: none"> • delays in sign off of Terms of Reference and reports • resource pressures, both internally at 360 and the Trust • delays in receipt of information. <p>Although presentation of audit reports has not been in line with timescales agreed in Terms of Reference, this has not negatively impacted upon overall plan delivery.</p>

KPI	Measure	Target	Actual	2022/23 Actual performance	
6	Deliver insight and proactive advice.	Monthly client briefings are provided to clients providing an insight to emerging sector issues and advising of implication for the Trust. Proactive discussion of risk issues at routine contract management meetings.	Monthly	Monthly	See value-added services section.
7	Compliance with 360 Assurance Quality Monitoring Manual.	Implementation of the 360 Assurance Quality Monitoring Manual confirms compliance with PSIAS. Details of any non-compliance are provided.	Yes Details non-compliance	Yes	There are no areas of non-compliance in year.
People					
8	Percentage of audit staff with relevant qualifications. ¹	Relevant qualification defined by designated professional background. To be calculated based on days charged to the client.	60%	Met	For 2022/23 this was 88%.
Client KPIs					
1	Terms of Reference to be agreed within 10 working days of being	From date sent to Executive Lead to date approval is received.	100%	89%	Of the nine Terms of Reference agreed in 2022/23, there was a delay in agreement of Terms of

¹ Relevant qualification includes for example: CCAB including passed finalists, CIA/CMIIA, and professional qualification such as registered nurse and relevant masters.

KPI	Measure	Target	Actual	2022/23 Actual performance	
	received.			Reference for one review: <ul style="list-style-type: none"> • Estates: HTMs 	
2	Requested information is provided within the agreed timescales as per the agreed Terms of Reference.	Recognising client pressures - was the client responsive to the information requested. Has lack of responsiveness caused delays to the anticipated completion timescales.	100%	73%	There were delays in receipt of information from the Trust for three reviews: <ul style="list-style-type: none"> • Recruitment • Review of HFMA Improving NHS financial sustainability checklist Strategic • Strategic Risk Management
3	Management responses to be provided within two weeks of receiving the final draft report.	Sign off process to be completed from receipt of draft report following the exit meeting within 10 working days.	100%	91%	There were delays in management responses for one of the reports issued in 2022/23: <ul style="list-style-type: none"> • Health and Safety and Central Alerting System
4	Actions agreed will be implemented within the initial agreed timescales.	Percentage of actions implemented within the initial agreed timescales, eg percentage at first follow up only.	75%	81%	See follow up section on page 8.

As part of the external quality assessment of conformance to the PSIAS carried out in November 2022, a survey was issued to our Directors of Finance and Audit Committee Chairs to obtain their views on the internal audit service their organisation receives from 360 Assurance. A total of 20 completed surveys were received and a summary of the results is provided below.

<p>Standing and Reputation of Internal Audit within the organisation: 360 Assurance is valued by my organisation.</p> <ul style="list-style-type: none"> ● Agree 18 ● Partially agree 2 ● Do not agree 0 ● Don't know 0 ● Not applicable 0 	<p>Standing and Reputation of Internal Audit within the organisation: 360 assurance deliver internal audits to my organisation with professionalism at all times.</p> <ul style="list-style-type: none"> ● Agree 19 ● Partially agree 1 ● Do not agree 0 ● Don't know 0 ● Not applicable 0 
<p>Impact on Organisational Delivery: 360 Assurance are adept at communicating the results of their internal audits to us.</p> <ul style="list-style-type: none"> ● Agree 17 ● Partially agree 3 ● Do not agree 0 ● Don't know 0 ● Not applicable 0 	<p>Impact of Internal Audit on Governance, Risk and Control: 360 Assurance's advice has a positive impact on the governance, risk management, and the system of control in the organisation.</p> <ul style="list-style-type: none"> ● Agree 18 ● Partially agree 2 ● Do not agree 0 ● Don't know 0 ● Not applicable 0 
<p>“As ARC Chair I am very happy with the service in the first year of the new IA contract. 360 are showing a great deal of interest in the Board and Committee operations which is of value to the Non-Execs. I feel we are very sighted and invested in a good audit plan. There wasn't the smoothest of handovers from the previous IA provider, with many o/s audit recommendations, yet 360 handled it very professionally, diligently and thoroughly.”</p> <p>“360 provide a consistently professional, responsive and high quality service. Their work is rigorous and insightful, and adds significant value to the</p>	

organisation. Their customer service and relationship management is very strong.”

“Very flexible and pragmatic in their approach with us. Always professional.”

“360 Assurance provides a rounded service to help us manage the totality of organisational risks, including clinical expertise where needed.”

“The 360 team are always professional and respectful.”