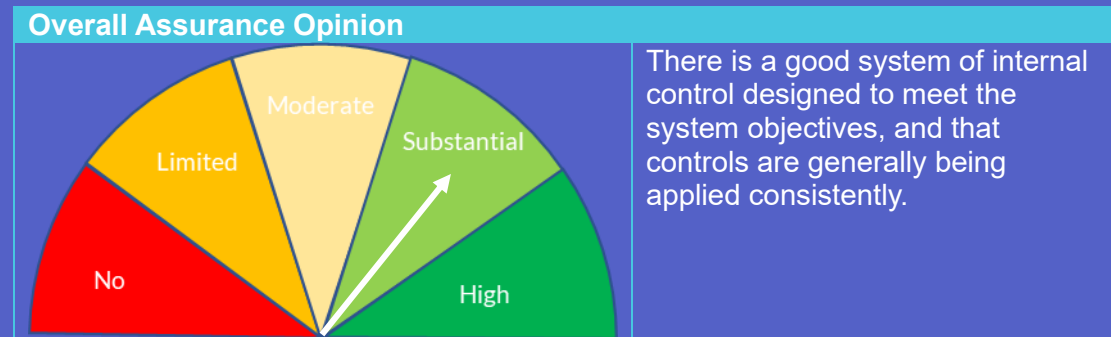


Delegated Primary Care Functions – Review of Annual Self-Declaration Assignment Report 2026/27 (Final)

Lancashire & South Cumbria Integrated Care Board

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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.
- 0 amber-rated response.
- 0 red-rated responses
- 1 response rated as not applicable

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

One medium-priority recommendation has been made relating to review of the procedure and timescales to produce the annual declaration to ensure that the declaration can be considered by the service groups and approved by the Executive Committee prior to submission. The primary care self-declaration return

should be reviewed and approved by the Executive Committee in line with the Scheme of Delegation prior to submission to NHSE.

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.	Green
Overall Assurance Rating	Substantial

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

Project Plan for Completion of Self-Declaration

- A procedure note is in place to produce the annual declaration form. The procedure requires that the annual declaration form be completed and submitted to each of the service delivery groups reporting into the Primary Care Contracts Sub Committee (PCCSC) for review prior to the declaration form being reviewed by the PCCSC and then approved at the ICB's Executive Committee before submission to NHSE.
- Responsibilities for delegated commissioning of primary care are discharged through the Director of Primary Care, accountable to the Chief Commissioning Officer.
- NHS England circulated the Annual Declaration form on 8 May 2026 with a deadline for submission of 29 May 2026. It was therefore not feasible to achieve the procedure note targeted deadlines of the PCCSC sub groups reviewing the declaration ahead of presentation to PCCSC. Instead, the annual declaration was produced and circulated to the chairs of the PCCSC sub groups, for support and submission to the PCCSC meeting on the 27 May 2026. The PCCSC approved the declaration on 27 May 2026 for submission to NHSE. The Primary Care Contracts Sub-Committee reports to the Executive Committee. It is planned to report the approval to the Executive Committee on 16 June via the PCCSC Committee escalation report.
- The ICB completed a draft of the 2025/26 self-declaration. As stated above the individual sections of the self-declaration were not presented to each of the Primary Care Contracting Sub Groups prior to review by the PCCSC. It is planned that the annual declarations will be retrospectively presented to the sub-groups as follows:
 - Pharmaceutical Services Group – July 2026
 - Primary Dental Services Group – June 2026
 - Primary Medical Services Group – July 2026
 - Primary Ophthalmic Services Group – August 2026

Processes to Collate Evidence and Assurance

The 2025/26 self-declaration was reviewed and had been fully completed. All questions were rated as green except for one rated as not applicable.

Throughout the year on a quarterly basis (with some exceptions due to timing/cancellations of meetings) each of the Service Groups received a delegation assurance report which provides the relevant Service Group with an update on the current delegation compliance status. The content of the quarterly assurance frameworks forms the basis of the annual return. These reports along with other reports received by the Service Groups throughout the year are used to inform the overall rating assigned; evidence of discussion of ratings was noted in Service Group minutes. The Primary Care Contracts Sub-Committee receives assurances during the year from each of the Service Groups through their Assurance & Escalation reports.

The Primary Care team also presents an annual report to the PCCSC of all activity undertaken by the team in relation to their contractual functions which demonstrates that the ICB meets the requirements of its delegation agreement with NHS England.

Evidence to support the positions are maintained on a central network drive with sub-folders for each Service Group meeting.

Self-Declaration Completion, RAG ratings and Action Plans

The ICB presented a draft 2025/26 self-declaration which was submitted to the Primary Care Contracts Sub-Committee on 27th May 2026 for approval. The self-declaration was presented for endorsement to the Executive Commissioning Committee on 16 June as part of the PCC Sub Committee report.

Of the 25 self-assessed areas, all elements of the self-declaration were rated 'green' by the ICB, with one element being marked as not applicable.

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.

Key Findings – Issues Identified

Medium

- 1.1 Due to timing issues the draft declaration was not presented to the Service Groups and ICB's Executive Committee prior to submission. The ICB's Scheme of Delegation at section 4.8 gives delegation to the ICB's Executive Committee in relation to the delegation of commissioning functions as agreed in the delegation agreement between NHS England and the ICB in relation to Primary Medical Services, Pharmacy Services, Primary Dental Services and Primary Ophthalmic services. The Executive Committee did endorse the PCCSC recommendation to approve the declaration after the submission date.

2 Findings and Management Action

1. Review of declaration by Executive Committee		Risk Rating: Medium
Operating effectiveness		
<p>Key Finding - The ICB's standard operating procedure for the completion and submission of the declaration requires the annual declaration form to be completed and submitted to each of the service groups reporting into the Primary Care Contracts Sub Committee (PCCSC) for review in April, prior to submission to the PCCSC and ICB Executive Committee in May for approval.</p> <p>NHS England NW regional office circulated the Annual Declaration form on 8 May 2026 with a deadline for submission of 29 May 2026. The ICB reported it was therefore not feasible to achieve the procedure note targeted deadlines. This was notified to the Primary Care Senior Leadership Team with the annual declaration being produced and circulated to the chairs of the PCCSC sub groups, for support and submission to the PCCSC meeting on the 27 May 2026 and for final endorsement at the ICB Executive Committee dated 16 June 2026.</p> <p>Submission of the Annual Declaration to the individual services groups was to occur at the next</p>	<p>Specific Risk – Non-compliance with the ICB's scheme of delegation. Governance processes not followed.</p>	<p>Recommendation - The ICB should review its procedure and timescales to produce the annual declaration to ensure that the declaration can be considered by the service groups and approved by the Executive Committee prior to submission.</p> <p>The primary care self-declaration return should be reviewed and approved by the Executive Committee in line with the Scheme of Delegation prior to submission to NHSE.</p>

<p>available meeting following the ICB Executive Committee approval of the submission.</p> <p>Due to timing issues, the draft declaration was therefore not presented to the ICB's Executive Committee prior to submission. The ICB's Scheme of Delegation at section 4.8 gives delegation to the ICB's Executive Committee in relation to the delegation of commissioning functions as agreed in the delegation agreement between NHS England and the ICB in relation to Primary Medical Services, Pharmacy Services, Primary Dental Services and Primary Ophthalmic services.</p>		
<p>Management Response - The ICB has an established procedure note and timetable for completion of the annual delegated assurance framework and associated self-declaration. This sets out a clear process for the annual declaration to be reviewed by the relevant Service Groups in April, reported through the Primary Care Contracts Sub-Committee, and approved by the Executive Committee in May prior to submission to NHS England.</p> <p>For the 2025/26 return, this process was impacted by NHS England's confirmation of the annual declaration template on 8 May 2026 and the submission deadline of 29 May 2026, which limited the time available to complete the full internal governance route before submission.</p> <p>The ICB will review and update the procedure note and timetable to ensure that the process remains achievable and includes contingency arrangements where national templates or deadlines are issued later than anticipated. This will include earlier preparatory work using the prior-year framework where appropriate, escalation of any shortened national timescales, and confirmation of the required approval route through Service Groups, the Primary Care Contracts Sub-Committee and Executive Committee.</p>	<p>Evidence to confirm implementation – Updated procedure note and annual timetable, with evidence of engagement with NHS England and relevant committee approval records.</p>	

The ICB will also engage with NHS England to request earlier confirmation of the annual declaration process and timetable to support completion of local governance requirements in advance of future submission deadlines.

Responsible Officer – Donna Roberts, Associate Director of Primary Care Commissioning and Interim Head of Delivery Assurance

Implementation Date – 31 December 2026 (TBC)

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: <ul style="list-style-type: none"> 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: <ul style="list-style-type: none"> 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 Commissioning Officer
Peter Tinson	Director of Primary and Community Commissioning
Mark Bakewell	Chief Finance Officer
David Armstrong	Primary Care Senior Delivery Assurance Manager
Sarah Danson	Senior Delivery Assurance Manager
Donna Roberts	Associate Director of Primary Care
Debra Atkinson	Company Secretary/Director of Corporate Governance
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Our work was completed in accordance with *Global Internal Audit Standards (UK public sector)*.