



Report to the Governors on the Quality Report 2016/17

Liverpool Heart and Chest Hospital NHS Foundation Trust

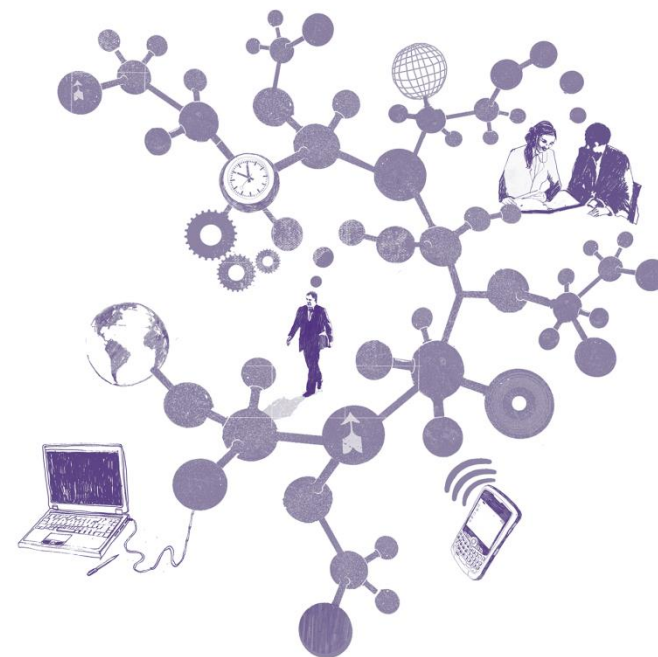
Year ended 31 March 2017

30 May 2017

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The contents of this report relate only to the matters which have come to our attention, which we believe need to be reported to you as part of our audit process. It is not a comprehensive record of all the relevant matters, which may be subject to change, and in particular we cannot be held responsible to you for reporting all of the risks which may affect the Trust or any weaknesses in your internal controls. This report has been prepared solely for your benefit and should not be quoted in whole or in part without our prior written consent. We do not accept any responsibility for any loss occasioned to any third party acting, or refraining from acting on the basis of the content of this report, as this report was not prepared for, nor intended for, any other purpose.

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Executive summary

The Quality Report

The Quality Report is a mandatory part of a foundation trust's Annual Report. Its specific aim is to encourage and improve the foundation trust's public accountability for the quality of the care it provides. It allows leaders, clinicians, governors and staff to show their commitment to continuous, evidence-based quality improvement, and to explain progress to the public.

Purpose of this report

This report to governors summarises the results of our independent assurance engagement on your Quality Report. It is issued in conjunction with our signed limited assurance report, which is published within the Quality Report section of the Trust's Annual Report for the year ended 31 March 2017.

In addition, this report provides the findings of our work on the indicator you selected for us to perform additional substantive testing on to support your governance responsibilities.

In performing this work, we followed NHS Improvement's 'Detailed requirements for external assurance for quality reports for foundation trusts 2016/17' ('Guidance').

The output from our work is a limited assurance opinion on whether anything has come to our attention which leads us to believe that:

- the Quality Report is not prepared in all material respects in line with the criteria set out in the 'NHS foundation trust annual reporting manual 2016/17' and supporting guidance;
- the Quality Report is not consistent in all material respects with the sources specified in NHS Improvement's 'Detailed requirements for external assurance for quality reports for foundation trusts 2016/17' Guidance;

- the indicators in the Quality Report identified as having been the subject of limited assurance in the Quality Report have not been reasonably stated in all material respects in accordance with the 'NHS foundation trust annual reporting manual 2016/17' and supporting guidance.

Conclusion

Our work on your Quality Report is substantially complete although we are finalising our procedures in respect of:

- checking the final version of the Quality Report reflecting changes discussed with management
- reviewing feedback from Overview and Scrutiny to ensure that it is reflected in the final version of the Quality Report
- obtaining a letter of representation from management.

Subject to this, we are proposing to issue an unqualified conclusion on your Quality Report.

The text of our proposed limited assurance report can be found at Appendix B.

Executive summary

Key messages

- We confirmed that the Quality Report had been prepared in all material respects in line with the requirements of the 'NHS foundation trust annual reporting manual 2016/17' and supporting guidance.
- We confirmed that the Quality Report was not materially inconsistent with the sources specified in NHS Improvement's Guidance
- Our testing of two indicators included in the Quality Report found no evidence that these two indicators had not been reasonably stated in all material respects in accordance with the 'NHS foundation trust annual reporting manual 2016/17' and supporting guidance
- Our testing of the post aortic surgery follow-up call indicator selected by governors identified concerns with the completeness of the data used to calculate the indicator and the timeliness of some of the calls being made. In line with NHS Improvement's Guidance, we do not express any assurance in respect of this indicator.

We have made recommendations for improvement in relation to accuracy of the post aortic surgery follow-up call indicator which we have discussed and agreed with management. These can be found at Appendix A.

Acknowledgements

We would like to thank the Trust staff for their co-operation in completing this engagement.

Compliance with regulations

We checked that the Quality Report had been prepared in line with the requirements set out in NHS Improvement's '*NHS foundation trust annual reporting manual 2016/17*' and supporting guidance.

Requirement	Work performed	Conclusion
Compliance with regulations	We reviewed the content of the Quality Report against the requirements of the 'NHS foundation trust annual reporting manual 2016/17' and the supporting guidance 'Detailed requirements for quality reports for foundation trusts 2016/17'.	Based on the results of our procedures, nothing has come to our attention that causes us to believe that, for the year ended 31 March 2017, the Quality Report is not prepared in all material respects in line with the criteria set out in the NHS foundation trust annual reporting manual 2016/17 and supporting guidance.

Consistency of information

We checked that the Quality Report is consistent in all material respects with the sources specified in NHS Improvement's '*Detailed requirements for external assurance for quality reports for foundation trusts 2016/17*'.

Requirement	Work performed	Conclusion
Consistency with other sources of information	We reviewed the content of the Quality Report for consistency with specified documentation, set out in the auditor's guidance provided by NHS Improvement. This includes the board minutes and papers for the year, feedback received on the Quality Report, survey results from staff and patients and the Head of Internal Audit opinion.	Based on the results of our procedures, nothing has come to our attention that causes us to believe that, for the year ended 31 March 2017, the Quality Report is not consistent in all material respects with the sources specified in NHS Improvement's ' <i>Detailed requirements for external assurance for quality reports for foundation trusts 2016/17</i> '.
Other checks	We also checked the Quality Report to ensure that the Trust's process for identifying and engaging stakeholders in the preparation of the Quality Report has resulted in appropriate consultation with patients, Governors, commissioners, regulators and any other key stakeholders.	Overall, we concluded that the process resulted in appropriate consultation.

Data quality of reported performance indicators

We undertook substantive testing on certain indicators in the Quality Report.

Selecting performance indicators for review

The Trust is required to obtain assurance from its auditors over three indicators.

NHS Improvement requires that we select two indicators in a prescribed order of preference from the list of four mandated indicators that are relevant to this Trust.

These two indicators are subject to a limited assurance opinion in line with the requirements set by NHS Improvement. We have to report on whether there is evidence to suggest that they have not been reasonably stated in all material respects in accordance with the *'NHS foundation trust annual reporting manual 2016/17'* and supporting guidance.

In line with the auditor guidance, we have reviewed the following indicators:

- Percentage of incomplete pathways within 18 weeks for patients on incomplete pathways at the end of the reporting period: selected from the subset of mandated indicators following discussion with management.
- Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers: selected from the subset of mandated indicators following discussion with management.

In 2016/17, NHS foundation trusts also need to obtain assurance through substantive sample testing over one additional local indicator included in the Quality Report, selected by the Governors of the Trust. Although the Trust's external auditors are required to undertake the work, this indicator does not form part of the limited assurance report.

In line with the auditor guidance, we have reviewed the following local indicator:

- Post-Aortic surgery follow-up call: selected following discussion with management.

Data quality of reported performance indicators (continued)

Indicators subject to limited assurance report

Indicator & Definition	Indicator outcome	Work performed	Conclusion
<p>Performance against the 18 week incomplete RTT pathway</p> <p>Percentage of incomplete pathways within 18 weeks for patients on incomplete pathways</p>	92.25%	<p>We documented and walked through the process used by the Trust to collect data for the indicator. We checked that the indicator presented in the Quality Account reconciled to the underlying data.</p> <p>We then tested a sample of 25 items in order to ascertain the accuracy, completeness, timeliness, validity, relevance and reliability of the data, and whether the calculation of the indicator was in accordance with the definition.</p>	<p>Based on the results of our procedures nothing has come to our attention that causes us to believe that, for the year ended 31 March 2017, the indicator has not been reasonably stated in all material respects in accordance with the 'NHS foundation trust annual reporting manual 2016/17' and supporting guidance.</p>

Data quality of reported performance indicators (continued)

Indicators subject to limited assurance report

Indicator & Definition	Indicator outcome	Work performed	Conclusion
<p>Performance against the 62 day cancer wait target</p> <p>Percentage of patients receiving first definitive treatment for cancer within 62 days of an urgent GP referral for suspected cancer</p>	92.11%	<p>We documented and walked through the process used by the Trust to collect data for the indicator. We checked that the indicator presented in the Quality Account reconciled to the underlying data.</p> <p>We then tested a sample of 23 items in order to ascertain the accuracy, completeness, timeliness, validity, relevance and reliability of the data, and whether the calculation of the indicator was in accordance with the definition.</p>	<p>Based on the results of our procedures nothing has come to our attention that causes us to believe that, for the year ended 31 March 2017, the indicator has not been reasonably stated in all material respects in accordance with the 'NHS foundation trust annual reporting manual 2016/17' and supporting guidance.</p>

Data quality of reported performance indicators (continued)

Local indicator not subject to limited assurance report

Indicator & Definition	Indicator outcome	Work performed	Conclusion
<p>Post aortic surgery follow-up call</p> <p>Follow up phone call for patients who have undergone complex aortic surgery. The target is for 50% of patients to be called within 7 days of discharge.</p> <p>In line with the requirements of NHS Improvement's <i>Guidance</i>, this indicator is not subject to a limited assurance opinion. We do not provide the Governors with any formal assurance in relation to whether this indicator is fairly stated.</p>	<p>75% from August 2016</p>	<p>We documented and walked through the process used by the Trust to collect data for the indicator. We checked that the indicator presented in the Quality Account reconciled to the underlying data.</p> <p>We then tested a sample of 13 items in order to ascertain the accuracy, completeness, timeliness, validity, relevance and reliability of the data, and whether the calculation of the indicator was in accordance with the definition.</p> <p>We agreed the discharge date to the discharge form and the date of contact to the record in EPR. For the 133 contacts made during the period since the follow-up calls were introduced, we reviewed the extent of calls made after the 7 day target.</p>	<p>We can confirm that the indicator reported in the Quality Account is calculated correctly based on the 133 cases recorded since August 2016 when the indicator was introduced. However, we are unable to confirm that the indicator complies with all six dimensions of data quality.</p> <p>We identified a number of deficiencies in the process to calculate the indicator:</p> <ul style="list-style-type: none"> • We were unable to verify the completeness of the population for follow-up calls as the report from EPR only identifies patients that have had aortic surgery and does not include those admitted to intensive care • The reports to identify patients for follow-up is run on a daily basis if time allows. There is a risk that some patients are missed by not running the report to cover a specified period • There is no substitute identified to cover for the Coordinator's absence. In the period September to December 2016 the Coordinator was working elsewhere in the Trust and few calls were made resulting in long delays in contacting patients. • The indicator reports that 75% of calls were made within 7 days of discharge against a target of 50% but does not reflect the considerable time delay for 33 calls; 23 of these were more than 30 days and 6 more than 50 days post discharge. • The indicator is based on the first contact with the patient following discharge but in practice several other calls are made in complex cases which benefit the patient but are not measured. <p>We have made a number of recommendations to the Trust in relation to these issues, as set out in Appendix A.</p>

Fees

Fees for the audit of the Quality Report

Service	Fees £
For the audit of the Quality Report 2016/17	£6,000

Our fee assumptions include:

- our fees are exclusive of VAT

Appendices

Appendix A - Action plan

	Issue and risk	Recommendations	
1	<ul style="list-style-type: none"> The system to identify patients for a follow up call is by running a report from EPR once a week as a minimum with a filter selecting those patients who have had aortic surgery performed by named consultants. This would not include those patients who were admitted to intensive care. There is a risk that not all patients requiring follow-up call are identified and the denominator of the indicator will be understated. Furthermore the system currently in place is for the co-ordinator to go through the patient notes for those included under Aortic Surgery to ensure that they meet the definition. As this is a manual process there is a risk that patients may be missed. 	<ul style="list-style-type: none"> The Trust should use a more robust process in place for identifying all patients that require a follow-up call e.g. coding within the EPR system that allows patients across all departments to be easily identified. 	<p>●</p> <p>Red</p>
2	<ul style="list-style-type: none"> The system specifies that the report used for the follow-up calls is generated on a weekly basis. In practice the coordinator runs the report on a daily basis if time allows. There is a risk that some days are missed from the report if it is not run on a consistent basis and patients are not identified for follow-up and the data used to calculate the indicator is incorrect. 	<ul style="list-style-type: none"> The report of patients for follow-up call should be run on a regular basis to ensure a complete population is used in calculating the indicator 	<p>●</p> <p>Red</p>
3	<ul style="list-style-type: none"> The coordinator is allocated half a day a week to make the follow-up calls which has been insufficient given the number and complexity of some of the cases. Also there is no substitute when the coordinator is allocated to other duties across the Trust. In the period September to December 2016 the coordinator was completing rotation across another department. Patients calls missed during that time were contacted at a much later date at the request of management. This means that some of the calls are not made for a considerable time after discharge. For 32 discharges in the period from 2 September to 28 October 2016, 23 of the calls were made more than 30 days after discharge and 6 more than 50 days after discharge. 	<ul style="list-style-type: none"> The Trust should consider if sufficient resource is allocated for the follow-up calls and identify a substitute if the coordinator is not available The Trust should assess if there is a benefit for the patient if the call is made significantly longer than 7 days after discharge. 	<p>●</p> <p>Red</p>
4	<ul style="list-style-type: none"> The indicator includes only the first contact made post discharge whereas for complex cases several follow up calls are made. 	<ul style="list-style-type: none"> The Trust should consider if the indicator using first contact only is an appropriate measure and how the benefit of the contact is evaluated and used to improve patient experience and outcomes. 	<p>●</p> <p>Red</p>

Assessment

- Significant deficiency –risk of significant misstatement
- Deficiency – issue for improvement in processes or risk of inconsequential misstatement

Appendix B – Form of limited assurance report - example

Independent Practitioner's Limited Assurance Report to the Council of Governors of Liverpool Heart and Chest Hospital NHS Foundation Trust on the Quality Report

We have been engaged by the Council of Governors of Liverpool Heart and Chest Hospital NHS Foundation Trust to perform an independent limited assurance engagement in respect of Liverpool Heart and Chest Hospital NHS Foundation Trust's Quality Report for the year ended 31 March 2017 (the "Quality Report") and certain performance indicators contained therein against the criteria set out in the 'NHS foundation trust annual reporting manual 2016/17' and additional supporting guidance in the 'Detailed requirements for quality reports for foundation trusts 2016/17' (the 'Criteria').

Scope and subject matter

The indicators for the year ended 31 March 2017 subject to the limited assurance engagement consist of the national priority indicators as mandated by NHS Improvement:

Percentage of incomplete pathways within 18 weeks for patients on incomplete pathways at the end of the reporting period: selected from the subset of mandated indicators following discussion with management.

Maximum waiting time of 62 days from urgent GP referral to first treatment for all cancers: selected from the subset of mandated indicators following discussion with management

We refer to these national priority indicators collectively as the 'Indicators'.

Respective responsibilities of the directors and Practitioner

The directors are responsible for the content and the preparation of the Quality Report in accordance with the Criteria set out in the 'NHS foundation trust annual reporting manual 2016/17' and supporting guidance issued by NHS Improvement.

Our responsibility is to form a conclusion, based on limited assurance procedures, on whether anything has come to our attention that causes us to believe that:

the Quality Report is not prepared in all material respects in line with the Criteria set out in the NHS foundation trust annual reporting manual 2016/17 and supporting guidance;

the Quality Report is not consistent in all material respects with the sources specified in NHS Improvement's 'Detailed requirements for external assurance for quality reports for foundation trusts 2016/17'; and

the indicators in the Quality Report identified as having been the subject of limited assurance in the Quality Report are not reasonably stated in all material respects in accordance with the 'NHS foundation trust annual reporting manual 2016/17' and supporting guidance and the six dimensions of data quality set out in the 'Detailed requirements for external assurance for quality reports for foundation trusts 2016/17.

We read the Quality Report and consider whether it addresses the content requirements of the 'NHS foundation trust annual reporting manual 2016/17' and supporting guidance, and consider the implications for our report if we become aware of any material omissions.

Appendix B - Example opinion continued

We read the other information contained in the Quality Report and consider whether it is materially inconsistent with:

Board minutes for the period 1 April 2016 to 30 May 2017

papers relating to quality reported to the Board over the period 1 April 2016 to 30 May 2017;

feedback from Commissioners dated 10 May 2017;

feedback from Governors dated 25 April 2017;

feedback from local Healthwatch organisations dated 8 May 2017;

feedback from Overview and Scrutiny Committee dated (not received);

the Trust's complaints report published under regulation 18 of the Local Authority Social Services and NHS Complaints Regulations 2009, dated 30 May 2017;

the national patient survey dated 8 June 2016;

the national staff survey dated 8 March 2017;

the Care Quality Commission inspection report dated 16 September 2016; and

the Head of Internal Audit's annual opinion over the Trust's control environment dated 30 May 2017.

We consider the implications for our report if we become aware of any apparent misstatements or material inconsistencies with those documents (collectively, the “documents”). Our responsibilities do not extend to any other information.

The firm applies International Standard on Quality Control 1 and accordingly maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We are in compliance with the applicable independence and competency requirements of the Institute of Chartered Accountants in England and Wales (ICAEW) Code of Ethics. Our team comprised assurance practitioners and relevant subject matter experts.

This report, including the conclusion, has been prepared solely for the Council of Governors of Liverpool Heart and Chest Hospital NHS Foundation Trust as a body, to assist the Council of Governors in reporting Liverpool Heart and Chest Hospital NHS Foundation Trust's quality agenda, performance and activities. We permit the disclosure of this report within the Annual Report for the year ended 31 March 2017, to enable the Council of Governors to demonstrate they have discharged their governance responsibilities by commissioning an independent assurance report in connection with the indicators. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Council of Governors as a body, and Liverpool Heart and Chest Hospital NHS Foundation Trust for our work or this report, except where terms are expressly agreed and with our prior consent in writing.

Appendix B continued

Assurance work performed

We conducted this limited assurance engagement in accordance with International Standard on Assurance Engagements 3000 (Revised) – ‘Assurance Engagements other than Audits or Reviews of Historical Financial Information’ issued by the International Auditing and Assurance Standards Board (‘ISAE 3000’). Our limited assurance procedures included:

- evaluating the design and implementation of the key processes and controls for managing and reporting the indicators;**
- making enquiries of management;**
- limited testing, on a selective basis, of the data used to calculate the indicators tested back to supporting documentation;**
- comparing the content requirements of the 'NHS foundation trust annual reporting manual 2016/17' and supporting guidance to the categories reported in the Quality Report; and**
- reading the documents.**

A limited assurance engagement is narrower in scope than a reasonable assurance engagement. The nature, timing and extent of procedures for gathering sufficient appropriate evidence are deliberately limited relative to a reasonable assurance engagement.

Limitations

Non-financial performance information is subject to more inherent limitations than financial information, given the characteristics of the subject matter and the methods used for determining such information.

The absence of a significant body of established practice on which to draw allows for the selection of different but acceptable measurement techniques which can result in materially different measurements and can affect comparability. The precision of different measurement techniques may also vary. Furthermore, the nature and methods used to determine such information, as well as the measurement criteria and the precision of these criteria, may change over time. It is important to read the Quality Report in the context of the criteria set out in the 'NHS foundation trust annual reporting manual 2016/17' and supporting guidance.

The scope of our limited assurance work has not included governance over quality or non-mandated indicators which have been determined locally by Liverpool Heart and Chest Hospital NHS Foundation Trust.

Our audit work on the financial statements of Liverpool Heart and Chest Hospital NHS Foundation Trust is carried out in accordance with our statutory obligations and is subject to separate terms and conditions. This engagement will not be treated as having any effect on our separate duties and responsibilities as Liverpool Heart and Chest Hospital NHS Foundation Trust's external auditors. Our audit reports on the financial statements are made solely to Liverpool Heart and Chest Hospital NHS Foundation Trust's members, as a body, in accordance with paragraph 24(5) of Schedule 7 of the National Health Service Act 2006. Our audit work is undertaken so that we might state to Liverpool Heart and Chest Hospital NHS Foundation Trust's members those matters we are required to state to them in an auditor's report and for no other purpose. Our audits of Liverpool Heart and Chest Hospital NHS Foundation Trust's financial statements are not planned or conducted to address or reflect matters in which anyone other than such members as a body may be interested for such purpose. In these circumstances, to the fullest extent permitted by law, we do not accept or assume any responsibility to anyone other than Liverpool Heart and Chest Hospital NHS Foundation Trust and Liverpool Heart and Chest Hospital NHS Foundation Trust's members as a body, for our audit work, for our audit reports, or for the opinions we have formed in respect of those audits.

Appendix B - continued

Conclusion

Based on the work described in this report, nothing has come to our attention that causes us to believe that, for the year ended 31 March 2017: the Quality Report is not prepared in all material respects in line with the Criteria set out in the NHS foundation trust annual reporting manual 2016/17 and supporting guidance;

the Quality Report is not consistent in all material respects with the sources specified in NHS Improvement's 'Detailed requirements for external assurance for quality reports for foundation trusts 2016/17'; and

the indicators in the Quality Report identified as having been the subject of limited assurance in the Quality Report have not been reasonably stated in all material respects in accordance with the 'NHS foundation trust annual reporting manual 2016/17' and supporting guidance.

Grant Thornton

Grant Thornton UK LLP

Chartered Accountants

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L3 1PS

30 May 2017

Appendix C – Form of management representation letter

Our Ref
Your Ref
Grant Thornton UK LLP
Royal Liver Building
Liverpool
L3 1PS

30 May 2017

Dear Sirs

Liverpool Heart and Chest Hospital NHS Foundation Trust Quality Report for the year ended 31 March 2017

This representation letter is provided in connection with the limited assurance engagement in respect of [Name of NHS Foundation Trust]'s Quality Report for the year ended 31 March 2017 for the purpose of reporting on the Quality Report and certain performance indicators contained therein (the "Quality Report") in accordance with the 'Detailed requirements for external assurance for quality reports for foundation trusts 2016/17' published by NHS Improvement.

We have fulfilled our responsibilities, as set out in the terms of the limited assurance engagement letter/contract addendum dated [**DATE**], for the content and preparation of the Quality Report in accordance with the requirements of the Health Act 2009 (the "Act") and the requirements set out in the National Health Service (Quality Accounts) Regulations 2010 (the "Regulations") and subsequent amendments and the requirements set out in the 'NHS foundation trust annual reporting manual 2016/17' (the "NHS FT ARM") and supporting guidance, and the 'Detailed requirements for external assurance for quality reports for foundation trusts 2016/17'.

We confirm to the best of our knowledge and belief having made such enquiries (including, where appropriate, of other members of management and staff [**include particular positions if required**]) with relevant knowledge and experience or inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you:

- i. We have complied with the relevant requirements as set out in the Statement of Directors' Responsibilities in preparing the Quality Report.
- ii. We acknowledge our responsibility for the design, implementation, maintenance and monitoring of internal controls over the collection and reporting of the measures of performance included in the Quality Report.
- iii. We have provided you with:
 - a) access to all of the Trust's Quality Report performance records and all other records and related information, including the minutes of all directors' and governors' meetings and ensured that there is no relevant performance information of which you are unaware;
 - b) additional information that you have requested from us for the purpose of this limited assurance engagement; and
 - c) unrestricted access to persons within the Trust from whom you determined it necessary to obtain evidence.

Appendix C – Form of management representation letter (continued)

- iv. We have communicated to you all deficiencies in internal controls relevant to the Quality Report contained therein that are not clearly trivial and inconsequential of which we are aware.
- v. We have disclosed to you all our knowledge of any actual, suspected or alleged intentional non-compliance with the Act, the Regulations or the NHS FT ARM, or misstatement of information contained within the Quality Report and confirm that the indicators contained within the Quality Report are free from such misstatement.
- vi. We have not adjusted for the misstatements identified from your work that you have brought to our attention, attached to this letter, as we consider that they are immaterial, individually and in aggregate to the Quality Report and certain performance indicators contained therein.
- vii. The disclosures within the Quality Report fairly reflect our understanding of the Trust's performance over the period covered and have been prepared in accordance with the 'NHS foundation trust annual reporting manual 2016/17' and supporting guidance, and the 'Detailed requirements for external assurance for quality reports for foundation trusts 2016/17' issued by NHS Improvement.
- viii. [Any other matter considered appropriate].

Yours faithfully

Signed on behalf of the Council of Governors and Board of Directors by:

Signature

Name.....

Position.....

Liverpool Heart and Chest Hospital NHS foundation trust

Date.....



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