



# Summary of External Audit Findings 2015/16

**NHS Rotherham Clinical Commissioning Group**

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May 2016

# Content

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We are committed to providing you with a high quality service. If you have any concerns or are dissatisfied with any part of KPMG's work, in the first instance you should contact Rashpal Khangura, the engagement lead to the CCG, who will try to resolve your complaint. If you are dissatisfied with your response please contact the national lead partner for all of KPMG's work under our contract with Public Sector Audit Appointments Limited, Andrew Sayers (on 0207 6948981, or by email to [andrew.sayers@kpmg.co.uk](mailto:andrew.sayers@kpmg.co.uk)). After this, if you are still dissatisfied with how your complaint has been handled you can access PSAA's complaints procedure by emailing [generalenquiries@psaa.co.uk](mailto:generalenquiries@psaa.co.uk), by telephoning 020 7072 7445 or by writing to Public Sector Audit Appointments Limited, 3rd Floor, Local Government House, Smith Square, London, SW1P 3HZ.

# Important Notice

This report is presented under the terms of our PSAA engagement. Circulation of this report is restricted. The content of this report is based solely on the procedures necessary for our audit. This report is addressed to NHS Rotherham Clinical Commissioning Group (the CCG) and has been prepared for your use only. We accept no responsibility towards any member of staff acting on their own, or to any third parties. The National Audit Office (NAO) has issued a document entitled Code of Audit Practice (the Code). This summarises where the responsibilities of auditors begin and end and what is expected from the CCG. External auditors do not act as a substitute for the CCG's own responsibility for putting in place proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for, and used economically, efficiently and effectively.

## **Basis of preparation:**

We have prepared this External Audit Report (Report) in accordance with our responsibilities under the National Audit Office Code of Audit Practice (the Code) and the terms of our Public Sector Audit Appointments Ltd (PSAA) engagement.

## **Purpose of this report:**

This Report is made to the CCG's Audit Committee in order to communicate matters as required by International Audit Standards (ISAs) (UK and Ireland), and other matters coming to our attention during our audit work that we consider might be of interest, and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone (beyond that which we may have as auditors) for this Report, or for the opinions we have formed in respect of this Report.

## **Limitations on work performed:**

We have not designed or performed procedures outside those required of us as auditors for the purpose of identifying or communicating any of the matters covered by this Report. The matters reported are based on the knowledge gained as a result of being your auditors. We have not verified the accuracy or completeness of any such information other than in connection with and to the extent required for the purposes of our audit.

## **Status of our audit:**

Our audit is not yet complete and matters communicated in this Report may change pending our signing of our audit report. We will provide an oral update on the status of our audit at the Audit Committee meeting but would highlight that the following work is still outstanding:

- Final review of journal transfers made after the production of the draft Financial Statements;
- Final review of Financial Statements incorporating any adjustments to the draft Statements; and
- Review of signed management representation letter.



# Summary

### Financial Statements Audit

We intend to issue an unqualified audit opinion on the accounts following the Audit Committee adopting them on behalf of the Governing Body, and receipt of the signed management representations letter.

Other than completing our finalisation audit procedures, we have completed our audit of the financial statements and formed our regularity opinion on whether, in all material respects, the expenditure and income have been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them. We have also read the content of the Annual Report (including the Remuneration Report) and reviewed the annual Governance Statement (AGS). Our key findings are:

- There are no unadjusted audit differences, explained in section 2 and appendix 2.
- We have agreed presentational changes to the accounts with the CCG, mainly related to minor presentational matters and typographical errors.
- We have not requested for any additional specific representations from management.
- We have read the annual report and have no matters to raise with you.
- We have reviewed the AGS and have no matters to raise with you.
- We have no matters to raise with you in relation to the regularity of transactions.

### Value for Money

Based on the findings of our work, we have concluded that the CCG has adequate arrangements to secure economy, efficiency and effectiveness in its use of resources.

### Other Matters

There are no prior year recommendations outstanding in 2015/16, and we have not identified any new recommendations from our 2015/16 audit.

In auditing the accounts of a CCG, auditors have a responsibility to consider whether there is a need to issue a public interest report or whether there are any issues which require referral to the Secretary of State. There were no matters in the public interest that we needed to report or refer to the Secretary of State in 2015/16.

We are required to certify that we have completed the audit of the CCG's financial statements in accordance with the requirements of the Code. If there are any circumstances under which we cannot issue a certificate, then we must report this to those charged with governance. There are no issues that would cause us to delay the issue of our certificate of completion of the audit.



# Financial Statements Audit

## Section Two

# Financial Statements Audit

We audit your financial statements by undertaking the following tasks:

Work Performed	Accounts production stage		
	Before	During	After
<b>1. Business Understanding:</b> review your operations	✓	✓	–
<b>2. Controls:</b> assess the control framework	✓	–	–
<b>3. Prepared by Client Request (PBC):</b> issue our prepared by client request	✓	–	–
<b>4. Accounting Standards:</b> agree the impact of any new accounting standards	✓	✓	–
<b>5. Accounts Production:</b> review the accounts production process	✓	✓	✓
<b>6. Testing:</b> test and confirm material or significant balances and disclosures	–	✓	✓
<b>7. Representations and opinions:</b> seek and provide representations before issuing our opinions	✓	✓	✓

We have completed the first six stages shown above and report our key findings below. The final item will be completed before providing our audit report on the financial statements.

1. Business Understanding	In our 2015/16 audit plan we assessed your operations to identify significant issues that might have a financial statements consequence. We confirmed this risk assessment as part of our audit work. We have provided an update on each of the risks identified later in this section.
2. Assessment of the control environment	<p>We have assessed the effectiveness of your key financial system controls that prevent and detect material fraud and error. We found that the financial controls on which we seek to place reliance are operating effectively.</p> <p>As part of our external audit work, we have considered the matters set out in ISAE 3402 'Assurance Reports on Controls at a Service Organisation' relating to the NHS Shared Business Services. There are no issues from this work which we wish to raise with you.</p> <p>Following our control environment work we have not made any recommendations.</p> <p>We have reviewed the work undertaken by 360 Assurance, your internal auditors, in accordance with ISA610 and used the findings to inform and planning and audit approach. We have chosen not to place reliance on their work due to the approach we adopted for the financial statements audit. This has not led to any additional resource burden for the CCG.</p>

## Section Two

# Financial Statements Audit

3. Prepared by client request	<p>We produced our Prepared by Client request to summarise the working papers and evidence we ask you to collate as part of the preparation of the financial statements. We discussed this with the Head of Financial Services, and tailored our request and this was issued as a final document to the CCG.</p> <p>The working papers were provided by the finance team on the first day of our on site visit on 3<sup>rd</sup> May. The quality and quantity of the working papers provided to us was very good and this has assisted our audit process.</p>
4. Accounting Standards	<p>We work with you to understand the changes to accounting standards and other technical issues. For 2015/16 these changes are limited to the accounting for the Better Care Fund and the accounting for delegated co-commissioning of primary care.</p> <p>The key areas we have identified in relation to accounting standards and other technical issues which have been considered in detail in the audit are recorded on page 10.</p>
5. Accounts Production	<p>We received complete draft accounts by 22 April 2016 in accordance with the Department of Health's deadline. The accounting policies, accounting estimates and financial statement disclosures are in line with the requirements of Department of Health Group Manual for Accounts 2015/16.</p> <p>As in previous years, we will debrief with the CCG finance team to share views on our audit. Hopefully this will lead to further efficiencies in the 2016/17 audit process. In particular we would like to commend CCG finance staff who have been accessible throughout our audit visit and provided prompt and helpful responses to our follow up audit queries. We thank the finance team for their co-operation throughout the visit which allowed the audit to progress and complete within the required timeframe.</p>
6. Testing	<p>We have summarised the findings from our testing of significant risks and areas of judgement within the financial statements on the following pages. During the audit we identified only presentational issues or minor changes to the accounting entries which have been adjusted and these had no material effect on the financial statements.</p>
7. Representations	<p>You are required to provide us with representations on specific matters such as your going concern assertion and whether the transactions in the accounts are legal and unaffected by fraud. We provided a draft of this representation letter to the Acting Chief Finance Officer on 11 May 2016. We draw your attention to the requirement in our representation letter for you to confirm to us that you have disclosed all relevant related parties to us. There are no additional specific representations which we are requesting from management in 2015/16.</p>

We are required under ISA 260 to communicate to you any matters specifically required by other auditing standards to be communicated to those charged with governance; and any other audit matters of governance interest. We have not identified any other matters to report.

## Section Two

# Financial Statements Audit

To ensure that we have provided a comprehensive summary of our work, we have below and over the next page set out:

- The results of the procedures we performed over the accounting treatment for the Better Care Fund and the Co-commissioning expenditure which were identified as significant risks within our audit plan;
- The results of our procedures to review the required risks of the fraudulent risk of revenue recognition and management override of control; and
- Our view of the level of prudence you have applied to key balances within your financial statements.

Significant audit risk	Account balances affected	Summary of findings
Accounting for the Better Care Fund	<b>Income, expenditure, assets and liabilities, pooled budget disclosures</b>	<p>The Better Care Fund (BCF) came into operation on 1 April 2015 for the 2015/16 financial year, with £3.46 billion of NHS England's funding to CCGs ring-fenced for the establishment of the fund.</p> <p>The risk our audit was designed to gain assurance over was that BCF arrangements and related transactions were not accounted for within CCGs accounts in accordance with the DH Manual for Accounts and accounting standards requirements.</p> <p>Our audit work confirmed that:</p> <ul style="list-style-type: none"><li>■ <b>The CCG has accurately accounted for the transactions within its Better Care Fund arrangements in its 2015/16 Financial Statements.</b></li><li>■ <b>The CCG Financial Statements comply with the disclosure requirements of the Manual for Accounts.</b></li></ul>

## Section Two

# Financial Statements Audit

Significant audit risk	Account balances affected	Summary of findings
Accounting for co-commissioning	<b>Expenditure, assets and liabilities</b>	<p>From 1<sup>st</sup> April 2015 the CCG assumed full responsibility for the commissioning of primary care within Rotherham. For 2015/16, the scope of primary care co-commissioning is general practice services only. The DH Manual for Accounts did not contain any specific guidance on accounting for co-commissioning, and the financial transactions were made and processed by NHS England on the CCGs behalf.</p> <p>The risk our audit was designed to gain assurance over was that co-commissioning arrangements are not accounted for within CCGs accounts in accordance with accounting standards requirements.</p> <p>Our initial audit approach was based on the expectation that we would receive significant assurance from a service auditor report from NHS England on the completeness and accuracy of the transactions made through the 'Exeter' system by NHS England for the CCG. During April it became clear that this assurance received would not be significant and that we would need to design alternative audit procedures in order to obtain the required assurance. These procedures included obtaining information on payments made by NHS England and reconciling these to the details in the CCG ledger, and obtaining supporting evidence for a sample of the payments confirming the amount paid was correct and accurate.</p> <p>Our audit work confirmed that:</p> <ul style="list-style-type: none"> <li>• The amounts included in the CCG ledger reconciled to the data provided by NHS England, providing assurance that the amounts included in the CCG Financial Statements are complete;</li> <li>• The sample of payments selected were all agreed to supporting contract schedules, confirming that the payments were accurately recorded.</li> </ul>

## Section Two

# Financial Statements Audit

Risks that ISAs require us to assess in all cases	Why	Our findings from the audit
Fraud risk from revenue recognition	Professional standards require us to make a rebuttable presumption that the fraud risk from revenue recognition is a significant risk.	<p>We recognise that the incentives in the NHS differ significantly to those in the private sector which have driven the requirement to make a rebuttable presumption that this is a significant risk. These incentives in the NHS include the requirement to meet regulatory and financial covenants, rather than broader financial reporting or share based management concerns.</p> <p>In our External Audit Plan 2015/16 we reported that we do not consider the fraud risk from revenue recognition to be a significant audit opinion risk for NHS bodies generally, and for CCGs in particular. As the CCG receives a revenue resource allocation from the Department of Health, and has very little direct income, there is unlikely to be an incentive to fraudulently recognise revenue. Our initial assessment is still valid, and since we have rebutted this presumed risk, there has been no impact on our audit work.</p>
Fraud risk from management override of controls	<p>Professional standards require us to communicate the fraud risk from management override of controls as significant because management is typically in a unique position to perpetrate fraud because of its ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.</p> <p>We have not identified any specific additional risks of management override relating to this audit.</p>	<p>Our procedures, including testing of journal entries, accounting estimates and considering whether there were any significant transaction outside the normal course of business.</p> <p>Our audit work did not identify any instances of fraud.</p>

## Section Two

# Financial Statements Audit

### Judgements in your financial statements

During our audit we have carried out work on areas that, although not significant, and not relating to critical judgements, are nevertheless relating to areas of judgement. In particular this covers:

- Accruals included in the Trade and Other Payables in Note 23; and
- Coding of expenditure in 2015/16 and 2016/17 relating to payments made around the year end.

We have summarised our findings below to give the Audit Committee a view as to whether we believe the judgements made are reasonable.

Assessment of subjective areas		
Asset/liability class	Amount (£m)	KPMG comment
Accounting treatment of expenditure incurred in April 2016	£9.6m	<p>Our testing of a sample of items paid in April 2016 confirmed that items were correctly accounted for in either 2015/16 or 2016/17 depending on when the goods or services were supplied.</p> <p>Our conclusion is that the CCG has a balanced approach to treating items of expenditure around the year end and does not incorrectly favour one year or the other.</p>
Accruals in the balance sheet	£12.2m	<p>Our testing confirmed that the accruals included in the balance sheet were correctly and accurately accounted for in 2015/16.</p> <p>Our conclusion is that the CCG has a balanced approach to identifying accruals and including them in the Financial Statements.</p>

## Section Two

# Financial Statements Audit

### Regularity Opinion

We are required to form a view on the regularity of the CCG's income and expenditure i.e. that the expenditure and income included in the CCG's financial statements has been applied to the purposes intended by Parliament and the financial transactions in the financial statements conform to the authorities which govern them.

We have reviewed the CCG's expenditure and income and in our opinion, in all material respects, it has been applied to the purposes intended by Parliament and the financial transactions conform to the authorities which govern them.

### Annual report

We have read the contents of the Annual Report (including the Accountability Report, Performance Report and AGS) and audited the relevant parts of the Remuneration Report. Based on the work performed:

- We have not identified any inconsistencies between the contents of the Accountability and Performance Reports and the financial statements.
- We have not identified any material inconsistencies between the knowledge acquired during our audit and the Accountable Officer's statements. The Accountable Officer confirms that the annual report and accounts taken as a whole are fair, balanced and understandable.
- The parts of the Remuneration Report that are required to be audited were all found to be materially accurate; and
- The AGS is consistent with the financial statements and complies with relevant guidance subject to updates as outlined within section three.

### Independence and Objectivity

ISA 260 also requires us to make an annual declaration that we are in a position of sufficient independence and objectivity to act as your auditors. We have provided this declaration at Appendix 3.

### Audit Fees

The fee in our audit plan for 2015/16 was £56,250 excluding VAT (£75,000 in 2015/16).

As a result of the difficulties we encountered gaining assurance over the co-commissioning expenditure, we intend to request approval from Public Sector Audit Appointments (PSAA) to increase the audit fee by a small amount to cover the additional testing we carried out over and above that expected in our audit plan. This will be co-ordinated across all the affected CCG audits and we will notify the CCG of the outcome as soon as it is resolved.

We have not carried out any non-audit work at the CCG in 2015/16.

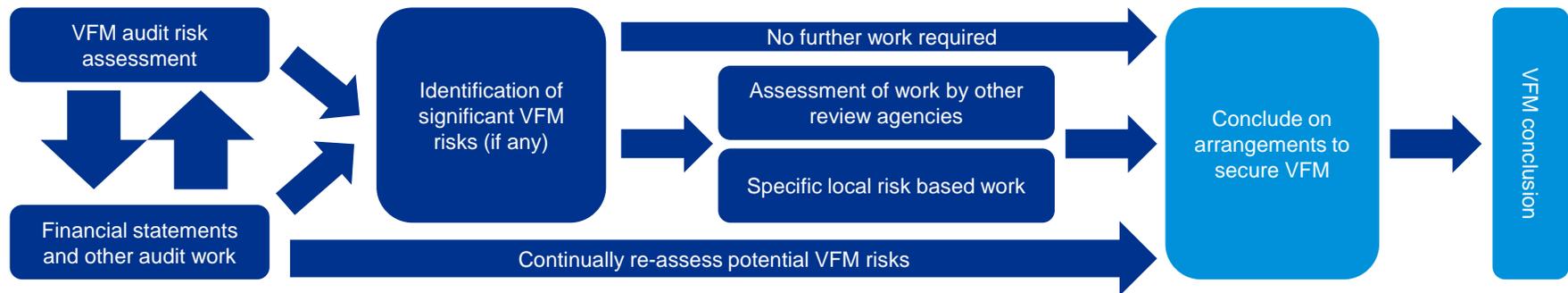


# Value for Money

## Section Three

# Value for Money

From 2015/16 our value for money (VFM) work follows the NAO's new guidance. It is risk based and targets audit effort on the areas of greatest audit risk. Our methodology is summarised below. We identified two significant VFM risks which are reported overleaf and provide a summary below of the routine work required to issue our VFM conclusion, which is that we are satisfied that the CCG has made proper arrangements for securing economy, efficiency and effectiveness in its use of resources for the year ending 31 March 2016.



AGS review	Regulatory review	Other matters considered in risk assessment
<p>We reviewed the 2015/16 AGS and took into consideration the work of internal audit.</p> <p>We confirm that the AGS reflects our understanding of the CCG's operations and risk management arrangements.</p>	<p>We considered the outcomes of relevant regulatory reviews (e.g. NHS England and CQC) in reaching our conclusion.</p> <p>There were no matters arising from this review which indicated anything other than an unqualified VFM conclusion.</p>	<ul style="list-style-type: none"> <li>• The forecast and actual outturn 2015/16 financial position.</li> <li>• The financial plan for 2016/17, including the core assumptions underpinning the plan.</li> <li>• The CCG's QIPP plans.</li> <li>• Management's assessment of the CCG's ability to continue as a going concern.</li> <li>• Progress implementing the delegated Co-commissioning arrangements.</li> </ul>

## Section Three

# Value for Money

Value for money risk	Why this risk is significant	Our audit response and findings
<p>Financial resilience in the short to medium term</p>	<p>While the CCG has achieved its key financial duties in 2015/16, the financial position in 2016/17 is more challenging</p> <p>We have considered this to be a significant risk in order to carry out sufficient detailed audit work to satisfy ourselves whether the CCG has adequate arrangements in place to manage its financial position in 2016/17.</p>	<p>Our audit response to this risk was to:</p> <ul style="list-style-type: none"> <li>Review the CCG's outturn position in 2015/16 and its latest 2016/17 financial plan and supporting information.</li> <li>Assess the current financial position through discussions with management and consider whether the CCG has in place sound arrangements to deliver financial sustainability over the medium term.</li> </ul> <p>The findings from our audit work were:</p> <ul style="list-style-type: none"> <li>We were satisfied that the process applied by the CCG in producing the 2016/17 financial plan was robust.</li> <li>The CCG had considered the assumptions that should underpin the plan and had assessed their reasonableness and robustness, and had evidence to support the assumptions made which we concluded did not seem unreasonable.</li> <li>We were satisfied that overall, the CCG has arrangements in place to manage its financial sustainability and take prompt action where necessary to maintain its financial resilience.</li> </ul>
<p>Implementing the Better Care Fund arrangements</p>	<p>The Better Care Fund (BCF) commenced on 1<sup>st</sup> April 2015, and the CCG embarked on a BCF arrangement with Rotherham Metropolitan Borough Council.</p> <p>We have considered this to be a significant risk because the arrangements are new in 2015/16 and the amount of funding and spending covered by the arrangement is significant with the CCG making almost £20M of contributions to the fund in 2015/16.</p>	<p>Our audit response to this risk was to:</p> <ul style="list-style-type: none"> <li>Review the CCG's Better Care Fund contract for 2015/16.</li> <li>Discuss with the CCG its approach to the Better Care Fund in 2015/16 and any changes in 2016/17 as the Fund evolves and embeds.</li> </ul> <p>The findings from our audit work were:</p> <ul style="list-style-type: none"> <li>The CCG has established appropriate governance, management and reporting arrangements for the Better Care Fund.</li> <li>The CCG and Local Authority has carried out a comprehensive review of service activity within the remit of the Better Care Fund and has identified the action required to improve the value for money of each area.</li> <li>The arrangements are developing further in 2016/17 with further detailed reviews of some service areas planned.</li> </ul>



# Appendices

## Appendix 1

# Recommendations raised and followed up

We have raised no recommendations as a result of our work in the current year, and there were no recommendations made in previous years.

## Appendix 2

# Audit Differences

We are required by ISA (UK and Ireland) 260 to communicate to the Audit Committee all unadjusted audit differences (including disclosure misstatements) identified during the course of our audit, other than those that we believe are clearly trivial. As part of our planning process we agreed a definition of trivial with you which reflected balances below £350,000. In line with ISA (UK&I) 450 we request that you correct uncorrected misstatements.

We are also required to report all adjusted audit differences that management has corrected but that we believe should be communicated to the Audit Committee to assist it in fulfilling its governance responsibilities.

This appendix sets out the audit differences that we identified following the completion of our audit of the CCG for the year ended 31 March 2016.

### **Unadjusted differences**

There are no unadjusted audit differences.

### **Adjusted audit differences**

There were no adjustments that have impacted on the financial information in the primary statements.

The following disclosure adjustments were made to the draft accounts.

- Note 4.3: Staff Sickness absence data was not available until recently and has now been included.

There were other minor changes and typographical corrections made to provide further clarity to the notes to the accounts.

We are also required to report any inconsistencies greater than £250,000 between the signed audited accounts and the consolidation data and details of any unadjusted errors or uncertainties in the data provided for intra-group and intra-government balances and transactions regardless of whether a CCG is a sampled or non-sampled component.

We have reviewed the data provided but have not identified any inconsistencies that we are required to report to the NAO.

## Appendix Three

# Audit Independence

The purpose of this Appendix is to communicate all significant facts and matters that bear on KPMG LLP's independence and objectivity and to inform you of the requirements of *ISA 260 (UK and Ireland) Communication of Audit Matters to Those Charged with Governance*.

### Integrity, objectivity and independence

We are required to communicate to you in writing at least annually all significant facts and matters, including those related to the provision of non-audit services and the safeguards put in place that, in our professional judgement, may reasonably be thought to bear on KPMG LLP's independence and the objectivity of the Engagement Lead and the audit team.

We have considered the fees paid to us by the CCG for professional services provided by us during the reporting period. We are satisfied that our general procedures support our independence and objectivity.

### General procedures to safeguard independence and objectivity

KPMG LLP is committed to being and being seen to be independent. As part of our ethics and independence policies, all KPMG LLP Audit Partners and staff annually confirm their compliance with our Ethics and Independence Manual including in particular that they have no prohibited shareholdings.

Our Ethics and Independence Manual is fully consistent with the requirements of the Ethical Standards issued by the UK Auditing Practices Board. As a result we have underlying safeguards in place to maintain independence through: Instilling professional values, Communications, Internal accountability, Risk management and Independent reviews.

We would be happy to discuss any of these aspects of our procedures in more detail. There are no other matters that, in our professional judgement, bear on our independence which need to be disclosed to the those charged with governance.

### Audit matters

We are required to comply with *ISA (UK and Ireland) 260 Communication of Audit Matters to Those Charged with Governance* when carrying out the audit of the accounts.

ISA 260 requires that we consider the following audit matters and formally communicate them to those charged with governance:

- Relationships that may bear on the firm's independence and the integrity and objectivity of the audit engagement lead and audit staff.
- The general approach and overall scope of the audit, including any expected limitations thereon, or any additional requirements.
- The selection of, or changes in, significant accounting policies and practices that have, or could have, a material effect on the CCG's financial statements.
- The potential effect on the financial statements of any material risks and exposures, such as pending litigation, that are required to be disclosed in the financial statements.
- Audit adjustments, whether or not recorded by the entity that have, or could have, a material effect on the CCG's financial statements.

## Appendix Three

# Audit Independence

- Material uncertainties related to event and conditions that may cast significant doubt on the CCG's ability to continue as a going concern.
- Disagreements with management about matters that, individually or in aggregate, could be significant to the CCG's financial statements or the auditor's report. These communications include consideration of whether the matter has, or has not, been resolved and the significance of the matter.
- Expected modifications to the auditor's report.
- Other matters warranting attention by those charged with governance, such as material weaknesses in internal control, questions regarding management integrity, and fraud involving management.
- Any other matters agreed upon in the terms of the audit engagement.

We continue to discharge these responsibilities through our attendance at Audit Committees, commentary and reporting and, in the case of uncorrected misstatements, through our request for management representations.

### Auditor Declaration

In relation to the audit of the financial statements of the CCG for the financial year ending 31 March 2016, we confirm that there were no relationships between KPMG LLP and the CCG, its directors and senior management and its affiliates that we consider may reasonably be thought to bear on the objectivity and independence of the audit engagement lead and audit staff. We also confirm that we have complied with Ethical Standards in relation to independence and objectivity.



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