



The Care Inspectorate

**Report to the Audit and Risk Committee, Board and the Auditor General for Scotland on
the 2024/25 audit -25th November 2025**

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Partner introduction

The key messages in this report

Introduction

I have pleasure in presenting our final report to the Audit and Risk Committee (“the Committee”) of the Care Inspectorate (“CI”) for the 2024/25 audit. The report summarises our findings and conclusions in relation to the audit of the Annual Report and Accounts and the wider scope requirements, the scope of which was set out within our planning report presented to the Committee in March 2025.

Conclusions from our testing

Based on our audit work, we have issued an unmodified audit report.

The Performance Report and Accountability Report comply with the statutory guidance and proper practice and are consistent with the Annual Report and Accounts and our knowledge of CI.

The auditable parts of the Remuneration and Staff report have been prepared in accordance with the relevant regulation.

Based on the audit procedures we have identified misstatements concerning the recognition of grant income, lease accounting and the Goodwin ruling which are all above the reporting threshold. A summary of the misstatement schedule is detailed on page 17.

Significant risk

In our planning report we identified operating within expenditure resource limits and management override of controls as significant risks, a summary of our work is presented on page 6.

Conclusions from our testing (continued)

Areas of audit focus

Pension Reporting: We identified one misstatement and a disclosure deficiency (pages 17 and 18). All other pension disclosures are appropriate in accordance with disclosure requirements.

Change in IT system: No issues arose from our data migration testing.

Leasing: Since our plan was presented the prior year financial statements have been restated, apart from an element of the dilapidation provision, to reflect that CI have primary responsibility for the lease (page 17).

Wider Scope

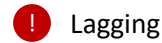
CI faces financial sustainability challenges due to rising costs, management and board members are actively involved in the monitoring of current and future risks and are exploring mitigating actions.

Added value

Our aim is to add value to CI by providing insight into, and offering foresight on, financial sustainability, risk and performance by identifying areas for improvement and recommending and encouraging good practice. In doing so, we aim to help the Board promote improved standards of governance, better management and decision making, and more effective use of resources. This is provided throughout the report.

Quality indicators

Impact on the execution of our audit



Lagging



Developing



Mature



Management and those charged with governance are in a position to influence the effectiveness of our audit, through timely formulation of judgements, provision of accurate information, and responsiveness to issues identified in the course of the audit. This slide summarises some key metrics related to your control environment which can significantly impact the execution of the audit. We consider these metrics important in assessing the reliability of your financial reporting and provide context for other messages in this report.

Area	Grading	Reason	Further detail
Timing of key accounting judgements	●	Information was provided by the requested deadline and covered the points required.	N/A
Adherence to deliverables timetable	●	Management provided deliverables within agreed timelines.	N/A
Access to finance team and other key personnel	●	The audit team always had access to the finance team and key personnel from beginning through to the end of the audit process.	N/A
Quality and accuracy of management accounting papers	●	Working papers provided were of a good quality. There were few exceptions where further clarification or resubmissions were required.	N/A
Quality and timing of audit committee papers	●	Quality and timing of audit committee papers was of a high standard.	N/A
Quality of draft financial statements	●	Quality of draft was of a high standard.	N/A
Response to control deficiencies identified	●	No control deficiencies identified.	Page 8
Volume and magnitude of identified errors	●	We identified misstatements concerning the recognition of grant income, provision in connection with the Goodwin ruling and in connection with the prior year restatement the under capitalisation of dilapidation provision, these remain uncorrected.	Page 17

Our audit explained

We tailor our audit to your business and your strategy

Identify changes in your business and environment

In our planning report we identified the key changes in your business and articulated how these impacted our audit approach.

Scoping

Our planning report set out the scoping of our audit in line with the Code of Audit Practice. We have completed our audit in line with our audit plan.

Other findings

As well as our conclusions on the significant risks we are required to report to you our observations on the internal control environment as well as any other findings from the audit. We have no control findings to report.

Identify changes
in your business
and environment

Determine
materiality

Scoping

Significant risk
assessment

Conclude on
significant risk
areas

Other
findings

Our audit
report

Determine materiality

When planning our audit, we set our materiality at £934K based on forecast gross expenditure. We have updated this to reflect final figures and completed our audit to a materiality of £998K and a performance materiality of £748K. We report to you in this paper all misstatements above £49.9K.

Significant risk assessment

In our planning report we explained our risk assessment process and detailed the significant risks we have identified on this engagement. We report our findings and conclusions on these risks in this report.

Conclude on significant risk areas

We draw to the Audit and Risk Committee's attention our conclusions on the significant audit risks. In particular the Committee must satisfy themselves that management's judgements in relation to year-end expenditure are appropriate. We note that these judgements may be impacted by the Board attempting to align with its tolerance target or achieve a breakeven position.

Our audit report

Our opinion on the financial statements is unmodified.

Significant risks

Significant risk dashboard



Risk	Fraud risk	Planned approach to controls	Controls conclusion	Consistency of judgements with Deloitte's expectations	Slide no.
Management override of controls		DI	Satisfactory		Page 7
Operating within the revenue budget		DI	Satisfactory		Page 8



Controls approach adopted

Assess design & implementation



Level of management judgement

Limited management judgement



A degree of management judgement

Significant risks (continued)

Management override of controls

Risk identified

Management is in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

Although management is responsible for safeguarding the assets of the entity, we planned our audit so that we had a reasonable expectation of detecting material misstatements to the Annual Report and Accounts and accounting records.

Deloitte response and challenge

In considering the risk of management override, we have performed the audit procedures that are set out in our planning report, specifically:

Journals

We have tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the Annual Report and Accounts. In designing and performing audit procedures for such tests, we have:

- Tested the design and implementation of controls over journal entry processing;
- Made inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments;
- Selected journal entries made at the end of a reporting period; and
- Considered the need to test journal entries and other adjustments throughout the period.

Accounting estimates and judgements

The defined benefit pension scheme represents a significant accounting estimate, characterised by inherent complexity and the need for considerable judgement in determining the pension asset or liability. Management responded to this by engaging an independent third-party actuary to provide the valuation.

Our audit procedures included a specific focus on management's judgements and the potential for bias. We have confirmed that the pension figures recorded by management are consistent with the independent actuary's valuation. We found no evidence of unjustified alterations or indicators of management bias in their adoption of the actuarial report. Our specialists have completed their audit of the key assumptions. We consider the actuarial assumptions and methodology used in determining the defined benefit obligation to be reasonable, and the estimate to be appropriately accounted for in the financial statements with the exception of finding raised.

Significant and unusual transactions

We have not identified any significant transactions outside the normal course of business or any transactions where the business rationale was not clear based on our work to date.

Deloitte view

We have not identified any instances of management override in connection with our audit of journals or the pension estimate.

Significant risks (continued)

Operating within resource limits

Risk identified and key judgements

Under Auditing Standards there is a rebuttable presumption that the fraud risk from revenue recognition is a significant risk. Aligned with our planning report we concluded that this was not a significant risk for CI as there is little incentive to manipulate revenue recognition with the majority of revenue being from the Scottish Government which can be agreed to the Budget (Scotland) Act. The remainder of revenue relates to fees from service providers.

We therefore consider the fraud risk to be focused on how management operate within the revenue budget set by the Scottish Government; this is aligned to the guidance set out in Practice Note 10. The risk is that CI could materially misstate expenditure in relation to year-end transactions, in an attempt to align with its tolerance target or achieve a breakeven position.

The significant risk is therefore pinpointed to the completeness of accruals and the existence of prepayments made by management at the year-end and invoices processed around the year-end as this is the area where there is scope to manipulate the final results. Given the financial pressures across the whole of the public sector, there is an inherent fraud risk associated with the recording of accruals and prepayments around year-end.

Deloitte response and challenge

We have evaluated the results of our audit testing in the context of the achievement of the limits set by the Scottish Government. Our work in this area included the following:

- Evaluated the design and implementation of controls around monthly monitoring of financial performance and the estimated accruals and prepayments made at the year-end;
- Obtained independent confirmation of the resource limits allocated to CI via the Budget (Scotland) Act;
- Performed focused testing of a sample of accruals and prepayments made at the year-end; and
- Performed focused cut-off testing of a sample of invoices received and paid around the year-end.

Deloitte view

We have concluded that expenditure and receipts were incurred or applied in accordance with the applicable enactments and guidance issued by the Scottish Ministers.

Based on our testing, we confirm that CI has achieved a balance, with £0.4m below the approved budget. Our view is that this does not create a risk of operating outside of the resource limit.

Other findings

Financial reporting and control findings

Below are the findings from our audit surrounding your financial reporting process.

Qualitative aspects of your accounting practices

CI's Annual Report and Accounts have been prepared in accordance with the Government Financial Reporting Manual (the "FRM"). Subject to the conclusion of our audit work, we are satisfied that the accounting policies are appropriate.

Significant matters discussed with management

Matters relating to our significant risks have been assessed and we have identified no issues other than the pension misstatement included on page 17.

Liaison with internal audit

Whilst we do review internal audit reports, in response to the significant risks identified, no reliance was placed on the work of internal audit and we performed all work ourselves.

Your control environment and findings

The purpose of the audit was for us to express an opinion on the financial statements. The audit included consideration of internal control relevant to the preparation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control. The matters being reported are limited to those deficiencies that we have identified during the audit and that we have concluded are of sufficient importance to merit being reported to you.

In 2024/25, there have been no control deficiencies identified by the audit team.

Prior year restatement – Lease accounting

Following a re-assessment of the lease arrangements to Compass House and Quadrant House the prior year financial statements have been restated to reflect that Care Inspectorate have primary responsibility for the lease of these properties and act as a lessor to other central government bodies. Our procedures noted that the dilapidation provision had not been fully reflected in the Right of Use Asset resulting in an understatement of the asset and retained earnings. Management have concluded this amount as being immaterial and therefore is included on page 17 as an uncorrected misstatement.

We have obtained written representations from CI on matters material to the Annual Report and Accounts when other sufficient appropriate audit evidence cannot reasonably be expected to exist.

Our audit report

Other matters relating to the form and content of our report

Here we discuss how the results of the audit impact on other significant sections of our audit report.



Our opinion on the financial statements

Our opinion on the financial statements is unmodified.



Going concern

We have not identified a material uncertainty related to going concern and report that we concur with management's use of the going concern basis of accounting.

Practice Note 10 provides guidance on applying ISA (UK) 570 Going Concern to the audit of public sector bodies. The anticipated continued provision of the service is more relevant to the assessment than the continued existence of a particular body.



Emphasis of matter and other matter paragraphs

There are no matters we judge to be of fundamental importance in the financial statements that we consider it necessary to draw attention to in an emphasis of matter paragraph.



Other reporting responsibilities

The Annual Report is reviewed in its entirety for material consistency with the Annual Accounts and the audit work performance and to ensure that they are fair, balanced and reasonable.

Opinion on regularity

In our opinion in all material respects the expenditure and income in the Annual Report and Accounts were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Our opinion on matters prescribed by the Auditor General for Scotland are discussed further on page 11.

Your Annual Report and Accounts

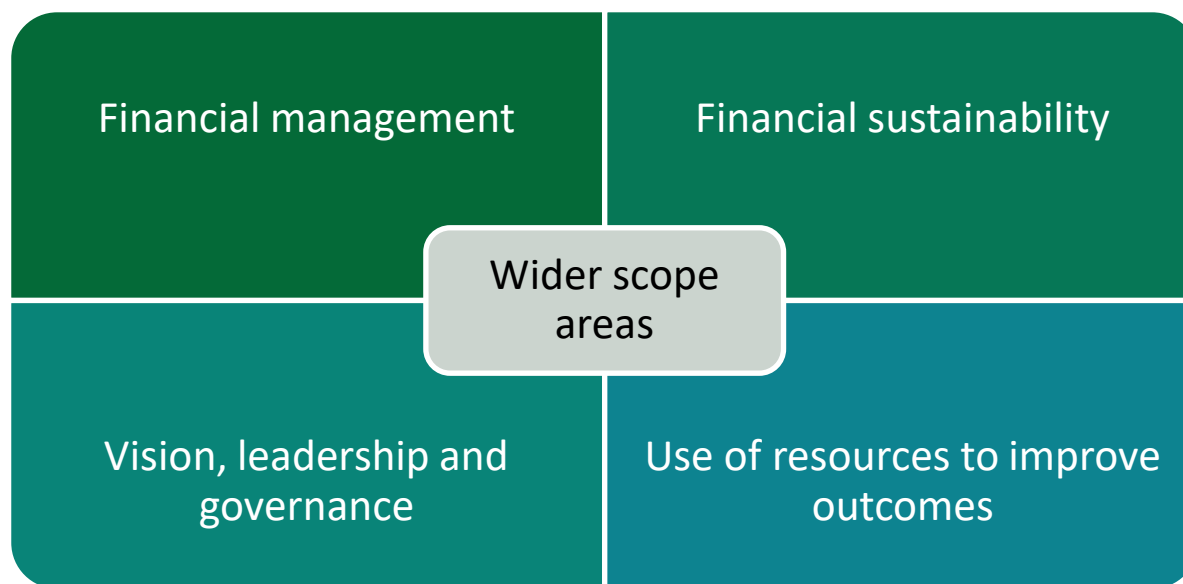
We are required to provide an opinion on the auditable parts of the Remuneration and Staff report, the Annual Governance Statement, the Accountability report, the Regularity of Expenditure and Income, and whether the Performance Report is consistent with the disclosures in the accounts.

	Requirement	Deloitte response
The Performance Report	The report outlines CI'S performance, both financial and non-financial. It also sets out the key risks and uncertainties faced by CI.	<p>We have assessed whether the Performance Report has been prepared in accordance with the Accounts Direction. We have also read the Performance Report and confirmed that the information contained within is materially correct and consistent with our knowledge acquired during the course of performing the audit, and is not otherwise misleading.</p> <p>We have concluded that The Performance Report complies with the statutory guidance and is consistent with the Annual Report and Accounts and our knowledge of the Board.</p>
The Accountability Report, Remuneration report & the Annual Governance Statement	Management have ensured that the accountability report meets the requirements of the FReM, comprising the governance statement, remuneration and staff report and the parliamentary accountability report.	<p>We have assessed whether the information given in the Annual Governance Statement is consistent with the Annual Report and Accounts and has been prepared in accordance with the accounts direction. No exceptions noted.</p> <p>We have also read the Accountability Report and confirmed that the information contained within is materially correct and consistent with our knowledge acquired during the course of performing the audit, and is not otherwise misleading.</p> <p>We have concluded that The Accountability Report complies with the statutory guidance and is consistent with the Annual Report and Accounts and our knowledge of the Board.</p> <p>Review of the Remuneration and Staff report is complete.</p>
Regularity of Expenditure and Income	We are responsible for expressing an opinion on the regularity of expenditure and income in accordance with the Public Finance and Accountability (Scotland) Act 2000.	The expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers, the Budget (Scotland) Act covering the financial year and sections 4 to 7 of the Public Finance and Accountability (Scotland) Act 2000; and the sums paid out of the Scottish Consolidated Fund for the purpose of meeting the expenditure shown in the financial statements were applied in accordance with section 65 of the Scotland Act 1998.

Wider scope requirements

Overview

As set out in our audit plan, reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The wider scope audit specified by the Code of Audit Practice broadens the audit of the accounts to include consideration of additional aspects or risks in the following areas.



Our audit work has considered how the Board is addressing these and our conclusions are set out within this report, with the report structured in accordance with the four dimensions. Our responsibilities in relation to Best Value (“BV”) have all been incorporated into this audit work.

As highlighted in our Audit Plan and agreed with the Commission we concluded that CI was assessed as ‘less complex’ in accordance with Audit Scotland planning guidance and therefore our wider scope work is limited to assessing the financial sustainability of CI.

Wider scope requirements (continued)

Financial sustainability

Can short-term (current and next year) financial balance be achieved?



Is there a medium and longer-term plan in place?



Is the body planning effectively to continue to deliver its services or the way in which they should be delivered?



Financial Sustainability

Significant risks identified in Audit Plan

Like other Central Government bodies, CI faces significant potential cost pressures, both short-term and long-term. Forecasting is challenging due to substantial staff costs, increases in which are often beyond CI's control and not guaranteed with matched funding from the Scottish Government.

CI has achieved short-term balance in 2024/25, with a £0.4m underspend.

Budget setting and monitoring

Financial performance of CI is closely monitored through monthly management information, including a future forecast position. In 2024/25 CI reported a £1.8m saving on budget, the result of significant savings across staff and administration expenses.

2025/26 budgeted estimates net expenditure of £52.2m, whilst total funding is expected to be £50.7m, being a core net expenditure deficit of £1.5m. The agreed budget plans to mitigate the deficit by way of reserves. We note that the budget increase includes non-discretionary spend across the transformation project, website development and the employment of temporary additional recruitment staff.

Update to medium to long term plan

Following a comprehensive review of the medium-term financial plan, CI has identified increased funding requirements for 2025/26 to 2027/28, key drivers include:

- Pay awards
- Scrutiny resource
- Employers NI
- Oracle Cloud Scottish Government recharge
- Digital transformation relief

In response additional funding requests have been lodged as follows: 2025/26: £6.8m, 2026/27: £3.8m, and 2027/28: £3.4m. In 2025/26, £6.4m of additional funding has been agreed and management continue to discuss future funding requirement with the Scottish Government.

Wider scope requirements (continued)

Financial sustainability

Can short-term
(current and next year)
financial balance be
achieved?



Is there a medium and
longer-term plan in
place?



Is the body planning
effectively to continue
to deliver its services
or the way in which
they should be
delivered?



**Financial
Sustainability**

Update to medium to long term plan (continued)

Included in the funding application amounts noted on page 13 is the additional expenditure associated with the stage 2 transformation project, management estimating the non-recurring costs to be £2.9m and £2.1m across 2025/26 and 2026/27, respectively. The extension of this project is seen as critical by CI in order to make a positive impact on efficiencies within inspections and continuing to deliver significant improvements within their services.

CI have made it clear that without additional funding to cover the identified expenditure pressures, they will not be able to deliver assurance on the quality of care provided. Concerns over the capacity of CI to complete the frequency and intensity of scrutiny interventions highlighted the need for additional inspectors to be phased in over a two-year period. CI have undertaken a detailed review of inspector capacity, and they estimate that an additional 38 FTE would be required to provide balance between delivering the required quality of service whilst also considering their overall expenditure in the context of public spending. Note that if additional funding for headcount is approved, management have estimated the additional funding requirement in 2025/26 to be a further £3.3m in addition to the amounts highlighted on page 13.

Deloitte view – financial Sustainability

The Care Inspectorate (CI) achieved financial balance in 2024/25, including an underspend. For 2025/26, while funding is confirmed, a projected net deficit is anticipated due to a gap between funding and expected service delivery costs. This will require management through reserves and potential in-year Scottish Government funding, highlighting the need for a sustainable long-term solution.

CI is actively monitoring medium-term financial risks and exploring cost-saving initiatives, such as reducing discretionary spend, utilising AI and digital transformation, office space rationalisation, and implementing a risk-based approach to inspections.

Despite significant financial pressures, we conclude that CI is not at significant risk of financial unsustainability or inability to meet statutory requirements, provided the Scottish Government maintains appropriate funding levels.

Purpose of our report and responsibility statement

Our report is designed to help you meet your governance duties

What we report

Our report is designed to help the Audit and Risk Committee and CI discharge their governance duties. It also represents one way in which we fulfil our obligations under ISA (UK) 260 to communicate with you regarding your oversight of the financial reporting process and your governance requirements. Our report includes:

- Results of our work on key audit judgements and our observations on the quality of your Annual Report.
- Our internal control observations; and
- Other insights we have identified from our audit.

The scope of our work

Our observations are developed in the context of our audit of the financial statements.

We described the scope of our work in our audit plan.

Use of this report

This report has been prepared for CI, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose. Except where required by law or regulation, it should not be made available to any other parties without our prior written consent.

What we don't report

As you will be aware, our audit was not designed to identify all matters that may be relevant to CI.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, our views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the audit of the financial statements and the other procedures performed in fulfilling our audit plan.

We welcome the opportunity to discuss our report with you and receive your feedback.

Deloitte LLP

Aberdeen | 25 November 2025

Appendices



Audit adjustments

Uncorrected misstatements and Disclosures

The following uncorrected misstatements have been identified.

		Account Balance	Debit/ (credit) SOCNE £	Debit/ (credit) in net assets £	Debit/ (credit) prior year reserves £	Debit/ (credit) current year reserves £	If applicable, control deficiency identified
Grant cash not recognised in ledger	[1]	Cash		164,500			N/A
		Reserves				(164,500)	N/A
Goodwin Ruling	[2]	Actuarial Loss	190,000				N/A
		Pension Liability		(190,000)			N/A
ROUA (Dilapidation Provision)	[3]	ROUA		221,000			N/A
		Reserves			(221,000)		N/A
Total			190,000	195,500	(221,000)	(164,500)	

[1] Grant cash payment was not recognised in the ledger, representing an unprocessed payment for grants received from the Scottish Government. The amount relates to FY25/26 and had not been journalled in the cash ledger. The payment was received in FY24/25 and CI should recognise an asset for the cash and a deferred income liability for work to be completed in FY25/26.

[2] A legal challenge was made against the Government in respect of unequitable benefits for male spouses of female members. An employment tribunal was up held in June 2020. This should have resulted in an additional liability required to be recognised. No explicit allowance was made in the accounts and therefore this adjustment is to record the past service cost.

[3] On initial recognition, the right of use asset did not include the full dilapidation provision.

Audit adjustments

Disclosures

The following uncorrected disclosure misstatements have been.

Disclosure	Quantitative or qualitative consideration
The KPI disclosures as included within the ARA could be improved by the inclusion of the KPI target within the summary table. It is noted that this is an improvement point only for management to consider.	Disclosure of KPIs are a key interest factor for users of the accounts
We have identified two disclosure misstatements arising from our review of the pension fund auditor's (Audit Scotland) work, specifically relating to the pension scheme assets and contributions.	Employee Contributions Overstatement: Audit Scotland's findings indicate an overstatement of employee contributions by £122,296.
There is no impact on the primary financial statements. This is because the pension scheme is in a surplus, and the asset ceiling covers the total surplus. Consequently, the errors in contributions and investment assets would result in offsetting debit and credit postings within total actuarial re-measurements, specifically affecting the impact of the asset ceiling line. Therefore, these adjustments are classified as disclosure misstatements, impacting only the notes to the financial statements.	Pension Asset Overstatement: Audit Scotland reported an uncorrected £4.3 million overstatement of investment assets. Our apportionment to CI results in an overstatement of £220,160.

Our other responsibilities explained

Fraud responsibilities and representations



Responsibilities

The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance, including establishing and maintaining internal controls over the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations. As auditors, we obtain reasonable, but not absolute, assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error.

Required representations

We have asked CI to confirm in writing that you have disclosed to us the results of your own assessment of the risk that the financial statements may be materially misstated as a result of fraud and that you are not aware of any fraud or suspected fraud that affects the entity.

We have also asked CI to confirm in writing their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error and their belief that they have appropriately fulfilled those responsibilities.



Audit work performed

In our planning we identified the risk of fraud in management override of controls and operating within the revenue budget as a key audit risks.

During course of our audit, we have had discussions with management and those charged with governance.

In addition, we have reviewed management's own documented procedures regarding fraud and error in the financial statements.

We explain in our audit report how we considered the audit capable of detecting irregularities, including fraud. In doing so, we describe the procedures we performed in understanding the legal and regulatory framework and assessing compliance with relevant laws and regulations.

Concerns:

No issues or concerns have been identified in relation to fraud.



Independence and fees

As part of our obligations under International Standards on Auditing (UK), we are required to report to you on the matters listed below:

Independence confirmation	We re-confirm the audit engagement team, and others in the firm as appropriate, Deloitte LLP and, where applicable, all Deloitte network firms are independent of CI and our objectivity is not compromised.	
Fees	The expected fee for 2024/25, is analysed below:	
		£
	Audit Remuneration	45,130
	Audit Scotland Fixed Charges:	
	• Pooled Costs	(430)
	• Sectoral Cap Adjustment	(3,850)
	Total expected fee	48,550
	There are no non-audit fees.	
Non-audit services	In our opinion there are no inconsistencies between the FRC's Ethical Standard and CI's policy for the supply of non-audit services or any apparent breach of that policy. We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed and to otherwise advise as necessary.	
Relationships	We have no other relationships with CI, its directors, senior managers and affiliates, and have not supplied any services to other known connected parties.	



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