**NHS Briefing: Selection and assessment of external auditors**

**New requirements and considerations for CCGs and NHS Trusts**

**Introduction**

In accordance with the Local Audit and Accountability Act 2014 (“the 2014 Act”), Clinical Commissioning Groups (CCGs) and NHS Trusts must appoint an external auditor by 31 December 2016 for the 2017/18 financial year as current auditor appointments will expire following completion of the 2016/17 year-end audits.

The selection and appointment of external auditors to CCGs and NHS Trusts is currently made by Public Sector Audit Appointments Ltd (PSAA) and previously by the Audit Commission. From 2017/18 onwards, CCGs and NHS Trusts will be responsible for selecting and appointing their own external auditor. This more closely aligns CCGs and NHS Trusts with NHS Foundation Trusts.

In this briefing, we have provided a summary of what is required of CCGs and NHS Trusts between now and the end of December 2016. We have also provided an overview of what CCGs and NHS Trusts may wish to consider when selecting, appointing and assessing the effectiveness of external auditors.

**Why is this significant?**

The 2014 Act introduced a statutory requirement for CCGs and NHS Trusts to appoint an auditor by the end of December 2016. There are a number of actions that must be taken to comply with this new requirement. However, the significance of this change is greater than just the requirement to comply with new legislation.

External auditors play an important role in creating and maintaining confidence in financial and non-financial information reported by organisations. This goes beyond the provision of assurance on the annual report and accounts; it is also about adding value and making a contribution to raise the standards of an organisation. This comes not only from the financial and value for money audit work specified by the regulatory framework, but also from the expertise, experience, independent challenge, perspectives, questioning, interest and enthusiasm of trained and experienced audit professionals.

The risks and challenges facing NHS organisations continue to increase. With limited resources, increasing demand, and greater regulatory scrutiny, CCGs and NHS Trusts are working hard to make significant changes to what they do, how they operate, and the way in which they engage with their partners and local health economies. It is vital that these organisations receive high quality, robust assurance that properly focuses on the areas of risk, at the same time as providing valuable insight.

An audit procurement process can deliver a great deal of benefit and value to an organisation and, if planned and managed well, does not need to be a significant draw on resources.
In 2016, CCGs and NHS Trusts will have an opportunity to:

- consider and define, in the context of the risks and challenges they face, what a high performing audit service looks like, and appoint an external auditor who can meet that requirement;
- gain a fresh perspective on systems, processes, controls, governance, the quality of external reports, risk management, cost improvement plans/QIPP arrangements and arrangements to deliver value for money;
- identify whether they could receive higher quality assurance from external audit, including through greater specialist input in complex areas;
- compare the wider value and support they receive from their external audit service to that received elsewhere, including training, insight, benchmarking and the use of data analytics; and
- market-test the cost of their external audit service and ensure that they are receiving value for money. Many NHS Foundation Trusts saw a reduction in external audit fees when they first ran a procurement exercise to appoint their own auditor.

What is the requirement of CCGs and NHS Trusts in 2016?

The 2014 Act brought in significant changes to the local public audit regime in England by replacing centralised arrangements for appointing external auditors to CCGs and NHS Trusts, with a system that allows each body to make its own appointment.

From 2017/18 onwards, CCGs and NHS Trusts will appoint their own auditors and directly manage the resulting contract and the relationship. The 2014 Act specifies that all CCGs and NHS Trusts must have ‘auditor panels’ to advise on the selection, appointment and removal of external auditors and on maintaining an independent relationship with them.

In September 2015, the Healthcare Financial Management Association (HFMA) issued detailed guidance to help CCGs and NHS Trusts to meet their statutory duties with respect to external auditor appointment. Further guidance has also been issued, in March 2016, by the National Audit Office and the Department of Health. We recommend that CCGs and NHS Trusts review that detailed guidance. A summary of some of the key elements of the guidance and legal requirements is below.

| Auditor panels | • The HFMA guidance recommends that auditor panels are established early in 2016. The auditor panel is an advisory body; it advises on the selection and appointment of external auditors. Responsibility for the actual procurement and appointment of the auditors remains with the organisation’s governing body/board.  
• The auditor panel must advise the organisation on the maintenance of an independent relationship with the appointed auditor as well as the appointment and selection. The organisation may also ask the audit panel to advise on any proposals to enter into a limited liability agreement.  
• The auditor panel should check that contractual arrangements are appropriate; the relationship and communications with the external auditors are professional; and that conflicts of interest are effectively dealt with.  
• The 2014 Act allows flexibility in how the governing body/board of the CCG or NHS Trust appoints an auditor panel. However, the auditor panel must be either a specifically established panel, or an existing committee or subcommittee. It is expected that most organisations will nominate their audit committee (or members of that committee) to act as the auditor panel.  
• The panel must have a minimum of three members, a Chair who is independent, as well as a non-executive member of the governing body/board. For meetings of the auditor panel, the quorum is two members or the number of members who make up at least 50 per cent of the panel, whichever is greater; and the majority of the members must be independent members.  
• If members of the auditor panel are ex-employees of a potential external audit provider, that interest must be declared and that member should exclude him/herself from the decision. It may also be considered appropriate to exclude any such individuals from membership of the auditor panel if they have been employed by a potential audit provider in the preceding five years. |
| Term of appointment | • Appointments must be made by 31 December 2016. The first financial year end to be audited by the appointed external auditor will be 31 March 2018. There must be a new appointment process conducted at least every 5 years. A contract length of between 3 and 5 years is considered ‘normal’. Whatever length is chosen, it should be agreed at an early stage in the process. An auditor can be reappointed for further terms. |
| Eligibility of external auditors | • Not all audit providers will be considered eligible for providing external audit services to CCGs and NHS Trusts. The Financial Reporting Council (FRC) is required to establish ‘recognised supervisory bodies’ (RSBs) which will register and regulate eligible audit firms.  
• Currently, the FRC has recognised the following bodies as RSBs: the Institute of Chartered Accountants in England and Wales (ICAEW), Institute of Chartered Accountants of Scotland (ICAS), Chartered Accountants Ireland (CAI), the Association of Chartered Certified Accountants (ACCA), and the Association of Authorised Public Accountants (AAPA).  
• For example, Deloitte LLP is registered by the ICAEW to carry out local public audit work from 9 March 2016 and will appear on the ‘Local Public Audit Register’ which will be available on the ICAEW website. The ICAEW has approved 6 individuals at Deloitte as ‘Key Audit Partners’ for the purposes of Local Public Audit. The contact details of those individuals are shown on the final page of this briefing document. |
| Joint procurements | • CCGs and NHS Trusts have an option to work with one or more other NHS bodies to procure external audit services. Each organisation would still require an auditor panel. Each organisation’s auditor panel and governing body/board would be required to approve and agree the service specification. |
| Failure to appoint an auditor | • If an NHS Trust or CCG fails to appoint an external auditor it will be required to immediately inform the NHS Trust Development Agency (NHS TDA) or NHS England respectively. The NHS TDA or NHS England must then inform the Secretary of State by 25 March in the preceding financial year, i.e. by 25 March 2017. When this happens, the Secretary of State or NHS TDA/NHS England will either direct the organisation to appoint a named auditor or appoint an auditor for the organisation. |
Audit tendering – our “top tips”

The selection of an external auditor is an important decision for an organisation. Regular external audit tendering has been commonplace within the NHS Foundation Trust, Charities and Higher Education sectors for a number of years and, since the European Union and Financial Reporting Council Auditor Reform, many FTSE 100 companies have also tendered their audits in recent years. We have set out, within this section, some of our top-tips for audit tendering, based on our experience within the NHS Foundation Trust market, the wider public sector and the private sector.

Our “top tips” for running an effective audit tender are set out below:

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Agree upfront who will be involved in making the decision and what their involvement in the process should be, including setting the selection criteria early and agreeing on the level of input from different stakeholders. Discuss and consider the balance of focus, in the assessment criteria, on quality, value and price.</td>
</tr>
<tr>
<td>2.</td>
<td>There are significant differences in the provision of internal and external audit services. We would advise against using tender documentation that has previously been used in the procurement of internal audit services as this can lead to weaknesses in the procurement process, and a number of clarification questions raised by tenderers.</td>
</tr>
<tr>
<td>3.</td>
<td>Try to keep the process as short and centrally managed as possible, focused around assessing the most important selection criteria. However, do ensure that you provide audit firms with sufficient time to provide you with a high quality proposal.</td>
</tr>
<tr>
<td>4.</td>
<td>With the growing importance of innovation, such as audit data analytics and the use of technology, consider how you will make sure that you fully understand what it is that each of the firms is offering and how this will enhance the audit with ‘real-life’ demonstrations where possible.</td>
</tr>
<tr>
<td>5.</td>
<td>Start planning well in advance of regulatory deadlines. Consider the timing of tendering any important non-audit services, with consideration of independence requirements, to ensure best overall outcome for the organisation.</td>
</tr>
<tr>
<td>6.</td>
<td>Spend sufficient time in the planning phase of the project to develop a bespoke and tailored invitation to tender (ITT) that really identifies what it is you are seeking from your external auditor beyond compliance with the audit standards and Code of Audit Practice.</td>
</tr>
<tr>
<td>7.</td>
<td>Give audit firms an opportunity to meet with you as part of their preparation for the proposal. This will enable them to develop their understanding of your organisation and better tailor their proposal to your needs. This improves the quality of the proposals you will receive and also gives you an opportunity to meet informally with prospective bidders.</td>
</tr>
<tr>
<td>8.</td>
<td>Do not solely focus on process, policies and arrangements, consider what else is important to you like ‘cultural fit’. Design your ITT in a way that enables firms to articulate what makes them unique.</td>
</tr>
<tr>
<td>9.</td>
<td>Consider how the organisation will contract with the audit provider, including whether to procure through an existing framework contract. External auditors are required to comply with the National Audit Office Audit Code of Practice and with International Standards on Auditing (UK and Ireland) and it is common for an annual audit engagement letter that complies with these requirements to be used to engage with auditors. Organisations may wish to consider this when preparing tender documentation.</td>
</tr>
</tbody>
</table>
What to consider when selecting an auditor

Whilst in general, organisations may be looking for relatively standard attributes from their external auditors, every organisation is different and will want a slightly different relationship with its auditor.

It is important that there is clarity and agreement amongst the key decision-makers and influencers from the start of the process around the key assessment criteria so that the tender process can be designed to enable them to be assessed most effectively. For example, if the cultural fit of the audit engagement lead is the most important criterion, the process needs to be designed to allow enough ‘face-time’ for each of the decision-makers with the proposed engagement lead to enable them to have sufficient evidence upon which to make their decision.

Most common criteria and related considerations

- **Cultural fit of the engagement lead**
  - Is there sufficient ‘face-time’ with the key decision-makers to assess this effectively?

- **Efficiencies**
  - Have you provided enough information to enable firms to submit fully costed proposals?

- **Scope and regulatory requirements**
  - Do you fully understand the different responsibilities and requirements of external auditors, for example in respect of your annual governance statement, value for money, quality accounts, and reporting to the NAO?

- **Sector expertise**
  - Have you made what is important here sufficiently clear to the bidding teams to enable them to field the best possible team for you?
  - Who can you speak to independently to check their experience?
  - Have you clearly defined what specialist skills, experience and insight you may require from a firm beyond the audit service?
  - Is experience of auditing organisations similar to your own the only criteria that you consider desirable?

- **Ability to bring insight and value**
  - How have you designed your process to enable bidding firms to really demonstrate how they will do this?

- **Innovation and use of technology**
  - What can you do to substantiate the claims of the various firms?

- **Audit quality track-record**
  - What does this mean to the auditor panel and how can this be assessed?
  - Have you considered comparing external regulatory reports on the individual audit firms?

- **Transition experience**
  - How are you sure that the bidding teams have the right experience and track-record?
  - How can you obtain independent references?

- **Additional support**
  - Have you clearly defined what additional services you would like to receive from your external auditor, for example in respect of training, workshops, attendance at meetings, formal reporting, sector updates and benchmarking etc?

What to consider when assessing the effectiveness of your current external auditor

A key part of your process to select an auditor, and the on-going responsibility of auditor panels, will be to assess the effectiveness of your current auditor.

In recent years, changes in regulatory and corporate governance have been made to enhance the accountability of audit committees to stakeholders both for the financial statements and for the audit process, which the audit committee is responsible for supervising on behalf of stakeholders.

We have designed a framework for audit committees which sets out the key areas where they should, in our view, have an opinion about the audit process. This framework provides a comprehensive tool for use by audit committees when assessing their current external auditor and when considering what is important when appointing a new auditor. We have set out below, and on the following pages, a summary of the key elements of this framework. The full framework for CCGs and NHS Trusts is available as a separate publication.
Summary of our auditor effectiveness framework

We have set out below a summary of the key considerations for audit committees in each of the areas of our framework:

1. The audit engagement lead

- Does the audit engagement lead demonstrate a strong understanding of your organisation, your values and culture, as well as the wider NHS sector in which you operate and the challenges you face?
- Is the audit engagement lead demonstrably committed to audit quality? Does he/she have a robust and professional working relationship with management, and demonstrate strong technical knowledge and professional scepticism in the challenge of our key judgements?
- Does the audit engagement lead inspire confidence, and do you value their opinion, not just because you need their signature?
- Is the audit engagement lead a strong leader, able to marshal audit professionals and, where required, specialists and ensure that quality is maintained to and beyond your expectations?

2. The audit team

- Do the audit engagement lead, managers and professional staff demonstrate a strong understanding of your organisation, and the wider NHS environment in which you operate and the challenges you face?
- Does the audit team have sufficient experience, technical and industry knowledge and are they appropriately directed and supervised by the audit engagement lead and managers?
- Does the audit team appear to be well resourced in terms of team structure and time available?

3. The audit approach – planning, scope and risk identification

- Do the engagement lead and managers actively and visibly lead the audit planning process?
- Has the planning process involved early discussion with management and the audit committee to identify significant issues at the earliest opportunity and to develop an appropriate audit response?
- Has the planning process involved assessment of accounting policies, feedback on prior year disclosure deficiencies or misstatements and relevant accounting/governance developments?
- Does the audit approach provide a framework and procedures to obtain sufficient appropriate audit evidence effectively and efficiently?
- Does the audit approach reflect a clear understanding of your organisation, and the NHS sector and the significant risks, with appropriate focus on the right financial reporting, value for money, and quality accounts (if applicable) risks?
- Have the auditors demonstrated a good understanding of your internal control systems?
- Have the level of quantitative materiality adopted for the audit (including error reporting thresholds and, where relevant, component/subsidiary materiality) and qualitative materiality considerations been explained satisfactorily?

4. The audit approach – execution

- Have all requests or queries raised with the auditors, at any level, been dealt with promptly and effectively?
- Do audit quality control procedures appear effective, understood and applied?
- Are key accounting judgements, including significant estimates, identified and addressed in advance where possible? Have they received appropriate resource, including any necessary specialist involvement and were they challenged robustly, demonstrating professional scepticism?
- Have key judgements around the quality accounts (if applicable) been identified and addressed in advance where possible? Have they received appropriate resource, including any necessary specialist involvement and were they challenged robustly, demonstrating professional scepticism?
- Do audit team professionals exhibit scepticism in their work and are they robust in dealing with issues identified during the audit?
- Were discussions between the auditors and management on fraud risk, prevention and detection led at the appropriate level and were they challenging and comprehensive during the planning, execution and concluding of the audit process?

5. The role of management in an effective audit process

- Is the information provided by management for the audit timely, clear, complete and presented with a culture of “right first time”?
- Are management papers presented to the auditors and the audit committee analysing key judgements of good quality and depth and make use of independent experts/advisers and independent data where this would enhance quality and reliability and are they balanced in presenting alternative treatments in reaching conclusions?
- Do the accounting systems produce reliable information and audit trail, with particular emphasis on control over material judgements, adjustments and journal entries?
- Do the systems used to monitor quality performance produce reliable information and audit trail, with particular emphasis on control over adjustments made to records?
- Does management maintain up-to-date process and controls documentation, particularly over financial reporting and quality performance, and is the documentation subject to regular review?
- Is the audit committee kept informed about development of the control environment by management (and by internal audit)?
- Is the management team involved in the audit and Quality Accounts assurance process well organised, efficient and committed to the value of independent audit and the development of professional relationships with the auditors?
6. Communications by the auditor to the audit committee

- Are communications with the audit committee appropriately positioned in the annual reporting cycle?
- Are significant audit and accounting issues, including adverse unexpected findings, raised on a timely basis with the audit committee?
- Are significant issues in relation to the quality accounts (where applicable), including adverse or unexpected findings, raised on a timely basis with the audit committee?
- Are any significant matters outstanding at the time of the final audit committee meeting to discuss the annual report, quality accounts and financial statements followed up, resolved and reported to the audit committee in a supplementary final written report on or before approval of the financial statements?
- Does the audit committee approve the auditor’s requests for reasonable audit fees, which take account of developments in the business and changes in regulatory requirements?

7. Supporting the work of the audit committee

- Does the audit engagement lead promote excellence in governance and financial reporting and endeavour to guide the audit committee as to best practice including in relation to the audit committee Report in the annual report?
- Does the audit engagement lead provide support to the audit committee between meetings, in the form of briefings and updates on governance developments to the extent the audit committee requires?
- Does the audit committee welcome the candour of the audit engagement lead’s observations in private sessions with them?

8. Insights and adding value

- Have the audit process and the audit team challenged your thinking and contributed to improved standards at your organisation?
- Has the audit firm contributed to improvements in the financial reporting at your organisation?
- Has the audit firm contributed to improvements in the quality accounts (where applicable) at your organisation?
- Has the audit firm contributed to improvements in governance, including quality governance, at your organisation?

9. Independence, objectivity and the firm

- Is it clear from the communications (both written and oral) received from the auditors that the objectives of the FRC’s Ethical Standards regarding independence and objectivity have been achieved?
- Is the relationship between the auditors and management appropriate such that there is no perception that the auditors may lack, or appear to lack, the required degree of objectivity?
- Has your policy on non-audit services been complied with and, for non-audit related services, were threats and safeguards communicated to you? Are any matters of contention arising in relation to the provision of non-audit services discussed and resolved at the earliest opportunity?

10. Formal reporting by the auditors

- Does the report to the audit committee contain those matters that in your view had the greatest effect on the overall audit strategy, the allocation of resources in the audit and directing the efforts of the audit team?
- Do you consider the reports presented to management and the audit committee to be of an appropriate length and quality?
- Has the audit engagement lead given an informed view in the audit committee on whether the annual report is fair, balanced and understandable?
- Where applicable, does the report to the audit committee on the quality accounts (where applicable) present clearly the findings and recommendations arising from the work performed?

Key questions

The 2014 Act introduces a number of changes to the appointment of external auditors that CCGs and NHS Trusts need to consider and respond to. If planned and managed well, the process for selection and appointment of external auditors does not need to be a significant draw on CCG or NHS Trust resources, but it does present a significant opportunity for these organisations to improve the quality of assurance, and value for money, that they receive from their external audit service.

Key questions which CCGs and NHS Trusts need to ask themselves are:

1. Have you selected an auditor panel that meets the requirements of the 2014 Act?
2. Have you established a project plan for your procurement process that will meet the deadlines set by the 2014 Act and follows the guidance issued by the HFMA, Department of Health and the National Audit Office?
3. Have you recently assessed the effectiveness of your current external auditor and used that process to inform your planning for a procurement process in 2016?
4. Have you determined what criteria you will use to assess audit providers, taking into consideration the specific risks, challenges and developments at your organisation and the cultural fit you are looking for from an external auditor?
Our NHS External Audit Engagement Leads

If you would like to discuss any of the matters contained within this report, please contact the author Jonathan Gooding (jgooding@deloitte.co.uk) or one of the other external audit leads set out below. Deloitte LLP is registered to carry out local public audit work and the following individuals have been identified as ‘key audit partners’ by the ICAEW:

Craig Wisdom
London and South East
01727 885634
cwisdom@deloitte.co.uk

Sue Barratt
London and South East
0118 322 2219
sbarratt@deloitte.co.uk

Ian Howse
South West
029 2036 4319
ihowse@deloitte.co.uk

Gus Miah
Midlands
0121 695 5349
gmiah@deloitte.co.uk

Jonathan Gooding
London and South East
01727 885650
jgooding@deloitte.co.uk

Paul Thomson
North
0113 292 1333
pthomson@deloitte.co.uk
Deloitte provides a full range of other services to the NHS, including Audit, Tax, Consulting and Corporate Finance; and you can find relevant contact details below.

<table>
<thead>
<tr>
<th>Contact</th>
<th>Telephone</th>
<th>Email</th>
<th>Office/team</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Leadership</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rebecca George</td>
<td>020 7303 6549</td>
<td><a href="mailto:regeorge@deloitte.co.uk">regeorge@deloitte.co.uk</a></td>
<td>London</td>
</tr>
<tr>
<td><strong>Audit</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Craig Wisdom</td>
<td>01727 885634</td>
<td><a href="mailto:cwisdom@deloitte.co.uk">cwisdom@deloitte.co.uk</a></td>
<td>London/St Albans</td>
</tr>
<tr>
<td>Jonathan Gooding</td>
<td>01727 885650</td>
<td><a href="mailto:jgooding@deloitte.co.uk">jgooding@deloitte.co.uk</a></td>
<td>London/St Albans</td>
</tr>
<tr>
<td>Sue Barratt</td>
<td>0118 322 2219</td>
<td><a href="mailto:sbarratt@deloitte.co.uk">sbarratt@deloitte.co.uk</a></td>
<td>Reading</td>
</tr>
<tr>
<td>Gus Miah</td>
<td>0121 695 5349</td>
<td><a href="mailto:gmiash@deloitte.co.uk">gmiash@deloitte.co.uk</a></td>
<td>Birmingham</td>
</tr>
<tr>
<td>Paul Thomson</td>
<td>0113 292 1333</td>
<td><a href="mailto:pthomson@deloitte.co.uk">pthomson@deloitte.co.uk</a></td>
<td>Leeds</td>
</tr>
<tr>
<td>Ian H Howe</td>
<td>029 2036 4319</td>
<td><a href="mailto:ihowse@deloitte.co.uk">ihowse@deloitte.co.uk</a></td>
<td>Bristol</td>
</tr>
<tr>
<td>Heather Bygrave</td>
<td>01727 885064</td>
<td><a href="mailto:hbygrave@deloitte.co.uk">hbygrave@deloitte.co.uk</a></td>
<td>London/St Albans</td>
</tr>
<tr>
<td>Matthew Hall</td>
<td>01727 885245</td>
<td><a href="mailto:mathall@deloitte.co.uk">mathall@deloitte.co.uk</a></td>
<td>London/St Albans</td>
</tr>
<tr>
<td>Ben Sheriff</td>
<td>020 7303 7027</td>
<td><a href="mailto:bsheriff@deloitte.co.uk">bsheriff@deloitte.co.uk</a></td>
<td>London/St Albans</td>
</tr>
<tr>
<td>Gillian Russell</td>
<td>020 7303 0960</td>
<td><a href="mailto:gilrussell@deloitte.co.uk">gilrussell@deloitte.co.uk</a></td>
<td>London</td>
</tr>
<tr>
<td>Julian Hunt</td>
<td>0113 292 1571</td>
<td><a href="mailto:jmhunt@deloitte.co.uk">jmhunt@deloitte.co.uk</a></td>
<td>London/Leeds</td>
</tr>
<tr>
<td>Jay Bevington</td>
<td>0161 455 6236</td>
<td><a href="mailto:jbevington@deloitte.co.uk">jbevington@deloitte.co.uk</a></td>
<td>Manchester</td>
</tr>
<tr>
<td>Tony King</td>
<td>0121 695 5971</td>
<td><a href="mailto:tonking@deloitte.co.uk">tonking@deloitte.co.uk</a></td>
<td>Birmingham</td>
</tr>
<tr>
<td>David Wilkinson</td>
<td>0191 202 5319</td>
<td><a href="mailto:dwilkinson@deloitte.co.uk">dwilkinson@deloitte.co.uk</a></td>
<td>Newcastle</td>
</tr>
<tr>
<td><strong>Corporate Finance</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Phil Lobb</td>
<td>020 7303 6508</td>
<td><a href="mailto:plobb@deloitte.co.uk">plobb@deloitte.co.uk</a></td>
<td>Health Transactions and Restructuring</td>
</tr>
<tr>
<td>Kelly Eaves</td>
<td>07901 517 435</td>
<td><a href="mailto:keaves@deloitte.co.uk">keaves@deloitte.co.uk</a></td>
<td>Health Transactions and Restructuring</td>
</tr>
<tr>
<td>Ian Devlin</td>
<td>020 7007 2513</td>
<td><a href="mailto:idevlin@deloitte.co.uk">idevlin@deloitte.co.uk</a></td>
<td>Health Transactions and Restructuring</td>
</tr>
<tr>
<td>Richard Storor</td>
<td>0121 695 5741</td>
<td><a href="mailto:rstoror@deloitte.co.uk">rstoror@deloitte.co.uk</a></td>
<td>Corporate Finance Advisory</td>
</tr>
<tr>
<td>Chris Williams</td>
<td>020 7007 1750</td>
<td><a href="mailto:chrwilliams@deloitte.co.uk">chrwilliams@deloitte.co.uk</a></td>
<td>Economic Consulting</td>
</tr>
<tr>
<td>David Jones</td>
<td>020 7007 2259</td>
<td><a href="mailto:davidjones@deloitte.co.uk">davidjones@deloitte.co.uk</a></td>
<td>Economic Consulting</td>
</tr>
<tr>
<td>Nigel Durman</td>
<td>020 7303 3573</td>
<td><a href="mailto:ndurman@deloitte.co.uk">ndurman@deloitte.co.uk</a></td>
<td>Deloitte Real Estate</td>
</tr>
<tr>
<td><strong>Consulting</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Kathy Colgan</td>
<td>028 9053 1200</td>
<td><a href="mailto:kcolgan@deloitte.co.uk">kcolgan@deloitte.co.uk</a></td>
<td>London</td>
</tr>
<tr>
<td>Sara Siegel</td>
<td>020 7007 7908</td>
<td><a href="mailto:sarasiegel@deloitte.co.uk">sarasiegel@deloitte.co.uk</a></td>
<td>London</td>
</tr>
<tr>
<td>Keith Leslie</td>
<td>020 7303 5494</td>
<td><a href="mailto:kleslie@deloitte.co.uk">kleslie@deloitte.co.uk</a></td>
<td>London</td>
</tr>
<tr>
<td><strong>Tax</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Simon Prinn</td>
<td>0118 322 2825</td>
<td><a href="mailto:sprinn@deloitte.co.uk">sprinn@deloitte.co.uk</a></td>
<td>Reading</td>
</tr>
</tbody>
</table>