



HUNTINGDONSHIRE DISTRICT COUNCIL

DRAFT - Annual internal audit report 2024/25

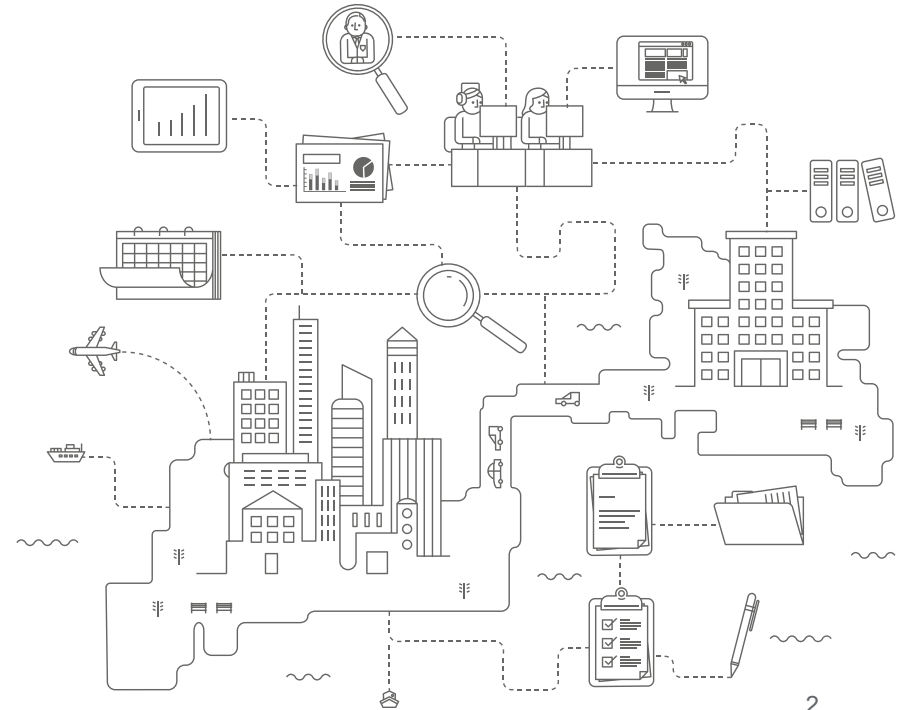
31 March 2025

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

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THE DRAFT ANNUAL INTERNAL AUDIT REPORT – DISCLAIMER OPINION

The DRAFT annual internal audit opinion is based upon, and limited to, the work performed on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. For the 12 months ending 31 March 2025 the head of internal audit report has concluded as follows:

Disclaimer Opinion:

A professional opinion on risk management, control and governance processes for the 2024/25 financial year as required by the Public Sector Internal Audit Standards (PSIAS) cannot be provided. There has been insufficient internal audit coverage that would comply with those standards to conclude on the adequacy and effectiveness of the Council's arrangements in 2024/25 as previously notified to the Corporate Governance Committee, Senior Leadership Team, including the Section 151 Officer and Chief Executive.

Reason for disclaimer opinion:

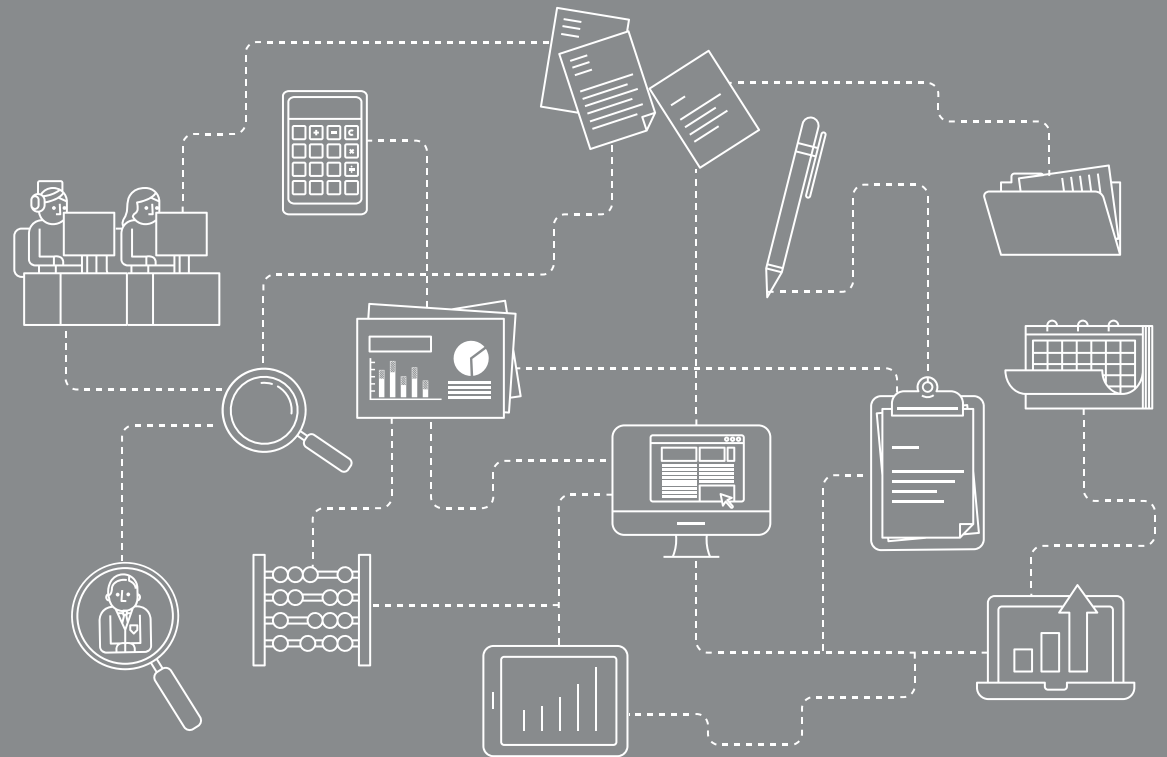
RSM were appointed on 20 January 2025 to initially support the Council in Q4 2024/25 with the delivery of some audits, support the in-house internal audit team, determine the status of the 2024/25 internal audit plan and provide an annual report for 2024/25. We had already concluded on our appointment, based on the independent EQA readiness assessment report, commissioned by the Council, and the gaps identified that the in-house internal audit team had not fully met the PSIAS in 2024/25 (for example we are not aware that any of the 4 high and 2 medium recommendations from the EQA readiness report have been implemented). We noted that recent years have resulted in various limitation of scope position statements within the Council's annual reports (this was the position for risk management and governance in 2023/24), with the 2022/23 annual report also concluding a limited (negative) opinion on the Council's risk management arrangements.



It remains management's responsibility to develop and maintain a sound system of risk management, internal control, governance and for the prevention and detection of errors, loss or fraud. The work of internal audit is not and should not be seen as a substitute for management responsibility around the design and effective operation of these systems.

Scope and Limitations

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1 SCOPE AND LIMITATIONS OF OUR WORK

The formation of our draft opinion is achieved through a risk-based plan of work, agreed with management and approved by the Corporate Governance Committee (CGC), our opinion is subject to inherent limitations, as detailed below.



- Internal audit has not reviewed all risks and assurances relating to the organisation. Internal Audit coverage in 2024/25 has been limited following various changes to the Internal Audit team, including changes to the Head of Internal Audit, staff movements and resourcing challenges within the team. RSM were appointing in January 2025 to provide co-sourced internal audit support.
- The **disclaimer opinion** is substantially derived from the conduct of risk-based plans generated from a robust and organisation-led assurance framework. The assurance framework is one component that the board takes into account in making its annual governance statement (AGS) to the Board (through the CGC).
- RSM had not prepared a risk-based plan for the 2024/25 financial year as we were appointed in mid-January 2025 as the co-sourced internal audit provider. An internal audit plan for 2024/25 was derived by a previous in-house internal audit manager and we understand developed using a previous risk management framework. This framework has not been subject to internal audit review and evaluation since 2022/23, and in 2022/23 a limited (negative) opinion was provided at the year-end by the Head of Internal Audit on the risk management arrangements.

It should be noted that the Council has been actively working to further enhance and strengthen the risk management framework in 2024/25, with significant investment in this area in the last six months of 2024/25. For example, a new, refreshed strategic risk register has been drafted). We note there have been resourcing challenges and changes in senior staff in internal audit, which has we understand resulted in a lack of oversight and support to team members.

- The planned internal audit work for 2024/25 has been subject to various postponements / cancellations, and a total of 11 reviews initially planned were deferred to subsequent financial years and not replaced with other reviews in year. We are therefore of the view that sufficient internal audit coverage has not been performed to allow the provision of an annual opinion on the risk management, governance and internal control arrangements for 2024/25.
- We noted in our proposal document that 2023/24 had resulted in a 'Limitation of scope' position statement within the annual report, specifically in relation to the annual opinion on the control environment. The annual report stated: 'This quantum of change has meant the 2023/24 Internal Audit plan was not fully implemented. Consequently, there is a temporary "limitation of scope" when reporting the annual opinion on the control environment. A "limitation of scope" can arise where there is a potential reduction in the level of assurance when developing an annual opinion. This should not be confused with an "adverse opinion," which arises when sufficient work has been completed, and this concludes that internal control arrangements are not adequate and effective.'

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- The disclaimer opinion is based on the findings and conclusions of the agreed work that has been delivered in 2024/25 which was limited to the area under review and agreed with management and lead individuals.
 - Where strong levels of control have been identified, there are still instances where these may not always be effective. This may be due to human error, incorrect management judgement, management override, controls being by-passed or a reduction in compliance. Due to the limited scope of our audits, there may be weaknesses in the control system which we are not aware of, or which were not brought to our attention.
 - The matters highlighted in this report represent only the issues we encountered during our work. It is not an exhaustive list of all weaknesses or potential improvements. Management remains responsible for maintaining a robust system of internal controls, and our work should not be the sole basis for identifying all strengths and weaknesses.
 - This report is prepared solely for the use of the CGC and Senior Management.

Informing Our Disclaimer Opinion

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2 FACTORS AND FINDINGS WHICH HAVE INFORMED OUR DISCLAIMER OPINION

A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix B.

Governance

In Q4 we completed a Governance audit (Committee Structure Governance) that resulted in a reasonable assurance opinion, identifying some improvement actions and areas where controls could be further enhanced.

Each Local Authority (and the internal audit team) is required to comply with the PSIAS. The Chief Executive Officer and Section 151 Officer engaged proactively with RSM during Q3 of 2024/25 in order to address potential shortcomings in internal audit provision in the current financial year. RSM were subsequently appointed in Q4 to assist with completion of the revised internal audit plan for the remainder of the 2024/25 financial year.

The Council commissioned an independent External Quality Assessment (EQA) readiness review in 2024/25 (final report issued in August 2024). This identified a number of significant gaps with EQA readiness in key areas, raising four high and two medium actions. It concluded that these improvement areas needed to be addressed in preparation for an EQA. We were advised that a number of these actions and improvement areas remained outstanding in 2024/25, but a solution has now been put in place to comply with the standards by appointing RSM as the co-source provider in 2025/26.

Based on the EQA readiness assessment report produced by BDO, the gaps identified and the lack of evidence to confirm that these issues had been addressed prior to our arrival in January 2025, we consider that PSIAS will not have been met in 2024/25 (for example we have confirmed with the S151 Officer that none of four high and two medium recommendations had been implemented at the time of our appointment). Following our appointment, these issues have now been addressed, and we have been working closely with the in-house team, CEO and S151 Officer to demonstrate compliance with PSIAS and the new Global Internal Audit standards in 2025/26.

We have previously flagged to the Chief Executive Officer, S151 Officer, senior leadership team and CGC that PSIAS have not been met in 2024/25. RSM audits are compliant with PSIAS and the new Global Internal Audit Standards that are effective from January 2025. The work we have overseen, that has been delivered by the in-house team has been compliant with these standards.

In terms of compliance with PSIAS we have explained that these standards have not been met for the majority of the 2024/25 financial year on the basis that limited assurance work has been completed year to date, and that 11 audits on the initial internal audit plan for the year have either been cancelled or deferred to other financial years. In addition to this, the Internal Audit Team does not have an Internal Audit Manual in place (to direct planning, reporting, sampling and testing etc). Consequently, this element of governance arrangements require improvement in 2025/26, but a solution is in place to address these issues.

Risk Management

We did not undertake any specific audits directly on the Council's risk management arrangements and there has not been internal audit coverage of the risk management framework since a limited assurance (negative) opinion issued in the 2022/23 financial year. We therefore cannot provide an opinion on the effectiveness, design and operation of the Council's risk management framework for the current financial year.

We confirmed the Corporate Risk Register (CRR) was reviewed by the Corporate Governance Committee on 29 May, 9 July, 25 September 2024, 29 January and 25 March 2025.

We are aware that a number of improvements were being made to the risk management framework in the latter part of 2024/25. This includes a review and update to the corporate risk register, guidance and reporting processes to ensure that the framework is fit for purpose. There will additionally be focus on operational risk once the key changes to the strategic/corporate risk framework are embedding.

We have scheduled an internal audit of the Risk Management framework for quarter 2/3 of the 2025/26 Internal Audit Plan. This is in order to allow some of the changes that are being made to embed. The CRR dated March 2025 has been completely over-hauled and was sufficient to inform our internal audit plan priorities for 2025/26 (along with wider discussions with management and other information), and we have observed that updates on the CRR have been made regularly to the senior leadership meetings we attend, and the CGC. However, the risk management framework on which to derive the initial risk-based internal audit plan for 2024/25 was in need of improvements.

Internal Control

A total of only 13 internal audit reviews were completed in 2024/25, three of which were advisory reviews with no assurance opinion. Of the 10 assurance reviews, four provided limited (negative) assurance opinions. Two of the limited assurance reviews covered some core systems, these included Key Financial Controls and the Code of Procurement. The remaining two limited assurance reviews covered One Leisure Pool Operations, and a Review of Commercial Estates Rent Review Processes and Invoicing. Four reviews concluded with reasonable assurance and the Follow Up audit provided a reasonable progress opinion. The final review was in relation to a **Cyber Essentials Readiness Assessment (DRAFT)** which agreed two high and six medium priority management actions.

Of the three advisory reviews, one review of Councils Home and Hybrid Working arrangements was specifically commissioned by the Chief Executive who had concerns in this area, and the review identified some significant issues that require some urgent work to address the issues identified. The two other advisory reviews did not identify any high rated actions.

The key findings from each of the negative assurance reports and the two advisory reviews significant findings are detailed below.

Please note the four limited assurance reviews (details below) were completed by the in-house team and were not quality assured by RSM, and based on the EQA readiness assessment, may not comply with the PSIAS.

Key Financial Controls – Limited Assurance

The main issues identified from the audit were as follows:

- Accounts Receivable was not balancing, with discrepancies fluctuating between £54,000 to £86,000 each month. This was a known and ongoing issue.
- A significant portion of aged debt continued to increase, with debt over 90 days rising from £2.86m in April to £3.71m in August 2024. This indicated that older debts were not being effectively managed or collected.
- The approval process for journals over £850k occurred at month-end after the journals had already been posted, allowing unapproved high-value journals to impact financial records before they were formally reviewed.

Code of Procurement – Limited Assurance

The main issues identified from the audit were as follows:

- Code of procurement and procurement procedures required review and updating in line with the new procurement act.
- There was limited awareness of Code of procurement requirements and a lack of adequate interaction between the service teams and the procurement lead during the procurement and contract award process.
- Gaps in the completeness of the internal contracts register.
- Sample checks were not periodically performed on purchases to check that sufficient written quotes had been obtained. We noted management planned to ensure all waivers and contracts let without sufficient quotes were to be flagged as non-compliant for the attention of the Procurement Board.
- There was no centralised, periodic check by the procurement team to review how contracts were managed post award.
- Formal PO approval, invitation to tender and contract award hierarchy documents were not evident.
- The Procurement team was understaffed resulting in several key control activities not being performed.

One Leisure Pool Operation Records – Limited Assurance

Of 42 actions relating to pool and plant room health and safety, 25 were reported as implemented, 12 were reported as part-implemented and 2 were not implemented. 3 actions had no status update.

- 8 actions were selected from the high priority actions included within the 2023/24 health and safety audits which related to pool and plant room health and safety providing 27% coverage. Of the 8:
 - 4 actions were reported on the action plan as 'complete', however evidence of completion could not be provided for 2 actions.
 - 3 actions were reported as 'in progress' however 2 were verified as complete. 1 action remained underway despite an original due date for completion of 15/1/24.
 - 1 action had no status update however this was confirmed 'complete'. The 2024/25 follow up health and safety audits reported the same findings for the 8 actions.

Whilst the 2024/25 follow up health and safety audits reported an overall improvement in scores across the One Leisure sites, 289 actions were recommended, of which 31 were rated major risk and 156 were rated high risk.

There had been limited oversight and reporting over the implementation of the action plan, creating the risk that failures to address identified health and safety weaknesses are not promptly identified, escalated and remediated. During the audit, we were advised that the Business and Compliance Support Manager, who coordinated the action plan, was currently on secondment and there were no plans to fill this role.

Review of Commercial Estates rent review processes and invoicing – Limited Assurance

The main issues identified from the audit were:

- There was no documented guidance on Commercial Estates Management aspects such as rent review, in order to govern, how rent reviews were managed and conducted.
- Rent review and invoicing procedures had not been documented.
- Rental property records were not fully complete and required updating and there was no documented oversight control in place to review this information periodically.
- Rent reviews were not formally prioritised to ensure that they were completed in the most efficient manner.
- There was no portfolio wide reporting and oversight of completion status of rent reviews, despite reporting on other performance statistics to the Finance Performance Report submitted to Cabinet quarterly.
- Key controls applied during the invoicing process were not fully evidenced.

The following advisory review identified some significant issues (undertaken by RSM):

Cyber Essentials Assessment – Advisory but some significant issues (DRAFT)

The Cyber & Information Security Lead completed a self-assessment questionnaire in March 2025. Based upon the evidence available at the time of our fieldwork, we found that 33 of the 62 requirements from the five Cyber Essentials control themes had evidence to support the self-assessment that controls are established. Of the remaining 29 requirements, 19 were self-assessed as not implemented, three were not applicable, and issues were identified in the remaining 10. In particular, key issues for management attention were identified in the areas of Boundary Firewalls and Internet Gateways, Secure Configuration, Security Update Management and Identity and Access Management.

Culture

We have not undertaken any specific work on culture or ethics as part of the 2024/25 internal audit plan. However, we have scheduled a review in 2025/26 to examine Complaints and Compliments, and we note from our regular attendance at the SLT (since February 2025), that the SLT members have a standing agenda item at its monthly meetings to review complaints received.

Our observations on culture across our reviews in quarter four have been generally positive but are limited to working with the Council for two months. We acknowledge the CGC's continued focus on the timely and accurate completion of audit actions, and delivery of the internal audit plan. We have supported management to move towards keeping greater oversight of delivery of the plan in Quarter 4 of 2024/25.

We have found that the SLT, including the CEO and Section 151 Officer engaged with us proactively during 2024/25 to appoint an internal audit provider that meets PSIAS. The leadership team has also been fully committed to the development of a risk based internal audit plan for 2025/26.

As well as the headline findings discussed above, the following areas have helped to inform our opinion. A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix A.



Acceptance of internal audit management actions

Management have agreed actions to address all of the findings reported by the internal audit service during 2024/25. One review remains in DRAFT.



Implementation of internal audit management actions

Our follow up of a sample of the actions marked by the Authority as 'implemented' that were agreed to address previous years' internal audit findings shows that the organisation had made **reasonable progress** in implementing the agreed actions.



Working with other assurance providers

In forming our disclaimer opinion we have not placed any direct reliance on other assurance providers.



Topics judged relevant for consideration as part of the annual governance statement

From the results of our internal audit work completed during 2024/25, the organisation should consider the issues identified in the following **limited assurance (negative opinions)** audits for inclusion within the annual governance statement, along with any action already taken or planned to address the issues identified:

- Code of Procurement
- Key Financial Controls
- One Leisure Pool Operations
- Review of Commercial Estates Rent Review Processes and Invoicing.

We have also completed one **advisory review** (Cyber Essentials Assessment), and whilst this review was advisory, it identified some significant issues where prompt action is required to improve the control framework. These findings should be considered when preparing the AGS.

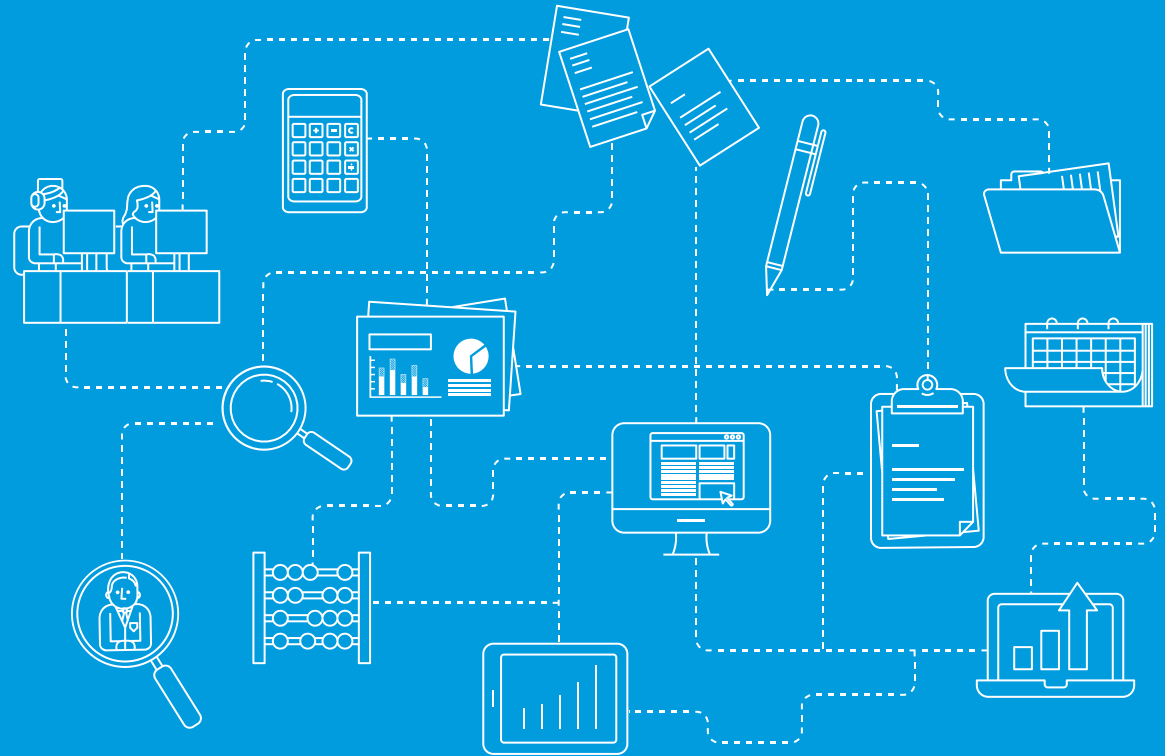
Management should also continue to pay particular attention to the action tracking process in place and ensure that the actions from the negative assurance reviews are tracked, to ensure these weaknesses identified are addressed in a timely manner.

The following matters should also be considered for inclusion within the AGS:

- The disclaimer opinion for 2024/25 by Internal Audit on the Council's Risk Management, Governance and Internal Control arrangements.
- The Council has not had in place a consistently compliant internal audit function that fully met the requirements of the PSIAS for 2024/25.
- A significant proportion of the initial risk-based plan had been deferred to future financial years.

There has been no direct internal audit coverage or review of the risk management arrangements / framework since 2022/23, with the last review concluding a limited assurance opinion (although we do note that a lot of activity has occurred in Q4 2024/25 to strengthen the risk management framework and refresh the CRR).

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3.1 Wider value adding delivery

Area of work	How has this added value?
Best Practice	Shared best practice across the sector through our work.
Use of specialists	We have utilised specialists to support the delivery of the Internal Audit plan in 2024/25, such as the use of technology risk auditors in the Cyber Essentials Readiness Review.
Attendance at Corporate Leadership Team (CLT)	We have regularly attended the CLT meetings in Q4 of 2024/25 to present on progress in the delivery of the remainder of the internal audit plan.
RSM's Emerging Risk Radar	We provided our latest Emerging Risk Radar, which analyses the responses from board members and professional advisors in relation to emerging events or threats that could impact a business either negatively or positively.
Client Briefings	In our regular news briefings, we drew attention to some of the key developments and publications in the industry. These include areas such as the Global Internal Audit Standards, Cyber Briefings and covering Failure to Prevent Fraud legislation.

3.2 Conflicts of interest

We provide risk management software (Insight), to the Authority and some risk management support. Our work has been completed under separate Letters of Engagement and has been independently undertaken by separate management teams and partners, independent of the internal audit team. We considered any potential conflict ahead of undertaking the internal audit provision and concluded that any potential conflict could indeed be managed. Therefore, we do not consider any conflicts of interests need to be declared. Internal audit therefore remains independent in delivering the audit plan during 2024/25.

3.3 Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Global Internal Audit Standards, the wider International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA. Our next external quality assessment (EQA) will take place in 2026.

Under the Standards, internal audit services are required to have an EQA every five years. The RSM UK Risk Assurance service line commissioned an external independent review of our internal audit services in 2021, to provide assurance as to whether our approach continues to meet the requirements.

The external review concluded that RSM 'generally conforms*' to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

* The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

It should be noted that this section only applies to the work delivered by RSM and that we cannot confirm compliance with PSIAS for the non-RSM work.

3.5 Quality assurance and continual improvement

To ensure that RSM remains compliant with the Internal Audit Standards we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

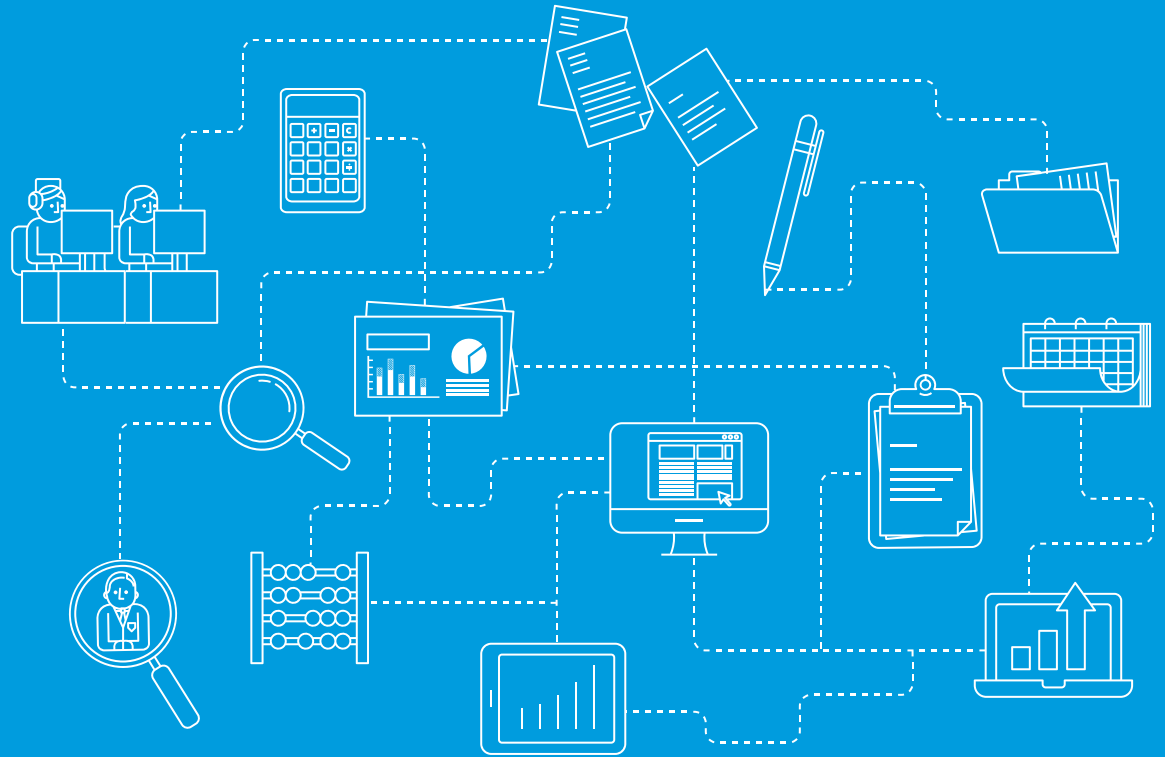
3.6 Performance indicators – for RSM delivered audits in 2024/25

	Delivery				Quality		
	Target	Actual	Notes		Target	Actual	Notes
Audits commenced in line with original timescales*	Yes	Yes		Conformance with IIA Standards	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	10 days	5 / 5 (100%)		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes	
Management responses received within 10 days of draft report	10 days	3 / 4 (75%)	The exception was Home and Hybrid Working	Response time for all general enquiries for assistance	2 working days	2 days	
Final report issued within 3 days of management response	3 days	4 / 4 (40%)		Response for emergencies and potential fraud	1 working day	1 day	
Notes							

* This takes into account changes agreed by management and Corporate Governance Committee during the year. Through employing an agile or a flexible approach to our service delivery we are able to respond to your assurance needs.

Appendices

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APPENDIX A: SUMMARY OF INTERNAL AUDIT WORK COMPLETED

All of the assurance levels and outcomes provided below should be considered in the context of the scope, and the limitation of scope, set out in the individual assignment report.

Assignment	Executive lead	Review delivered by In-House Team / RSM	Status / Opinion issued	Actions agreed		
				L	M	H
One Leisure, Pool Operation Records	Corporate Director (Communities)	In House (QA by RSM)	Limited Assurance	0	2	2
Review of Commercial Estates rent review processes and invoicing	Director of Finance and Corporate Resources	In House	Limited Assurance	1	2	2
Code of Procurement	Director of Finance and Corporate Resources	In House	Limited Assurance	0	3	4
Key Financial Controls	Director of Finance and Corporate Resources	In House	Limited Assurance	7	4	2
Home and Hybrid Working	Chief Executive Officer	In House (QA by RSM)	Advisory – some significant issues	3	9	2
Cyber Essentials Readiness Assessment - DRAFT	Chief Digital and Information Officer	RSM	Advisory – some significant issues	2	6	2
Budget Management; financial sustainability	Director of Finance and Corporate Resources	In House	Reasonable Assurance	0	6	0
Operations Vehicle Maintenance Processes	Chief Executive Officer	In House	Reasonable Assurance	0	5	0
Green Bin Implementation and transfer to BAU operations	Corporate Director (Communities)	In House	Reasonable Assurance	0	3	0
Committee Structure Governance	Director of Finance and Corporate Resources	In House (QA by RSM)	Reasonable Assurance	3	5	0
Follow Up of Management Actions	Director of Finance and Corporate Resources	RSM	Reasonable Progress	2	1	0
Minor works follow up	Corporate Director (Communities)	In House	No opinion - Advisory	0	3	0
DFG Grant Verification	Director of Finance and Corporate Resources	In House	No opinion - Advisory	0	0	0
TOTAL				18	49	14

Audits deferred from 2024/25 plan:

- Risk Management, implementation of strategy & follow up of previous actions
- Corporate Governance - Scheme of Delegations
- Partnership Working
- All Services, Contract Management
- Data Quality Standard Compliance
- Green Credentials on Projects already implemented
- Home Improvement Agency

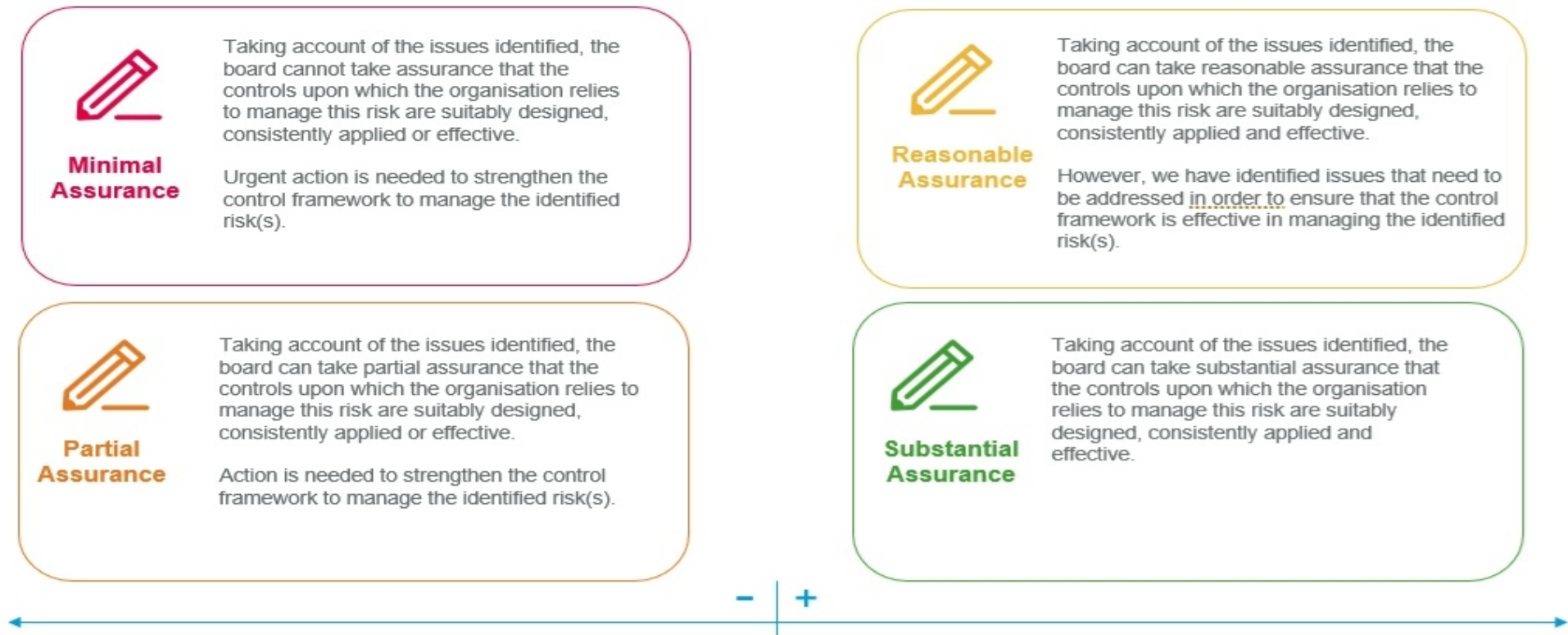
IT Audits not commissioned from external specialists from the 2024/25 plan:

The following audits were included within the 2024/25 internal audit plan, and had historically been commissioned from an external provider with the subject matter expertise. However, these reviews had not been commissioned by February 2025 when RSM started working with the Authority. We agreed with the S151 Officer to consider these audits in the new internal audit strategy presented to and approved the CGC in March 2025.

- Critical Application Security
- Facilities Management and ICT
- Follow Ups, previous ICT actions
- Immutable Backups
- IT Governance and Strategy

APPENDIX B: OPINION CLASSIFICATION

RSM use the following levels of opinion classification within our internal audit reports, reflecting the level of assurance the board can take (please note a different opinion classification was used for the majority of the audits issued prior to January 2025 by the In-House Team):



FOR FURTHER INFORMATION CONTACT



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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of Huntingdonshire District Council, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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