

Deloitte.



Final report to the Board
and Auditor General on
the 2014/15 audit

11 June 2015

the
Distinctive
audit

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Our final report

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A reminder of our audit plan:

- Materiality: £4,370k (2013/14: £4,240k).
- Performance materiality: £3,933k (2013/14: £3,816k).
- Threshold for reporting misstatements: £39.33k (2013/14: £38.16k).
- Significant risks over core expenditure resource limits, pension scheme buyout, the office rationalisation and associated dilapidations provision, revenue recognition (completeness of funding) and management override of controls.
- Other than considering the design and implementation of controls over significant risks, we have taken a fully substantive audit approach with no controls reliance.
- We have not identified any additional significant risk areas since our plan was issued.
- There have been no changes to our audit plan presented to you in January 2015.



Partner introduction

Partner introduction

Financial statement audit

I have pleasure in presenting our final report to the Audit Committee for the 2014/15 audit. I would like to draw your attention to the key messages of this paper:

Conclusions from our testing

- The key judgements in the audit process related to:
 - The buy out of the defined benefit pension scheme (The Nursing and Midwifery Council and Associated Employers scheme);
 - The office rationalisation programme and the associated dilapidations provision; and
 - Achievement of expenditure resource limits.
- We have identified a £1.1m adjustment in relation to the accounting for the Nursing and Midwifery Council and Associated Employers Scheme. The surplus on the scheme had been incorrectly restricted in previous years. This has been updated through a prior year adjustment which brought the pension asset on balance sheet with a corresponding movement in reserves. Note that the closing March 2015 position is not impacted.
- We also identified a judgemental misstatement of £0.4m in relation to the actuarial assumptions applied being those in place as at March 2014 rather than the date of the buyout at December 2014. The net impact of this adjustment is nil.
- Based on the current status of our audit work, we envisage issuing an unmodified audit opinion.

Status of the audit

- The audit is substantially complete subject to the completion of the following principal matters:
 - Receipt of final version of the financial statements;
 - Receipt of consolidation template;
 - Finalisation of quality control procedures;
 - Receipt of signed management of representation letter; and
 - Our review of events since 31 March 2015.

Audit quality is our number one priority. When planning our audit we set the following audit quality objectives for this audit:

A robust challenge of the key judgements taken in the preparation of the financial statements.

A strong understanding of your internal control environment.

A well planned and delivered audit that raises findings early with those charged with governance.

Partner introduction (continued)

Public sector audit dimensions

We have commented below on the Audit Scotland impact dimensions with regard to NHS Education for Scotland.

Financial sustainability

Financial sustainability continues to be the single most significant challenge and risk for NHS Education. We will continue to monitor these arrangements.

NES has a 3 year budget in place which includes £8,537k savings to be achieved. NES have agreed plans in place for 2015/16 and are progressing with subsequent years targets.

Financial Management

The final outturn was a surplus against the core revenue resource limit of £642k.

NES complied with all financial targets in the year.

Best Value

We agreed to focus on the potential impact of data analytics on the Board focusing on Workplace Strategy and cost data. This work is currently ongoing.

We have also offered management the opportunity to make use of our free Moneyback tool which seeks to identify duplicate payments and other potential savings within accounts payable.

Governance and Transparency

Governance arrangements are effective within NES with committees of the Board overseeing governance and performance monitoring.

Monthly management reports are clear and produced in a timely manner.



Partner introduction (continued)

Significant risk dashboard



Fraud risk	Controls approach and findings	Consistency of judgements with Deloitte expectations	Comment
Core revenue resource limits			
✓	Evaluate design and implementation of key controls. No controls reliance. No significant observations.	●	We have confirmed that NES has performed within the limits set by the Scottish Government.
Pension Scheme Buyout			
✗	Evaluate design and implementation of key controls. No controls reliance. No significant observations.	●	We identified an adjustment in relation to the non-recognition of the pension scheme surplus under IAS 19. We also noted a judgemental misstatement in relation to the actuarial assumptions employed at the incorrect date – this would have no balance sheet impact. The net impact of this adjustment is nil
Office Rationalisation: Dilapidation Provision			
✗	Evaluate design and implementation of key controls. No controls reliance. No significant observations.	-	Leases have been agreed to legal documentation and rent-free period has been recalculated with no issues noted. The dilapidations provision has been assessed and is considered to be on the prudent end of the reasonable range given the Board's historic experience of negotiating significantly reduced dilapidation settlements.
Revenue Recognition: completeness of funding			
✓	Evaluate design and implementation of key controls. No controls reliance. No significant observations	●	Income recognised agrees to the final allocation per the Scottish Government and is recognised appropriately.
Management override of controls			
✓	Evaluate design and implementation of key controls. No controls reliance. No significant observations.	●	We have noted no issues with journal entries and other adjustments made in the preparation of the financial statements.

Overly prudent, likely to lead to future credit      Overly optimistic, likely to lead to future debit.

Scope, nature and extent of audit

Scope, nature and extent of audit

Our overall responsibility as external auditor of the Board is to undertake our audit in accordance with the principles contained in the Code of Audit Practice issued by Audit Scotland in May 2011.

The special accountabilities that attach to the conduct of public business, and the use of public money, means that public sector audits must be planned and undertaken from a wider perspective than in the private sector. This means providing assurance, not only on the financial statements and associated documents such as governance statements, but providing a view also, where appropriate, on matters such as regularity (or legality), propriety, performance and use of resources in accordance with the principles of Best Value and 'value for money'.

Our core audit work as defined by Audit Scotland comprises:

- Providing the Independent Auditor's Report on the financial statements (including any assurance statement on consolidation templates and summary financial information);
- Providing the annual report on the audit to those charged with governance;
- Providing reports to management, as appropriate, in respect of the auditor's corporate governance responsibilities in the Code (including auditors' involvement in NFI); and
- Undertaking work required by Audit Scotland, including: providing information for the NHS financial performance report and NHS current issues report for the Auditor General; a review of elements of Best Value in Boards and feedback on local responses to national performance audit reports in Boards.

In addition to this annual report, we have completed and reported the following matters to those charged with governance (the Audit Committee) of the Board:

- Planning Report; and
- Progress reported to each Audit Committee meeting.

The key issues from these outputs are summarised in this report.



Significant risks

Core Expenditure Resource Limits

Risk identified

As set out in our Audit Plan, we recognised the key financial duty for NHS Education for Scotland to comply with the Revenue Resource Limit, Capital Resource Limit and cash requirements set by the Scottish Government. Given the financial pressures faced by the Board, there is a risk that these limits are exceeded.

Key judgements

We must provide an opinion on regularity, to the effect that expenditure and receipts were incurred or applied in line with guidance. We have assessed whether expenditure is correctly classified between revenue and capital and whether it has been incurred in accordance with Scottish Government's guidance.

There are robust processes in place to ensure that NHS Education for Scotland complies with all key resource limits. There have been historic underspends driven by uncertainties around programme activity.

	Expenditure £000s	Resource Limit £000s	Underspend £000s
Revenue Resource Limit - Core	429,192	429,834	642
Revenue Resource Limit – Non Core	4,465	4,465	0
Capital Resource Limit	2,002	2,002	0
Cash Requirement	433,000	432,180	820

Deloitte response

- The final underspend position was driven by activity levels and management focus on tight cost control.
- The funding allocation to NES has been confirmed via confirmation from the Scottish Government dated 29 April 2015 and we have agreed the cash draw down to the bank statements.
- We have confirmed, through our performance of our year end procedures, that the expenditure and receipts were incurred or applied in accordance with the applicable enactments and guidance issued by the Scottish Ministers and the expenditure is valid and correctly classified between revenue and capital.
- We confirm that NES has performed within the limits set by the Scottish Government and is therefore in compliance with the financial targets in the year.
- We have reviewed confirmation from Scottish Government to confirm that they would amend non-core funding had the likely misstatement noted around the calculation of actuarial liabilities been quantified and processed. See pensions slide overleaf for details of the adjustment.

Accounting for The Nursing and Midwifery Council and Associated Employers defined benefit pension scheme

Risk Identified

NHS Education for Scotland has been working through the process of buying out of the Nursing and Midwifery Council and Associated Employers defined benefit pension scheme. There is significant judgement and complexity around the valuation of the scheme and there is a risk that this is not accounted for correctly under IAS 19.

Key judgements

The key judgement area is around the reasonableness of the actuarial assumptions applied. We have performed the following:

- obtained and reviewed the relevant documentation around the scheme buyout;
- obtained and reviewed the actuarial work performed around the pension disclosures; and
- liaised with our in-house actuary to ensure that the pension accounting and assumptions are reasonable, and that the disclosures comply with new IAS 19 updates.

Deloitte response

We have obtained and reviewed the work performed by the actuaries. We noted that the work was scoped under FRS 17 based on assumptions in place at 31 March 2014. We challenged this approach on the basis that IAS 19 assumptions should have been adopted and the relevant date was the settlement date in December 2014.

The key issue arising is that the pension asset of £1,062k as at 31 March 2014 was not recognised under FRS 17, whereas under IAS19 the asset should be recognised. This resulted in a prior year adjustment which has impacted only the pension asset and the pension movement through reserves. There is nil net impact on closing reserves or SOCNE.

The actuarial conditions between March 2014 and December 2014 have moved as a result of changes in the range of inflation and discount rate assumptions. This has resulted in an estimated increase of 10% in scheme liabilities based on our recent experience. We have raised this as an estimated judgemental misstatement of £0.4m given that a detailed valuation has not been completed as at the settlement date. However, the net impact of this adjustment would be nil since Scottish Government has confirmed in writing that they would have provided an additional non-core allocation for any quantified movement.

Office rationalisation: dilapidations provision

Risk Identified

There has been a rationalisation of the estate with a move in 2012/13 from three offices within Edinburgh to one central location and also the colocation of the two Glasgow offices in the last year. There are two key ongoing risks which have been identified around this:

- 1) completeness of any dilapidations provision; and
- 2) accuracy of any onerous lease calculation.

Key judgements

The key judgement is in relation to the dilapidation provision itself. There is limited judgement around the accounting treatment of leases given the defined accounting standards that apply.

We have performed the following:

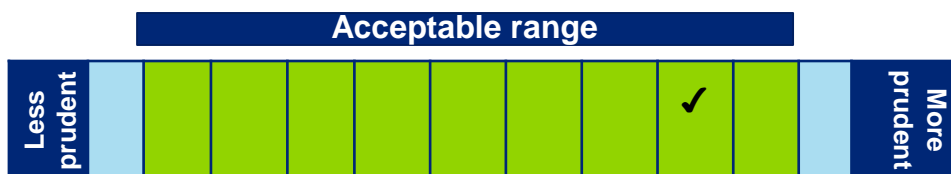
- Considered the status of dilapidations discussions and reviewed associated documentation; and
- Ensure that disclosure within the financial statements is adequate.

The total dilapidation provision in the year was £4,066k (PY: £1,098k) which is made up as follows:



Deloitte response

The movement of £3m in the dilapidations provision has been reviewed and agreed as being the cost of restating Westport and 2CQ properties back to their original state. This has been agreed to condition survey reports prepared by internal surveyor for £1.8m and £1.6m at the end of the leases in 2022 and 2023 respectively adjusted for negative inflation to arrive at the net present value above. Deloitte noted that based on the fact that historically pay-outs have been significantly lower than that provided for, the provisions are on the more prudent end of the acceptable range.



We have reviewed the expiry date of leases and are satisfied that there are no onerous leases as at year end. We have also reviewed lease agreements and recalculated the lease incentives included within the lease agreement being the rent free period and the landlord contributions to ensure they have been spread across the life of the lease, with no issues noted.

Revenue Recognition: Completeness of funding

Risk Identified

ISA 240 states that when identifying and assessing the risks of material misstatement due to fraud, the auditor shall, based on a presumption that there are risks of fraud in revenue recognition, evaluate which types of revenue, revenue transactions or assertions give rise to such risks.

The risk is pinpointed to completeness of funding given the significance to the organisation.

Key judgements

As funding is notified and agreed with the Scottish Government, there are limited areas of judgement in revenue recognition within NHS Education for Scotland.

Deloitte response

- No issues noted from our review of the treatment of income in the year, which has been accounted for in line with the FReM.
- We have obtained a copy of the year end funding statement received from the Scottish Government which has been agreed to the amount recognised by NES.
- We have also agreed the core funding to bank payments received.

Management override of controls

Risk Identified

International Standards on Auditing requires auditors to identify a presumed risk of management override of control. This presumed risk cannot be rebutted by the auditor.

This recognises that management may be able to override controls that are in place to present inaccurate or fraudulent financial reporting.

Key judgements

Our audit work is designed to test for instances of management override of controls.

We have summarised on pages 11 to 13, our work on key estimates around revenue recognition and provisions, and the accounting for the significant transaction with regards to the pension buy-out.

Deloitte response

- No issues noted around journal entries and other adjustments made in the preparation of the financial statements.
- Our review of accounting estimates for bias that could result in material misstatement due to fraud noted no issues.
- Retrospective review of management's judgements and assumptions relating to significant estimates reflected in last year's financial statements completed with no issues noted.

Best value, use of resources and financial performance

Financial performance and outlook

Value for money

NES originally budgeted for a financial surplus of £700k for the year to 31 March 2015. The final outturn was a surplus against the core revenue resource limit of £642k. This is slightly lower as a result of there being higher than previously anticipated costs associated with the pension buy-out.

Overall financial and quality performance

The table below illustrates how the Board's performance compares to plan and prior year, and budget for 2015/16;

	2014/15 Recurring £'000	2014/15 Non- Recurring £'000	2014/15 Total £'000	2015/16 Total £'000
Income	429,834	4,465	434,399	420,305
Expenditure	(429,192)	(4,465)	(433,657)	(420,305)
Surplus	642	0	642	0

NES had a year end underspend of £642k. The key variances relate to capital charges and provisions as follows:

- The actual depreciation cost for the year was £1,490k. This is £90k higher than the original plan due to additional capital expenditure incurred this year and an adjustment to correct depreciation charges omitted in 2013/14.
- NES has also received an allocation of £3,000k for AME due to the increase in the dilapidations provision in respect of leased properties at Westport and 2CQ.
- NES has achieved its savings target of £2,500k for 2014-15.
- As a result of the ongoing digital review, NES has been replacing and adding to existing digital products. The final capital spend is £2,002k.

NES is projected to breakeven in 2015/16. This includes expected efficiency savings of £1,582k, with £1,423k of this relating to savings in support services (non-clinical). While detailed plans are in place for 2015/16, significant challenges are expected in identifying and achieving savings targets for subsequent years given the level of savings which will be required if NES is to absorb the expected removal of the current 3.4% rebate on contracted out employers NI contributions.

Conclusion

No issues noted from our review of the treatment of income and expenditure in the year, which has been accounted for in line with the FReM. We do not have any concerns over the financial management in place at NHS Education.

HEAT targets

NES has a Local Delivery Plan agreed with the Scottish Government. This contains a number of targets structured under four key Ministerial Objectives. Deloitte have commented on the performance under each heading below:

Health improvement of the people of Scotland

NES has had satisfactory progress against all four targets which focus on supporting training to improve life expectancy and health life expectancy.

Treatment appropriate to individuals

NES agreed 10 targets which look to ensure patients receive high quality services that meet their needs. They have satisfactory progress made against all of these.

Access to services

There are 10 targets under this heading which recognise the patients' needs for quicker and easier use of NHS services. Performance across all these areas was satisfactory.

Efficiency and governance improvements

Overall NES have progressed well despite not fully meeting some sub-targets within this heading. These look to ensure there is continual improvement in the efficiency and effectiveness of the NHS.

Best Value and NFI

Best Value

- The Code of Audit Practice requires us to consider Best Value.
- In 2014/15, we agreed to focus on the potential impact of data analytics on the Board focusing on linking occupancy data (Workplace Strategy) and cost data. We are in ongoing discussions to finalise the best opportunity to focus this work on. We will run a session in our state of the art data analytics lab to showcase the possibilities of data analytics and the potential for using data in different ways to seek to identify and address underlying factors in relation to the chosen issues.

We have also offered management the opportunity to make use of our free Moneyback tool which is designed to supplement the work of NFI through applying advanced analytics to the creditors ledger focusing on the identification of duplicate invoices, untaken credits and other anomalies within the purchases ledger.

NFI

All boards and special boards except Mental Welfare Commission are participating in the National Fraud Initiative (NFI) 2014/15, and were required to submit data in October 2014. As at 31 May 2015, no frauds have been identified.

Head of Financial Services continues to take the lead role on creditor matches.

Payroll Liaison Officer continues to take the lead for payroll matches.

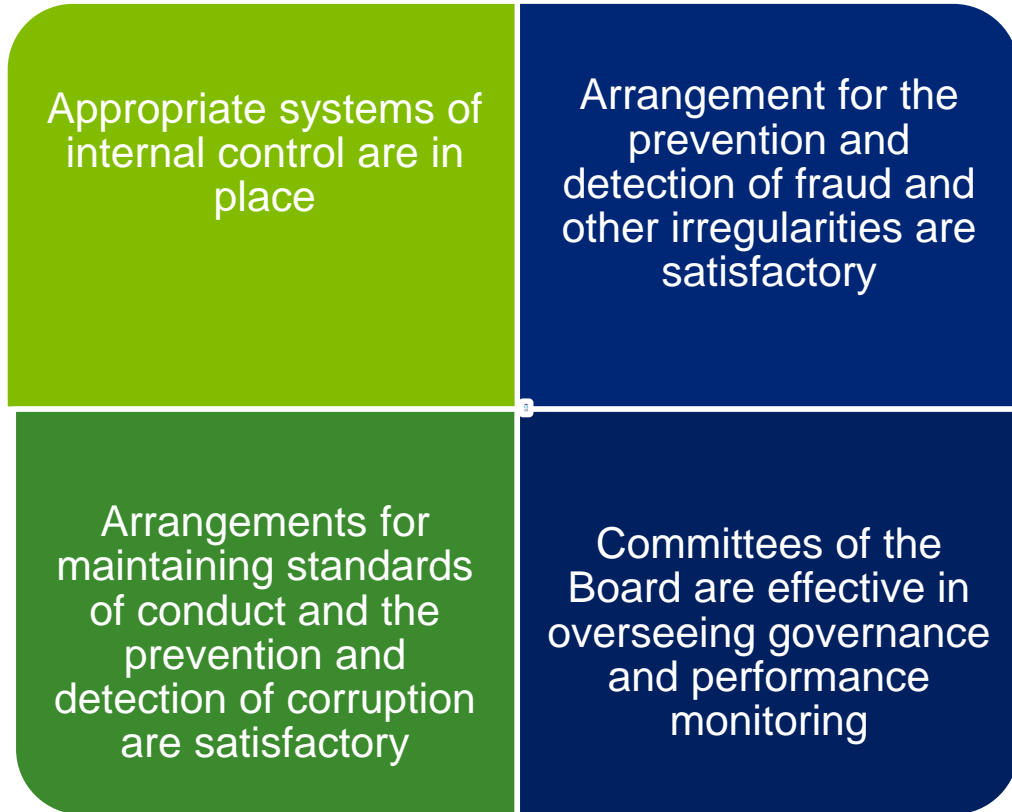
All data was submitted to the NFI in accordance with the deadlines of October 2014, and management now have plans in place to address all of the recommended matches over the period from June to December 2015, with adequate resources being allocated to this work. We will submit the checklist to Audit Scotland for the 30 June 2015 deadline noting current progress.

Governance and accountability

Governance and Transparency

Governance arrangements are operating effectively

In accordance with the Code of Audit Practice, we are required to consider and formally report in relation to the following key matters:



We confirm that we have reviewed the arrangements in each of the four areas and have identified no issues in this regard.

We have no concerns around the arrangements with internal audit.

We are comfortable with the fraud arrangements in place and confirm there have been no frauds of which management have made us aware.

Governance and accountability (continued)

Internal control and risk management

We present a summary of observations on the Board's internal control and risk management processes

	Observation	Management response	Priority
TB Codes	We noted a significant number of unused trial balance codes when conducting the year end audit fieldwork. We would recommend that the trial balance codes be reviewed by management and any unused codes be deleted.	NES are obliged to use the national chart of accounts and national accounts system. We do not have access to delete codes since these are used by NHS Boards across Scotland.	●

Key:

Low Priority

Medium Priority

High Priority

Prior year follow up

We followed up on our prior year recommendation that NES continue to focus on improving the accuracy of monthly monitoring return projections. The final monthly financial performance return report for March 2015 clearly linked to the final financial position and disclosure in the annual accounts, with savings against core revenue resource limit reconciled.

We will perform follow-up work on our current year risk management and internal control observations as part of 2015/16 audit process.

Your Annual Report

Our comments on your annual report

We welcome this opportunity to set out for the Audit Committee our observations on the annual report.

We are required to read the “front half” of your annual report to consider consistency with the financial statements and any apparent misstatements. Here we summarise our observations on your response to these areas:

Deloitte response

Directors' Report

NHS Board directors are ultimately and collectively responsible as a board for all aspects of the performance of the Board. Therefore, they need to be able to deliver focused strategic leadership and effective scrutiny of the Board's operations.

We noted that the Board and committees met regularly throughout the year and in line with the NHS Board Accounts Manual, the Directors' Report includes relevant disclosures around the basis of preparation around Going Concern.

All disclosures made are in accordance with the FReM and Accounts Manual.

The Strategic Report

The Strategic report comments on financial performance, strategy and performance review and HEAT targets. Deloitte note that the Strategic Report has been prepared in line with issued guidance.

Remuneration Report

The remuneration report has been prepared in accordance with the requirements of the FReM, disclosing the remuneration and pension benefits of Executive and Non-Executive Members of the Board.

Governance Statement

The Governance Statement reports that NES is in compliance with the aspects of the UK Corporate Governance Code which are set out within the guidance as being applicable to NHS Boards.

We have reviewed the systems in place to ensure that there is sufficient evidence available to the Chief Executive to sign the Governance Statement, which includes a formal sign off by each Director and the Chair of each of the main Committees.

The statement notes that there have been no significant control weaknesses or failures to achieve the standards set out in the guidance on governance, risk management and control. This is consistent with our knowledge based on evidence collected in the course of the audit.

Purpose of our report and responsibility statement

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 Committee and the Board discharge their governance duties. It also represents one way in which we fulfil our obligations under ISA 260 (UK and Ireland) 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.
- Other insights we have identified from our audit.

What we don't report

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

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 and the supplementary "briefing on audit matters" previously circulated to you.

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

Deloitte LLP

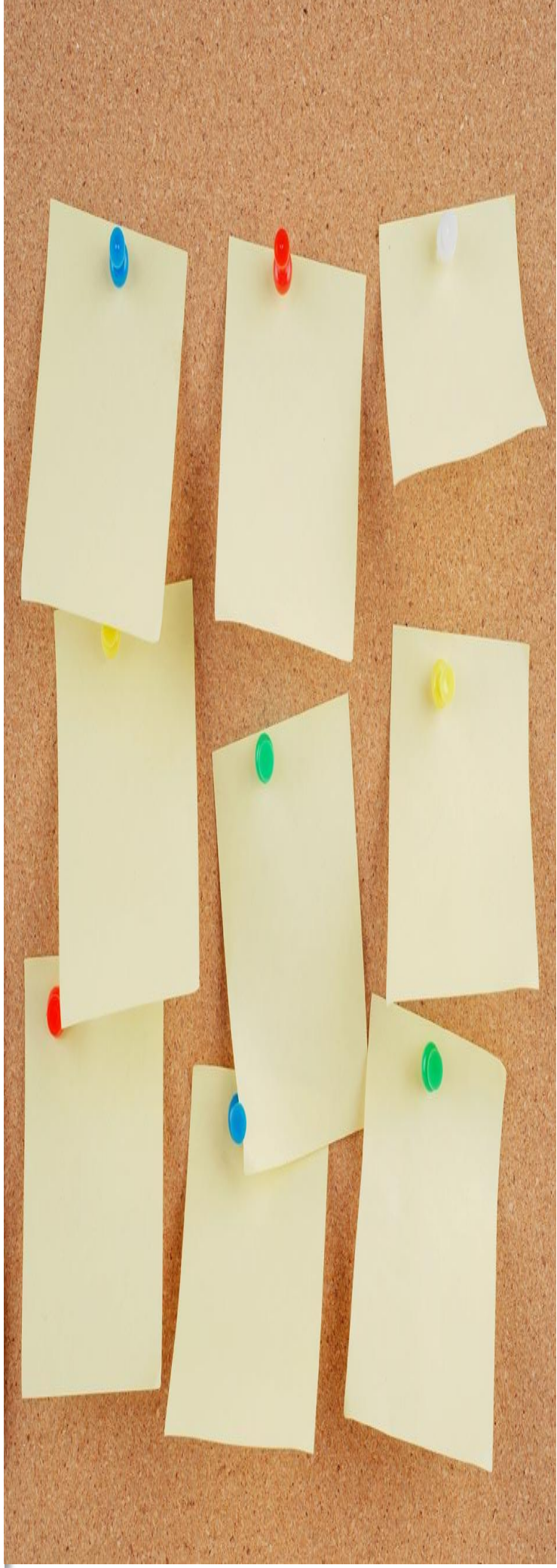
Deloitte LLP

Chartered Accountants

Edinburgh

4 June 2015

Appendices



Audit adjustments



Two pension misstatements noted

Uncorrected misstatements

There have been no known uncorrected misstatements noted during the process of our audit work.

As noted within the pensions section, we have identified an estimated judgemental misstatement of £405k in relation to the pension assumptions being applied to the closing valuation being as at March 2014 rather than December 2014. The judgemental misstatement would increase actuarial losses and increase the loss on settlement of the pension scheme through the SOCNE. However, given that Scottish Government have confirmed that they would provide an additional non-core allocation for any quantified movement, the net impact of this adjustment would be nil.

Corrected misstatements

The adjustment to recognise the pensions surplus was corrected during the audit. There have been no other corrected misstatements noted during the process of our audit work.

Disclosure misstatements

Auditing standards require us to highlight significant disclosure misstatements to enable audit committees to evaluate the impact of those matters on the financial statements. We have noted no material disclosure deficiencies to date in the course of our audit work.

Fraud responsibilities and representations

Responsibilities explained



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 the Board 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 the Board to confirm in writing their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.

Audit work performed

- In our planning we identified the risk of fraud in revenue recognition and management override of controls as a key audit risk for the Board.
- 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 the fraud and error in the financial statements.

Concerns

- As set out above we have identified the risk of fraud in revenue recognition and management override of controls as a key audit risk for your organisation.

Independence and fees

There are no issues we wish to raise to you



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

Independence confirmation	We confirm that we comply with APB Ethical Standards for Auditors and that, in our professional judgement, we and, where applicable, all Deloitte network firms are independent and our objectivity is not compromised.
Fees	Our audit fee for the year from 1 April 2014 to 31 March 2015 is £67,700 (inclusive of VAT) and is within the indicative fee range set by Audit Scotland. There were no non-audit services for the period
Non-audit services	In our opinion there are no inconsistencies between APB Ethical Standards for Auditors and the Board's policy for the supply of non-audit services or of 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 are required to provide written details of all relationships (including the provision of non-audit services) between us and the organisation, its board and senior management and its affiliates, including all services provided by us and the DTTL network to the audited entity, its board and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our objectivity and independence. We are not aware of any relationships which are required to be disclosed.

Action Plan

Our recommendations for improvement



We recommend that NES review existing TB codes and remove those which are no longer required.



We followed up on our prior year recommendation that NES continue to focus on improving the accuracy of monthly monitoring return projections. This remains a challenge given that a number of key variables are outwith the direct control of NES.

Events and publications

Our events and publications to support the Board.

Governor seminars We run a regular programme of seminars for senior members of the Boards we audit. Recent areas covered have included:

- Themes from our Connected Health study, led by Karen Taylor, Director of our Centre for Health Solutions, looking at how digital technology is transforming health and social care;
- 2014/15 Reporting Requirements, focusing on areas for Governors to be aware of such as Quality Accounts changes;
- Findings from governance reviews under Monitor's "Well Led" framework; and
- "Hot topics" in the sector ahead of the year-end reporting and audit process.

The sessions provide an opportunity for senior members to share both challenges and examples of successful approaches from across their Boards. We would welcome suggestions for themes for future sessions.

Our next session will be in the autumn: we will send an invitation via the Lead Governor for the Council of Governors to nominate an attendee.

Deloitte UK Centre for Health Solutions

The Deloitte Centre for Health Solutions generates insights and thought leadership based on the key trends, challenges and opportunities within the healthcare and life sciences industry. Working closely with other centres in the Deloitte network, including our US centre in Washington, our team of researchers develop ideas, innovations and insights that encourage collaboration across the health value chain, connecting the public and private sectors; health providers and purchasers; and consumers and suppliers.

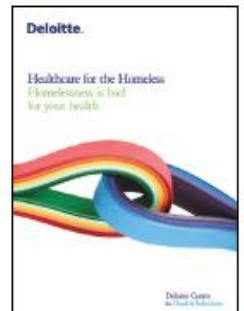
Recent reports include:

- Connected Health;
- Healthcare and Life Science Predictions 2020;
- Better care for frail older people;
- Guideposts Dementia Information Prescription, in partnership with the Guideposts Trust; and
- Working differently to provide early diagnosis.

Upcoming studies include End of Life Care, and the Cost of Compliance

For access to our latest studies and opinion pieces, please sign up to receive our weekly blog at <http://blogs.deloitte.co.uk/health/> or email centreforhealthsolutions@deloitte.co.uk:

Deloitte Centre
for Health Solutions



NHS Briefings and publications for the Board



We provide the Board through the year with publications and access to webinars and information on accounting requirements, including our "Stay Tuned Online" accounting update sessions.

We regularly publish NHS Briefings designed to disseminate our insights on topical issues within the NHS in general, and Foundation Trusts in particular. They focus on current issues facing the sector and ask questions to help readers assess if the issue is being appropriately addressed at their Trust or Board.

Briefings have covered a range of topics including Data Quality, The Dalton Review: Implications for providers, Joined up QIPP, Patient Administration Systems, Effective Boards, the Evolving Role of Governors, Narrative Reporting, Quality Accounts requirements, Human Resources, Mergers & Acquisitions in the NHS, Transforming Community Services, and the challenges of Monitor's Quality Governance framework.

We also run regular NHS Foundation Trust dinners for directors, with speakers from across the sector on key current issues. Recent events have focussed on Quality Governance and on the Dalton Review.

Deloitte.

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