

PwC brings significant experience of delivering external audit, internal audit, counter fraud, VAT and other advisory services to NHS bodies. We have a strong local presence with seven offices and 878 staff in the South East, supported by our national practice of 28 offices and circa 18,500 staff. Our current portfolio (December 2015) includes circa 300 NHS bodies, and we are proud of our established long-term partnerships with these NHS clients. We use specialist public services staff, including doctors, nurses, clinicians, pharmacists, PMO/Transformation Directors, who are fully trained, qualified and bring vast experience of working in the healthcare sector. They understand the issues facing healthcare bodies and are also able to share wider experience of working with central and local government, housing, education and private sector companies, where that is valuable to help address the risks that clients face.

VAT Advisory Services: PwC is a leading provider of VAT advisory services to the NHS and wider public sector having been involved in advising NHS clients since the introduction of VAT in 1973. We have a team with deep expertise and experience of the VAT issues gained over many years of working with clients in the NHS and our team includes people with experience of working with HMRC, allowing us to bring an understanding of HMRC's approach to assist with both compliance and planning advice. Supporting our local specialists is a national NHS VAT team which provides daily VAT advice on a whole range of issues such as property transaction, recovery of VAT under COS, outcome base commissioning, integrated care, business activities, temporary staff and managed equipment service contracts.






External Audit: Our approach to external audit is to understand our clients' strategies, risks, systems, processes and people so that we can develop a risk based audit plan. We place emphasis on identifying and responding to risk so that we can plan and deliver a targeted audit. We also look to co-operate closely with management and internal audit to ensure that the total audit resource and effort is co-ordinated and focused on the key risks. We will also liaise with the Trust's LCFS when making our assessment of the risk of fraud and determining any required responses.

Internal Audit: We deliver a robust, tailor made internal audit function supporting achievement of our clients' business objectives. Our 'Total Assurance' strategy, is a combination of a high level assessment of organisational controls with deep-dive compliance and consultative reviews complimented by our unique "Service Assurance" approach. Our annual audit programmes are delivered by NHS specialists focussing on value add operational reviews so we can make a real difference to you and your patients. .

Counter Fraud: Our approach is to understand where and how the risk of fraud might impact a client through lasting reputational and financial damage, and to focus our work around these risks. This means that your counter-fraud service adds value while of course also meeting fully the requirements of NHS Protect. Our work will be focused on proactive reviews, where relevant using data analytics to allow us to interrogate full data sets, and on fraud prevention, raising and maintaining awareness and "fraud-proofing" policies and procedures. For investigations, we consult regularly and take a robust approach, keeping you informed as work progresses and monitoring the prompt closure of cases.

Advisory: We have significant experience working with individual NHS organisations and whole care systems to help them to achieve their strategic goals. We have worked with commissioners and providers to support transformation programmes such as CIPS identification and delivery, digital transformation, leadership development and operating model redesign. From a system perspective we have supported some of the largest system transformations in the country for example in developing system plans / blueprints, implementing integrated care models, undertaking care model redesign, support for devolution and design and delivery of outcomes based commissioning. This work is underpinned by our market leading health analytics capability, clinical panel, strategy capabilities and practical implementation expertise.

Mini Biographies

VAT Advisory Services	
	Mike Perkins, Director, CTA. Mike is a Chartered Tax Adviser and was, for a number of years, a member of the HFMA VAT sub-committee. He leads our national NHS tax practice, and our indirect tax health team that covers both the NHS and independent healthcare providers. Mike has worked with many NHS organisations on a variety of projects where one of the benefits has been to improve long-term recovery of VAT. These include, for example: Cost improvement programmes; outsourcing of services, such as pathology and radiology, and of hospital management functions; redesign of supplier relationships; and restructuring of activities.
External Audit	
	Julian Rickett, Partner, FCA. Julian leads our Government and Public Sector assurance practice in the South East and is lead Partner for a number of external audit engagements in both the health and local government sectors. He has in excess of 25 years audit experience. Julian has also provided advisory support to aspirant and recently licensed Foundation Trusts, including financial forecasting, mock due diligence, Board reviews, and Data Quality reviews.
	Anna Blackman, Partner, FCA. Anna is the lead Partner for PwC's Assurance services to the NHS coordinating the work of our national team of over 300 people. This team provides a range of services to the NHS including external audit, internal audit and other assurance services such as due diligence, governance and financial reviews and CQC and FT preparation support. Anna has also been leading PwC's work on data quality with NHS and private sector providers, helping these organisations understand if they can trust their performance information.
Internal Audit	
	Lynn Yallop, Director, ACCA. Lynn leads our internal audit and local counter fraud services in East Anglia and has over 20 years' experience of providing internal audit and risk assurance services. She also sits on the PwC UK IA Leadership Board. She is Head of Internal Audit to a large number of NHS trusts and arms-length bodies. Lynn also works with a number of local authorities, housing associations and police services.
	Emma Butler, Director, CPFA. Emma is a Director and leads our internal audit and local counter –fraud services in the South of England. She has over 15 years of providing assurance services including internal audit and LCFS. She also sits on the UK IA Leadership Board. Emma's current clients include NHS, local government and higher education organisations.
Local Counter Fraud	
	Neil Mohan, Senior Manager, LCFS. Neil is an NHS-accredited LCFS, a Fellow of the Association of Chartered Certified Accountants and holds the CIPFA Certificate in Investigative Practice. He leads our national LCFS network and is an experienced counter fraud practitioner having undertaken anti-fraud assignments at many organisations. Neil oversees all of the firms LCFS work nationally, as well as being the nominated lead LCFS for a number of NHS organisations.
Advisory	
	Kalee Talvitie-Brown. Kalee is a Partner within our Health Industries team and leads our Consulting Health work for clients in the South West and South East. She has both public- and private-sector experience in strategic planning. She spent two years on secondment to the Department of Health and has worked with the full range of NHS organisations. She has worked with commissioners and providers as they undergo organisational transformation. Her experience also includes working with systems that are transforming the delivery of care, including those looking at integrated care models, outcomes based contracting. She has worked with Challenged health economies and Vanguard.