

Maldon District Council

INTERNAL AUDIT ANNUAL REPORT

June 2017



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EXECUTIVE SUMMARY

Internal Audit 2016-17

This report details the work undertaken by internal audit for Maldon District Council and provides an overview of the effectiveness of the controls in place for 2016-17.

The following reports have been issued for the period 1 April 2016 to 31 March 2017:

Cyber Crime	Channel Shift and Customer Strategy
Income Generation	Information Governance
Planning	Payments and Creditors
Strategic Ownership of Flooding Responsibilities	Income and Debtors
Housing Benefits	Financial Systems
Council Tax and NDR	Investments and Investment Income, Cash and Bank
Data protection	Stock and Inventory Management

We have detailed the opinions of each report and key findings on page 4 and 5.

Our internal audit work for the period from 1 April 2016 to 31 March 2017 was carried out in accordance with the internal audit plan approved by management and the Audit Committee.

The whole plan has been completed with the exception of the high level review of Workforce Management, that was deferred at the request of management, for which the report is currently being drafted.

Head of Internal Audit Opinion

The role of internal audit is to provide an opinion to the Council, through the Audit Committee (AC), on the adequacy and effectiveness of the internal control system to ensure the achievement of the organisation's objectives in the areas reviewed.

The annual report from internal audit provides an overall opinion on the adequacy and effectiveness of the organisation's risk management, control and governance processes, within the scope of work undertaken by our firm as outsourced providers of the internal audit service. It also summarises the activities of internal audit for the period.

Opinion

The basis for forming my opinion is as follows:

- An assessment of the design and operation of the underpinning risk management arrangements and supporting processes
- An assessment of the range of individual opinions arising from risk based audit assignments, contained within the internal audit risk based plan, that have been reported throughout the period. This assessment has taken account of the relative materiality of these areas and management's progress in respect of addressing control weaknesses
- Any reliance that is being placed upon third party assurances.

Overall, we are able to provide moderate assurance that there is a sound system of internal control, designed to meet the Council's objectives and that controls are being applied consistently. In forming our view we have taken into account that:

- The majority of audits provided moderate assurance opinions for the period 1 April 2016 to 31 March 2017
- The Council has achieved their budget for 2016-17 and has plans in place to ensure that the budget gap is addressed in their budget plans. The Council has recognised the ongoing reduction of government funding in their future financial plans
- Some areas of weakness have been identified through our reviews, including opportunities for improvement in Information Governance (which was the only report to receive limited assurance), Cyber Crime, Income and Debtors, and Channel Shift and the Customer Strategy. The Council is working to address the issues identified.

OPINION AND RECOMMENDATION SIGNIFICANCE DEFINITIONS

LEVEL OF ASSURANCE	DESIGN of internal control framework		OPERATIONAL EFFECTIVENESS of internal 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.

SUMMARY OF 2016-17 WORK

Reports Issued	Recommendations and significance			Overall Report Conclusions (see Appendix I)		Summary of Key Findings / Recommendations
	H	M	L	Design	Operational Effectiveness	
Cyber Crime	0	7	0	Moderate	Moderate	<p>Areas of good practice identified were the Council's anti-virus protection system, Kaspersky, was found to be operating effectively and had up to date virus signatures, critical and security patches for the operating systems in use at the Council were applied in a timely manner, and penetration tests are being performed on a routine basis and actions are taken to resolve any identified issues.</p> <p>However, we also noted:</p> <ul style="list-style-type: none"> • The Council does not have a defined record of its information assets • The roles and responsibilities for information and cyber security management at the Council have not been adequately defined • A cyber security training needs assessment for Members and Officers has not been performed • The Council has not undertaken either a cyber security risk assessment or business impact assessment • Network activity has not been baselined nor are there adequate network activity monitoring arrangements in place • The procedure for changing the Council's firewall rule set has not been consistently followed • The Council's policies related to information and cyber security were found to be out of date and inconsistent with existing procedures.
Income Generation				N/A	N/A	<p>The review considered income generation opportunities for the Council and presented 2 reports:</p> <ul style="list-style-type: none"> • Large opportunities analysis report - this evaluated the commercial potential, financial viability, investment requirement and strategic fit of income generation opportunities above the agreed threshold (gross income of £20,000) • Small opportunities analysis report - this provided a lighter touch review of smaller opportunities (below the agreed threshold) using high level benchmarking.
Planning	0	6	0	Moderate	Moderate	<p>We noted there was engagement from the Leadership Team, officers and Members in the service review and improvement process, and that many actions had been implemented to improve efficiency and customer service. However we also noted:</p> <ul style="list-style-type: none"> • Planning Service improvements should now be outcome based, SMART, linked to corporate priorities and subject to monitoring and reporting via corporate performance management protocols • Options for benchmarking should be reviewed following adoption of the LDP • Systems supporting Planning administration and management are under utilised and project plans for system development are not up to date • Statistical and qualitative analysis of improvement areas would demonstrate effectiveness improvements.

SUMMARY OF 2016-17 WORK

Reports Issued	Recommendations and significance			Overall Report Conclusions (see Appendix I)		Summary of Key Findings / Recommendations
	H	M	L	Design	Operational Effectiveness	
Strategic Ownership of Flooding Responsibilities	0	6	0	Moderate	Moderate	<p>We noted good practice in the collaborative working between the Environmental Health and Planning teams, that the Maldon District has benefited from flood alleviation works as a direct result of the Council's proactive engagement with Essex County Council and other bodies, and that appropriate organisations are consulted on flood related risks arising from Planning applications and the Planning Committees considers flood risks when determining planning applications.</p> <p>However we also noted:</p> <ul style="list-style-type: none"> Flood risks and respective roles and responsibilities are not consistently well understood outside the officers and Members directly involved in flood related matters Flood related matters are considered across several committees and the Committee and officer structure are not aligned MDC has sought, but not received, progress updates from responsible bodies on implementation of actions arising from flood investigations Formal mechanisms are not in place to ensure ongoing maintenance for all Sustainable Urban Drainage Systems (SUDS) and the Community Infrastructure Levy has not yet been adopted by the Council Planning Inspector decisions have impacted on flood risks within the District but this has not been formally assessed An action plan should be prepared which identifies flood risks, incidents and actions, responsibility and progress.
Housing Benefit	0	0	0	Substantial	Substantial	<p>We noted good practice in the areas of Council engagement with the DWP for the migration to Universal Credit and the staff checks on claims to the DWP to ensure no duplication, an approved policy determining the circumstances in which Discretionary Housing Payments (DHP) will be made, recording of DHP outcomes and monitoring against budgets, and the adoption of a consistent Local Council tax Support scheme.</p> <p>No areas of concern were identified.</p>
Council Tax and NDR	0	2	0	Substantial	Moderate	<p>We noted good practice in monitoring of Business Rates pooling arrangements which is generating a positive return, regular updates of rateable values in preparation for the full revaluation due in 2017, monitoring of user access to the system and testing and implementation of new system releases and patches to comply with Government requirements.</p> <p>Our findings related to the following:</p> <ul style="list-style-type: none"> Not all in-year reconciliations are undertaken on a regular basis or reviewed Financial Services Delegation arrangements were not up to date.

SUMMARY OF 2016-17 WORK

Reports Issued	Recommendations and significance			Overall Report Conclusions (see Appendix I)		Summary of Key Findings / Recommendations
	H	M	L	Design	Operational Effectiveness	
Data Protection	0	3	0	Moderate	Moderate	<p>We noted good practice in the requirement for all members of staff that interact with user data to complete a Data Protection training module, the Council maintains a Data Retention Schedule for ensuring that data is not retained for longer than necessary, and the Council's website includes Privacy and Fair Processing statements, providing individuals with an explanation of what their data will be used for.</p> <p>We identified the following areas of improvement:</p> <ul style="list-style-type: none"> The Council's policies related to Data Protection did not include sufficient information to support compliance with the Act The Council does not have a defined strategy in place for responding to the increased requirements of GDPR There is not a documented procedure in place for responding to Subject Access Requests.
Channel Shift & Customer Strategy	0	7	0	Moderate	Moderate	<p>Areas of good practice identified included the contribution of the Council's Customer Strategy and ICT Strategy to channel shift, and that the Council was achieving channel shift in some key areas, supported by systems and the introduction of the creation of a community hub. However we also noted:</p> <ul style="list-style-type: none"> Opportunity for identifying measureable targets and outcomes and reporting progress against those targets and outcomes A need to identify a methodology for measuring channel usage, to determine targets for online end to end transactions and satisfaction at first point of contact, to undertake customer journey mapping and review of outcomes of Business Process Reviews A need for recognition of the dependency on the workforce to adapt and apply change management protocols A need to identify stakeholders critical to the delivery of channel shift to support management in implementing channel shift and to articulate the data sharing vision and prepare an action plan reflecting that vision To determine channel shift priorities to enable an action plan to be prepared, resources allocated and progress measured A need to identify a realistic baseline of actual current costs, so that potential savings can be properly assessed Targeting channel shift activity at areas of service provision resulting in the greatest volume of customer contact for which the contact is more transactional and less complex.

SUMMARY OF 2016-17 WORK

APPENDIX 1

Reports Issued	Recommendations and significance			Overall Report Conclusions (see Appendix I)		Summary of Key Findings / Recommendations
	H	M	L	Design	Operational Effectiveness	
Information Governance	1	4	0	Limited	Limited	<p>We noted good practice in the areas of the Council identifying the appropriate self-assessment questionnaire (SAQ) for each of its payment channels and members of staff have been instructed to not retain cardholder information when processing payments. We identified the following areas for improvement:</p> <ul style="list-style-type: none"> The Council has not completed or submitted an SAQ for each of its payment channels Responsibility for managing the Council's Payment Card Industry Data Security Standards (PCI-DSS) has not been assigned to an appropriately senior officer The responsibilities of third parties involved in the card payment process have not been defined External security scans of the Council's IT network are not performed on a quarterly basis The Council does not have a standard process in place for taking card payments.
Payments and Creditors	0	4	1	Moderate	Moderate	<p>We noted the Council has recently updated its Constitution and the Financial Regulations are reviewed and updated annually. The Finance team perform checks including on accounts payable and coding of payments and monthly budget monitoring reports are issued to all budget holders. We identified opportunities for improvement in the following areas:</p> <ul style="list-style-type: none"> Procedure notes should be updated Records of commitments were not consistently maintained Services place orders without using the WAP system and some WAP orders were retrospective (the Council were taking steps to implement a No PO No Pay policy) Management information on expenditure was limited.
Income and Debtors	0	6	4	Moderate	Moderate	<p>We noted good practice in the areas of governance arrangements for income and debtors being defined and the existence of segregation of duties between the raising of invoices, the receipt of income and completion of reconciliations. We identified the following areas for improvement:</p> <ul style="list-style-type: none"> Housing Services records of Rent in Advance and Bonds were incomplete and not reconciled and invoices had not been raised for all income Procedure notes for services should be updated, amended or developed User access was permanently enabled for system suppliers Debt recovery processes and procedures were inconsistent, management information on aged debts was limited and procedures adopted did not provide assurance that debts were proactively pursued Resilience within the Planning administration team was limited, with no procedure notes or alternative officer available to produce invoices We noted the Cemeteries officer intended to provide additional management information and enable reconciliation of income The recharges process was not fully understood by all departments.

SUMMARY OF 2016-17 WORK

APPENDIX 1

Reports Issued	Recommendations and significance			Overall Report Conclusions (see Appendix I)		Summary of Key Findings / Recommendations
	H	M	L	Design	Operational Effectiveness	
Financial Systems	0	3	0	Substantial	Moderate	<p>We noted good practice in Financial Regulations which defined key responsibilities for maintenance and oversight of financial data, fixed assets were subject to inspection, the Payroll was accurately amended in response to notification of change and pay slips contained mandatory information.</p> <p>We identified opportunities for improvement in the following areas:</p> <ul style="list-style-type: none"> No procedure notes for the reconciliation process, records of reconciliations did not document reasons for any differences or the officer completing the reconciliation and there was no evidence of periodic review of reconciliations No policies clarifying the approach to acquisition, transfer and maintenance of fixed assets and the efficiency or effectiveness and use of assets was not subject to formal review No confirmation was available of the results of checks made on Payroll data by HR.
Investments and Investment Income, Cash and Bank	0	3	0	Moderate	Moderate	<p>We noted good practice in the review and achievement of Treasury Management Performance Indicators for Liquidity and Security, Treasury Management policies, procedures and protocols were in line with the CIPFA Code of Conduct and Treasury Management advisors were consulted and their advice taken into consideration.</p> <p>We identified opportunities for improvement in the following areas:</p> <ul style="list-style-type: none"> Reconciliations were not being reviewed and verified on a regular basis The Practices had not been updated to reflect changes in responsible officer for reporting suspicions of fraud to Formal protocols were not in place with regards to the roll over of investments
Inventory and Stock Management	0	3	2	Moderate	Moderate	<p>We noted good practice in the areas of perishable stock (which was regularly reviewed to ensure items sold were not out of date), awareness of the need to assess and ensure profitability was recognised with KPI's included in the 2017/18 Business Plan and secure holding of stock.</p> <p>We identified opportunities for improvement in the following areas:</p> <ul style="list-style-type: none"> There is currently no stock management system in place, although one is planned for 2017/18 Not all inventory items held within the Tourist Information Centres were recorded on the IT Asset List The minimum required value for inventory to be held on an asset list (£1000) appears high compared to other Councils.
Workforce Management				TBA	TBA	The report to reflect the findings of this audit is being drafted at the time of producing this report.

SUMMARY OF 2016-17 WORK (FOLLOW UP)

We follow up progress on the implementation of recommendations raised by Internal Audit, requesting a commentary from officers, and for high and medium priority recommendations we verify the progress to source evidence.

The following summarises the results of our review of the status of recommendations made in our 2015/16 Audits:

We reviewed progress of implementation of recommendations made in the following audits undertaken by us in 2015/16:

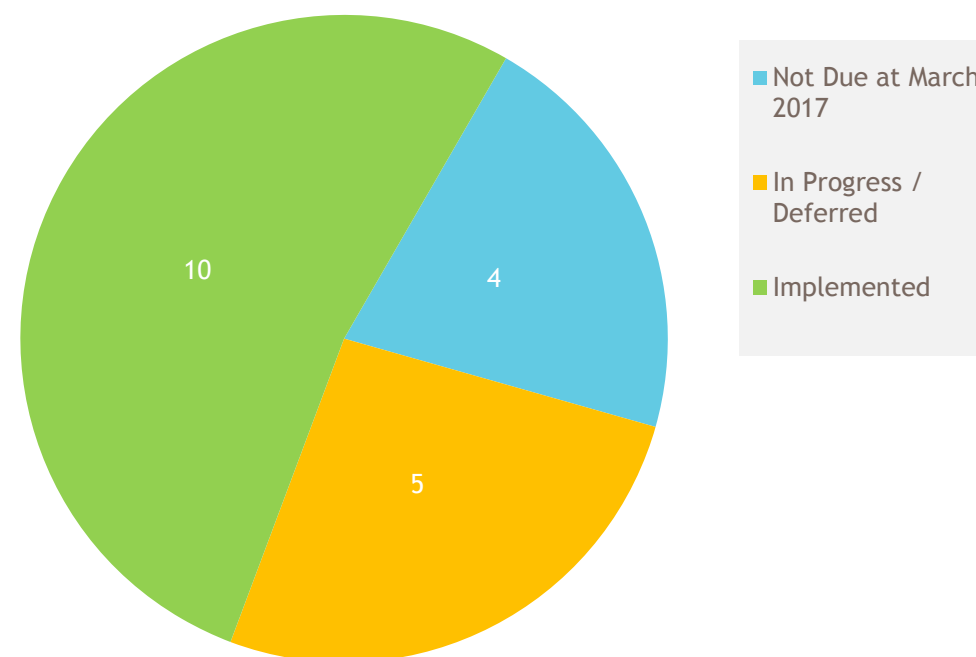
- Main Financial Systems
- Governance and Corporate Change
- Risk management (High level)
- Business Continuity and Disaster Recovery
- Recruitment

EXECUTIVE SUMMARY - follow up 2015/16 Recommendations

The following summarises the status as at March 2017 of the 5 high priority and 14 medium priority recommendations made in the above audits:

- 3 high priority and 7 medium priority recommendations have been implemented
- 2 high and 3 medium priority recommendations were in progress, dates of implementation have been deferred
- 4 medium priority recommendations were not scheduled to be implemented at the time of our review

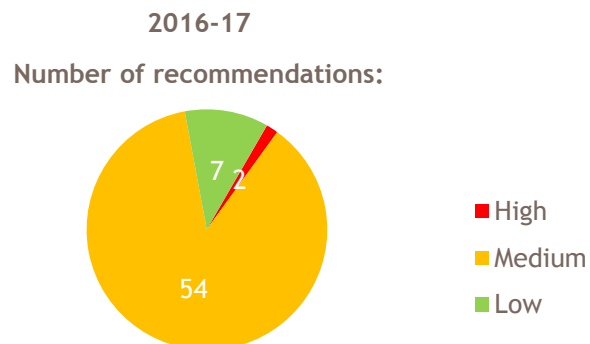
Recommendations which remained outstanding at the close of 2016/17 will be subject to further review in 2017/18



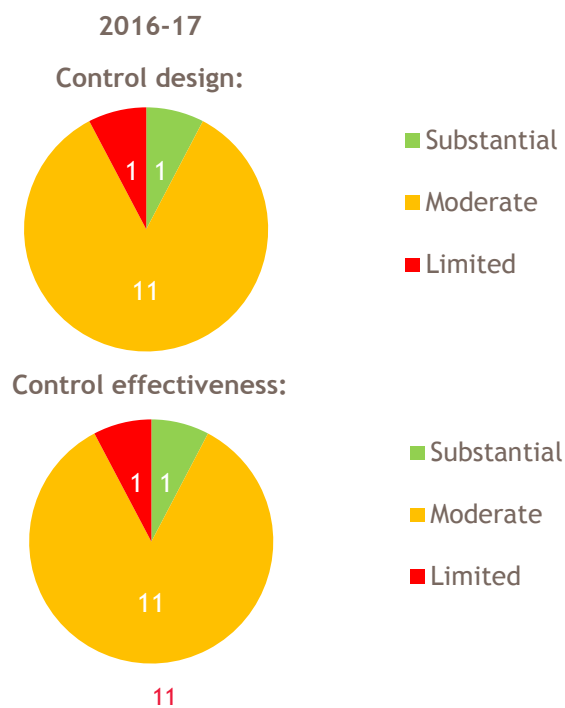
EXECUTIVE SUMMARY

Recommendations and assurance dashboard

The number of recommendations raised in 2016-17 for the period 1 April 2016 to 31 March 2017 are shown below



We also provide an overall opinion on both the design and operational effectiveness of the controls operating over the areas we review when we are providing assurance:



BACKGROUND TO ANNUAL OPINION

Our role as internal auditors to Maldon District Council is to provide an opinion to the Council, through the Audit Committee (AC), on the adequacy and effectiveness of the internal control system to ensure the achievement of the organisation's objectives in the areas reviewed. Our approach, as set out in the firm's Internal Audit Manual, is to help the organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Our internal audit work for the 12 month period from 1 April 2016 to 31 March 2017 was carried out in accordance with the internal audit plan approved by management and the Audit Committee, adjusted during the year for any emerging risk issues or changes to priorities. There were no restrictions placed upon the scope of our audit and our work complied with Public Sector Internal Audit Standards.

The annual report from internal audit provides an overall opinion on the adequacy and effectiveness of the organisation's risk management, control and governance processes, within the scope of work undertaken by our firm as outsourced providers of the internal audit service. It also summarises the activities of internal audit for the period.

BACKGROUND TO ANNUAL OPINION

Scope and approach

Audit Approach

We have reviewed the control policies and procedures employed by Maldon District Council to manage risks in business areas identified by management set out in the 2016-17 Internal Audit Annual Plan approved by the Audit Committee. This report is made solely in relation to those business areas and risks reviewed in the year and does not relate to any of the other operations of the organisation. Our approach complies with best professional practice, in particular, Public Sector Internal Audit Standards, the Chartered Institute of Internal Auditors' Position Statement on Risk Based Internal Auditing.

We discharge our role, as detailed within the audit planning documents agreed with Maldon District Council management for each review, by:

- Considering the risks that have been identified by management as being associated with the processes under review
- Reviewing the written policies and procedures and holding discussions with management to identify process controls
- Evaluating the risk management activities and controls established by management to address the risks it is seeking to manage
- Performing walkthrough tests to determine whether the expected risk management activities and controls are in place
- Performing compliance tests (where appropriate) to determine that the risk management activities and controls have operated as expected during the period.

The opinion provided on page 3 of this report is based on historical information and the projection of any information or conclusions contained in our opinion to any future periods is subject to the risk that changes may alter its validity.

Coverage

During 2016-17 BDO LLP has reviewed and evaluated Maldon District Council processes in the following areas:

- Cyber Crime
- Planning
- Strategic Ownership of Flooding Responsibilities
- Housing Benefit
- Council Tax and NDR
- Data Protection
- Channel Shift and Customer Strategy
- Information Governance
- Payments and Creditors
- Income and Debtors
- Financial Systems
- Investments and Investment Income, Cash and Bank
- Stock and Inventory Management

BACKGROUND TO ANNUAL OPINION

Reporting mechanisms and practices

Our initial draft reports are sent to the key officer responsible for the area under review in order to gather management responses. In every instance there is an opportunity to discuss the draft report in detail. Therefore, any issues or concerns about our proposed reporting can be discussed with management before finalisation of the reports.

Our method of operating with the Audit Committee is to agree reports with management and then present and discuss the matters arising at the Audit Committee meetings.

Management action on our recommendations

Management have generally been conscientious in reviewing and commenting on our reports. For the reports which have been finalised, management have responded positively. The responses indicate that appropriate steps to implement our recommendations are expected.

On occasion management do not accept our recommendations due to differences in opinion on how things should operate at the Council, or that management accepts the risk that our recommendation is intended to mitigate and do not consider it cost effective to implement the recommendation. There were only two proposed recommendations that management did not accept during 2016/17:

- Amending flooding responsibilities within the Committee structure, which we considered to be dispersed across too many committees making things unnecessarily complex, whereas management considered the responsibilities to be in the right places due to the specific responsibilities of the Committees
- Removing supplier access to systems that is permanently enabled and only enabling this as and when required by the suppliers, to prevent any inappropriate activity, whereas management considered this to be adequately controlled as the supplier would first need to gain access to the network before they would be able to access the specific system.

We do not consider either of these issues to be of such significance that they would impact on our audit opinion.

Recommendation follow-up

The majority of recommendations made in our 2015/16 Audits had either been implemented or were in the process of being implemented, although implementation dates for some recommendations had been deferred. We will review recommendations which remained outstanding as at March 2017 again during 2017/18.

Relationship with external audit

All our final reports are available to the external auditors through the Audit Committee papers and are available on request. Our files are also available to external audit should they wish to review working papers to place reliance on the work of internal audit.

BACKGROUND TO ANNUAL OPINION

Report by BDO LLP to Maldon District Council






As the internal auditors of Maldon District Council we are required to provide the Audit Committee and the Section 151 Officer with an opinion on the adequacy and effectiveness of risk management, governance and internal control processes, as well as arrangements to promote value for money.

In giving our opinion it should be noted that assurance can never be absolute. The internal audit service provides Maldon District Council with moderate assurance that there are no major weaknesses in the internal control system for the areas reviewed in 2016/17. Therefore, the statement of assurance is not a guarantee that all aspects of the internal control system are adequate and effective. The statement of assurance confirms that, based on the evidence of the audits conducted, there are no signs of material weaknesses in the framework of control.





In assessing the level of assurance to be given, we have taken into account:

- All internal audits undertaken by BDO LLP during 2016/17
- Any follow-up action taken in respect of audits from previous periods for these audit areas
- Whether any significant recommendations have not been accepted by management and the consequent risks
- The effects of any significant changes in the organisation's objectives or systems
- Matters arising from previous internal audit reports to Maldon District Council
- Any limitations which may have been placed on the scope of internal audit (no restrictions were placed on our work).

CONTRACTUAL KEY PERFORMANCE INDICATORS

<i>Quality Assurance</i>	<i>Detail on KPI's</i>	<i>RAG Rating 2016-17</i>
<ul style="list-style-type: none"> High quality documents produced by the auditor that are clear and concise and contain all the information requested. 	All documents produced by the auditor are clear and concise, containing all the information required.	
<ul style="list-style-type: none"> Frequent communication to the customer of the latest mandatory audit standards and professional standards prescribed by the main accountancy bodies. 	Standards updates are provided within the Audit Committee progress report when required.	
<i>Reporting Arrangements</i>		
<ul style="list-style-type: none"> The auditor attends the necessary, meetings as agreed between the parties at the start of the contract 	All meetings attended including Audit Committee meetings, pre-meetings, individual audit meetings and contract reviews have been attended by either the partner or audit manager.	
<ul style="list-style-type: none"> Information is presented in the format requested by the customer. 	No issues to note.	
<ul style="list-style-type: none"> External audit can rely on the work undertaken by internal audit (where planned) 	No issues have been raised concerning the work of internal audit.	

CONTRACTUAL KEY PERFORMANCE INDICATORS

<i>Delivery</i>	<i>Detail on KPI's</i>	<i>RAG Rating 2016-17</i>
<ul style="list-style-type: none"> Draft report to be produced 3 weeks after the end of the fieldwork 	The majority of draft reports have been produced within three weeks of the completion of fieldwork.	
<ul style="list-style-type: none"> Management to respond to internal audit reports within 3 weeks 	The majority of management responses have been received later than three weeks following the issue of the draft report, but within seven weeks.	
<ul style="list-style-type: none"> Final report to be produced 1 week after management responses 	The majority of final reports issued to date have been issued within one week after receipt of management response.	
<ul style="list-style-type: none"> Positive result from any external review 	Following an External Quality Assessment by the Institute of Internal Auditors in April 2015, BDO were found to 'generally conform' (the highest rating) to the International Professional Practice Framework and Public Sector Internal Audit Standards.	

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