

Dumfries and Galloway Integration Joint Board

External Audit Annual Report to Those
Charged with Governance and the Controller
of Audit

2016/17 Financial Year

28 September 2017



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Summary of our audit plan:

Materiality has been updated based on the unaudited annual report and accounts to £2.19 million (1% of gross 2016/17 expenditure)

Performance materiality is set at £1.42 million and we have reported to management everything identified during the course of our audit over £21,900.

We rebutted the risk of fraud in revenue recognition as all income comes direct from NHS Dumfries and Galloway and Dumfries and Galloway Council. Audit risks were: management override of controls and risk of fraud in expenditure.

Wider scope risks were identified around financial sustainability (based on finite resources and anticipated savings required), and governance structures given this is the first operational year of the Integrated Joint Board (IJB).

We can confirm we are independent of the Dumfries and Galloway Integration Joint Board (the IJB) and our objectivity is not compromised in accordance with International standards on Auditing (UK & Ireland) and APB ethical standards for Auditors. No non-audit services have been provided to the IJB in 2016/17 and our final fee was £17,000 (as set out in the appendices)

Key Messages

We have issued an unqualified opinion on:

- True and fair view of the financial statements
- Other information in the annual report
- Other prescribed matters

This report is a summary of our findings from our external audit work for the financial year ended 31 March 2017. Our work has been undertaken in accordance with International Standards on Auditing (UK & Ireland) and the Code of Audit Practice (2016).

Our report is addressed to those charged with governance (IJB Audit & Risk Committee and Board) (in their role as set out by Scottish Ministers) and the Controller of Audit. This report will be published on the Audit Scotland website at: www.audit-scotland.gov.uk

This report has been discussed and agreed with management, and presented to the Audit and Risk Committee on 18 September 2017. The report will then be presented to the Board on 28 September 2017 alongside the final accounts for Board discussion. Following the discussion at the Board the Chief Officer will sign the annual report and accounts.

We would like to thank management and staff for their co-operation and assistance throughout our audit work.

Our work included:

- An audit of the 2016/17 Annual report and accounts
- A review of the management commentary, annual governance statement and remuneration report
- Completion of the 'Role of Board's' return submitted to Audit Scotland to inform a future performance publication

Overall the audit process was straightforward with a good unaudited annual report and accounts received, in the format and guidance provided by LASAAC/CIPFA. The accounts were made available to the public by the statutory deadline of the end of June 2017. As external auditors of both NHS Dumfries and Galloway and Dumfries and Galloway Council (delivery organisations) we were able to see both sides of the transactions and agree to underlying council and NHS Board records, as appropriate.

This was the first fully year of operation and governance continues to evolve through training for the IJB Board members; and training for the new members following the elections in May. The Integration Scheme is in place and is followed. Financial and performance information is reported routinely to the IJB Board and the IJB Board is supported by a sub-committee – Audit and Risk.

As reflected across the Scottish Public Sector the financial climate is challenging for both the NHS and Local Authorities coupled with an ageing population and increasing demands for services in a non-Acute setting. The IJB Board approved a 217/18 budget in March 2017 which set out a number of planned savings, with a gap on the NHS side of £5million still to be identified.

For and behalf of Grant Thornton UK LLP

18 September 2017



The Financial Statements Audit



Our audit plan was presented to the Audit and Risk Committee in March 2017. We have not altered our planned audit approach as set out in the plan. We have finalised our materiality at £2.190 million based on 1% of gross expenditure in the draft 2016/17 accounts (was disclosed as 1% of gross expenditure in the audit plan but not quantified).

We received the annual report and accounts by the end of June. The unaudited accounts were considered by the IJB Board and made publically available via the website by the end of June in accordance with the statutory deadline for publication. The annual report and accounts follow the guidance and template prepared by LAASAC and CIPFA. The financial transactions for the IJB are captured in the NHS Dumfries and Galloway financial ledger; separate from core NHS transactions and this trial balance was used to produce the accounts.

Internal Control Environment

During the year we have had a number of meetings with Management; the Chief Internal Auditor and attended the Audit and Risk Committees. This has enabled us to build an understanding of the IJB and its key transactions and accounting arrangements.

Given the nature of the unaudited balances reflected in the account we have tested these in full rather than undertake sampling. Therefore, we have not considered the design of key IJB controls.

As the external auditor of both NHS Dumfries and Galloway and Dumfries and Galloway Council we understand both parties arrangements in respect of the IJB and we have validated aspects of the control environment relevant to the IJB when undertaking these external audits.

No material weaknesses in the accounting and internal control systems were identified during the audit which could have an adverse impact on the IJB's ability to record, process, summarise and report financial and other relevant data so as to result in a material misstatement in the financial statements.

Under ISA's we are required to report to those charged with governance the main issues arising from our audit of the Annual Accounts and Report.

This report discharges our obligations under the relevant ISA's.

Internal Audit

As set out in our plan we have not placed formal reliance on the work of Internal Audit during 2016/17. Internal Audit is currently provided to the IJB by the NHS Dumfries and Galloway in-house internal audit team. The overall input by internal audit is focused on key areas of control, recognising that there is some areas of the core NHS Dumfries and Galloway internal audit programme which is also of relevance to the IJB. For 2016/17 a key focus for internal audit has been around how the integration scheme is applied in practice and the associated IJB governance arrangements.

The Chief Internal Auditor has attended the IJB Audit and Risk Committees during the year, presenting progress against the internal audit plan and relevant reports.

Looking forward, it is anticipated that NHS Dumfries and Galloway will continue to provide the internal audit service for the IJB, linking in with the Council's internal audit team where relevant to ensure no duplication and that key IJB risks are covered by the internal audit planning process.

Our identified audit risks

Our audit plan identified two significant audit risks and our planned approach. We have set out below a summary of the work undertaken over these risks and our conclusions.

Audit plan identified risk and work completed	Our conclusion
<p>Management override of controls</p> <p>Under ISA (UK&I) 240 there is a presumed risk that the risk of management over-ride of controls is present in all entities (fraud risk).</p> <p>Work undertaken:</p> <p>Completed a walkthrough of the controls and procedures in place around journal entries</p> <p>Reviewed the key accounting estimates, judgements and decisions made by management</p> <p>Tested journal entries – we reviewed all given the nature of journals in year</p> <p>Reviewed unusual and/or significant transactions.</p>	<p>Key accounting estimates: Given the nature of the IJB there are no key areas of accounting estimates within the annual accounts. They do not have provisions or estimates beyond a small CNORIS balance. This is in accordance with our expectations.</p> <p>Journals: We made inquires of those members of staff who can post and authorise journals related to inappropriate or unusual activity with no concerns noted. In effect IJB transactions are journalled into the relevant trial balance codes within the NHS Dumfries and Galloway financial ledger. We reviewed all journals and considered these to be appropriate.</p> <p>Through our substantive audit testing we did not identify any significant transactions out with the normal course of business for the IJB.</p>
<p>Completeness of operating expenditure (fraud risk – practice note 10)</p> <p>We rebutted the revenue recognition risks and instead pinpointed to the inverted fraud risk of completeness of expenditure.</p> <p>Operating expenses are understated or not recorded in the correct period. As set out in practice note 10, auditors of public sector entities should consider the risk that fraud may occur by manipulation of expenditure recognition.</p> <p>Work undertaken:</p> <p>Substantive testing of operating expenditure</p> <p>Cut off testing considering March 2017 and post year end April 2017 transactions</p> <p>Testing of large and unusual balances</p> <p>Agreement of Council and NHS Expenditure set out in the IJB accounts to the audited NHS Dumfries and Galloway and Dumfries and Galloway annual report and accounts, and the associated working papers provided to audit, which agree to underlying financial ledger transactions.</p>	<p>We did not identify any incorrect recording or classification of operating expenditure in the annual accounts based on our substantive audit testing.</p> <p>Our testing on cut off identified transactions sampled were treated in the correct period.</p> <p>Our testing confirmed expenditure recorded in the annual accounts was incurred in accordance with the purpose and nature of the IJB, in accordance with the Integration scheme. As a “commissioning” body we confirmed money transferred from the IJB to either the Council or the NHS was done for a purpose set out in the integration scheme. How the money was then spent by the respective bodies relates to the laws and regularity of that body. However, as respective auditors of both bodies we could see both sides of the transaction and confirmed we did not identify any transactions that would be considered out with the remit of the IJB.</p>

The narrative elements of your annual report and accounts

In accordance with our responsibilities we have reviewed your narrative aspects of the annual report and accounts. We have considered the consistency of this narrative with our understanding of the IJB and the financial information set out in the accounts, alongside the relevant Local Government Statement of Recommended Practice (SORP) guidance and the guidance and template issued by LAASAC/CIPFA. We have set out our observations below.

Management commentary

- The Management commentary is concise and covers the main duties of the IJB and provides a good overview of arrangements which are easy to understand.
- The strategic objectives for the IJB are set out
- Key issues and risks are specific and clearly articulated including future funding risks; and the need for good governance and financial management in –year.
- The report is consistent with our understanding of the IJB and in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom.
- Looking ahead to 2017/18 Management may wish to include further detail in the management commentary in respect of performance outcomes once the IJB arrangements become more mature. Management may also wish to link in this statement to the relevant publications that are available on-line that give more detail on the IJB strategic priorities. Action point 1.

Annual Governance Statement

- The Governance statement meets the requirements set out in the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom .
- The governance report outlines the key governance arrangements that the IJB has established during the year
- The respective responsibilities of the IJB, the Council and the NHS are set out in the statement and this sets out the assurances that have been sought and received from the respective parties to complete the statement.

Remuneration report

- The remuneration report has been prepared in accordance with Local Authority Accounts (Scotland) Regulations 2014.
- The Chief Officer and the Chief Finance Officers salary and pension details are set out in full noting that this is the full salary, and not apportioned for the IJB as this would be an arbitrary split
- We have audited the financial information included in the remuneration report (marked audited information). We have no matters we wish to bring to your attention.



Judgements and estimates

We consider other aspects of your annual report and accounts, in particular key areas of judgement. We have summarised below our observations in these key areas:

Accounting Policies

- Accounting policies are in accordance with the CIPFA/LASAAC Code of Practice on Local Authority Accounting in the United Kingdom and are consistent with the prior year (shadow period). The accounting policies were also approved by the Audit and Risk Committee in March 2017

Accounting estimates and judgements

- the IJB's accounts do not contain estimates or judgements which is in line with our expectations

Going Concern

- the IJB has an agreed budget from NHS Dumfries and Galloway and Dumfries and Galloway Council and provides a specific function in the area governed by the agreed Integration Scheme. We have no reason to think this level of funding or Scottish Government commitment to the IJB concept will significantly change over the next 12 months from the date of signing the opinion.

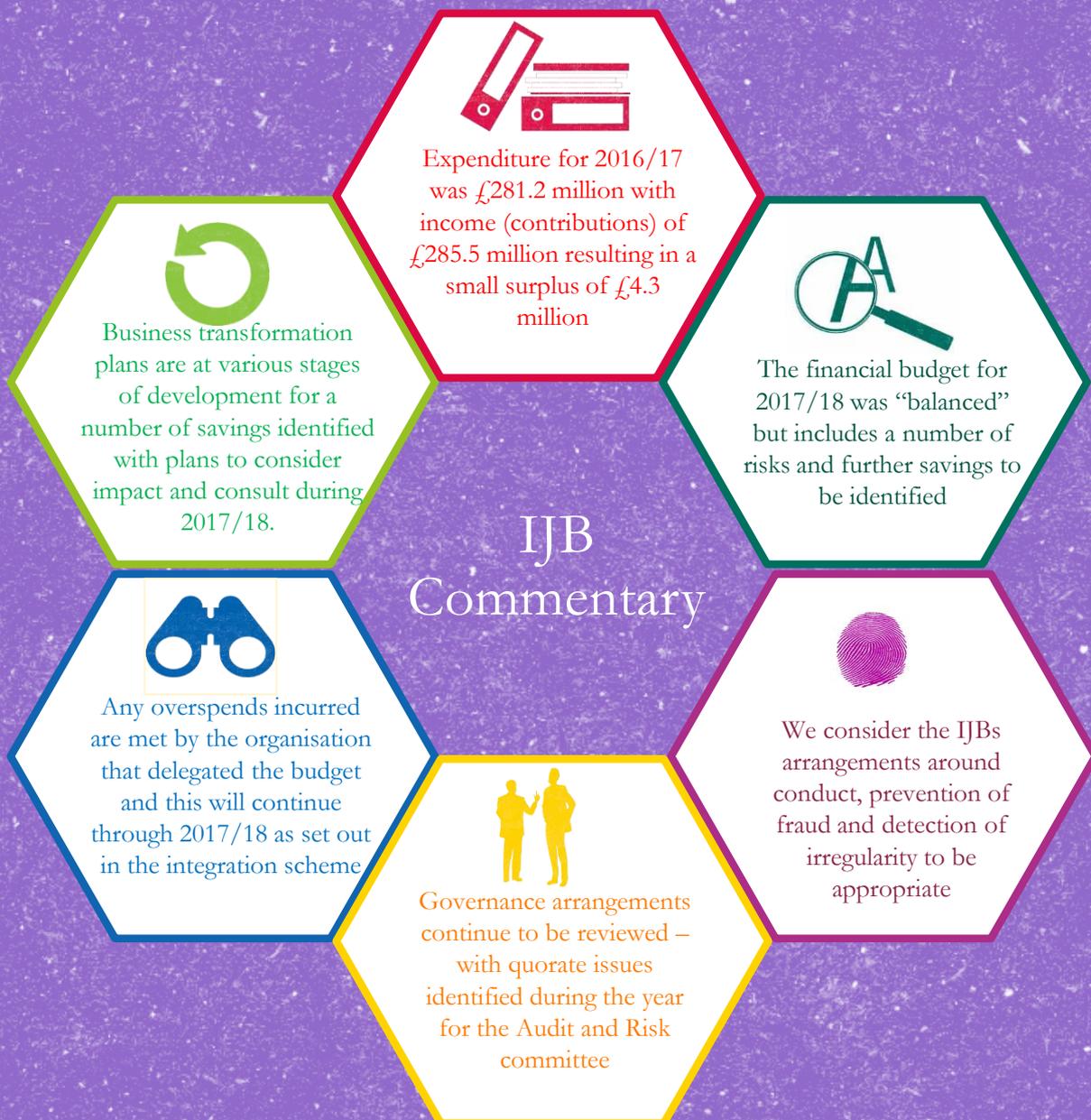
Timing of transactions and period in which they are recorded (Cut off assertion)

- Through our substantive audit testing we did not identify any concerns over timing of transactions or the period in which they were recorded.

Impact on the financial statements of any uncertainties

- No uncertainties have been identified which have an impact on the final annual report and accounts.

Wider scope overview



Our audit plan identified two wider scope risks. We have set out below a summary of the work undertaken over these risks and our conclusions.

Audit plan identified risk and work completed	Our conclusion
<p>Financial sustainability</p> <p>Achieving a balanced budget for the IJB was challenging, but a balanced financial budget was set on 30th March 2017 for 2017/18. This budget included total savings of £17.7 million. This includes unidentified savings within the NHS element of the partnership of £5.3 million in total, and £6.8 million of recurring savings to be identified.</p> <p>Work undertaken</p> <p>We have:</p> <ul style="list-style-type: none"> • Drawn upon relevant Audit Scotland’s guidance and national performance reports in respect of the Health and Social Care Agenda as well as longer term financial planning arrangements. • Considered arrangements around the monitoring and reporting of income and expenditure to the IJB including reporting of savings plans. • Reviewed financial monitoring reports during the year and considered clarity of reporting and how agreed actions were tracked and subsequently reported. • Reviewed the IJB's assurances to support a going concern assumption for the preparation of the financial statements. 	<p>The IJB has in place an agreed integration scheme. Set out within the scheme and the agreed principles between the NHS and the Council is that any overspends in year incurred by either party will be met by that party. As at 31 March 2017 the IJB recorded a small surplus which is carried forward in the general reserves of the IJB (£4.295 million).</p> <p>Across the public sector are financial pressures with reductions in Scottish Government Funding for 2017/18 and forecasted further reductions in future years. The IJB face a number of challenges including an ageing population; reducing acute admissions and shifting the balance of care to local communities.</p> <p>Although a balanced budget has been agreed for 2017/18 there are a number of known financial pressures which need to met. These have been set out when agreeing the 2017/18 budget, alongside a detailed breakdown of the nature of recurring and non-recurring savings required to breakeven including savings identified as transformation business plans.</p> <p>We have concluded that the IJB is a going concern, but breaking even in 2017/18 will be challenging, and may result in overspends which will need to be met from the party who delegated the budget, when it is likely that the individual body will also have overspends elsewhere or other financial pressures that need resolved, resulting in potentially competing priorities.</p>
<p>Governance and transparency</p> <p>The Board and Officers of the IJB are responsible for establishing robust governance arrangements. This includes ensuring effective systems of internal control, including arrangements to safeguard public funds and compliance with applicable laws and regulations. With this being the first full year of the IJB it is essential that the governance arrangements established are bedded in and sufficient and appropriate to support decision making and the delivery of the strategic aims of the IJB.</p> <p>Work undertaken</p> <p>We have:</p> <ul style="list-style-type: none"> • Considered the IJB's governance structures and whether they are operating as intended and are effective. • Considered how the governance arrangements have worked in practice during the year, including attendance and reporting between the sub-committees and the IJB Board. • Considered whether finance and performance reports are suitably detailed and provide clarity to support effective decision making. 	<p>IJB Governance arrangements continue to be developed with future plans for 2017/18. The membership of the IJB changed following local government elections in May 2017 although a programme of training for IJB members has been delivered in 2016/17 and will continue into future years. During 2016/17 there were issues with committees being quorate, in particular Audit and Risk but plans are in place to address this, through an additional member and a reminder that voting members can provide substitutes to meetings should this be required (as set out in the scheme of delegation).</p> <p>From our review of minutes and supporting papers these are sufficiently detailed to support decision making, and the finance papers are particularly clear in the assumptions; recurring/non-recurring nature of balances and emerging issues.</p> <p>We will continue to review how the IJB governance evolves during 2017/18 and how the actions identified by internal audit in the governance review are implemented.</p>

Financial position 2016/17

Total expenditure during 2016/17 was £281.190 million, with income of £285.485 million coming from NHS Dumfries and Galloway Council and NHS Dumfries and Galloway. Income received was in-line with the budgets agreed at the start of the financial year. The surplus of £4.295 million consists of a carry forward of £2.1 million Social Care Funding and £2.2 million Integrated Care Funding.

During the year financial information was presented to the Finance and Performance committee which tracked expenditure in accordance with the budget; any variances and any known actions which were being taken.

Integration scheme - Overspends

The Integration scheme confirmed that for 2016/17 (first full year of operation) that any overspends would be supported by the party who originally delegated the budget if financial balance could not be achieved by the IJB. For 2016/17 this need did not arise as the IJB recorded a small surplus. The Integration scheme is set up to allow both partners (NHS and Council) to move to a different methodology in the future, should both parties agree.

For 2017/18 it has been agreed by the Council and the NHS that this arrangement will continue e.g. any overspend will need to be met by the party who has delegated the budget, should the IJB be unable to deliver a balanced budget.

This is a sensible and pragmatic approach and one both parties are committed to considering as the future partnership arrangements evolve.

However, given the pressures on public sector finances, NHS and local authorities there is an increased likelihood of ongoing pressures impacting on both parties to achieve breakeven, and the resultant overspends may not be achievable within the respective budgets.

Financial Plans 2017/18

The budget approved by the IJB for 2017/18 is a balanced budget and reflects the context of the Scottish Government budget for 2017/18 and the respective local authority and NHS settlements. The plan approved reflected savings of £5.271 million (30% of total savings) which were still to be identified.

The budget paper showed a clear table split out by recurring and non-recurring elements, using 2016/17 as the recurring baseline. An additional £10.067 million is included in 2017/18 on a non-recurrent basis to meet funding pressures. The budget for 2017/18 is £271.514 million.

The IJB Performance and Finance Committee has agreed to develop a framework for budget reduction and management, creating a transparent process which satisfies 3 criteria:

- Enables validation of staff and affordable services to which we can recruit
- Provides for option appraisal of alternative service models
- Provides for engagement with staff and public regarding options and service transformation

Assuming a savings target of at least 7% the budget framework the IJB creates needs to conform to the Scottish Government's commitment to integration and the National Clinical Strategy which is build on the assumption that the balance of care and funding moves from an acute to a communities setting. Key to the overall strategy will be managing the demand side of health and social care; and reducing inappropriate hospital care and unscheduled bed days.

Dumfries and Galloway Council when setting the 2017/18 Council budget agreed an approach which reduced social care budgets by £1.8 million, as permitted within the Scottish Government budget settlement. Social care funding of £107 million has been provided to the NHS budget for social care, of which £100million relates to the living wage. The allocation to NHS Dumfries and Galloway from the Social Care Funding has been confirmed as £3.23 million.

As NHS Dumfries and Galloway has delegated management of all operational health services to the IJB, the level of savings on the NHS side results in a savings target of just under 8%.

Business transformation projects

In the region of £2 million per annum for 2017/18 and 2018/19 are savings identified as coming from the Business Transformation Programme. These will be discussed at the Performance and Finance Committee during 2017/18, and are supported by detailed templates to ensure consistency in thinking and approach.

Proposed options for further consideration include: review of prescribing over the counter medicines; review of older peoples social work provision and review of deflator to be applied to direct payments. These schemes are being further considered by the IJB committee and will be subject to an impact assessment and consultation during 2017/18.

Governance

A governance update was presented to the IJB Board on 28 June 2017, linked to the new members of the IJB following local government elections in May 2017.

As agreed in the Integration scheme the Chair of the IJB for 2017/18 has transferred to the NHS (2016/17 was a local authority appointment). The chair rotates every two years between the respective parties, with the vice-chair role being undertaken by the other party. The IJB Board consists of 10 voting members.

The IJB has established and reviewed in-year:

- Standing orders, which are made publically available on-line
- Scheme of delegation – There are three committees which the IJB has established (Clinical and Care governance committee; Audit and Risk Committee; and Performance and Finance Committee). There were some minor changes including the frequency of the Audit and Risk Committee and Clinical and Care committees to being at least 3 per annum (instead of quarterly) with additional meetings being called where considered required. In addition, the minutes from the committee will need to be approved by the relevant committee before going to the IJB Board for approval.
- The IJB Board meetings are open to the public. During 2016/17 the sub-committees were all held in private with the minutes being publically available. The IJB Board in June decided that going forward all IJB meetings will be public meetings.
- Meetings are considered quorate where 50% of voting members are in attendance, including the Committee chair.
- Recognising the potential duplication in business, particularly between the IJB and the NHS Committees it was proposed that this will be reviewed during 2017/18 and ensure closer alignment in the timings of the respective committees

Audit and Risk Committee

During 2016/17 the IJB Audit and Risk Committee met twice. The Audit and Risk committees considered our external audit plan; received various internal audit updates; audit timetable; and during the year relevant national Audit Scotland publications.

Although not all members attended the meetings during the year, based on the scheme of delegation the committee meetings were still quorate.

IJB Governance – Internal Audit review

One of the key internal audit IJB reviews during the year was related to governance arrangements. This review also informed the annual governance report included within the annual reports and accounts. The internal audit considered: the process in respect of preparing the IJB strategic plan, assurance arrangements for key strands of governance and to consider the arrangements for establishing risk management and performance management monitoring and reporting.

The internal audit report is detailed, and sets out the following future areas of consideration to further enhance the IJB Governance arrangements:

- The process for recording in the minutes members' declarations of interest at meetings should be enhanced
- Substitute IJB members should be used, to support the quoracy of meetings
- Review of IJB Board and Committee business and align agendas accordingly between the IJB and the NHS
- The Governance Officer who is coming in, to support the IJB Governance structure, should ensure they are fully aware of the integration scheme and supporting governance documents
- Drive the development and implementation of the IJB risk register and risk appetite and ensure reporting of risk, as set out in the risk management strategy, is implemented as set out
- A more formal process for preparing the IJB governance statement should be in place to capture the required assurances and for those to be shared with those responsible for the statement in the annual accounts, to enable them to conclude on the adequacy of the statement.

We will follow up, alongside internal audit, the implementation of these recommendations. See action point 3.

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Audit adjustments

Set out below is a summary of uncorrected and corrected misstatements.

Uncorrected misstatements

There were no uncorrected misstatements in the annual report and accounts.

Corrected misstatements

The audit fee for 2016/17 was adjusted during the course of the audit from £12,000 to £17,000 split out as follows:

External Audit remuneration £11,460
Audit Scotland pooled costs £1,040
Contribution to PABV £3,790
Contribution to Audit Scotland £710

This was updated in the final accounts, to show as in-year expenditure and the disclosure note.

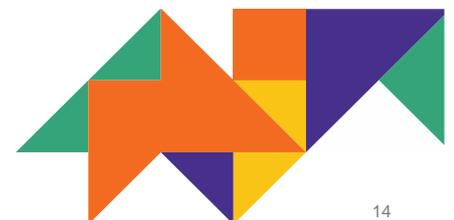
No other misstatements were corrected.

Disclosure misstatements

In accordance with auditing standards we are required to highlight significant disclosure misstatements to allow audit and risk committees to evaluate the impact of these matters on the financial statements. During the course of our audit process we identified some minor disclosure enhancements to the annual accounts and report. In particular, Management has inserted a small footnote within the remuneration report to show the salaries disclosed for the Chief Officer and Chief Finance officer are total salaries, and have not been apportioned to reflect IJB inputs only.

All recommended disclosure changes have been processed in the final audited annual report and accounts.

There were no material/significant disclosure misstatements identified we wish to bring to your attention.



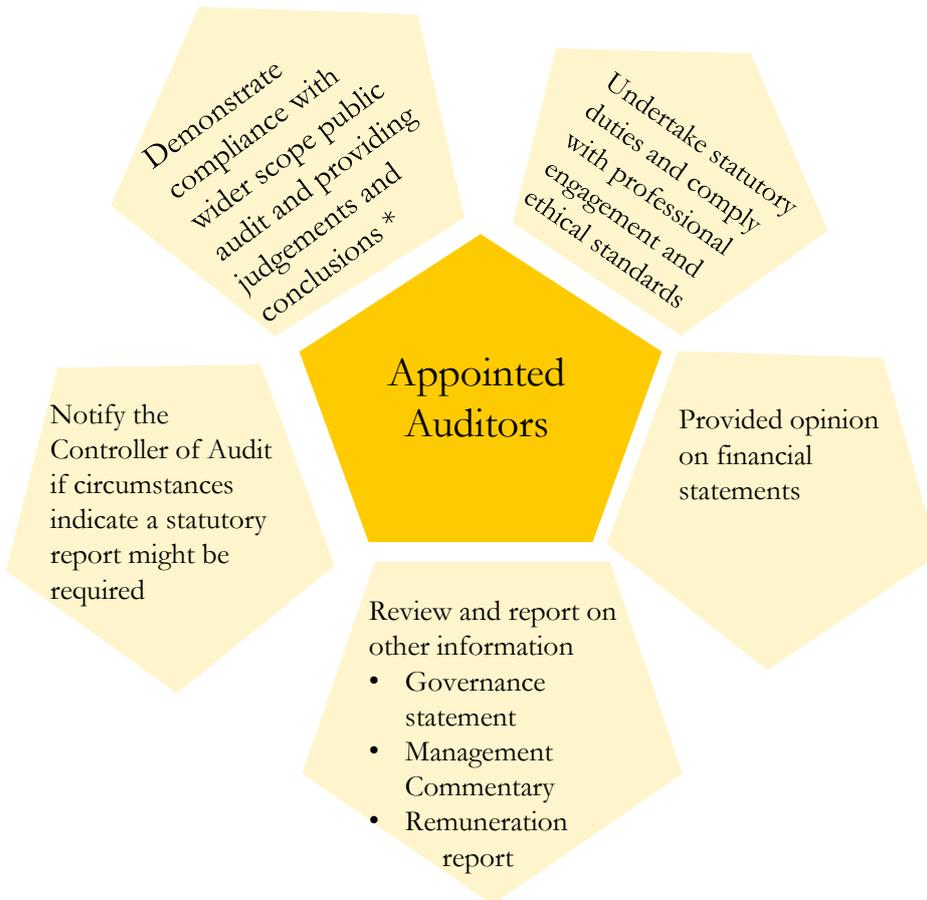
Action Plan for 2016/17

During the course of our 2016/17 audit work we have identified the following actions for management. There were no prior year external audit recommendations to follow up, and we will follow up the recommendations below as part of our 2017/18 external audit.

	Area	Issue & Risk	Priority	Recommendation
1	Management Commentary	The management commentary in the annual report and accounts is concise and easily understood. This is reflective of the first year of IJB operation but could be further enhanced in future years through case studies and linkage to wider IJB documents which are publically available.	Medium	For 2017/18 Management should continue to refine the management commentary in the annual report and accounts, linking to publicly available IJB information and including relevant case studies focused on improving outcomes and how this is identified and measured. Responsible officer: Chief Finance Officer Timescale for implementation: June 2018
2	Audit and Risk Committee – Quorate	During 2016/17 the Audit and Risk Committee was still quorate per the scheme of delegation. However, attendance was not always regular and not always supported by apologies in advance. There is a risk that future meetings during 2017/18 may not be quorate and this will impact on the scrutiny and effectiveness of the Audit and Risk Committee.	Medium	Management and the IJB Audit and Risk Committee should continue to review its membership and attendance. Should quorate issues arise substitute members should attend and the issue should be raised with the IJB Board to identify a further solution. Responsible officer: Chief Finance Officer Timescale for implementation: Throughout the year
3	Internal Audit – Governance Report	The Internal Audit report on governance included a number of actions to further enhance the IJB governance arrangements. The internal audit report is supported by a detailed action plan which has been agreed with management including corresponding dates for implementation. If internal audit recommendations are not implemented as intended, the governance improvements may not occur.	Low	Management should look to enhance the governance arrangements per the agreed internal audit actions, in line with the timescales agreed. We will liaise with internal audit to monitor the implementation of the action plan, alongside our wider governance considerations for 2017/18. Responsible officer: Chief Finance Officer Timetable for implementation: As set out in the individual action plan, with all to be complete by end of March 2018.

Reminder of Responsibilities

The Code of Audit Practice sets out responsibilities of the audited body (pages 10, 11 and 12) across: Corporate governance; financial statements and related reports; standards of conduct for prevention and detection of fraud and error; financial position; and value for money (as described in the Scottish Public Finance Manual). As appointed auditors our responsibilities are set out on page 13 and are summarised below.



An audit of the financial statements is not designed identify all matters that may be relevant to those charged with governance. Weaknesses or risks are only those that have come to our attention during our normal audit work in accordance with ISA's and the Code and may not be all that exist

Communication of the matters arising from our audit work does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control





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