

Moore Stephens is a top ten accounting and advisory firm, with offices throughout the UK and members across the globe.

Our clients range from individuals and entrepreneurs, through to large organisations and complex international businesses. We partner with them, supporting their aspirations and contributing to their success. Our in-depth understanding of our clients allows us to deliver focused accounting and advisory solutions, both locally and globally.

The Moore Stephens UK Public Sector Group provides audit and consultancy services to the public sector principally across the UK. We provide a range of assurance and advisory services to all areas of the public sector. Our areas of expertise include:

- Arm's length organisations
- Arts & heritage
- Central government
- Education
- Health
- International organisations
- Local government
- Social housing

External Audit

At Moore Stephens we deliver a robust and innovative approach to audit and assurance. We recognise the primary importance of internal control over financial reporting and for this reason our audit approach emphasises risk management, IT assurance, data analytics and financial reporting.

Our key deliverables typically include, reports to the audit committee on significant risks, the design and implementation of internal control over financial reporting, IT controls and IT audit reports on transactions and processes, analytical procedures designed to explain variances between actual and expected performance, reporting under International Standards on Auditing, review engagements, assurance engagements and related services.

Internal Audit

A critical element of good corporate governance is ensuring that procedures and controls are operating effectively across all operations. Internal audit provides assurance and also identifies areas of improvement within key operations of the business, thus empowering management to enhance performance. An effective internal audit consists of a systematic review of all the important processes in an organisation, including finance, HR, IT, sales, purchasing and other operational departments. Internal audit evaluates policies, procedures and controls, to ensure they address:

- the achievement of objectives
- the management of risk
- the effective and efficient use of resources
- compliance with external laws and regulations
- the safeguarding of assets from fraud, irregularity or corruption
- the integrity and reliability of information.

As well as providing both fully outsourced and co-sourced internal audit, the Moore Stephens team can assess the effectiveness of your existing internal audit function, help you to establish your own function or perform an audit of any area of your business.

Counter Fraud

Reducing the risk of financial and reputational losses as a result of fraud, bribery and corruption is a critical aspect of global business. In many instances, it is easier to increase profits by reducing fraud rather than increasing productivity or efficiency, with many companies choosing a proactive 'action not reaction' approach as opposed to simply investigating fraud once it is discovered. Robust risk management and a sound corporate governance and policy framework will only be successful if it includes a comprehensive strategic and operational approach to countering fraud, bribery and corruption. Moore Stephens offers a range of services designed to help you create and embed a strong anti-fraud/corruption culture and build deterrence/prevention and detection strategies and processes through awareness, training, policies and controls.

VAT Advisory Services

Although public sector bodies are exempt from many taxes, VAT is one area that needs attention in order to ensure compliance and maximum savings.

The VAT rules in the public sector can be complex. For example, some public sector bodies can take advantage of their special status but may not even be aware that they qualify. Our VAT consultancy team has the knowledge and experience, gained over many years of advising all sorts of public sector bodies, on the best way for them to minimise their liability. Our VAT experts can help you to make the most of your position in relation to such issues as:

- Liability of income
- VAT status
- Recovery of VAT on expenses
- Capital works
- Recovery of VAT

Mini Biographies

External Audit



Nick Bennett, Partner, ACA, CPFA, CA

Nick leads our Audit Scotland appointments to the health sector including NHS 24, NHS Health Scotland and the Mental Welfare Commission. Nick has been involved in NHS auditing since 1990 including regional, district and unitary authorities, NHS Trusts and unitary health boards.

He is a member of CIPFA/LASAAC for ten years including five years chairing the committee, driving the modernisation of financial reporting requirements and governance. He is also an active member of LASAAC

Internal Audit



Jay Hussain, Director, CPFA

Jay is a CIPFA qualified business assurance advisor currently leading on a range of assurance and advisory engagements, notably the Cabinet Office Cross Government Review.

He works closely with the Moore Stephens' international public sector team, shaping global best practices in the field of internal audit. He is currently working with CIPFA in delivering training on contract and open book audit methodologies. Over the past 15 years Jay has been responsible for major internal audit contracts majoring on those going through significant transformation.

Counter Fraud



John Baker, Director (MA, Accredited Counter Fraud Specialist [ACFS] and NHS Local Counter Fraud Specialist [LCFS])

John is a director within the firm and has been involved in countering and investigating fraud in the public sector for over 18 years.

John has worked in a number of key roles: Fraud Manager at the Department for Work and Pensions, Fraud Technical Advisor at the Chartered Institute of Public Finance and Accountancy and Head of Commercial Development at NHS Counter Fraud and Security Management Service.

John has experience in fraud and bribery prevention, risk management, investigation, surveillance, devising anti-fraud strategies and devising/delivering training. He has led search teams ensuring compliance with CPIA, PACE and ACPO guidelines/legislation and set up a national whistleblowing hotline for fraud investigators in partnership with Public Concern at Work, the Fraud Advisory Panel and other stakeholders.

VAT Advisory Services



Scott Craig - VAT Partner

Scott has specialised in VAT for 25 years. He has worked for two of the "big four" accountancy firms and before that with HM Customs and Excise in London. Scott provides VAT advice, assistance and information to all of our clients and acts as consultant for other accountancy firms and professionals around the UK. He is widely recognised as having specialist knowledge of the public, not-for-profit, education, construction, land and property, charity, health, welfare and partial exemption sectors. Scott has specific experience of the VAT and tax issues associated with not-for-profit, government, public sector bodies. He is the VAT Partner responsible for the advice we provide to Scottish Ambulance Service, NHS bodies, Islamic Relief and the Red Cross.