



## **Shrewsbury and Telford Hospital NHS Trust**

### Head of Internal Audit Opinion

May 2018

# Contents

1. Introduction	3
2. The Head of Internal Audit Opinion	4
3. Commentary	10
4. Appendices	13

## **Distribution List**

### ***For Action:***

Accountable Officer

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Audit Committee

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This report has been prepared on the basis of the limitations set out in Appendix B.

# 1. Introduction

## Purpose of report

Based on the work that Deloitte Internal Audit has undertaken in 2017/18, this report provides the Head of Internal Audit (HOIA) Opinion on the effectiveness of the system of internal control for Shrewsbury & Telford Hospital NHS Trust for the year ended 31 March 2018.

## Roles and responsibilities

The whole Board is collectively accountable for maintaining a sound system of internal control and is responsible for putting in place arrangements for gaining assurance about the effectiveness of that overall system.

The Annual Governance Statement (AGS) is an annual statement by the Accountable Officer, on behalf of the Board, setting out:

- How the individual responsibilities of the Accountable Officer are discharged with regard to maintaining a sound system of internal control that supports the achievement of the Trust's policies, aims and objectives, whilst safeguarding public funds;
- The purpose of the system of internal control as evidenced by a description of the risk management and review processes, including the Assurance Framework process; and
- The conduct and results of the review of the effectiveness of the system of internal control, including any disclosures of significant control failures together with assurances that actions are or will be taken where appropriate to address issues arising.

The organisation's Assurance Framework should bring together all of the evidence required to support the AGS requirements.

In accordance with NHS Internal Audit Standards, the HOIA is required to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes (i.e. the organisation's system of internal control). This is achieved through a risk-based plan of work, agreed with management and approved by the Audit Committee, which should provide a reasonable level of assurance, subject to the inherent limitations described below.

The opinion does not imply that Internal Audit has reviewed all risks and assurances relating to the organisation. The opinion is substantially derived from the conduct of risk-based plans generated from a robust and organisation-led Assurance Framework. As such, it is one component that the Board takes into account in making its AGS.

## 2. The Head of Internal Audit Opinion

### Purpose of HoIA opinion

The purpose of my Annual HoIA Opinion is to contribute to the assurance available to the Accountable Officer and the Board which underpin the Board's own assessment of the effectiveness of the organisation's system of internal control. This Opinion will, in turn, assist the Board in the completion of its AGS.

This report is set out as follows:

- Core Internal Audit Opinions,
- Performance Review Opinions,
- Board Assurance Framework and Risk Management Opinion;
- Overall Opinions and Opinion Basis; and
- Commentary.

The **basis** for forming my overall opinions is as follows:

### Overall Opinion – Core Internal Audit

- An assessment of the range of individual opinions arising from risk-based audit assignments contained within core internal audit risk-based plans that have been reported throughout the year; and

### Board Assurance Framework and Risk Management

- An assessment of the design and operation of the underpinning Board Assurance Framework and Risk Management supporting processes.

These assessments have taken account of the relative materiality of these areas and management's progress in respect of addressing control weaknesses.

### Opinions Issued – Core Internal Audit

During 2017/18 we issued six core internal audit reports, one Risk Management and Board Assurance Framework report, and three performance reports. We issued substantial assurance ratings with respect to two of the core internal audit reports and the Risk Management and Board Assurance Framework report, moderate assurance with respect to three of the core internal audit reports and limited assurance with respect to one core internal audit report.

**Budgetary Control** – Limited assurance with two high priority recommendations being made;

- The overall forecast year-end deficit is £20.2m, this is £14.1m in excess of the agreed control total with NHSI and may have a wide ranging impact on the operation of the Accounts Payable and Treasury functions. The month 10 actual deficit of £16.0m was £11.9m in excess of the planned deficit of £6.1m and is mainly due to unachieved CIP targets and overspend on agency staffing. Ensuring sufficient budget holder engagement and ownership of CIP targets continues to be an area of challenge for the Trust, without which targets cannot be met. The loss of STF funding for quarters two to four has further exacerbated this position.

It is essential that going forward all key budget holders "buy in" to the Trust's financial plan and delivery programme if it is to achieve its statutory duties.

- Confirm and Challenge (C&C) presentations or meetings have not been held on a monthly basis for all groups, with a number being cancelled and subsequently not rearranged. There is a risk that centres are not receiving timely executive challenge on their monthly performance.

It is recommended that Confirm and Challenge meetings should be attended by all divisions. Cancelled meetings should be rearranged in a timely manner.

## Opinions Issued – Core Internal Audit (continued)

**General IT Controls** – Moderate assurance with three high priority recommendations being made;

- We noted two business users from the Procurement department who had full system administrator access on the Oracle Financials application. If users who perform day to day transactional processes are provided with administrative access, there is a segregation of duties risk which may lead to them performing unauthorised functions through abuse of these rights;
- There were 42 individual user accounts with Windows domain administrator rights. This high level of access allows users to create, alter and grant privileges or roles. Privileged access to Windows AD is one of the key targets for hackers as attackers can use this to compromise an entire network or attack other systems via privilege escalation;
- There are currently no reviews of user access on Oracle Financials and Windows AD. Failure to review the appropriateness of access rights may mean that privileges are no longer valid or are beyond a user's current need.

**Income & Debtors** – Moderate assurance with one high priority recommendation being made;

- The Finance Director reports do not include information around debtor positions, open contracts or credit notes. It is recommended that due to the Trust's current cash position and requirement for Department of Health support, the Board papers should include information and discussion of the debtor and aged debtor positions, as well as related income and debtor issues including credit notes and contracting.

**Cash Management** – Moderate assurance with no high priority recommendations being made.

**Income and Debtors** – Substantial assurance with no high priority recommendations being made.

**Payments and Creditors** – Substantial assurance with no high priority recommendations being made.

## Opinions Issued – Performance Reviews

As part of our annual internal audit plan, we also deliver a number of risk based advisory and performance reviews. In discussion with management, these are focussed on areas identified as offering the greatest scope for improvement to maximise the benefit and learning for the Trust. We carried out three performance reviews during 2017/18. We issued a limited assurance rating in respect of the Outpatient Appointment Process report, the Temporary Staffing Review and Business Continuity and IT Disaster Recovery Planning reports. These reports contained a total of eight high priority recommendations, which are laid out as follows:

**Outpatient Appointment Process** – The objectives of this review were to provide the Accounting Officer, Trust Board and Audit Committee with an independent and objective opinion on compliance with key Trust policies, procedures, and guidelines within the Outpatient Appointment Process, relating to follow up appointments specifically.

The three high priority recommendations are as follows:

- The Trust's Patient Access Policy was highlighted as out of date having been due for review in December 2017. There is a risk that opportunities for improvement in key areas may not be formalised, and therefore allow for non-standardised processes and thresholds to be adopted. It is recommended that the Trust complete its review of the Patient Access Policy as soon as possible including recommendations included in this report.
- Ten out of 25 journeys contained instances of patients not having a 'Follow Up By' date attached to their record despite this being a step detailed within the relevant Standard Operating Procedure (SOP). There is a risk that patients will not be seen within the clinically appropriate timescales, with a secondary risk that information used in the validation process does not provide sufficient detail in order to direct improvement activities. It is recommended that users who are not carrying out the process in-line with the agreed SOP are identified and provided with training, with subsequent monitoring to ensure compliance.

## Opinions Issued – Performance Reviews (continued)

- In addition to the above, six of 25 journeys had an instance where the patient required investigations and, following receipt of test results, a 'Follow Up By' date was not entered prior to booking a future appointment. It is acknowledged that the Trust is undertaking actions to improve these processes. It is recommended that the scope of these actions is widened to ensure all booking staff have been informed and receive appropriate training (whether based in Patient Access Centre (PAC) or clinical Centres). A report should be created and monitored to assess compliance with the SOP and highlight individuals for retraining.

**Temporary Staffing Review** – The objectives of the review were to provide the Accounting Officer, Trust Board and Audit Committee with an independent and objective opinion on the adequacy of controls and processes in place to minimise nursing agency spend. The five high priority recommendations are as follows:

- The Rostering Policy document is dated September 2016. There is a risk that the policy is not reflective of current practice and arrangements. It is recommended that the policy is reviewed in line with recent agency developments and the establishment of the Top 6 Preferred Supplier List. Any approvals for Tier 5 Agencies should be formally documented and archived via the RCA Tier 5 form. Requests made without a copy of the form should be rejected by the Temporary Staffing Team.
- Interviews confirmed that there is variation in practice across wards whereby different processes are in place to account for agency workers. There is a risk that agency worker identity checks do not take place or that Senior Nursing Staff cannot be confident in the level of checks that are taking place on the wards.

It is recommended that The Trust develop and approve a standardised agency worker checklist form so that all wards are consistently accounting for agency workers and the Trust can be assured that the expected external staff are delivering care across both hospital sites. This form should be incorporated into the updated policy / SOP documentation.

- Through sample testing it was identified that re-allocation approvals are not consistently recorded in the BankStaff system. Clinical service needs will often dictate the requirement to re-allocate an agency worker and this will be approved by the Clinical Site Manager. There is a risk that unapproved shifts will be processed for payment and the audit trail will be incomplete.

To ensure the correct information is captured within the system to support and validate payment, it is recommended the Trust document explicit re-allocation approval requirements within Trust SOP documentation.

- The Temporary Staffing Team has recently introduced a new protocol whereby any open shifts (those not closed down by the Ward Manager) are pushed back to the wards to validate before invoices are processed for payment. Until January 2018, the Temporary Staffing Team would close (finalise) these shifts without knowing if the shift had been worked on the corresponding ward. There is a risk that invoices have been processed for payment where the shift had not been worked.

It is recommended that the Temporary Staffing Team formalise and document the new shift finalisation process within Temporary Staffing and Nursing SOP documentation. Ward staff should be informed of their role and responsibility in this process.

- Interviews confirmed that the Temporary Staffing Team do not hold a definitive list of authorised signatories for timesheet approval. There is a risk that fraudulent timesheets are submitted to the Trust for payment with unauthorised approval.

It is recommended that a list of nurse in charge names and locations is collated and confirmed by each Head of Nursing to ensure the accuracy of Temporary Staffing timesheet validation. This list should be reviewed on a bi-annual basis.

## Opinions Issued – Performance Reviews (continued)

**Business Continuity and IT Disaster Recovery Planning** – The objective of the audit was to provide an independent and objective opinion on the appropriateness and effectiveness of the BCP and ITDR provisions across the Trust. The three high priority recommendations are as follows:

- A total of 78 out of an expected 106 BC plans are still to be developed by some services and departments across the Care Groups in the Trust. In addition the Business Continuity Policy and the ITDR plans have not been reviewed in the previous year. If all key BC plans are not developed, the Trust may be exposed to extended service interruption in the event of an incident. In addition, if policies and procedures are not reviewed on a regular basis changes that may impact recoverability will not be factored-in resulting in delayed recovery. We recommend that an operational plan should continue to be supported and monitored by executive members of the Trust to ensure that BC plans are completed across the Trust. The Business Continuity Policy and ITDR plans need to be reviewed, updated and signed off at the appropriate levels.
- We noted that the following BC related themes arising from the Wannacry Ransomware attack lessons learnt report are still to be operationalised: the testing of redundancy built into systems and networks as well as the need to rehearse and test business continuity procedures and plans. Without sufficient testing there is a risk that recovery arrangements may be ineffective and not meet the requirements and objectives of the Trust. BC and ITDR plan testing should be performed at least once annually, and address the crisis deemed most likely to affect the Trust. All lessons learnt following a BC/ITDR test should be captured, logged, assigned owners and timeframes.

- As the plans are currently under development there are some Recovery Time Objectives (RTOs) and Recovery Point Objectives (RPOs) defined in ITDR plans but these have not yet been reviewed and approved by relevant stakeholders to ensure that they align with their expectations. There is a risk that, in the event of an incident, IT recovery times may be prolonged impacting the Trust service delivery. We recommend that IT and the Trust departments continue to align on the maximum tolerable length of disruption and the maximum period of data loss by following a risk-based approach.

## Opinions Issued – Risk Management and Board Assurance Framework

As part of our annual internal audit plan, we have delivered one report in relation to Risk Management and Board Assurance Framework.

**Board Assurance Framework** – Substantial assurance with no high priority recommendations being made.



## Overall Opinion – Core Internal Audit, and Opinion Basis

The following table lists the core internal audit reports to have been issued in the year, along with the level of assurance issued and number of findings:

Report	Assurance	High Findings	Medium Findings	Low Findings
Cash Management	Moderate	0	2	0
Income & Debtors	Moderate	1	1	2
Payments & Creditors	Substantial	0	0	1
Budgetary Control	Limited	2	5	1
Payroll	Substantial	0	3	1
IT Controls	Moderate	3	2	0

The Trust has experienced a worsening financial position in the year. The cash position has continued to deteriorate and during the year the Trust required financial assistance from the Department of Health through its Revolving Working Capital (RWC) facility to ensure there was sufficient cash on hand to meet its core payment obligations.

The overall year-end deficit is £20.2m, this is £14.1m in excess of the agreed control total with NHSI and may have a wide ranging impact on the operation of the Accounts Payable and Treasury functions. The month 10 actual deficit of £16.0m was £11.9m in excess of the planned deficit of £6.1m and is mainly due to unachieved CIP targets and overspend on agency staffing. Ensuring sufficient budget holder engagement and ownership of CIP targets continues to be an area of challenge for the Trust, without which targets cannot be met. The loss of STF funding for quarters two to four has further exacerbated this position.

It is essential that going forward all key budget holders “buy in” to the Trust’s financial plan and delivery programme if it is to achieve its statutory duties.

**Based on the assurances given for the core reports issued, and the current financial position of the Trust, we have issued an overall opinion for the year of Moderate.**



## The Design and Operation of the Assurance Framework and Associated Processes: Risk Management and Board Assurance Framework Review

The review consisted of an evaluation of the processes by which the Board obtains assurance on the effective management of significant risks relevant to the organisation's principal objectives. Based on the work undertaken, we are satisfied that an Assurance Framework has been established which is designed and operating to meet the requirements of the 2017/2018 AGS and provides reasonable assurance that there is an effective system of internal control to manage the principal risks identified by the Trust.

Our overall assessment of governance arrangements resulted in a 'Substantial' assurance grading.

We identified no high priority recommendations.

We identified one medium priority recommendation:

- There were ten risks where the residual score was the same as the inherent score. This suggests that for these risks the controls in place may not be effective in mitigating the level of risk. Of these, two red rated risks (855 & 1181) also held a target score that was the same as their inherent and residual scores.

We also identified three low priority recommendation.

- There is an opportunity for Executive Directors to take greater ownership in monitoring and challenging risks maintained by risk owners within the 4Risk system. Increased executive involvement would both improve the quality of risk management and resilience on those occasions where Corporate Governance may be unavailable.
- Risk review reminders issued by the 4Risk system are sent out on a monthly basis regardless of the severity of the risk itself or whether it has already been recently reviewed by a risk owner.
- Two exceptions were noted where risks had not been presented to the Operational Risk Group (ORG) for confirmation in a timely manner, as they were still awaiting approval from the Care Group Director/Manager. It is recommended that all aged unpresented risks that have been recorded within Corporate Governance's 'Unpresented Risks' list are prioritised for signoff by division heads.

**It is my opinion that we can provide Substantial assurance that the Assurance Framework is sufficient to meet the requirements of the 2017/18 AGS and provide a Moderate assurance that there is an adequate and effective system of internal control to manage the significant risks identified by the Trust.**

### 3. Commentary

The **commentary** below provides the context for my opinion and together with the opinion, should be read in its entirety.

#### Planning

The Assurance Framework provides a high level governance framework to ensure that the key risk areas likely to impact the organisation's business objectives are controlled properly. We therefore use the Assurance Framework to drive our annual planning.

As part of the Risk Assessment that feeds into our planning, we use information contained in business plans, committee minutes, risk registers and the assurance framework, as well as interviewing directors and managers to aid our understanding of organisational processes.

No limitation of scope or coverage was placed upon our internal audit work.

Assurance Gradings	No. Reports	%
Full	-	0%
Substantial	3	30%
Moderate	4	40%
Limited	3	30%
Nil	-	0%
Total	10	

The definitions relating to each level of assurance are set out in Appendix A.

#### Results of Internal Audit Work

My opinion also takes into account the range of individual opinions arising from our core internal work. Our core internal audit plan for 2017/18 was designed to provide you with independent assurance over systems of control across a range of financial and operational areas. Our core internal audit plan is risk based and has provided coverage of core internal audit work around key financial and operational controls.

As presented to the Audit Committee, our reports contain an overall opinion on the adequacy and effectiveness of the system reviewed, limited to the agreed scope. In addition, we provide a ranking for all recommendations made to provide an understanding of those issues that are of significant importance. We have taken these opinions from individual reports, together with our knowledge of the Trust in forming our overall annual Head of Internal Audit Opinion.

We have issued six formal core internal audit reports across the year designed to improve the system of internal control. Substantial assurance was provided in relation to two reports, moderate assurance in relation to three reports and limited assurance in relation to one report.

Substantial assurance was also provided in relation to the Risk Management and Board Assurance Framework report.

## Results of Internal Audit Work (continued)

As part of our internal audit programme, we also conducted a series of advisory assignments that were tailored to key areas of risk relating to Trust initiatives. These assignments were selected based on areas of risk identified from discussions with management.

The three performance reviews identified 11 high priority recommendations for improvements to the frameworks in place for some areas. These recommendations were identified in areas that management had already identified as high risk, demonstrating that management's risk assessment was in line with our identification of areas of weakness.

During the year good progress has been made in reviewing and following up outstanding internal audit recommendations and a significant number of recommendations from previous years have now been confirmed as completed.

This focus on the implementation of recommendations needs to continue to ensure the Audit Committee is receiving adequate assurance that control weaknesses are being addressed.

## Core Internal Audits – Overall Assurance

We have issued six formal core internal audit reports across the year designed to improve the system of internal control. In the current year we issued reports on:

- Cash management;
- Income and debtors;
- Payments and creditors;
- Budgetary control;
- Payroll; and
- Computer based IT controls.

We provide individual assurance opinions for each core internal audit assignment. Substantial assurance was given in two reports, moderate assurance in three reports and limited assurance in one report.

## Risk Management and Board Assurance Framework – Overall Assurance

We have issued one internal audit report relating to Risk Management and Board Assurance Framework. A substantial assurance rating was issued in respect of this report.

## Performance Internal Audits

We completed three performance reviews across 2017/18, these were:

- Outpatients Appointment Process;
- Temporary Staffing Review; and
- Business Continuity and IT Disaster Recovery Planning.

We can confirm that as a result of carrying out our 2017/18 Performance Internal Audit reviews, we have not identified any additional areas of control weakness relating to governance, risk management or internal controls that impact upon our overall HoIA opinion of moderate assurance.

## Acknowledgement

We would like to take this opportunity to formally record our thanks for the continued co-operation and support we have received from management and staff of the Trust during the year.

## Use of results and limitations

We wish to draw to your attention that this report may only be used in accordance with our contract and may not be available to third parties, except as may be required by law.






Management should be aware that our internal audit work was performed according to Public Sector Internal Audit Standards (PSIAS) which are different from internal audits performed in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. Similarly, the assurance clarifications provided in our internal audit report are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board.

Our internal audit testing was performed on a sample basis and focussed on the key controls mitigating risks. Internal audit testing is designed to assess the adequacy and effectiveness of key controls in operation at the time of an audit. Definitions of the assurance classifications and recommendation classifications used are provided in Appendix A.

## Appendix A: Definitions of Assurance Levels




### Definition of Assurance Levels

We have five categories by which we classify internal audit assurance over the systems we examine – Full, Substantial, Moderate, Limited or no assurance which are defined as follows:

Rating	Evaluation and Testing Conclusion
Full	 The controls tested are being consistently applied. There is a sound system of internal control designed to achieve the system objectives.
Substantial	 There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk. While there is a basically sound system of internal control, there are weaknesses, which put some of the system objectives at risk.
Moderate	 The level of non-compliance puts some system objectives at risk. There is a basically sound system of internal control for other system objectives.
Limited	 The level of non-compliance puts the systems objectives at risk. Weaknesses in the system of internal controls are such as to put the system objectives at risk.
Nil	 Significant non-compliance with basic controls leaves the system open to error or abuse. Control is generally weak leaving the system open to significant error or abuse.

### Grading of Recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority.

Rating	Evaluation and Testing Conclusion
High	 Recommendations which are fundamental to the system and upon which the organisation should take immediate action.
Medium	 Recommendations which, although not fundamental to the system, provide scope for improvements to be made.
Low	 Recommendations concerning issues which are considered to be of a minor nature, but which nevertheless needs to be addressed.

The assurance gradings provided here are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board and as such the grading 'Full Assurance' does not imply that there are no risks to the stated control objectives.

## Appendix B: Statement of responsibility

We take responsibility for this report which is prepared on the basis of the limitations set out below.

The matters raised in this report are only those which came to our attention during the course of our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of internal audit work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices. We emphasise that the responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Auditors, in conducting their work, are required to have regards to the possibility of fraud or irregularities. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas as identified by management as being of greatest risk and significance and as such we rely on management to provide us full access to their accounting records and transactions for the purposes of our audit work and to ensure the authenticity of these documents. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

**Deloitte LLP**  
**Birmingham**  
**17 May 2018**

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