



RSM, formerly called Baker Tilly, provide a full range of assurance, tax and advisory services to the NHS. We have almost 200 NHS Trust and CCG clients; locally these include Southend University Hospital NHS FT, Cambridge University Hospital NHS FT, North Essex University Partnership NHS FT, Bedford Hospital NHS Trust, and West Suffolk NHS FT.

Across the EoE region we have supported NHS clients on services as diverse as internal audit, “Well Led Board” reviews, contract management, salary sacrifice schemes, and business case analysis.

We also support non-NHS commissioners and providers of healthcare and adult social care; including Local Authorities, charities, care homes, community interest companies, and medical research bodies.

We are the 7th largest firm of accountants and business advisors in the UK with a turnover of £300m. We have 40 offices nationally, and local offices in London, Chelmsford, Bury St. Edmunds, and Milton Keynes.

Internal Audit

Our internal audit programme will add value through providing targeted risk based assurance, and also covering key areas of compliance and regulatory assurance to inform your Annual Governance Statement.

We assess your key risks and create a tailored audit strategy so that we can provide assurance upon these risks. We have over 250 specialist internal auditors, and these are supplemented by multi-disciplinary teams to address the most complex issues. Our proven audit methodology is compliant with PSIAS, and uses the latest, high quality auditing tools and perspectives, such as data analytics and risk management software. We deliver internal audit services to 50 Trusts and 43 CCGs nationally.

Counter Fraud

Our Counter Fraud work has two key strands. The first is to address your immediate fraud risks, with a focus on financial, reputational and clinical risks. The second involves cultural change to establish a robust counter-fraud environment to give you long term fraud resilience. We will conduct a Fraud Risk Assessment and create a tailored counter fraud workplan to address the risks identified.

We are the largest private sector supplier of counter-fraud services to the NHS nationally, and have over 50 clients. Our methodology is compliant with the requirements of the NHS Anti-Fraud Manual, NHS Protect, local client policies, and relevant legislation e.g. the Criminal Procedure and Investigations Act.

Advisory Services

The NHS is being asked to deliver more for less because of the pressures of an ageing population and increased demand, whilst budgets are also under pressure. We work collaboratively with NHS bodies that need support and guidance to turn transformational operational and governance strategies into reality.

Our teams have locally, run Programme Management Offices, redesigned pathways, managed CIP programmes, assessed and “turned around” failing contracts, modelled future states, supported bodies with Monitor and CQC inspections, and provided interim support to clients.

Tax Advisory Services

We provide compliance and advisory support to NHS bodies in the areas of VAT; benefits packages, salary sacrifice and employment taxes; implications of TUPE transfers; Corporation Tax and Stamp Duty advice to SPVs and arm’s length companies.

We can provide strategic support, work with your teams to deliver the service, or provide a fully outsourced service.

All of our tax engagements are partner or director led, but we also provide you with unlimited access to expert, up to date advice through telephone and email helplines, periodic sector newsletters and regional conferences.

Mini Biographies

Internal Audit and Advisory Services– Tim Merritt (CIPFA)



Tim is a senior partner in the RSM Risk Assurance service line and is Head of the RSM Health Sector Group. Tim is the Client Service Partner for our audit and advisory services delivered via the East of England hub. He trained in the NHS before joining RSM in 1996.

Tim helps Trusts to develop more risk focused internal audit services with increased visibility across the organisation, and develop mature risk management models that integrate assurances from all assurance providers to satisfy the requirements both of the Trusts own stakeholders and those of the NHS regulators.

This means that Tim will look underneath the process and the metrics to focus our services on “real needs”. For instance, in the case of temporary staffing budgets the issues will partially be control related in how temporary staff are authorised; but also internal audit needs to address how the organisation manages its resources and handles workforce planning. Tim is also currently supporting CCGs develop their risk management arrangements and grow the effectiveness of their Audit Committees.

Tim can be contacted on tim.merritt@rsmuk.com and on 01908 687800.

Counter Fraud – David Foley (ACFS, CFE, AFI)



David is the national head of RSM’s NHS Counter Fraud services, and joined RSM in 2008 from the NHS Counter Fraud & Security Management Service, where he managed the London region. David is a former Counter Fraud Specialist of the Year for his work leading to convictions in a case involving identity fraud and falsified qualifications across four NHS bodies. David was also responsible for the issuing of the first Criminal Restraint Order against an NHS professional following a £1.3 million fraud.

We have individual Fraud Risk Assessment Toolkits for each type of NHS body, as strategic, high level and operational risks will manifest themselves in different ways in different types of organisation. David led on the first national assessment of fraud risks to CCGs, and this understanding of the emerging fraud risks was used to inform national strategy.

David’s LCFS team is 42 strong and he also manages the National Investigations Team which has 10 staff who handle the largest and most complex cases. The team has good relationships nationally and locally with NHS Protect, regulators, Police forces, the Home office, HMRC, DWP, and Local Authorities.

David can be contacted on david.foley@rsmuk.com and on 020 3201 8471

Tax Advisory Services – Scott Harwood (CIOT)



Scott is the RSM Client Service Director for our tax services via the East of England Hub and is a Director in the Public Sector Tax team which supports NHS bodies on the full range of taxes.

Scott is a VAT specialist and his expertise includes advising on VAT processes and refunds; advising on VAT strategies for procurements, capital projects, outsourcing, and managed service contracts; business/non-business partial exemptions; maximising income generation; and the tax efficient use of charitable funds. Scott is currently advising clients locally on the tax implications and drivers of insourcing/outsourcing arrangements that can help meet CIP targets.

Scott also works with clients in the wider healthcare and not-for-profit sectors, including local authorities and joint service arrangements. He is a regular speaker at the HFMA’s ‘Tax Matters’ annual conference and introduced HMRC’s NHS Business Activity framework.

Scott can be contacted on scott.harwood@rsmuk.com and on 020 3201 8465.