



NORTHAMPTON BOROUGH COUNCIL

# INTERNAL AUDIT PROGRESS REPORT

February 2020

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# PROGRESS AGAINST PLAN

## Internal Audit

This report is intended to inform the Audit Committee of progress made against the 2019-20 internal audit plan, which has been approved by Audit Committee in March 2019. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised. Our work complies with Public Sector Standards. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.

## Internal Audit Methodology

Our methodology is based on four assurance levels in respect of our overall conclusion as to the design and operational effectiveness of controls within the system reviewed. The assurance levels are set out in section 2 of this report, and are based on us giving either "substantial", "moderate", "limited" or "no". The four assurance levels are designed to ensure that the opinion given does not gravitate to a "satisfactory" or middle band grading. Under any system we are required to make a judgement when making our overall assessment.

## Overview of 2019-20 work to date

The following 2019-20 audit reports have now been issued as Final; we have also issued all Terms of Reference for the year:

- Audit 1. Planning Service + S106
- Audit 3. Enterprise Zone (Economic Growth)
- Audit 4. Contract Management
- Audit 6. Health and Safety
- Audit 7. GDPR
- Audit 8. Cyber.

## Changes to the Plan:

- An additional review around Disabled Facilities Grant is to be placed into the plan for 15 days. This leaves a balance of 20 days unused in this year's plan as the Corporate Plan Progress and Unitary Work has been deferred until next years plan.

## We are also presenting separately to this Committee:

- Internal Audit Follow-up Report December 2019.

# INTERNAL AUDIT OPERATIONAL PLAN 19/20

Audit Area	Audit Days	Exec Lead	Status Update	Opinion	
				Design	Effectiveness
<b>Audit 1. Planning Service + S106</b>	20	Peter Baguley	Final	Substantial	Moderate
<b>Audit 2. Safeguarding</b>	15	Phil Harris	Fieldwork commences March 2020	TBC	TBC
<b>Audit 3. Enterprise Zone (Economic Growth)</b>	20	Kevin Langley	Final	Moderate	Moderate
<b>Audit 4. Contract Management</b>	15	Stuart McGregor	Final	Substantial	Moderate
<b>Audit 5. Corporate Plan Progress</b>	10	George Candler	Removed from plan		
<b>Audit 5. Asset Management</b>	20	Kevin Langley	Fieldwork commenced January 2020	TBC	TBC
<b>Audit 6. Health and Safety</b>	15	Stuart McGregor	Final	Moderate	Moderate
<b>Audit 7. GDPR</b>	15	Stuart McGregor	Final	Moderate	Moderate
<b>Audit 8. Cyber</b>	15	Stuart McGregor	Final	Moderate	Moderate
<b>Audit 9. Additional Unitary work</b>	25	Stuart McGregor	Removed from Plan		

# ENTERPRIZE ZONE (ECONOMIC GROWTH)

## EXECUTIVE SUMMARY

### LEVEL OF ASSURANCE

Design	Moderate	Generally a sound system of internal control designed to achieve system objectives with some exceptions.
Effectiveness	Moderate	Evidence of non compliance with some controls, that may put some of the system objectives at risk.

### SUMMARY OF RECOMMENDATIONS

High	0
Medium	3
Low	0

TOTAL NUMBER OF RECOMMENDATIONS: 3

### KEY FINDINGS

During the audit we found:

- The NWEZ risk register did not include responsible officers and control completion dates for each of the mitigating controls. Furthermore, the RAG status scores were inconsistent, caused by a lack of a numerical-based risk matrix. We also noted that the risk register and mitigating controls had stayed exactly the same for each of the three we reviewed suggesting it was not updated or there had been no progress in implementing controls. We noted that two of the four projects did not have risk registers and one risk register had not been updated for a year (Finding 1 - Medium)
- There was no evidence of scrutiny of performance against KPIs by the NWEZ Board. Rather, the meetings were focused on project updates (Finding 2 - Medium)
- The minutes of the NWEZ Board meetings were not on the Council's or SEMLEP websites despite the commitment to upload them, as stated in the NWEZ terms of reference. The NWEZ website had been taken down so there was no information available through this platform (Finding 3 - Medium).

### CONCLUSION

Overall the Council had moderate controls for the management of the NWEZ. The governance structure was clear and regular meetings at various levels provided strong monitoring of ongoing project developments. However, there was some non-compliance with risk registers which could increase the risk that the objectives of the NWEZ are not achieved and there are opportunities to improve scrutiny of performance.

This leads us to conclude that both the control design and control effectiveness were moderate.

# PLANNING AND SECTION 106

## EXECUTIVE SUMMARY

### LEVEL OF ASSURANCE

Design	Substantial	There is a sound system of internal control designed to achieve system objectives.
Effectiveness	Moderate	Evidence of non compliance with some controls, that may put some of the system objectives at risk.

### SUMMARY OF RECOMMENDATIONS

High	0
Medium	1
Low	2

TOTAL NUMBER OF RECOMMENDATIONS: 3

### KEY FINDINGS

During our testing we found:

- Retention of documentation to evidence the spending of Section 106 funds was inadequate. These funds are ring-fenced for specific projects and developers are able to request proof that the contributions were spent in accordance with the agreement. However, upon request, the Council could not provide proof that the contributions were spent in four of the five agreements we reviewed which were signed before 2010. The Council has recently introduced a new system to improve document retention (Finding 1 - Medium)
- The Development Management Team is smaller than other authorities causing high workloads and Officers working long hours. This has coincided with an increase in the number of applications being received in the past few years and therefore resources need to be reviewed (Finding 2 - Low)
- The Outturn Report for 2018/19 was completed four months after the end of the quarter. Furthermore, the only performance reporting was the percentage of minor, major and 'other' planning applications completed within statutory time limits. Additional KPIs, such as the percentage of applications receiving an extension could add value and a stronger insight into the team's performance (Finding 3 - Low).

### CONCLUSION

Overall the Council has a substantial design of controls for the management of planning applications and the section 106 agreements. Governance structures were in place for effective identification, processing and monitoring of planning applications supporting timely completion of applications despite a comparably small Development Management team. There was inadequate document retention evidencing Section 106 fund spending but the new system should result in this improving in future.

This leads us to conclude that the control design was substantial and control effectiveness was moderate.

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# CONTRACT MANAGEMENT

## EXECUTIVE SUMMARY

### LEVEL OF ASSURANCE

Design	Substantial	There is a sound system of internal control designed to achieve system objectives.
Effectiveness	Moderate	Evidence of non compliance with some controls, that may put some of the system objectives at risk.

### SUMMARY OF RECOMMENDATIONS

High	0
Medium	1
Low	1

TOTAL NUMBER OF RECOMMENDATIONS: 2

### KEY FINDINGS

During the review we found:

- The PDA extension from June 2019 had not been signed by either LGSS or the Council, although the terms have been agreed. Furthermore, this had resulted in no payments being made to LGSS since March 2019. (Finding 1 - Medium)
- One of the two core services monthly payments to Veolia was made one day later than the payment terms. Additionally, one of the three ad hoc payments was paid one day later than the payment terms (Finding 2 - Low).

### CONCLUSION

Overall we assessed that the control design for the management of the Veolia and LGSS contracts was Substantial. Whilst the 2019/20 PDA with LGSS had not been signed there was strong performance monitoring in place for both the LGSS and Veolia contracts with clear scrutiny from contract managers where performance was not adequate. Furthermore, payments to both contractors were accurate and complete, although two payments to Veolia were made one day later than the contractual payment terms.

This leads us to conclude that the control design was Substantial and the control effectiveness was Moderate.

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# CONTRACT MANAGEMENT

## EXECUTIVE SUMMARY

### LEVEL OF ASSURANCE: (SEE APPENDIX I FOR DEFINITIONS)

Design	Moderate	Generally a sound system of internal control designed to achieve system objectives with some exceptions.
Effectiveness	Moderate	Evidence of non-compliance with some controls that may put some of the system objectives at risk.

### SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX I FOR DEFINITIONS)

High	1
Medium	2
Low	0

### TOTAL NUMBER OF RECOMMENDATIONS: 3

### KEY FINDINGS:

- There is a lack of clear approval process and in-depth discussion about key risks at Safety Advisory Group meetings for prospective events. This has resulted in inadequate third-party risk assessments being accepted for the recent Northampton Town Festival (High, Finding 1)
- Contractors are being awarded work before appropriate checks of H&S documentation have been undertaken (Medium, Finding 2)
- Employees are not completing their assigned H&S e-learning modules on a timely basis and this is not scrutinised sufficiently by the Council (Medium, Finding 3).

### ADDED VALUE:

#### Benchmarking

We recently conducted a H&S audit for another client who were the commercial arm of a council, before becoming a company in April 2018. It is now part of a group who report into the local authority, including on H&S matters.

This company recently used the Health and Safety Executive (HSE) climate safety tool, a 40 question survey that explores staff attitudes and perceptions to the organisation's internal H&S.

The Council could look to use the same or a similar device to gather such data. This could help inform future actions plans and further improve the H&S culture.



# CYBER

## EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX I FOR DEFINITIONS)

Design	Moderate	Generally a sound system of internal control designed to achieve system objectives with some exceptions.
Effectiveness	Moderate	Evidence of noncompliance with some controls that may put some of the system objectives at risk.

SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX I)

High	0
Medium	3
Low	1

TOTAL NUMBER OF RECOMMENDATIONS: 4

## KEY FINDINGS:

The following key areas for development were identified through our fieldwork:

- Comprehensive and regular risk assessments pertaining to cyber risks are not being undertaken (Finding 1 - Medium)
- Major incident response and recovery plans have not been stress tested and their effectiveness verified (Finding 2 - Medium)
- Network authentication controls for wired network access points have not been configured (Finding 3 - Medium)

## CONCLUSION:

Overall, we conclude that the control framework in place for the management of cyber security is moderately designed and operationally effective. Council management will need to address the key risks identified in this review in combination with the changes that are to be introduced in September 2019.

# GDPR

## EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX I FOR DEFINITIONS)

Design	Moderate	Generally a sound system of internal control designed to achieve system objectives with some exceptions.
Effectiveness	Moderate	Evidence of noncompliance with some controls that may put some of the system objectives at risk.

SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX I)

High	1
Medium	1
Low	1

TOTAL NUMBER OF RECOMMENDATIONS: 3

## KEY FINDINGS:

- The Council's legal team have confirmed that there are no clauses in respect of GDPR legislation included in the contractual agreement with Local Government Shared Services (LGSS) (Finding 1 - High)
- There were two breaches that were not identified and resolved in a timely manner. One of the breaches was not reported to the ICO within the required 72 hour timeframe (Finding 2 - Medium)
- 48.5% of staff had yet to complete GDPR training (Finding 3 - Low)

## CONCLUSION:

Overall, we conclude that the control framework for the Council's policies and processes for managing and overseeing GDPR compliance are robust and operationally effective. However, management will need to address key areas in this review to ensure that full GDPR compliance is achieved across the Council.

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# LOCAL GOVERNMENT SECTOR UPDATE

Our quarterly Local Government briefing summarises recent publications and emerging issues relevant to Local Authorities that may be of interest to your organisation. It is intended to provide a snapshot of current issues for senior managers, directors and members.

## FINANCE

### Councils should be reduced in size to make savings

Reducing the number of councillors in local government could make savings, a conference panel has said.

Local government must try to “end the conveyor belt of entitlement” that exists in the sector, councillors at a Conservative Party conference fringe event have said.

The event, held by the Taxpayers’ Alliance campaign group, discussed the need to reduce the size of councils to make savings.

Andrew Kennedy, a councillor from Tonbridge and Malling Borough Council said that downsizing “does produce savings but it also improves the quality of councillors”.

The sector has been “dredging the bottom of what is already a shallow pool of talent”, and must “scrape the barnacles off the boat”, he claimed.

He concluded that the sector must end “the conveyor belt of entitlement” in local government.

<https://www.publicfinance.co.uk/news/2019/10/councils-should-be-reduced-size-make-savings>

### District councils increasingly turning to commerciality

District councils are juggling a host of financial challenges as they face greater spending commitments at a time when funding is falling and when many of the challenges on the horizon are ‘unknowns’.

That was the message delivered at a panel discussion entitled ‘Financial management and commerciality in districts - what next?’ at Public Finance Live 2019.

Setting the context within which district councils are currently operating, Simone Hines, president of the Society of District Council Treasurers and director of finance and procurement and Nuneaton and Bedworth Borough Council, revealed that shire districts (except Dorset) had seen by far the biggest funding reductions in recent years.

She added that uncertainty around business rates retention, rising demand around homelessness due to welfare reform changes, new guidance expected around commercial property investment and uncertainty around the government and Brexit were all adding to the more difficult operating environment.

<https://www.publicfinance.co.uk/news/2019/07/district-councils-turning-commerciality-face-funding-challenges1>

### Ensuring the best debt collection journey

With local authorities facing budget constraints, debt collection has become a key issue. When you combine council tax arrears with adult social care debt and housing benefits overpayments, there is an estimated £5.2bn of debt remaining uncollected by local authorities.

Using data and modern analysis techniques can be a game-changer in pursuing a fairer and more effective solution. Having access to a range of consumer data helps build a more accurate picture of personal circumstances, and the level of vulnerability. Analysis can also identify stress points in the consumer’s regular finances and help avoid the demand for payment at particularly difficult times.

Providing a long-term solution to indebtedness that allows people a manageable pathway out of debt, and in particular supports vulnerable consumers, helps to avoid the exacerbation of the very problems local authorities are trying to resolve.

<https://www.localgov.co.uk/Ensuring-the-best-debt-collection-journey/48252>

## IT

### **UK local authorities were hit by an average of 800 cyber-attacks every hour in the first six months of 2019, a consultancy firm has found**

Freedom of Information data collected by the consultancy firm Gallagher showed that there were 263 million cyber-attacks over the six month period sometimes resulting in financial and data loss.

Analysis also found that 101 UK councils had experienced an attempted cyber-attack on their IT systems since 2017. In 17 cases a council had reported a loss of data or money, with one council losing more than £2m. FOIs were sent to 407 local authorities in the UK with 342 councils responding between August and September 2019. Given the number of councils who did not respond Gallagher said the true number of attacks could be higher. Tim Devine, managing director of public sector & education at the firm, said: "Councils are facing an unprecedented number of cyber-attacks on a daily basis.

"While the majority of these are fended off, it only takes one to get through to cause a significant financial deficit, a cost which the taxpayer will ultimately foot.

"Costs and reputational damage at this scale can be devastating for public authorities, many of which are already facing stretched budgets."

The Public Accounts Committee warned earlier this year that UK is more vulnerable to cyber-attacks than ever before.

<https://www.publicfinance.co.uk/news/2019/10/councils-suffer-800-cyber-attacks-every-hour>

### **Councils awarded over £750,000 to improve services through digital technology**

Six projects by local authorities working together across the country have received £753,000 from the Ministry of Housing, Communities and Local Government's Local Digital Fund. They include projects aimed at improving online housing repairs services, making websites for planning applications easier to use, and giving residents smoother methods of online payments.

Example of the projects funded and the local authorities involved are:

- Stockport Metropolitan Borough Council (lead), Leeds City Council and Manchester City Council - £350,000  
Providing social workers with better information to cut the time and cost of child referrals. A project to provide social workers with better family context information from other local services for their child referrals. It will speed up children's social workers' decision making, improving the experience of families and saving money.
- Worcestershire County Council (lead), Redditch and Bromsgrove Council and Suffolk County Council - £73,000  
Providing registrations data to local authority housing services. A project to use death registration data to reconcile the availability of social housing, reduce the wait time for families on local housing lists and prevent lost council tax revenue.

<https://www.gov.uk/government/news/councils-awarded-over-750-000-to-improve-services-through-digital-technology>

## Environment

### **Huntingdonshire District Council (HDC) has been ranked as one of the most climate-friendly councils across England and Wales.**

The new research, which was released by the international charity Friends of the Earth on October 3, focused on a number of different criteria.

The majority of data used came from official government sources and looked at elements such

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as recycling rates, commuter journeys, and tree cover.

All councils across the country were given a score based on how well they compared to similar authorities, and that score was then converted by Friends of the Earth into a percentage.

HDC scored near the top, with 76 per cent, whilst Wiltshire topped the table as the most climate-friendly council with 92 per cent, and Pendle, Ribble Valley and Spelthorne all came last with 40 per cent.

The research showed that 56 per cent of household waste in Huntingdonshire was reused, recycled or composted.

The report also showed that 20 per cent of commuter journeys were made by public transport, cycling and walking.

Friends of the Earth said that Huntingdonshire should aim for 40 per cent of commuter journeys to be made by these methods by 2030.

<https://www.huntspost.co.uk/news/district-council-ranked-one-of-the-most-climate-friendly-councils-in-uk-1-6312644>

### **Councils should be doing more to cut carbon emissions and tackle climate change, according to a campaign group, as it released research on local authorities' green credentials.**

Wiltshire (pictured above) came out as the most climate-friendly council in England and Wales, Friends of the Earth analysis released yesterday showed, with a performance score of 92%.

The Isle of Wight, Northumberland, Somerset West and Taunton all came joint second with a score of 88%, in the research that rated each of the 375 councils in England and Wales on their efforts to tackle damage to the environment.

However, many other local authorities came out with low marks in categories including renewable energy, public transport, car sharing, energy efficiency at home, waste recycling, and tree cover.

Craig Bennett, Friends of the Earth chief executive, said: "All local authorities, even the best performing, need to ramp up what they are doing. We know we are facing a climate and ecological emergency that threatens our existence and the natural world. If we want to change things for the better, let's start at home.

"Doing things right now about climate change isn't just good news for future generations and people most vulnerable to an erratic climate, it's good for everyone. Creating cleaner and greener places to live means healthier, happier lives."

The campaigning group called for all local authorities to adopt an ambitious local climate action plan and declare climate emergency as a sign of political intent.

<https://www.publicfinance.co.uk/news/2019/10/local-authorities-need-be-more-environmentally-friendly>

### **Councils urged to apply for funding from £2m air quality pot**

The Air Quality Grant scheme has awarded more than £61m to a variety of projects aimed at reducing pollution and benefitting schools, businesses and residents.

Local authorities are being encouraged to bid for a portion of a £2m fund to help them install electric vehicle charging points, improve cycling infrastructure and develop local online air quality resources.

'Local authorities are in the best position to address the issues they face around their roads, and we are looking forward to receiving ideas for innovative schemes to reduce emissions and encourage cleaner, more active transport,' said the environment minister Rebecca Pow.

<https://www.localgov.co.uk/Councils-urged-to-apply-for-funding-from-2m-air-quality-pot/48275>

### **District councils to be billed for contaminated recycling**

District and borough councils in Hampshire have been told they must foot the bill for contaminated recycling.

Hampshire County Council said it would start charging councils responsible for collecting refuse if the wrong items end up in recyclable waste.

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It says one in five lorry loads of recycling fails to meet standards. District councils say the move would have serious financial implications and the county needs to allow more items, such as plastic pots, to be recycled. The county, which is in charge of disposing and recycling household waste, said it would pass on the full cost of rejected loads to the authorities responsible for collecting it from April 2021. It said there would be no impact on residents as a result of the proposals.

<https://www.bbc.co.uk/news/uk-england-hampshire-49910686>

## BREXIT

### English councils ordered to appoint 'Brexit leads'

The government has pledged a new £10m package to assist councils and has told them to appoint designated 'Brexit leads'. New Communities Secretary Robert Jenrick said: "Local government has a vital role in helping to make Brexit a success and it is absolutely right that together we intensify preparations in every community. And to do this I have asked every council to appoint a Brexit lead to work with government. We'll be providing £20m for councils to support the major step up in preparations."

As part of the funding, local councils which have or are located near to a major air, land or sea port are set to receive a further share of £5m funding. In Kent, local authorities are set to receive over £2.6m, in recognition of the county being home to a number of the significant and busiest ports in the area. Kent County Council will receive £1m, while the other £1.6m will be shared among a further 13 local authorities in the county. The allocations of funds have been based on a number of factors, including the expected impact on the local area, the amount of EU Goods received by port areas into the country and the wider importance to the UK's trade network.

Chief executive of the Local Government Information Unit, Jonathan Carr-West gives his opinion on the impact of Brexit on Local Authorities:

The impact is expected to begin well before 31 October with councils devoting considerable time and money planning for a potential no deal Brexit. Councils on the frontline, such as those in Kent, will likely feel immediate significant implications whereas other councils will feel less immediate impacts but are still likely preparing themselves. For example, he suggests local authorities will be reviewing their preparedness for public disorder and civil unrest. In the worst-case scenario where there are temporary shortages of food and medicines councils will need to think about how to protect vulnerable groups such as children and the elderly.

There are still questions about much the sudden cessation of free movement might impact labour supply, particularly for the care sector. Business rates mean council finances are closely aligned with economic activity so impacts of Brexit on retail could transfer to shortfalls for local authorities. Furthermore, he suggests with a general election possible in the near future, electoral administration staff in local councils will also be on high alert. He finishes by stating "No deal Brexit is not a moment it is a process and for local authorities it is a process that has already begun".

<https://www.publicfinance.co.uk/news/2019/08/english-councils-ordered-appoint-brexit-leads>

<https://www.publicfinance.co.uk/opinion/2019/08/what-ever-goes-wrong-brexit-local-authorities-will-be-dealing-it1>

## APPENDIX I - DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS	DESIGN	FINDINGS	EFFECTIVENESS
<b>Substantial</b>	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.
<b>Moderate</b>	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.
<b>Limited</b>	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.
<b>No</b>	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				
<b>High</b>	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.			
<b>Medium</b>	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.			
<b>Low</b>	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.			



FOR MORE INFORMATION:

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The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

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