



Deloitte LLP offers professional services to the UK and European market. With over 15,300 people in 28 offices in the UK and Switzerland, Deloitte has the broadest and deepest range of skills of any advisory organisation. We provide professional services and advice to many leading government departments, public sector bodies and businesses, and publish many influential studies and thought leadership pieces. Our annual revenues reached £2,710m for the financial year ended 31 May 2015.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte has in the region of 200,000 professionals, all committed to becoming the standard of excellence.

VAT Advisory Services

Deloitte advises a wide range of NHS organisations, private sector healthcare providers and charitable healthcare organisations on all aspects of VAT. We also provide advice to suppliers to the healthcare sector including pharmaceutical and medical devices manufacturers and outsource service providers. We have advised NHS clients on a variety of areas including VAT management and the Contracted-out Services VAT rules, VAT-efficient service provision and property transactions.

We have also advised on a number of projects to assist NHS clients with the establishment of a whole-owned trading subsidiary company for functions such as outpatient pharmacy and estate redevelopment. We have extensive experience of dealing with HM Revenue & Customs and in particular managing disputes relating to the NHS VAT recovery rules.

External Audit

We are a leading provider of external audit services to the public sector and have been providing these services to NHS bodies for over 20 years. Currently, we provide external audit services to 34 Foundation Trusts. We also provide external audit services and independent examiner reports for a number of NHS charities. We have also audited a range of other public sector bodies such as local authorities, NHS Trusts and Clinical Commissioning Groups.

We pride ourselves on providing a robust audit of the highest quality. We are able to draw on our extensive experience to bring a fresh perspective to each audit, tailoring our work to each client's risks, challenges, opportunities, processes and controls. We have a collaborative approach to working with our clients and guarantee senior input to the audit, as well as the integration of specialists within our team. We have significant experience of transitioning audits from other firms for a number of NHS Foundation Trust external audit clients.

Internal Audit

Deloitte has a national practice specialising in the delivery of internal audit services to clients in all sectors, including a dedicated public sector team delivering services across all parts of the government and public sector.

Our practice is built on a large team of high calibre individuals who are trained accountants, members of the Chartered Institute of Internal Auditors (IIA) or possess subject matter expertise relevant to our clients' circumstances. For example, for health clients, we have an extensive clinical network that we use to bring in clinical experience to complement our assurance offer which enables us to bring much greater context to many of the reviews we undertake within our health clients. Using this expertise we are the main contractor for NHS England's outsourced internal audit service, providing internal audit to all parts of the health economy.

The core element of our business is to provide a full service internal audit function for our clients on an outsourced basis, for example core financial reviews through to operational and governance reviews for individual clients. However, we also have clients who buy in our specialist expertise on a project-by-project basis to supplement their own assurance functions to provide greater breadth and depth to their coverage for assurance purposes. For example, in providing in depth analysis and assurance reviews of local authority treasury functions.

Counter Fraud

Complementary to Deloitte's internal audit practice we have an extensive local counter fraud offer that we deliver with a team of fully trained counter fraud specialists. We work with our clients to understand their operation, the drivers of their business, the challenges they face and high fraud risk areas of their operation to enable us to develop targeted counter fraud plans. These are balanced between the need to raise the profile of the counter fraud offer within the organisation with the depth, specialism and professionalism to be able to fully investigate matters of fraud, including the gathering of evidence to support criminal claims where appropriate.

Mini Biographies

VAT Advisory Services Lead



Simon Prinn, Partner

Simon is a partner in our tax practice and he specialises in Public Sector Health. Simon's specialism is Indirect Tax. He has over 20 years of experience working in VAT. Prior to joining Deloitte he worked for HM Revenue & Customs. Since joining the firm he has managed a broad range of consulting assignments for diverse government and commercial entities, specialising in tax governance & best practice, risk management, complex technical issues, robust delivery of organisational change and tax litigation. He maintains an excellent working relationship with HM Revenue & Customs through a proactive approach to discussion and negotiation. In Public Sector Health his work has included core compliance to optimise VAT recovery, advice on the development of subsidiary companies, and advice on the establishment of a private patient unit.

External Audit Lead



Craig Wisdom, Partner

Craig is a chartered accountant (ACA) and has over 20 years of audit and advisory experience. He has worked extensively with the healthcare sector for the last 102 years. Craig's experience includes the external audits of a number of Foundation Trusts, NHS Trusts and Clinical Commissioning Groups, as well as the Department of Health. In addition to leading audits, Craig has been the lead on a number of advisory projects in the healthcare sector including reviews of financial strategy, governance, IT arrangements, options appraisals, market assessments, cost reduction and due diligence. He has also worked with the Department of Health and the community foundation trust pilot group to assess business readiness. Craig has also been involved in FT assessments and corporate due diligence projects either as the project lead or as a subject matter expert. Craig represents the firm on the National Audit Office's NHS Auditors' Group and the ICAEW's Public Sector Group.

Internal Audit and Counter Fraud Lead



Gus Miah, Partner

Gus is a Chartered Institute of Public Finance and Accountancy (CPFA) and leads our healthcare and public services assurance practice in the Midlands. He has a wealth of experience within the Public and Private Sector market having worked with Local Government and Healthcare clients for over 20 years, providing assurance services (internal and external), consultancy and PFI/Capital Projects advice to a range of difference organisations. Gus has conducted and led on several merger and take over reviews involving NHS organisations, provider arm reviews, as well as numerous governance reviews. He leads our Midlands Performance Improvement Team which provides a wide range of advice on value for money initiatives, financial performance, information technology developments, cost rationalisation programmes, commissioning, partnerships, internal controls, corporate governance and risk management projects.

Counter Fraud Specialist



David Fletcher, ACFS

Dave has been Accredited Counter Fraud Specialist for over 10 years, working across a range of NHS Trusts. Dave has gained extensive experience of fraud risk management in the NHS, including leading of fraud risk workshops, and identification and delivery of bespoke proactive anti-fraud exercises. These are designed to target a fraud risk in the most efficient manner possible, identifying potential frauds and control weakness; delivering savings to our clients. Dave has recently been involved in developing revised communications and fraud awareness strategies for our NHS Trust clients, which has coincided with a noticeable increase in fraud referrals received. Dave has led on many criminal investigations in the NHS, assisting Trusts in obtaining criminal, civil and disciplinary sanctions against fraudsters.