

Ref: FOI/00212/CMICB
10 February 2023

Your Request:

Cheshire and Mersey ICB has commissioned PWC to undertake a financial review of the drivers of the deficit at LUHFT. Please can you provide a copy of the PWC report. If any words/sentences are deemed to trigger an exemption, then please redact those and provide the rest of the report.

Our Response:

Please find enclosed a copy of the PWC report commissioned by NHS Cheshire & Merseyside ICB in respect of the review of Liverpool University Hospitals NHS Foundation Trust's Financial Performance.

Upon review of the enclosed document NHS Cheshire & Merseyside ICB has redacted information identifying and relating to individual people, which are considered to constitute 'personal information' under the Data Protection Act and, as a result, are exempt from disclosure under section 40(2) of the Freedom of Information Act 2000.

In addition, NHS Cheshire & Merseyside ICB has redacted the copy of the actual contract between the former NHS Liverpool CCG and PWC containing the financial details of the work commissioned in PWC undertaking this review under Section 43: '*Trade Secrets and Prejudice to Commercial Interests*' of the Freedom of Information Act 2000.

On applying the Public Interest Test, NHS Cheshire & Merseyside ICB believes that release of the actual contract signed between NHS Liverpool CCG and PWC, which details the breakdown of fees quoted for this work would, or is likely to, prejudice the commercial interests of PWC. In particular, releasing copies of PWC's fees and associated costs could be considered to constitute a trade secret which could provide their competitors with a significant market advantage.

However, if there is any particular information you would specifically like details of that are contained within this contract between NHS Liverpool CCG and PWC, please let us know and we will be happy to consider providing you with this information separately under the Freedom of Information Act.

Enc: *NHSCMIB Review of Liverpool University Hospitals NHS Foundation Trust's Financial Performance.*