



BEDFORDSHIRE FIRE AND RESCUE AUTHORITY

Internal Audit Strategy 2018/19

Presented at the audit & standards committee
meeting of:

18 March 2018

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1 INTRODUCTION

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting Bedfordshire Fire and Rescue Authority in the year ahead, including changes within the sector.

1.1 Background



2 DEVELOPING THE INTERNAL AUDIT STRATEGY

We use your objectives as the starting point in the development of your internal audit plan.

2.1 Risk management processes

We have evaluated your risk management processes and consider that we can place reliance on your risk to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with the Corporate Management Team.

Based on our understanding of the organisation, the information provided to us by the stakeholders above, and the regulatory requirements, we have developed an annual internal plan for the coming year and a high level strategic plan (see appendix A and B for full details).



Figure A: Sources considered when developing the internal audit strategy

2.2 Emerging risks in the sector

Following the Policing and Crime Act 2017 and the requirement to collaborate amongst emergency services, Cambridgeshire Police and Crime Commissioner has put in a business case to potentially take over responsibility for the governance of the Fire Service. The business case has been disputed and is currently subject to an independent review. The outcome of this will be considered throughout the year and the audit plan revised in year if necessary to reflect this.

The HMICFRS will commence their inspection regime during the year, we do not propose to undertake any work in this area, but will keep the plans and outcomes under review.

2.3 How the plan links to your strategic risks and reasons for inclusion.

Each of the reviews that we propose to undertake is detailed in the internal audit plan and strategy within appendices A and B. In the table below, we bring to your attention particular key audit areas and discuss the rationale for their inclusion or exclusion within the strategy.

Area	Reason for inclusion or exclusion in the audit plan/strategy
ICT Cyber Security	In line with the Corporate Risk Register we have updated our audit plan to reflect one key new area on ICT Cyber Security and propose an audit of this area within 2018/19.
Use of Risk Information	At the request of the Corporate Management Team, we have added an additional review to the audit plan for 2018/19 on the Use of Risk Information, to review how the Service collects, uses and reports on risk information received to ensure this is promptly available to the Officers on duty.
Environmental Review	At the request of the Corporate Management Team, we have included an Environmental Review in 2019/20. This is currently an area of work for the organisation and it is considered it would be of benefit to include in the audit strategy.
Collaboration	We have delayed the previously proposed review of Collaboration given the positive assurance provided on the steps taken so far in 2017/18. This is now planned for 2018/19.
Human Resources	This has been delayed until 2018/19 to allow for other priorities within the audit plan.
Governance opinion 2018/19	We will obtain our governance opinion for the 2018/19 year through our work on the Community Risk Management Plan and wider governance related aspects of coverage throughout the year.

In addition, the following four reviews were initially scoped but following further discussion have not been included within the proposed plan:

- General Data Protection Regulation (GDPR)
- Property – Statutory Compliance
- Benefits Realisation
- Community Risk Management Plan

As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: time for tracking the implementation of actions and an audit management allocation. Full details of these can be found in appendices A and B.

2.4 Working with other assurance providers

The audit & standards committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers, such as external audit to ensure that duplication is minimised and a suitable breadth of assurance obtained.

3 YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM Risk Assurance Services LLP. The team will be led by Daniel Harris, supported by Suzanne Rowlett as your senior manager and Louise Davies as your manager.

3.1 Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS).

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our risk assurance service line commissioned an external independent review of our internal audit services in 2016 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF) published by the Global Institute of Internal Auditors (IIA) on which PSIAS is based.

The external review concluded that “there is a robust approach to the annual and assignment planning processes and the documentation reviewed was thorough in both terms of reports provided to audit & standards committee and the supporting working papers.” RSM was found to have an excellent level of conformance with the IIA’s professional standards.

The risk assurance service line has in place a quality assurance and improvement programme to ensure continuous improvement of our internal audit services. Resulting from the programme, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

3.2 Conflicts of interest

The Service are currently reviewing the potential of purchasing some of RSMs software solutions including 4Action and 4Risk, we do not consider these will present a conflict of interest.

The Service have commissioned our Consultancy team to assist in the requirements for the new GDPR requirements, this work is to be undertaken through a separate engagement letter and Partner, therefore we do not consider these to present a conflict of interest.

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

4 AUDIT & STANDARDS COMMITTEE REQUIREMENTS

In approving the internal audit strategy, the committee is asked to consider the following:

- Is the audit & standards committee satisfied that sufficient assurances are being received within our annual plan (as set out at appendix A) to monitor the organisation's risk profile effectively?
- Does the strategy for internal audit (as set out at appendix B) cover the organisation's key risks as they are recognised by the audit & standards committee?
- Are the areas selected for coverage this coming year appropriate?
- Is the audit & standards committee content that the standards within the charter in appendix C are appropriate to monitor the performance of internal audit?

It may be necessary to update our plan in year, should your risk profile change and different risks emerge that could benefit from internal audit input. We will ensure that management and the audit & standards committee approve such any amendments to this plan.

APPENDIX A: INTERNAL AUDIT PLAN 2018/19

Audit	Objective of the review	Audit approach	Fee	Proposed timing
Risk Based Assurance				
Asset Management - Asset Tracking	<p><i>Risk: If we are unable to provide adequate asset management and tracking facilities then we may cause serious injuries to our staff due to a lack of safety testing. We may also incur unnecessary significant costs and be in breach of health and safety legislation.</i></p> <p>The Service are currently using spreadsheets for asset tracking including the local equipment and workshop, it is planned that this will transfer for a cloud based solution in 2019/20, as such our review in 2018/19 will focus on the accuracy of the spreadsheets to monitor assets prior to transfer.</p>	Risk Based	£1,850	Q3
ICT – Cyber Security	<p><i>Risk: Exchanges of information, attacks and or hacking, email, web browsing, removable media, exposes the Service to malicious code and content (Virus/malware). There is a risk this could seriously damage the confidentiality, integrity and availability of our Service's information and ICT resulting in disruption to the delivery of our Services, loss of sensitive information, resulting in material financial loss and legal or regulatory sanctions. Malicious code through Cyber attacks or information exchange.</i></p> <p><i>If we suffer virus / hacking damage to business critical or vital computer systems then this will significantly affect our ability to deliver risk critical services such as emergency response.</i></p> <p>Review of the key controls for management of cyber security.</p>	Core Controls	£3,000	Q2
Core Assurance				
Risk Management	To undertake an overview of the Risk Management arrangements within the Authority and Service including Business Continuity, Risk Management and Information Security.	Assurance	£2,000	Q4
Key Financial Controls	<p>This will include key controls testing and any management concerns including previous recommendations. Areas potentially included:</p> <ul style="list-style-type: none"> • General Ledger; • Cash, Banking and Treasury Management; 	Key Controls	£2,750	Q3

Audit	Objective of the review	Audit approach	Fee	Proposed timing
	<ul style="list-style-type: none"> • Payments and Creditors; • Income and Debtors; • Asset Management • Payroll 			
Controls Compliance				
Use of Risk Information	To review how the Service collects, uses and reports on risk information received to ensure this is promptly available to the right officer. For example, if it is identified that fireworks are at property, how do attending fire fighters know this information to adopt a suitable approach to the situation.	Assurance	£2,100	Q2
Governance	Annual review of the Governance arrangements. This will include a review of the Committee structure, number of meetings and timing of meetings, TORs and in relation to other Fire and Rescue Authorities (and Best Practice).	Assurance	£2,100	Q1
Other internal audit activity				
Follow up	To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.	Follow up	£1,200	Q4
Audit Strategy / Annual Report	This will include: <ul style="list-style-type: none"> • Internal Audit Needs Assessment / Strategic and Annual Internal Audit Plans Preparation of the annual internal audit opinion	N/A	£2,700	Throughout the year
Audit Management	This will include: <ul style="list-style-type: none"> • Planning and finalising reports; • Ongoing liaison meetings and calls, and progress reporting; and • Preparation for and attendance at Audit & Standards Committee. 	N/A	£3,715	Throughout the year

NB: Resources allocated to individual audits have taken into consideration the level of risk assigned to the area by the client, our knowledge of any existing client controls, including how effective these are, and the specialist nature of the area being reviewed. The resource level applied for the delivery of the area of work is reviewed as the detailed scope of the work is agreed with the executive lead.

APPENDIX B: INTERNAL AUDIT STRATEGY 2018/19 – 2020/21

Proposed area for coverage	Scope and Associated Risk Area (from Corporate Risk Register)	2018/19	2019/20	2020/21
Risk based assurance				
Retained recruitment	<p><i>Risk: If we cannot recruit or retain adequate numbers of part time fire fighters, particularly in relation to day cover, then we will not be able to fully crew our fire appliances and thus have a detrimental impact on our service delivery due to the unavailability of our fire appliances. Maintaining our numbers of RDS Firefighters.</i></p> <p>Review of processes to recruit Retained Officers including a review of the efficiency of methods used and the recruitment checks undertaken.</p>		✓	
Community Risk Management Plan	<p><i>Risk: If we receive a poor budget settlement from government and the Local Authorities covering both revenue and capital funds and we have an adverse response from our Council Tax Precept consultation processes, then our ability to deliver a full range of services could be significantly affected. The pressure for 2018/19 onwards will be the pay award and the funding of these.</i></p> <p>Review of the development of the Community Risk Management Plan including the links to financial planning, demand management and risk management. As part of our review we may also consider the impact of the HMICFRS Inspection regime on the Community Risk Management Plan.</p>		✓	
Asset Management - Asset Tracking	<p><i>Risk: If we are unable to provide adequate asset management and tracking facilities then we may cause serious injuries to our staff due to a lack of safety testing. We may also incur unnecessary significant costs and be in breach of health and safety legislation.</i></p> <p>Review of the asset tracking system and the control framework in place including the local equipment and workshop. 2018/19 – to review the accuracy of the spreadsheets used to monitor the assets. 2019/20 – Review of the technical solution for monitoring assets including the Cloud based solution.</p>	✓	✓	

Proposed area for coverage	Scope and Associated Risk Area (from Corporate Risk Register)	2018/19	2019/20	2020/21
Collaboration	<p><i>Risk: If we do not properly manage the work issues that can potentially be caused by collaboration or shared services including: 1. Redundancy 2. Relocation 3. Cost of work for the convergence of procedures 4. Use of inexperienced staff familiar with FRS operations 5. Increase in staff numbers and associated cost Then there will be a negative cultural impact upon the service and the projects may fail. Managing external partnership and collaborative relationships</i></p> <p>A review of the Authority’s collaborative arrangements to ensure that the duty to collaborate has been discharged. This could include a review of the arrangements in place for collaboration with other bodies, this could include Police, Fire etc.</p>		✓	
Human Resources	<p><i>Risk: If there are a large number of staff absent from the workplace then our ability to deliver services to our communities is severely compromised and our reputation will be adversely affected.</i></p> <p><i>If operational personnel either individually or collectively at any or all levels do not meet the minimum level of competence to safely deal with the full range of incidents which may be encountered. Then there is the potential to cause significant injury or even deaths to our staff. Ensuring operational staff meet the standards to be competent in role.</i></p> <p><i>Due to the range of factors which deplete the number of staff available to crew fire appliances there is a risk of incurring excessive cost if pre-arranged overtime is relied upon to maintain crewing and crewing arrangements will lack resilience. Reliance on overtime to maintain crewing.</i></p> <p>This could include various aspects such as: Training and Development Appraisals Recruitment Absence Management Workforce Planning Implementation of the HR system</p>		✓	

Proposed area for coverage	Scope and Associated Risk Area (from Corporate Risk Register)	2018/19	2019/20	2020/21
Data Quality - Incident Reporting System	<p><i>Risk: If we have inadequate data management due to poor implementation, inappropriate specification of requirements or poor quality control measures then we are at risk of using the wrong information throughout the organisation and thus potentially affecting the delivery of our services.</i></p> <p>Review of the processes for collection and cleansing of data through the Incident Reporting System including the use of continuous improvement through the Quality Assurance processes and adequate feedback to users of the system.</p>		✓	
ICT – Cyber Security	<p><i>Risk: Exchanges of information, attacks and or hacking, email, web browsing, removable media, exposes the Service to malicious code and content (Virus/malware). There is a risk this could seriously damage the confidentiality, integrity and availability of our Service's information and ICT resulting in disruption to the delivery of our Services, loss of sensitive information, resulting in material financial loss and legal or regulatory sanctions. Malicious code through Cyber attacks or information exchange.</i></p> <p><i>If we suffer virus / hacking damage to business critical or vital computer systems then this will significantly affect our ability to deliver risk critical services such as emergency response.</i></p> <p>Having adequate cyber security in place is key for the ICT systems.</p>	✓		
General Data Protection Regulation (GDPR)	<p><i>Risk: There is a risk that the Service may be subjected to a fine from the ICO due to not implementing GDPR resulting in poor data security and process. Fine from the ICO from not implementing GDPR.</i></p> <p>There are some significant changes in the requirements of Data Protection as a result of the 2016 Major Over hall of EU Data Protection laws. We will review the arrangement in place in response to the changes to policies and procedures.</p>		✓	
Core Assurance				
Risk Management	Annual Review of the Risk Management arrangements.	✓	✓	✓
Governance	Annual review of the Governance arrangements, this could include: structure, reporting, transparency, decision making, compliance with Freedom of Information Subject Access Requests. The scope will be agreed with management each year.	✓	✓	✓

Proposed area for coverage	Scope and Associated Risk Area (from Corporate Risk Register)	2018/19	2019/20	2020/21
Key Financial Controls	Yearly coverage of key financial controls systems to ensure systems are adequately designed and are being complied with.	✓	✓	✓
Other Internal Audit Activity				
Property - Statutory Compliance	Compliance with policies and procedures relating to properties. This could include areas such as Asbestos, gas safety.		✓	
Stock and Inventory	Review of the processes to manage stocks and inventories within the Services to ensure compliance with policies and procedures, stock control and assessment of required stock levels. This will include areas such as smoke alarms and workshop spares.		✓	
Fleet Management	We will review the arrangements in place to manage the fleet including completion of servicing and maintenance and time allocation within the workshop.		✓	
Benefits Realisation	Review of the Authorities approach to benefits realisation in change programmes to ensure that the anticipated benefits are clearly defined at the start of any project, then reviewed during and at the end of the project to identify if the organisation achieved what it intended. In addition, we will review how any outcomes from this work are fed into future projects and benefits identified.			✓
Procurement	To review the procurement/tendering process used by the Authority to ensure integrity and compliance with legislation. This will include a review of the new arrangements and requirements in place.			✓
Use of Risk Information	To review how the Service collects, uses and reports on risk information received to ensure this is promptly available to the officers on duty. For example, if it is identified that fireworks are at property, how do fire fighters know this information.	✓		
Environmental Review	To review the environmental controls in place within the Service.		✓	
Station Visits	The Service undertakes a programme of Station Visits throughout the year to ensure controls are in place. As part of our review we will include the development of the stations visit programme, delivery and reporting of the programme, actions taken as a result of issues identified and how these are tracked for completion.		✓	
Follow up	To meet internal auditing standards and to provide management with on-going assurance regarding implementation of recommendations.	✓	✓	✓

Proposed area for coverage	Scope and Associated Risk Area (from Corporate Risk Register)	2018/19	2019/20	2020/21
Audit Strategy / Annual Report	<p>This will include:</p> <ul style="list-style-type: none"> Internal Audit Needs Assessment / Strategic and Annual Internal Audit Plans Preparation of the annual internal audit opinion 	✓	✓	✓
Audit Management	<p>This will include:</p> <ul style="list-style-type: none"> Planning and finalising reports; Ongoing liaison meetings and calls, and progress reporting; and Preparation for and attendance at Audit and Standards Committee. 	✓	✓	✓

APPENDIX C: INTERNAL AUDIT CHARTER

Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for Bedfordshire Fire and Rescue Authority. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the audit & standards committee.

The internal audit service is provided by RSM Risk Assurance Services LLP (“RSM”).

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives. An overview of our client care standards are included at Appendix D of the internal audit strategy plan for 2018/19 - 2020/21.

The PSIAS encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF) as follows:

- Core Principles for the Professional Practice of Internal Auditing
- Definition of internal auditing
- Code of Ethics; and
- The Standards

Mission of internal audit

As set out in the PSIAS, the mission articulates what internal audit aspires to accomplish within an organisation. Its place in the IPPF is deliberate, demonstrating how practitioners should leverage the entire framework to facilitate their ability to achieve the mission.

“To enhance and protect organisational value by providing risk-based and objective assurance, advice and insight”.

Independence and ethics

To provide for the independence of internal audit, its personnel report directly to the Partner, Daniel Harris (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the chief fire officer, with further reporting lines to the Head of Finance and Treasurer.

The head of internal audit has unrestricted access to the chair of audit & standards committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Conflicts of interest may arise where RSM provides services other than internal audit to Bedfordshire Fire and Rescue Authority. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the audit & standards committee. The nature of the disclosure will depend upon the potential impairment and it is important that our role does not appear to be compromised in reporting the matter to the audit & standards committee. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

Responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the audit & standards committee for review and approval each year before work commences on delivery of that plan.
- Implement the internal audit plan as approved, including any additional tasks requested by management and the audit & standards committee.
- Ensure the internal audit team consists of professional audit staff with sufficient knowledge, skills, and experience.
- Establish a quality assurance and improvement program to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Report regularly to the audit & standards committee to demonstrate the performance of the internal audit service.

For clarity, we have included the definition of 'internal audit', 'senior management' and 'authority'.

- Internal audit – a department, division, team of consultant, or other practitioner (s) that provides independent, objective assurance and consulting services designed to add value and improve an organisation's operations. The internal audit activity helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management and control processes.
- Senior management who are the team of individuals at the highest level of organisational management who have the day-to-day responsibilities for managing the organisation.
- Authority - The highest level governing body charged with the responsibility to direct and/or oversee the organisation's activities and hold organisational management accountable. Furthermore, "authority" may refer to a committee or another body to which the governing body has delegated certain functions (eg an audit & standards committee).

Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the audit & standards committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The head of internal audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisation.
- Initiate or approve accounting transactions on behalf of the organisation.
- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the audit & standards committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the audit & standards committee and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisation during the year are part of the framework of assurances that assist the authority in taking decisions and managing its risks.

As the provider of the internal audit service we are required to provide an annual opinion on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the authority is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinion will be provided to the organisation by RSM Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the authority to inform the organisation's annual governance statement.

Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's terms of business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.

Quality Assurance and Improvement

As your external service provider of internal audit services, we have the responsibility for maintaining an effective internal audit activity. Under PSIAS, internal audit services are required to have an external quality assessment every five years. In addition to this, we also have in place an internal quality assurance and improvement programme, led by a dedicated team who undertake these reviews. This ensures continuous improvement of our internal audit services.

Any areas which we believe warrant bringing to your attention, which may have the potential to have an impact on the quality of the service we provide to you, will be raised in our progress reports to the audit & standards committee.

Fraud

The audit & standards committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the audit & standards committee recognises that internal audit is not responsible for identifying fraud; however internal audit will be aware of the risk of fraud when planning and undertaking any assignments.

Approval of the internal audit charter

By approving this document, the internal audit strategy, the audit & standards committee is also approving the internal audit charter.

APPENDIX D: OUR CLIENT CARE STANDARDS

- Discussions with senior staff at the client take place to confirm the scope four weeks before the agreed audit start date
- Key information such as: the draft assignment planning sheet are issued by RSM to the key auditee four weeks before the agreed start date
- The lead auditor to contact the client to confirm logistical arrangements at least 10 working days before the commencement of the audit fieldwork to confirm practical arrangements, appointments, debrief date etc.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Draft reports will be issued within 10 working days of the debrief meeting, and will be issued by RSM to the agreed distribution list.
- Management responses to the draft report should be submitted to RSM.
- Within three working days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

FOR FURTHER INFORMATION CONTACT

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