

In the UK, we are led by more than 200 partners and employ over 4,400 of the profession's brightest minds, operating from 24 offices. We provide assurance, tax and specialist advisory services to over 40,000 privately-held businesses, public interest entities and individuals nationwide. We specialise in sectors so that we can provide the very best tailored assurance and advice to our clients. Healthcare is one of the firm's chosen national sectors and we have worked with the NHS for 30 years and we are proud to be largest external provider of audit services to the NHS. We have a national Healthcare Board and dedicated, specialist healthcare auditors and advisors. Our clients include all types of trusts and Foundation Trusts – acute, mental health, ambulance, community, local district hospitals and large teaching hospitals. Our team also specialises in a range of local government audits including local authority, police and fire authorities.

### **VAT Advisory Services**

The Grant Thornton tax team, including VAT, comprises over 800 dedicated professional staff, including 45 partners. We offer a wide range of services covering all areas of personal and business taxation, including expert teams covering Employer Solutions, Entrepreneurial and Private Client; Indirect Tax; Corporate Tax (including Transfer Pricing and Treasury); Tax Investigations; Transaction Taxes; Property Taxes; Restructuring and Pensions. Our experts are experienced in servicing industries including: Public Sector; Not for Profit; Energy; Financial Services; Innovation and Media. Our Public Sector tax team includes experts in VAT, Employment Taxes, Corporation Tax and Stamp Taxes, and benefits from the deep experience gained from working with numerous Local Authority, NHS, Police; Fire, and regulatory bodies. This includes providing structuring and advisory services in relation to complex capital and partnering projects. Grant Thornton is the architect of the original VAT efficient structure for outsourcing in the NHS. Our team is senior and experienced, to ensure you get the highest quality advice delivered by those with authority to meet your timelines. We pride ourselves on our technical skills, quality of workforce, and ability to work in partnership with clients to deliver a holistic, pragmatic tax service. We support a relationship with HM Revenue & Customs and other regulatory bodies that is transparent and is based on mutual trust and respect, enabling constructive dialogue and engagement.

### **External Audit**

We are the largest provider of assurance services to the NHS and Local Government through our appointment by Public Sector Audit Appointments (formerly the Audit Commission), and auditor to a further 22 NHS Foundation Trusts. Grant Thornton is the UK's largest provider of external audit services to the NHS and has been providing specialist health external audit services for over thirty years. Our approach draws on a deep knowledge of the audit of public sector bodies, combined with an understanding of wider public sector issues. This comes from working with the Treasury, Department of Health and other central government departments, our large public sector client base and also with a wide range of not-for profit and private-sector organisations working in the sector.

### **Internal Audit**

Grant Thornton has a dedicated national internal audit team with around 300 staff members focussed on all aspects of governance, risk and internal control, across the public sector, not for profit, large corporate, and financial services sectors. We seek to ensure that all our staff are aware of, understand and apply the latest internal audit techniques and thinking, where appropriate, at our clients. To achieve this, we subscribe to the Chartered Institute of Internal Auditors and are one of their biggest group members. This gives our team a real edge and demonstrates our commitment to helping our clients improve their governance, risk management and internal control arrangements. We have a national reach from strategic locations across the UK. This breadth of directly relevant experience adds a further dimension to the knowledge, skill and expertise we bring. We can draw on best practice in the sector and use this to maximise efficiency, but more importantly share insight and intelligence.

### **Counter Fraud**

Grant Thornton has a team with extensive experience of providing counter-fraud work to the NHS and commercial sectors and we are supported by extensive forensic accounting expertise of our large commercial accounting practice. We aim to deliver a high quality, forward thinking and flexible counter fraud service that assists contracting organisations to save money, protect their staff and reputations as well as streamline processes whilst adhering to all professional responsibilities and objectivity. All reactive counter fraud work will be undertaken by the LCFS, who will have extensive years of experience attained in the NHS and other law enforcement agencies such as the police service and local government.

## Mini Biographies

### VAT Advisory Services



#### **Mike Sheppard**

Mike leads the firm's public sector tax team and has more than 23 years' experience in the tax field. He has advised numerous public and private sector organisations on a wide range of planning and commercial matters.

Mike has expertise in the following areas:

- Public sector tax advisory: leading teams providing tax advice to local authorities and health bodies on issues as diverse as regeneration, alternative delivery models, employee reward and tax efficient procurement.
- VAT advisory and structuring: working with clients to identify savings opportunities and implement VAT efficient structures in sectors including retail and leisure; health and welfare; education; support services and manufacturing.

### External Audit



#### **Mark Stocks**

Mark is the National NHS Provider Lead and has 20 years' public sector audit experience and has worked with foundation trusts and acute trusts for the last 10 years.

Mark Stocks has extensive experience in financial planning, board governance and quality governance. He has engaged with Trusts to support its quality strategy, for example, through Board workshops, or providing an overview of the Board Assurance Framework.

Strategic direction is provided by our national Healthcare Board, which Mark sits on and has a key leadership role, and our local team is supported through:

- national and regional Provider and Commissioning Groups which meet monthly to capture the learning from our broad client base, and to disseminate messages and updates to benefit our clients
- national and regional NHS technical groups (members of whom sit on Monitor's TIF) and consultation panels which meet to discuss any proposed non- standard audit opinions.

### Internal Audit



#### **Iain Murray**

Iain has experience of providing assurance and advisory services to public sector bodies for almost 15 years working with a wide variety of organisations across local government, health and the police and criminal justice sectors.

As an Engagement Lead for the firm Iain oversees the audits of a number of local government, health and police bodies in London, Surrey, Kent and Hertfordshire.

Having trained at the Audit Commission Iain is well versed in public sector audit and has committed to helping his clients to find innovative solutions to their challenges but not to lose sight of the importance of sound governance, accountability and scrutiny of public money.

### Counter Fraud



#### **Suki Pooni**

Suki is the Head of Counter Fraud and has over 24 years' experience in countering fraud and corruption with 13 years' NHS counter fraud experience and has worked as the lead in providing and delivering the counter fraud service to the NHS during the PCT and Strategic Health

Authority days.

Suki obtained his Local Counter Fraud Specialist (LCFS) accreditation in January 2001 and was previously employed by the Counter Fraud and Security Management Service, now known as NHS Protect as one of the first specialist investigators to investigate fraud and corruption in primary and secondary healthcare in the NHS.