



**INTERNAL AUDIT ANNUAL PLAN 2022-23 &
STRATEGIC PLAN 2022-25 - DRAFT**

MALDON DISTRICT COUNCIL

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AUDIT RISK ASSESSMENT

Background

Our risk based approach to Internal Audit uses the Council's own risk management process and risk register as a starting point for audit planning as this represents the client's own assessment of the risks to it achieving its strategic objectives. We obtain input from all Directors and key staff within the Council order to bring together a full plan which will be presented at the February Performance, Governance and Audit (PGA) Committee. Additionally, we will use our own sector expertise to identify potential risks. We recently attended the whereby annual plans at other Local Authorities were reviewed with surveys completed to identify significant risks likely to be prevalent over the following year to three years. These will be reviewed and incorporated where necessary in our development of the annual and strategic plan.

The extent to which we can rely on management's own perception of risk largely depends on the maturity and effectiveness of the Council's own risk management arrangements. In estimating the amount of audit resource required to address the most significant risks, we have also sought to confirm that senior management's own assessment of risk accurately reflects Council's current risk profile.

Planned approach to internal audit 2022/23

The indicative Internal Audit programme for 2022/23 is shown from page 8, with an indicative strategic plan for 2022 - 2025 shown from page 12. We will keep the programme under continuous review during the year and will introduce to the plan any significant areas of risk identified by management during that period.

The plan is set within the context of a multi-year approach to internal audit planning, such that all areas of key risks would be looked at over a three year audit cycle. In setting the number of days in the plan we have assumed that the control environment within the Council's will improve as we work with you to address the issues you have.

Individual audits

When we scope each review, we will reconsider our estimate for the number of days needed to achieve the objectives established for the work and to complete it to a satisfactory standard in light of the control environment identified within the Council. Where revisions are required we will obtain approval prior to commencing fieldwork.

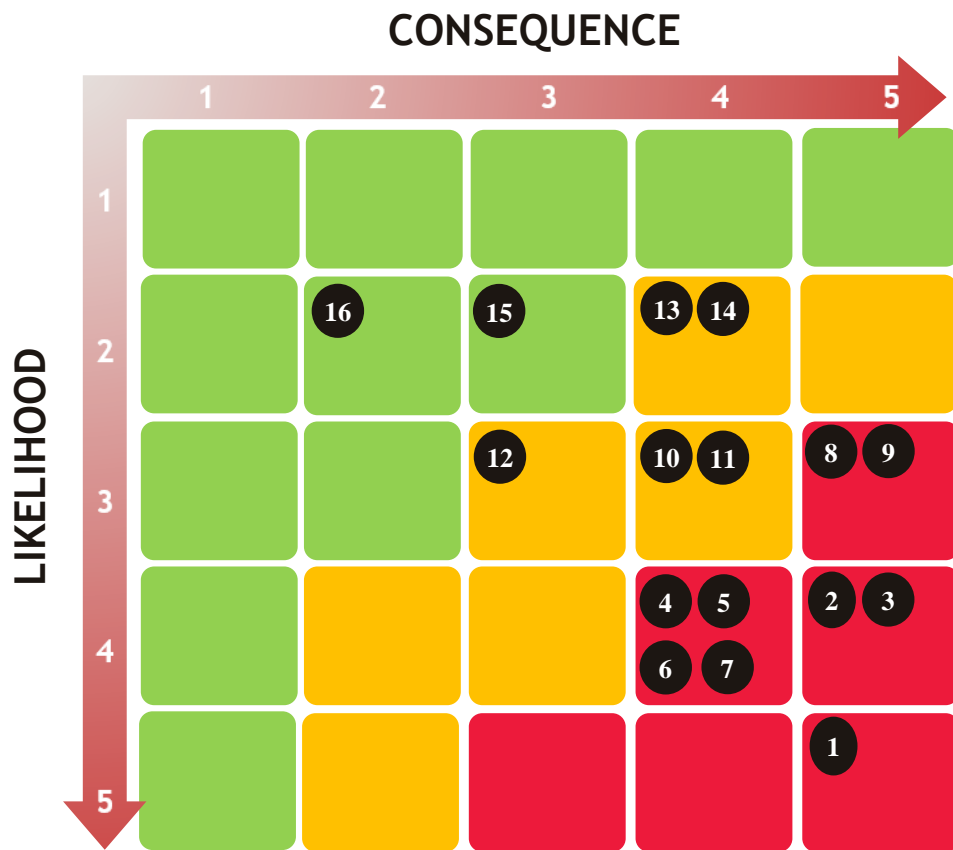
In determining the timing of our individual audits we will seek to agree a date which is convenient to the Council and which ensures availability of key management and staff.

Variations to the Plan

We review the three year strategic plan each year to ensure we remain aware of your ongoing risks and opportunities. Over the coming pages we have mapped your key risks along with the audit work we are undertaking, demonstrating we are focussing on your most important issues.

As such our strategic audit programme follows the risks identified during our planning processes and confirmed via discussions with the Executive Directors.

MAPPING YOUR STRATEGIC RISKS



Ref	Strategic Risks from your CRR	Score
1	R7: Failure to maintain a 5 year supply of housing land	25
2	R15: Failure to plan and deliver balanced budgets over the medium term	20
3	R8: Failure to meet the affordable housing need	20
4	R10: Failure to develop jobs to support the growing population	16
5	R25: Failure to deliver finances associated to transformation programme	16
6	R29: Failure to deliver services as a result of Covid-19	16
7	R5: Failure to deliver the required infrastructure to support development arising from the LDP	16
8	R1: Failure to safeguard children and vulnerable adults	15
9	R9: Failure to have a co-ordinated approach to supporting inward investment and maximising business rates growth	15
10	R3: Failure to target services/influence partners effectively to support identified housing needs of increasing aging population	12
11	R4: Failure to influence Community Safety Partners to address the key areas of public concern (including rural crime) and the negative impact of crime	12
12	R14: Unable to recruit and retain staff with specific skill sets in specialist areas to meet the demands of the service (i.e. planners)	9
13	R11: Failure to protect personal or commercially sensitive information	8

14	R2: Failure to target services and influence partners with the aim of having an effective outcome on the identified (health and wellbeing) needs of the vulnerable population	8
15	R13: Failure to manage the impact of organisational change	6
16	R16: Corporate policies not managed and reviewed	4

MAPPING YOUR CRR TO THE STRATEGIC PLAN

Ref	Strategic Risks from your CRR	2022/23	2023 - 2025
1	R7: Failure to maintain a 5 year supply of housing land	Local Development Plan	
2	R15: Failure to plan and deliver balanced budgets over the medium term	Main Financial Systems Budgets and Performance Management	Main Financial Systems Housing Benefits
3	R8: Failure to meet the affordable housing need	Local Development Plan	
4	R10: Failure to develop jobs to support the growing population		Strategic Performance (Prosperity)
5	R25: Failure to deliver finances associated to transformation programme	Main Financial Systems	Main Financial Systems
6	R29: Failure to deliver services as a result of Covid-19		
7	R5: Failure to deliver the required infrastructure to support development arising from the LDP	Local Development Plan	
8	R1: Failure to safeguard children and vulnerable adults	Safeguarding	Homelessness and Temporary Accommodation
9	R9: Failure to have a co-ordinated approach to supporting inward investment and maximising business rates growth		Commercialisation
10	R3: Failure to target services/influence partners effectively to support identified housing needs of increasing aging population	Local Development Plan	
11	R4: Failure to influence Community Safety Partners to address the key areas of public concern (including rural crime) and the negative impact of crime	Community Safety	

12	R14: Unable to recruit and retain staff with specific skill sets in specialist areas to meet the demands of the service (i.e. planners)	Workforce Management	Recruitment and Retention
13	R11: Failure to protect personal or commercially sensitive information		GDPR Business Continuity and Disaster Recovery IT Asset Management
14	R2: Failure to target services and influence partners with the aim of having an effective outcome on the identified (health and wellbeing) needs of the vulnerable population		
15	R13: Failure to manage the impact of organisational change		

We note not all risks have reviews against them. The Council have a large volume of identified risks and our audit plan is constrained. We will monitor these risks and flexibly adapt our audit plan as appropriate and if required to cover these risks. We also note managements own actions seek to mitigate these risks.

INTERNAL AUDIT OPERATIONAL PLAN 2022/23

Area	Days	Timing	Description of the Review	Reason for Inclusion
CORE				
Main Financial Systems	20	Q3	Detailed review to include GL controls, system interfaces, journals, as well as cyclical audits of debtors, creditors, payroll, budgetary control, treasury management, council tax and NNDR.	This is a mandatory element of the internal audit programme and forms a key component of the Head of Internal Audit opinion. We undertake a rotational set of reviews covering the Council's key financial systems.
Risk Maturity Assessment	15	Q1	Review the process in place for risk management, including risk appetite, identification, controls, scoring and mitigation. This will follow up on the previous assessment to determine if the Council has progressed towards a mature approach to risk management.	Risk management is a fundamental part of both the operational and strategic thinking of every part of the service delivery within the organisation. This includes corporate, business and financial risks.
Budgets and Performance Management	15	Q2	Deep dive review into effectiveness of the actions underpinning the Community theme and the success of these actions given the impact of the Covid-19 pandemic on vulnerable members of the community.	R25: Failure to deliver finances associated to transformation programme
Corporate Governance	15	Q1	Review of the operation of the newly established Committee Structure to ensure that it is fit for purpose and delivering the outcomes required by the District.	Major risk to all authorities given the importance of good governance and greater challenges and scrutiny placed on governance decisions within the Council and by the public nationally The above risk will increase as Councils become, as you are, more commercial and face greater financial challenges

Workforce Management	15	Q4	Review of the internal processes for HR, including workforce planning, recruitment, appraisals and training and assess if the People and Workforce Development Strategy has been implemented effectively.	R14: Unable to recruit and retain staff with specific skill sets in specialist areas to meet the demands of the service (i.e. planners)
Strategic Performance (Place)	15	Q3	Cyclical deep dive review into effectiveness of the actions underpinning the various strategic themes (Place, Community & Prosperity) theme and the success of these actions given the impact of the Covid-19 pandemic.	R3: Failure to target services/influence partners effectively to support identified housing needs of increasing aging population R4: Failure to influence Community Safety Partners to address the key areas of public concern
Capital and Commercial Project Management	15	Q2	Review of significant capital and commercial projects, to include the planning, funding, delivery and the approach to project management to ensure there is sufficient due diligence and that projects are delivered in line with expectations.	Project Management poses significant financial and reputational risks to the Council Specific projects carry their own risks with large commercial activities planned for the coming years
Total	110			

Area	Days	Timing	Description of the Review	Reason for Inclusion
OPERATIONAL				
Flood Management	10	Q1	Review of the Council's relationships with the Lead Local Flood Authority and other organisations to manage respective responsibilities over the	Flooding remains a risk for the Council and the internal audit, completed in 2020, identified four medium findings. These resulted in large actions such as updating the Strategic Flood Protection Plan, providing training, liaising with external stakeholders and updating of strategies.

			<p>risk of surface water flooding. (Follow up review)</p> <p>This will also re-assess previous actions from the strategic ownership of flooding responsibilities.</p>	
Climate Change and Sustainability	20	Q3	<p>Review of all Council policies and overall strategies to set, approve and achieve environmental aims as well as steps to identify and reduce the area's carbon footprint and activities to provide a safe and clean environment.</p>	<p>Increased risk following the COP26 and the Environment Bill receiving Royal Assent in November 2021</p> <p>Specific requirements for local authorities in relation to street tree felling and tackling air quality</p>
Safeguarding	15	Q1	<p>Follow up of previous internal audit to review the Council's policies and arrangements to ensure the safeguarding of children and vulnerable adults.</p>	<p>R1: Failure to safeguard children and vulnerable adults</p> <p>Safeguarding is a statutory duty and is the responsibility of local authorities and partner agencies</p> <p>'Easements' to services were allowed under the provisions of the Coronavirus Act 2020 emergency legislation and instances of abuse and or neglect were expected to have increased during lockdown</p>
Community Safety	15	Q4	<p>Review of the Council's policies and arrangements to ensure residents' safety, progression of the Community Safety Plan and engagement with the public to reduce crime given reduced policing capacity.</p>	<p>R4: Failure to influence Community Safety Partners to address the key areas of public concern (including rural crime) and the negative impact of crime</p>
Local Development Plan	15	Q2	<p>Review of the implementation of the Local Development Plan and consistency with other Council strategic needs assessments.</p>	<p>R7: Failure to maintain a 5 year supply of housing land</p> <p>R8: Failure to meet the affordable housing need</p> <p>R5: Failure to deliver the required infrastructure to support development arising from the LDP</p>
Total	75			

Area	Days	Description of the Review
Planning, Reporting, and Follow-up		
Follow Up Work	10	Assessment and reporting of recommendations raised.
Audit Management	20	Creation of audit plan, meeting with Executive Directors, PGA.
Contingency	5	
Total	35	
Overall Total	220	

INTERNAL AUDIT STRATEGIC PLAN 2022-2025

Area	2022/23	2023/24	2024/25	Description of the Review
Main Financial Systems	20	20	20	Detailed review to include GL controls, system interfaces, journals, as well as cyclical audits of debtors, creditors, payroll, budgetary control, treasury management, council tax and NNDR.
Risk Maturity Assessment	15			Review the process in place for risk management, including risk appetite, identification, controls, scoring and mitigation. This will follow up on the previous assessment to determine if the Council has progress towards a mature approach to risk management.
Budgets and Performance Management	15			Review of the performance management processes such as the strength of business planning, use of data, governance and follow up of services not meeting targets.
Corporate Governance	15			Review of the operation of the newly established Committee Structure to ensure that it is fit for purpose and delivering the outcomes required by the District.
Workforce Management	15			Review of the internal processes for HR, including workforce planning, recruitment, appraisals and training and assess if the People and Workforce Development Strategy has been implemented effectively.
Capital and Commercial Project Management	15			Review of significant capital and commercial projects, to include the planning, funding, delivery and the approach to project management to ensure there is sufficient due diligence and that projects are delivered in line with expectations.
Strategic Performance - Cyclical (Place,	15	15		Cyclical deep dive review into effectiveness of the actions underpinning the various strategic

Community & Prosperity)				themes (Place, Community & Prosperity) theme and the success of these actions given the impact of the Covid-19 pandemic.
Housing Benefits		15		Assessment of benefit cases against evidence retained on systems ensuring cases are legitimate and sufficient evidence was received and protocols followed as well and ensuring reporting of information in this area is appropriate.
Building Control			15	Review of the effectiveness of the Council's approach to and delivery of change to the Building Control service.
Recruitment and Retention			15	To assess the monitoring, reporting and oversight of recruitment i.e. how management judge the success of the Council's overall processes and take action to continuously improve as well as steps taken to retain staff and how staff feedback is received and reviewed.
Procurement and Contract Management		20		To consider the adequacy and effectiveness of arrangements for contract management and procurement, ensuring arrangements are robust and transparent and that effective relationships are maintained with key partners.
Flood Management	10			Review of the Council's relationships with the Lead Local Flood Authority and other organisations to manage respective responsibilities over the risk of surface water flooding. (Follow up review) This will also re-asses previous actions from the strategic ownership of flooding responsibilities.
Sickness and Absence Management			15	To review the sickness absence management process and ensure the Council have adequate controls and triggers in place to monitor and manage sickness absence effectively. We will also assess measures undertaken by the Council to enable staff to return to work quickly.
GDPR		15		The purpose of the audit is to provide assurance over the design and operation of the controls in place to comply with the requirements of the General Data Protection Regulations.

				The risk of non-compliance with the GDPR, may lead to financial penalties and reputational damage
Cyber Security		20		To provide assurance to the Audit and Governance Committee that the Council has adequate controls and systems to manage cyber security threats
IT Asset Management			20	The purpose of this audit is to provide assurance that the Council has maintained a full and complete asset register for IT equipment. The audit will also assess whether the lifecycle of hardware, including servers, tablets and laptops/PCs has been considered in the IT Strategy and decision making regarding replacement equipment is future focused
Climate Change & Sustainability	20			Review of all Council policies and overall strategies to set, approve and achieve environmental aims as well as steps to identify and reduce the areas carbon footprint and activities to provide a safe and clean environment.
Homelessness and Temporary Accommodation		15		This audit will review how the Council manages its homelessness and temporary accommodation responsibilities and how effective these arrangements are
Planning and s106		15		The purpose of the audit is to review and assess the effectiveness of controls in place regarding planning and review the management of Section 106 funds.
Event Management			15	Review of the systems and procedures in place to ensure achievement of objectives set out; this includes the governance, strategies and operational controls for events management and additional steps needed to be taken post covid
Car Parking			15	Review of the processes to approve and communicate parking charges and assess how parking is charged and the collection is accurate and complete
Safeguarding	15			Follow up of previous internal audit to review of the Council's policies and arrangements to ensure the safeguarding of children and vulnerable adults.

Business Continuity and Disaster Recovery		15		Review Council arrangements for the overall Business Continuity and Disaster Recovery Plan including how this Plan interacts with local service plans and whether there is adequate oversight that these all remain up-to-date, regularly assessed and tested.
Community Safety	15			Review of the Council's policies and arrangements to ensure residents' safety, progression of the Community Safety Plan and engagement with public to reduce crime given reduced policing capacity.
Health and Wellbeing			20	The review will assess the health and wellbeing initiatives in place to support staff across the Council We will consider how the success of initiatives is monitored, where it is reported and how staff feedback is taken into account
Local Development Plan	15			Review of the implementation of the Local Development Plan and consistency with other Council strategic needs assessments
Commercialisation			20	Review of the Council's updated strategy to have a co-ordinated approach to supporting inward investment. The audit will assess how successful on-going commercial activities are and plans for the future
Licensing		15		Review of processes in place to ensure there are sufficient controls over the management of issuing and maintaining licences and whether there are appropriate controls in place to ensure effective recovery of fee income
Dog and Pest Control			15	The purpose of this audit is to review the controls in place at the Council regarding Pest and Dog Control to confirm they are operating effectively and ensure team structures and capacity are sufficient to manage the service.
EDI		20		Review to assess how the Council has ensured there is a commitment to EDI across the organisation, including tone from the top, governance structures, strategy, and use of data (including both workforce and service design considerations)

Health and Safety			15	The purpose of the audit is to provide assurance over the design and operational effectiveness of the controls relating to the application of health and safety policies and practices across the Council.
Planning, Reporting and Follow Up				
Follow up	10	10	10	Assessment and reporting of recommendations raised.
Management Time	20	20	20	Creation of audit plan, attendance at PGA.
Contingency	5	5	5	
Total	220	220	220	

APPENDIX I

Internal Audit Charter - Role and Scope of Internal Audit

Purpose of this charter

This charter is a requirement of Public Sector Internal Audit Standards (PSIAS).

The charter formally defines internal audit's mission, purpose, authority and responsibility. It establishes internal audit's position within Maldon District Council and defines the scope of internal audit activities.

Final approval resides with the Board, in practice the charter shall be reviewed and approved annually by management and by the PGA on behalf of the board of Maldon District Council.

Internal audit's mission

Internal audit's mission is to enhance and protect organisational value by providing risk-based and objective assurance, advice and insight.

Standards of internal audit practice

To fulfil its mission, internal audit will perform its work in accordance with PSIAS, which encompass the mandatory elements of the Institute of Internal Auditors (IIA) International Professional Practices Framework (IPPF): Definition of Internal Auditing, Code of Ethics, and International Standards for the Professional Practice of Internal Auditing.

Internal audit definition and role

Internal auditing is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Internal audit acts primarily to provide the PGA with information necessary for it to fulfil its own responsibilities and duties. Implicit in internal audit's role is that it supports management to fulfil its own risk, control and compliance responsibilities. The range of work performed by internal audit is set out in PSIAS and not repeated here.

Internal audit's scope

The scope of internal audit activities includes all activities conducted by Maldon District Council. The Internal Audit Plan sets out those activities that have been identified as the subject of specific internal audit engagements.

The provision of assurance services is the primary role for internal audit in the UK public sector. This role requires the chief audit executive to provide an annual internal audit opinion based on an objective assessment of the framework of governance, risk management and control.

Assurance engagements involve the objective assessment of evidence to provide an independent opinion or conclusions regarding an entity, operation, function, process, system or other subject matter. The nature and scope of the assurance engagement are determined by internal audit.

Consulting engagements are advisory in nature and are generally performed at the specific request of management, with the aim of improving governance, risk management and control and contributing to the overall opinion. The nature and scope of consulting engagement are subject to agreement with management. When performing consulting services, internal audit should maintain objectivity and not assume management responsibility.

Effective internal audit

Our internal audit function is effective when:

- It achieves the purpose and responsibility included in the internal audit charter
- It conforms with the Standards
- Its individual members conform with the Code of Ethics and the Standards
- It considers trends and emerging issues that could impact the organisation.

The internal audit activity adds value to Maldon District Council (and its stakeholders) when it considers strategies, objectives and risks, strives to offer ways to enhance governance, risk management and control processes and objectively provides relevant assurance.

We will agree with you an audit plan for a total number of days activity. Once agreed, we will turn this into a cash budget which we will work to, in order to ensure that you have certainty around the fees you will pay us.

Independence and internal audit's position within Maldon District Council

To provide for internal audit's independence, its personnel and external partners report to the Head of Internal Audit, who reports functionally to the PGA. The Head of Internal Audit has free and full access to the Chair of the PGA. The Head of Internal Audit reports administratively to the Director of Finance who provides day-to-day oversight.

The appointment or removal of the Head of Internal Audit will be performed in accordance with established procedures and subject to the approval of the Chair of the PGA.

The internal audit service will have an impartial, unbiased attitude and will avoid conflicts of interest. The internal audit service is not ordinarily authorised to perform any operational duties for Maldon District Council.

In the event that internal audit undertakes non-audit activities, safeguards will be agreed to ensure that independence or objectivity of the internal audit activity are not impaired. This might include a separate partner review of the work or a different team undertaking the work. Approval of the arrangements for such engagements will be sought from the PGA prior to commencement.

In the event that internal audit provides assurance services where it had previously performed consulting services, an assessment will be undertaken to confirm that the nature of the consulting activity did not impair objectivity and safeguards will be put in place to manage individual objectivity when assigning resources to the engagement. Such safeguards will be communicated to the PGA.

Internal audit must be free from interference in determining the scope of internal auditing, performing work and communicating results. Should any interference take place, internal audit will disclose this to the PGA to discuss the implications.

Internal audit's role in fraud, bribery and corruption

Management, not internal auditors are responsible for the prevention and detection of fraud, bribery and corruption. Auditors will, however, be alert in all their work to risks and exposures that could allow fraud or corruption as well as seeking to identify indications that fraud and corruption may have been occurring. Audit procedures alone, even when performed with due professional care, cannot guarantee that fraud and corruption will be detected. In the event that internal audit suspect a fraud, this will be referred to appropriate management in the first instance and then the PGA.

Access to records and confidentiality

There are no limitations to internal audit's right of access to Maldon District Council officers, records, information, premises, or meetings which it considers necessary to fulfil its responsibilities.

When the auditors receive confidential information about your affairs it shall at all times be kept confidential, except as required by law or as provided for in regulatory, ethical or other professional pronouncements applicable. All information will be maintained in line with appropriate regulations, for example the General Data Protection Regulations 2018.

Coordination and reliance with other assurance providers

In co-ordinating activities internal audit may rely on the work of other assurance and consulting service providers.

A consistent approach is adopted for the basis of reliance and internal audit will consider the competency, objectivity, and due professional care of the assurance and consulting service providers. Due regard will be given to understanding of the scope, objectives and results of the work performed by other providers of assurance and consulting services.

Where reliance is placed upon the work of others, internal audit is still accountable and responsible for ensuring adequate support for conclusions and opinions reached by the internal audit activity.

Internal audit's commitments to Maldon District Council

Internal audit commits to the following:

- working with management to improve risk management, controls and governance within the organisation
- performing work in accordance with PSIAS
- complying with the ethical requirements of PSIAS
- dealing in a professional manner with Council staff, recognising their other commitments and pressures
- raising issues as they are identified, so there are no surprises and providing practical recommendations

- liaising with external audit and other regulators to maximise the assurance provided to Maldon District Council
- Reporting honestly on performance against targets to the PGA.

Internal audit performance measures and indicators

The tables on the right contain some of the performance measures and indicators that are considered to have the most value in assessing the efficiency and effectiveness of internal audit.

The PGA should approve the measures which will be reported to each meeting and / or annually as appropriate. In addition to those listed here we also report on additional measures as agreed with management and included in our Progress Report.

Quality assurance and improvement programme

As required by PSIAS an external assessment of the service will be performed at least every five years. BDO also has an internal quality assurance review process in place, which takes place annually. This is performed by a separate team independent to the internal audit team.

The results of internal and external assessments will be communicated to the PGA as part of the internal audit annual report, along with corrective action plans.

Table One: Performance measures for internal audit

Measure / Indicator
<p><i>Audit Coverage</i></p> <p>Annual Audit Plan delivered in line with timetable</p> <p>Actual days are in accordance with Annual Audit Plan</p>
<p><i>Relationships and customer satisfaction</i></p> <p>Customer satisfaction reports - overall score at average at least 3.5 / 5 for surveys issued at the end of each audit.</p> <p>Annual survey to PGA to achieve score of at least 70%</p> <p>External audit can rely on the work undertaken by internal audit (where planned)</p>
<p><i>Staffing and Training</i></p> <p>At least 60% input from qualified staff</p>
<p><i>Audit Reporting</i></p> <p>Issuance of draft report within 3 weeks of fieldwork `closing` meeting</p> <p>Finalise internal audit report 1 week after management responses to report are received.</p>

90% recommendations to be accepted by management

Information is presented in the format requested by the customer.

Audit Quality

High quality documents produced by the auditor that are clear and concise and contain all the information requested.

Positive result from any external review

Management and staff commitments to Internal Audit

The management and staff of Maldon District Council commit to the following:

- Providing unrestricted access to all of Maldon District Council's records, property, and personnel relevant to the performance of engagements
- Responding to internal audit requests and reports within the agreed timeframe and in a professional manner
- Implementing agreed recommendations within the agreed timeframe
- Being open to internal audit about risks and issues within the organisation
- Not requesting any service from internal audit that would impair its independence or objectivity
- Providing honest and constructive feedback on the performance of internal audit

Management and staff performance measures and indicators

The following three indicators are considered good practice performance measures but we go beyond this and report on a suite of measures as included in each PGA progress report.

Table Two: Performance measures for management and staff

Measure / Indicator

Response to Reports

Audit sponsor to respond to terms of reference within one week of receipt and to draft reports within two weeks of receipt

Implementation of recommendations

Audit sponsor to implement all audit recommendations within the agreed timeframe

Co-operation with internal audit

Internal audit to confirm to each meeting of the PGA whether appropriate co-operation has been provided by management and staff

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