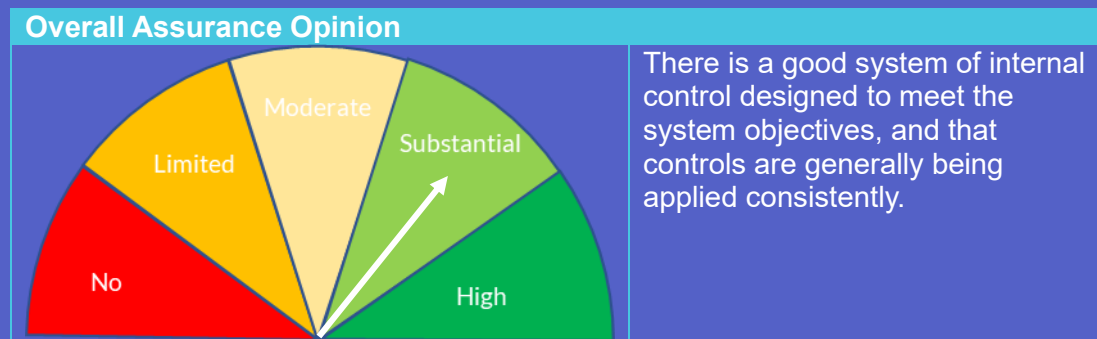


Delegated Primary Care Functions – Review of Annual Self-Declaration Assignment Report 2025/26 (Final)

Lancashire & South Cumbria Integrated Care Board

540LSCICB_2526_016



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MIAA would like to thank all staff for their co-operation and assistance in completing this review.

This report has been prepared as commissioned by the organisation and is for your sole use. If you have any queries regarding this review, please contact the Engagement Manager. To discuss any other issues then please contact the Director.

1 Executive Summary

Overall Audit Objective: To review the ICB's annual self-declaration against the primary care commissioning assurance framework.

Scope Limitation: As required our review focused solely on the ICB's completion of the self-declaration in accordance with NHSE's guidance. The findings from our review should not be taken as confirmation, or otherwise, of an ICB's compliance with the Delegation Agreement (with NHS England).

Key Findings/Conclusion

NHS England's (NHSE's) Primary care commissioning assurance framework (the framework) requires Integrated Care Boards (ICBs) to complete an 'annual self-declaration form' covering its delegated primary care functions

The self-declaration must be accompanied by 'evidence and examples of compliance' and the ICB must give a red/ amber/ green (RAG) rating to its response to each of the 25 questions. If the rating is red or amber, the ICB must 'provide further details' of the reason for the rating. The framework requires the self-declaration to 'be reviewed through the ICB's internal audit process'.

The ICB's self-declaration as presented for audit included:

- 24 green-rated responses.
- 1 amber-rated response.
- 0 red-rated responses.

Through sample testing, MIAA were able to confirm the completion of the self-declaration in accordance with NHSE's guidance.

Three recommendations have been made relating to putting in place a formal procedure note for completion of the self-declaration, ensuring there is an action plan in place to address the one amber rated response and ensuring the declaration is fully completed prior to submission.

RAG Rating	
Appropriate project plan for completion of self-declaration	Amber
Processes to collate evidence and assurances.	Green
Self-declaration completion, RAG ratings and action plans.	Amber
Overall Assurance Rating	Substantial

Recommendations		
Risk Rating	Control Design	Operating Effectiveness
Critical	0	0
High	0	0
Medium	2	1
Low	0	0
Total	2	1

Project Plan for Completion of Self-Declaration

- The ICB completed a draft of the 2024/25 self-declaration. The individual sections of the self-declaration were presented and supported by each of the Primary Care Contracting Groups as follows:
 - Pharmaceutical Services Group - 13 March 2025
 - Primary Dental Services Group - 27 March 2025
 - Primary Medical Services Group - 4 June 2025
 - Primary Ophthalmic Services Group - 11 June 2025
- The ICB presented the draft 2024/25 self-declaration to the Primary Care Contracts Sub-Committee on 14th August 2025. The Primary Care Contracts Sub-Committee reports to the Executive Commissioning Committee. It is our understanding that the deadline for the submission of the declaration to NHSE was by 30th June 2025.
- We have raised a recommendation for the ICB to develop a formal procedure note to outline the completion of the self-declaration that details:
 - Process for providing ongoing updates and assurance throughout the year.
 - Responsibilities for compilation, internal scrutiny and approval of the annual self-declaration.
 - Named officer with formal responsibility for sign off.
 - Timetable of completion of the self-declaration.
- Responsibilities for delegated commissioning of primary care are discharged through the Director of Primary Care, accountable to the Chief Operating Officer.

Processes to Collate Evidence and Assurance

- The 2024/25 self-declaration had been fully completed except for the year to which the declaration relates. We also noted that no comments were made by the ICB under the general section of the declaration.

- Throughout the year on a quarterly basis each of the Service Groups receives a delegation assurance report which provides the Group with an update on current compliance status. The Primary Care Contracts Sub-Committee receives assurances from each of the Service Groups through their Assurance & Escalation reports.

Self-Declaration Completion, RAG ratings and Action Plans

- The ICB presented a draft 2024/25 self-declaration which was submitted to the Primary Care Contracts Sub-Committee on 14th August 2025. The self-declaration will be presented to the Executive Commissioning Committee on 2 September as part of the PCC Sub Committee report.
- Of the 25 self-assessed areas, all but one element of the self-declaration was rated 'green' by the ICB, with one element being rated as 'amber'.
- We assessed the reasonableness of the evidence to support a sample of the 'green' rated areas as part of this review. Where any ICB comments and descriptions required further explanation, we covered this during discussions and review of documentation. No issues were noted in our review of the supporting evidence.

We assessed the rationale applied in respect one 'amber' rated area and found that there no formal action plan in place to improve the overall rating to green, however we were informed the issue had been raised on the ICB's corporate risk register.

Key Findings – Issues Identified

Medium

- | | |
|--------|---|
| Medium | 1.1. The ICB did not have a formal procedure note for the completion of the self-declaration which sets out the process to be followed, timescales, responsibilities and approval of the declaration. |
| | 1.2. All but one element of the self-declaration was rated 'green' by the ICB, with one element rated |

Key Findings – Issues Identified

	as 'amber'. For the amber rating the ICB have included comments to support this rating, however, there is not a formal action plan in place to address issues identified.
Low	1.3. Review of the declaration noted some omissions relating to the year to which the declaration relates and that no comments were made by the ICB under the general section of the declaration.

2 Findings and Management Action

1. Self-Declaration Completion Procedure note		Risk Rating: Medium
Control Design		
Key Finding - The ICB does not have a formal procedure in place for the completion of the self-declaration that details: - responsibilities for compilation and internal scrutiny of the self-declaration. - process for completing the declaration. - named officer with formal responsibility for sign off. - timetable of completion of the self-declaration.	Specific Risk – The ICB may fail to complete the self-declaration to meet the requirements of NHS England.	Recommendation - The ICB should introduce a formal procedure for completion of the self-declaration that covers the following: - staff responsible for compilation and internal scrutiny of the self-declaration. - process for completing the declaration. - named officer with formal responsibility for sign off. - timetable of completion of the self-declaration to ensure timely submission of the declaration to NHSE.
Management Response – the ICB has in place identified leadership for the completion of the declaration (Head of Delivery Assurance) and forward planners for the sub-committee and groups that ensures that the declaration is completed and reviewed. These will be combined into a single procedural note. Responsible Officer – Donna Roberts (Associate Director of Primary Care Commissioning and Interim Head of Delivery Assurance) Implementation Date – 3 October 2025		Evidence to confirm implementation – Procedural note

2. Action plan for Amber rated requirements		Risk Rating: Medium
Control Design		
Key Finding - All but one element of the self-declaration was rated 'green' by the ICB, with one element rated as being 'amber'. For the amber rating the ICB have included comments to support this rating, however, there is no formal action plan in place to address the issues identified.	Specific Risk – Lack of assurance that the ICB is fulfilling its obligations regarding delegated primary care services.	Recommendation - The ICB should have a formal action plan or process to update the Primary Care Commissioning Committee of progress made in respect of for amber or red rated responses, including timescales and a responsible officer.
Management Response – the amber assessment is based on the understanding that despite our best efforts within the available resource our intelligence is likely to be incomplete and service delivery issues will periodically arise. There are however numerous contributory actions either underway or planned that form part of different workstreams reported to sub-committee and committees. These include: • Primary care dashboard (which informs the below) • Reactive practice visits (for example triggered by FTSU, Complaint and/or CQC) • Proactive practice visits (prioritised programme although limited by capacity) • Future planned primary care provider collaborative (providing support to practices to improve service delivery) • GP Action Plan (signed off by sub-committee and executives and submitted to NHSE) Responsible Officer – Peter Tinson, Director of Primary and Community Commissioning Implementation Date – 3 October 2025		Evidence to confirm implementation – • Dashboard • Visit procedural notes • GP Action Plan • Plus associated governance arrangements such as quality and outcomes committee and primary care sub-committee (terms of reference)

3. Self-Declaration Completion		Risk Rating: Low
Operating effectiveness		
Key Finding – Review of the declaration noted that some omissions relating to the year to which the declaration relates and that no comments were made by the ICB under the general section of the declaration.	Specific Risk – The ICB may fail to complete the self-declaration to meet the requirements of NHS England.	Recommendation - The ICB should ensure that the declaration is fully completed, as appropriate, before submission to NHSE.
Management Response – The delay is acknowledged and related to significant sickness absence within the primary care delivery assurance team and the new sub-committee and executive committee sign off arrangements. NHS England were regularly updated regarding the sign off timeline and were supportive. Action 1 above will include mitigation arrangements for sickness absence. Responsible Officer – Donna Roberts, Associate Director of Primary Care Commissioning and Interim Head of Delivery Assurance Implementation Date – 3 October 2025		Evidence to confirm implementation – Procedural note.

Appendix A: Engagement Scope

Scope

This following sub-objectives were identified:

- The ICB has an appropriate project plan for the completion of the self-declaration in a timely manner (including responsibilities for compilation, internal scrutiny and final sign-off, as well as a timetable with clearly defined milestones).
- Appropriate processes have been established which set out the mechanisms by which evidence and assurances will be obtained and reviewed.
- The self- declaration has been fully completed and appropriately authorised including evidence which supports the ICB RAG ratings within the self-declaration. Any amber or red rated responses are supported by action plans.

The following approach was adopted to enable us to evaluate potential risks, issues with controls and recommend improvements:

To check, for a sample of questions, where they are:

- Green rated – assess the reasonableness of the evidence provided by the ICB, in line with the evidence expectations.
- Amber rated – assess the reasonableness of both the evidence provided by the ICB and of the ICB's proposed actions focusing on whether they are SMART (specific, measurable, achievable, relevant, timebound).
- Red rated – assess the reasonableness of the ICB's proposed actions focusing on whether they are SMART. Discussions with key members of staff to ascertain the nature of the systems in operation.

- Review of key documentation such as Committee/ Group minutes and papers, contracts, reports etc.

Scope Limitations

Our review focused solely on the ICB's completion of the self-declaration in accordance with NHSE's guidance. The findings from our review should not be taken as confirmation, or otherwise, of an ICB's compliance with the Delegation Agreement (with NHSE).

Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist. Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system

Appendix B: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: - the efficient and effective use of resources - the safeguarding of assets - the preparation of reliable financial and operational information - compliance with laws and regulations.
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.
Medium	Control weakness that: - has a low impact on the achievement of the key system, function or process objectives; - has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however, implementation of the recommendation would improve overall control.

Appendix C: Report Distribution

Name	Title
Craig Harris	Chief Operating Officer
Peter Tinson	Director of Primary and Community Commissioning
Stephen Downs	Interim Chief Finance Officer
Donna Roberts	Associate Director of Primary Care Commissioning and Interim Head of Delivery Assurance
Dr Andy Knox	Chief Medical Officer
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