

Maldon District Council Internal Audit Report - Final

FOOD SAFETY
FEBRUARY 2026

Design Opinion	● Substantial
Effectiveness Opinion	● Substantial



CONTENTS

EXECUTIVE SUMMARY 2

APPENDIX I - DEFINITIONS..... 7

APPENDIX II - SAMPLE TESTING..... 8

APPENDIX III - TERMS OF REFERENCE..... 10

APPENDIX IV - RESPONSIBILITIES AND CONFORMANCE 12

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BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

REPORT STATUS	
Auditors:	Aaron Winter - Partner Andrew Billingham - Internal Audit Manager Maggie Quigg - Internal Auditor
Dates work performed:	9 December 2025 - 30 January 2026 (closing meeting)
Draft report issued:	2 February 2026
Management Responses Received:	10 February 2026
Final report issued:	10 February 2026

Executive summary

Design Opinion	● Substantial	Effectiveness Opinion	● Substantial
Recommendations	● 0	● 0	● 0

 SCOPE

Background

- ▶ Maldon District Council (the “Council”) is responsible for enforcing the Food Safety Act (FSA) 1999 across the district, including the inspection of premises that handle food, to ensure that premises are hygienic, food is safe and infectious disease is kept under control. There are currently 565 food premises within the Maldon district on the public register, which is published on the Council’s website.
- ▶ Food premises are required to register with the Council, 28 days before any food may be prepared or sold. Registration is free but as it is a legal requirement, the onus is on businesses to register.
- ▶ The Council’s Food, Health and Safety service is currently in a period of transition, with capacity challenges affecting the day-to-day delivery. The Council is currently employing contractors to help with the food safety inspections and a new head of service started on 01/12/2025.
- ▶ Premises are inspected by Environmental Health Officers (EHOs) under a programme of unannounced visits, to ensure that food hygiene and safety requirements are met. Hygiene ratings are awarded to businesses (except those which are exempt) producing or serving food within the district, under the National Food Hygiene Rating Scheme. In carrying out inspections, the EHOs are required to follow the Food Standards Agency’s (FSA’s) Food Law Code of Practice (the Code). The FSA also has criteria which local authorities must adhere to relating to the number of premises to be inspected in a year, based on the risk rating. All newly registered premises must be inspected within a year.
- ▶ Local authorities have statutory powers to take food samples to verify whether products are safe (microbiological contamination testing) and what they say they are (compositional testing). The Code states that routine food sampling is an essential part of a well-balanced enforcement service. Local authorities receive credits from the UH Health Security Agency (UKHSA) to fund the transportation and examination of microbiological samples, and the Council also carries out local and discretionary sampling.
- ▶ The Council is required to submit a detailed biannual return to the FSA, outlining the inspection visits and sampling conducted throughout the year.

Purpose

- ▶ The purpose of this audit was to provide assurance over the adequacy and effectiveness of the key processes and controls in place for the inspection of premises and enforcement activities related to food safety.

Areas reviewed

- ▶ We reviewed policies and procedures to ensure they were clearly defined, complied with the FSA and the Code, were up to date, and accessible to staff.
- ▶ We reviewed how the Council publicised the duty for food premises to register with the Council.
- ▶ We reviewed how the Council monitored Environmental Health Officers (EHOs) to ensure they completed their required CPD hours for their environmental health qualifications. We confirmed whether the Council kept records of their competency and qualifications. We reviewed training records to ensure all staff had completed recent food safety training.
- ▶ We confirmed there was a documented rationale for risk assessing premises. We tested a sample of premises to confirm an appropriate risk rating had been applied.
- ▶ We reviewed the process to identify new premises either reactively via the registration process or proactively via other means. We tested a sample of five new food premises to confirm they were inspected on a timely basis. We also tested a sample of five existing food premises to confirm that they had been inspected in line with their risk rating. We further checked the Council's arrangements to prioritise food premises that the Council believed were operating without inspections and action taken on overdue inspections.
- ▶ We confirmed there was an established process to receive complaints from the members of the public. We tested a sample of three complaints to ensure the correct process had been followed.
- ▶ We tested a sample of ten inspected premises to confirm whether sufficient evidence had been maintained to support the hygiene rating. We also assessed whether technology had been effectively used to aid the process for record keeping and achieve efficiency.
- ▶ We confirmed that the Council's enforcement policy clearly detailed when enforcement action was necessary. We tested a sample of one completed inspection which had warranted enforcement action to ensure they complied with the enforcement policy.
- ▶ We reviewed controls in place to support accurate KPI reporting (the percentage of broadly compliant food premises) and accurate reporting of inspections and sampling carried out in the annual return to the FSA. Where poor performance was identified, we confirmed whether action plans were in place to address this.



AREAS OF STRENGTH

- ▶ We reviewed the Council's Food Safety Plan, Environmental Health, Waste and Environment Enforcement Policy, and Environmental Health, Waste and Climate Action Service Plan, including the Performance, Internal Monitoring and Quality Control procedure and the RIAMS procedures. We confirmed that the plans, policies, and procedures are clearly defined and comprehensive. They aligned with the Food Standards Agency (FSA) and the Code. We confirmed that all documents are up to date (approved October 2025), with policies and procedures accessible to all Environmental Health staff, including Environmental Health Officers (EHOs), apprentices, administrative staff, and managers.

- ▶ Our review of the Council's website confirms that the Council clearly publishes the duties for food premises and provides clear instructions for businesses on how to register with the Council to meet both Council and FSA requirements.
- ▶ The Council has a comprehensive Environmental Health Competency and Skills Matrix for both manager and officer levels, outlining details of all training completed, CPD records, and skills held. We confirmed that the Environmental Health Manager and one of the team's environmental officers attend the Essex Food Liaison Group, which provides specialist and niche training, as verified by the training evidence provided. We also confirmed that team members of the Environmental Health team are fully qualified and professionally registered with the Environmental Health Officers Registration Board (EHRB).
- ▶ We confirmed that the Council adheres to the Food Law Code of Practice issued on 23 October 2025 by the Food Standards Agency (FSA). The Food Law Code of Practice provides guidelines for food hygiene scoring systems, addressing intervention ratings and minimum frequencies for interventions at all food establishments. The Environmental Health Manager conducts fortnightly and monthly reviews to ensure inspections are logged accurately, risk scores are consistent, and there is alignment between inspection notes and scores. Any discrepancies are discussed directly with officers.
- ▶ We selected a sample of five premises with varying ratings (B - E) that had registered with the Council since April 2025. We confirmed there was evidence to show all five premises were appropriately rated according to the Food Law Code of Practice 2025.
- ▶ We confirmed the Council's Environmental Health Manager manages the inspection process for food premises through an annual Uniform report generated on 1 April. This report includes a comprehensive list of programmed inspections, new premises requiring inspection, and outstanding inspections from the previous year, with inspections allocated in three-month blocks. As of December 2025, there was a backlog of only eight inspections, which decreased from 14 inspections in November 2025.
- ▶ We selected a sample of 10 food premises, including five new food premises that have registered since April 2025 and five existing food premises. We confirmed that three out of the five newly registered businesses were inspected within three weeks of registration. The remaining two were inspected later due to specific circumstances, such as being a low-risk festival pop-up or not yet operational. For existing food premises samples, we confirmed that all four applicable inspections were conducted within the required timeframes, with one premises no longer operating and not requiring inspection.
- ▶ We found that the Uniform system's automatic scheduling, which is based on risk ratings, ensures that inspections are conducted in accordance with food safety standards. This demonstrates the Council's commitment to maintaining food safety and compliance.
- ▶ We reviewed the Environment Services Food and Safety Quality Systems Food Complaints procedure and found that it is up to date, with its next review scheduled for January 2027. We confirmed the procedure outlines the purpose, responsibilities, and step-by-step requirements for logging a complaint into the Uniform system and indexing it to Civica.

- ▶ From our testing of three food complaints since April 2025, we confirmed the Environment Health Commercial team has adhered to the documented procedure. The complaints were received by the Council, logged into Uniform, indexed to Civica, and assigned to an officer. We confirmed that all subsequent inspections, visits, and actions were logged and followed for all three complaints.
- ▶ Our sample testing of 10 existing food premises, inspected between 1 April 2025 and 31 December 2025, confirmed that the Council has maintained sufficient evidence to support the hygiene ratings. One of the premises was found to be closed and thus excluded from testing. Among the remaining nine premises, two were E-rated, and we verified that the required questionnaire and accompanying letter were completed and returned by the premises. For the other seven premises, rated A, B, C, and D, we confirmed that the Council had retained adequate evidence in the form of inspection reports and scoring sheets. Additionally, the Council's use of the Uniform and Civica systems effectively supports the process of record-keeping and monitoring, ensuring efficiency and accuracy in maintaining hygiene standards.
- ▶ Our review of the Council's Environmental Health, Waste, and Environment Enforcement Policy found that the policy clearly outlines the criteria for officers to use when deciding what action to take when carrying out their statutory duties on behalf of the Council.
- ▶ From our sample testing of enforcement actions, we found that only one premise since April 2025 resulted in enforcement action. For that instance, we found all documentation had been retained, including the Hygiene Emergency Prohibition notice, letter of confirmation of business ownership and business details, notice of intention to apply for a Hygiene Emergency Prohibition Order, email communications to the business owners of the notice served and court date, and statements of witness by the Council's Environmental Health Officers who completed the inspection and provided relevant diagram and photographic evidence. We are satisfied the required action had been taken to this point.
- ▶ Our review of the Food Hygiene Local Authority return for April 2025 (Q3 and Q4) and October 2025 (Q1 and Q2) confirmed that the Environmental Health Manager completed the FSA bi-annual returns. These returns are extensive, including details about staff resources, interventions, enforcement actions, complaints, samples, and other activities related to food hygiene at the Council. We confirmed via service updates and the balance scorecards that KPIs are monitored regularly, and if poor performance is identified, it is escalated to senior management.
- ▶ We confirmed that a delivery update was given on KPIs for the months of April, September 2025, and February 2026. We noted that for April 2025, 97.2% of programmed food hygiene inspections had been completed up to the end of October 2025. In September 2025, 93% of programmed food hygiene inspections had been completed up to the end of November. For February 2026, 96% of programmed food hygiene inspections had been completed up to the end of December 2025. It is noteworthy that the number of inspections increased from 180 programmed inspections in April 2024 to 212 programmed inspections in February 2026 however, the team was able to keep within their KPI target of 90%.



AREAS OF CONCERN

- ▶ Through our review and testing, we have not identified any areas of concern regarding the key processes and controls in place for the inspection of premises and enforcement activities related to food safety.



ADDED VALUE

- ▶ We benchmarked policies and processes against other local authorities where we have conducted a similar audit, which helped inform our conclusions in the areas of strength.



CONCLUSION

- ▶ We have concluded substantial assurance over the design of the control framework and the operational effectiveness of the key processes and controls in place for the inspection of premises and enforcement activities related to food safety.

Control Design

- ▶ Overall, we found that the Council has a robust design of the key processes and controls in place for the inspection of premises and enforcement activities related to food safety. We found that the Council has up-to-date, strong policies and procedures in place that are clearly defined and comprehensive, including alignment with the Food Standards Agency (FSA) and the Code. The Council maintains Environmental Health Competency and Skills Matrices for Environmental Health Officers.
- ▶ The Council's website outlines clear instructions for businesses on how to register with the Council to meet both Council and FSA requirements. The Council's use of the Uniform system and Civica allows for automated controls to help the Environmental Team set a structure for performance targets and record-keeping.

Control Effectiveness

- ▶ Our testing found that operational effectiveness relating to the key processes and controls in place for the inspection of premises and enforcement activities related to food safety was strong, with a high level of oversight and monitoring completed. Inspections for new and existing premises had been completed in a timely manner and conducted in accordance with their risk ratings. Premises were appropriately rated according to the Food Law Code of Practice 2025.
- ▶ Additionally, the Council's use of the Uniform and Civica systems effectively supports the process of record-keeping and monitoring, ensuring efficiency and accuracy in maintaining hygiene standards. The environmental team has been reducing the backlog of inspections from month to month, including keeping within their KPI targets. All inspections, complaints, and enforcement actions had evidence retained and an audit trail on the system.

Appendix I - Definitions

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
Substantial	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE

High	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

Appendix II - Sample testing

Risk 3 - Risk Rating

Sample	Reference	Date of Registration	Risk Rating
1	25/00044/CPREM	25/04/2025	D
2	25/00052/CPREM	20/05/2025	E
3	25/00070/CPREM	10/07/2025	C
4	25/00086/CPREM	15/09/2025	B
5	25/00101/CPREM	10/12/2025	E

Risk 4 - New Premises - Timely

Sample	Reference	Date of Registration/Date Inspection due	Risk Rating	New or existing Premises?
1	25/00044/CPREM	25/04/2025	D	New
2	25/00052/CPREM	20/05/2025	E	New
3	25/00070/CPREM	10/07/2025	C	New
4	25/00086/CPREM	15/09/2025	B	New
5	25/00101/CPREM	10/12/2025	E	New
6	22/00036/CPREM	11/04/2025	E	Existing
7	23/00027/CPREM	11/04/2025	D	Existing
8	10/00053/CPREM	02/05/2025	E	Existing
9	09/00025/CPREM	06/06/2025	D	Existing
10	04580/4000/0/005	04/08/2025	D	Existing

Risk 5 - Complaints

Sample	Reference	Date of Complaint	Risk Rating
1	25/01732/FHCOM	18/09/2025	D
2	25/00786/FHCOM	15/05/2025	E
3	25/00232/FHCOM	14/02/2025	C

Appendix D - Risk 6 - Inspections

Sample	Reference	Date Inspection due	Risk Rating
1	22/00036/CPREM	11/04/2025	E
2	23/00027/CPREM	11/04/2025	D
3	10/00053/CPREM	02/05/2025	E
4	09/00025/CPREM	06/06/2025	D
5	04580/4000/0/005	04/08/2025	D
6	24/00017/CPREM	19/09/2025	C
7	18/00037/CPREM	22/09/2025	D
8	21/00053/CPREM	10/10/2025	B
9	14/00022/CPREM	21/11/2025	B
10	05/00001/CPREM	12/12/2025	A

Appendix E - Risk 7 - Enforcements

Sample	Reference	Date Inspection due	Risk Rating
1	05/00001/CPREM	12/12/2025	A

Appendix III - Terms of Reference



KEY RISKS

Based upon the risk assessment undertaken during the development of the internal audit operational plan, through discussions with management, and our collective audit knowledge and understanding the potential key risks associated with the area under review are:

- ▶ **Risk 1: Internal Policies and Procedures:** There is a lack of clear policies and procedures, resulting in inconsistent practices, potential non-compliance with the FSA and the Code, causing unsafe practices to continue.
- ▶ **Risk 2: Officer Training, Qualifications & Continuing Professional Development (CPD):** EHOs' training, qualifications and CPD may not be adequately maintained, leading to gaps in knowledge and skills. This can result in ineffective inspections and failure to comply with regulatory standards, potentially causing reputational damage.
- ▶ **Risk 3: Risk Assessment of Premises (Inspection Frequency):** The rationale for completing risk assessments on premises to determine inspection frequency may not be robust or transparent. This can result in either over-inspection, causing an inefficient use of resources, or under-inspection, increasing the risk of non-compliance and health hazards.
- ▶ **Risk 4: Inspections:** Food hygiene inspections are not carried out on a timely basis, in line with the documented risk rationale, including inspection of new food premises, leading to potential food safety outbreaks.
- ▶ **Risk 5: Complaints:** There may be an inadequate process to receive complaints from the members of the public, resulting in food safety issues not being addressed.
- ▶ **Risk 6: Record Keeping & Information Management:** Record keeping may be inadequate or inconsistent, resulting in incomplete or inaccurate data. This can hinder effective monitoring and reporting, leading to regulatory breaches and a lack of accountability.
- ▶ **Risk 7: Enforcement:** Failure to take adequate and appropriate action on food safety issues identified from inspections, sampling, and complaints investigations poses a risk of non-compliance with food safety regulations. This could lead to health hazards for consumers and potential legal consequences for the business.
- ▶ **Risk 8: Monitoring & Reporting:** Monitoring processes may lack sufficient rigour or timeliness, allowing issues to go unnoticed or unresolved. This can lead to inaccurate reporting of KPI performance or incorrect information in the annual return to the FSA, potentially compromising compliance and accountability.



SCOPE & APPROACH

The following areas will be covered as part of this review. We will:

- ▶ Review policies and procedures to ensure they are clearly defined, comply with the FSA and the Code, are up to date and accessible to staff. (Risk 1).
- ▶ Review how the Council publicises the duty for food premises to register with the Council. (Risk 1)
- ▶ Review how the Council monitors EHOs to ensure they complete their required CPD hours for their environmental health qualifications. Confirm whether the Council keep records of their competency and qualifications.

Review training records to ensure all staff have completed recent food safety training. (Risk 2)

- ▶ Confirm there is a documented rationale for risk assessing premises. Test a sample of premises to confirm an appropriate risk rating has been applied. (Risk 3)
- ▶ Review the process to identify new premises either reactively via the registration process or proactively via other means. Test a sample of new food premises to confirm they were inspected on a timely basis. We will also test a sample of existing food premises to confirm that they have been inspected in line with their risk rating. We will further check the Councils' arrangements to prioritise food premises that the Council believes are operating without an inspections and action taken on overdue inspections. (Risk 4)
- ▶ Confirm there is an established process to receive complaints from the members of the public. We will test a sample of complaints to ensure the correct process has been followed. (Risk 5)
- ▶ Test a sample of inspected premises to confirm whether sufficient evidence has been maintained to support the hygiene rating. We will also assess whether technology has been effectively used to aid the process for record keeping and achieve efficiency. (Risk 6)
- ▶ Confirm that the Council's enforcement policy clearly details when enforcement action is necessary. Test a sample of completed inspections which have warranted enforcement action to ensure they comply with the enforcement policy. (Risk 7)
- ▶ Review controls in place to support accurate KPI reporting (the percentage of broadly compliant food premises) and accurate reporting of inspections and sampling carried out in the annual return to the FSA. Where poor performance is identified, we will confirm whether action plans are in place to address this. (Risk 8)

Sample sizes will be determined following the completion of our walkthroughs using our Internal Audit Methodology; for example, if a control is performed daily, we may select a sample of fifteen and if monthly a sample of two to three. Where possible, full population testing will be conducted utilising data analytics.

The scope of the review is limited to the areas documented under the scope and approach. All other areas are considered outside of the scope of this review. However, Internal Audit will bring to the attention of management any points relating to other areas that come to their attention during the course of the audit.

A closing meeting will be held to discuss findings emerging from the review prior to issue of the draft report. Once the report and recommendations have been agreed following discussions with management, a summary of the findings will be presented to the Performance, Governance and Audit Committee at its next meeting. We assume for the purposes of estimating the number of days of audit work that there is one control environment, and that we will be providing assurance over controls in this environment. If this is not the case, our estimate of audit days may not be accurate.

In delivering this review BDO may need to observe and test confidential or personal identifiable data to ascertain the effective operation of controls in place. The organisation shall only provide the Shared Personal Data to BDO using secure methods as agreed between the parties. BDO will utilise the data in line with the Data Protection Act 2018 (DPA 2018), and the UK General Data Protection Regulation (UK GDPR) and shall only share Personal Data on an anonymised basis and only where necessary.

Appendix IV - Responsibilities and conformance

Management responsibilities

The Global Internal Audit Standards (GIAS) refer to the 'board' as 'the highest-level body charged with governance, such as a board of directors, an Audit Committee, a board of governors or trustees, or a group of elected officials or political appointees.' For the Council, 'the board' is the Performance, Governance and Audit Committee (PGAC acting on behalf of the Council).

The PGAC is responsible for determining the scope of internal audit work, and for deciding the action to be taken on the outcome of our findings from our work.

The AC is responsible for ensuring the internal audit function has:

- The support of the Council's management team.
- Direct access and freedom to report to senior management, including the Chair of the PGAC.
- The PGAC is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the Council.

Internal controls covers the whole system of controls, financial and otherwise, established by the Council in order to carry on the business of the Council in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as 'controls' or 'internal controls'.

The PGAC is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Council.

Limitations

The scope of the review is limited to the areas documented under Appendix III - Terms of reference. All other areas are considered outside of the scope of this review.

Our work is inherently limited by the honest representation of those interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

Conformance with the Global Internal Audit Standards in the UK Public Sector

This engagement has been conducted in accordance with Global Internal Audit Standards in the UK Public Sector, which encompass:

- ▶ The global Institute of Internal Auditors (IIA) *Global Internal Audit Standards* effective from January 2025
- ▶ The Internal Audit Standards Advisory Board (IASAB) *Application Note Global Internal Audit Standards in the UK Public Sector* effective from 1 April 2025.

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