



## YORK AND NORTH YORKSHIRE COMBINED AUTHORITY - POLICE

### Commissioning

FINAL Internal Audit Report 3.25/26

27 November 2025

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# AUDIT OUTCOME OVERVIEW

In line with our scope, the overview of our findings is detailed below.

## Background / Why we did the audit

As part of the internal audit plan for 2025/26 we have undertaken a review of the commissioning process, in order to determine whether there is a clear and effective control framework in place to manage commissioned services. Our audit has considered whether strategies and policies are in place to manage commissioned services, the identification and selection process for a sample of services, how monitoring of services is undertaken, and whether there is a robust reporting process in place.

Commissioned services are managed by the Commissioning and Partnership Team, that are based in the York and North Yorkshire Combined Authority. Previously, they formed part of the Office of the Police and Crime Commissioner (OPCC). Given this is a fairly recent change, our audit has considered the commissioning process whilst it was located at both the OPCC and the Combined Authority. However, we identified that both processes are fundamentally the same, with only minor administrative changes.

It should also be noted that prior to the start of our audit, the Director of Commissioning, Criminal Justice and Partnerships (responsible for managing the Commissioning and Partnership Team) left their position and was replaced by the Head of Partnerships and Commissioning. As such, our audit has acknowledged the changes made to the Commissioning and Partnership Team with respect to moving to the Combined Authority, and the change in management.

Prior to beginning our audit, we agreed to sample eight commissioned services, with two samples selected from each Commissioning and Partnership Manager. All eight samples are current commissioned services, with seven processed under the OPCC arrangement. It should also be noted our testing has covered the tender process for the eight services sampled, but that responsibility for this has changed. Currently, the Procurement Team are responsible for supporting the tender process for services, though this is again a recent change and therefore only one of our sample covered the new arrangements.

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**Conclusion:** Our audit has identified that a clear strategy is in place to manage commissioned services, and this aligns with the Police and Crime Plan. A clear and consistent process for identifying and selecting providers for commissioned services has been undertaken, and we confirmed that contracts were in place in all instances. Monitoring the performance of each commissioned service is undertaken by the Commissioning and Partnership Managers, with reporting in place to highlight any performance concerns or issues.

However, we did identify some areas for improvement, including the lack of a commissioning policy documenting the process for managing services, a list of commissioned services is in place but was incomplete, and the process for ongoing due diligence was unclear and does not appear to have been completed for most of our samples.

As a result of our review, we have agreed **three low** and **three medium** priority management actions.

**Internal audit opinion:**

 <b>Minimal Assurance</b>	 <b>Partial Assurance</b>	 <b>Reasonable Assurance</b>	 <b>Substantial Assurance</b>
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Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).

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**Audit themes:** **Our review identified the following issues resulting in the agreement of three low and three medium priority management actions:**

**Commissioning Policy**

Whilst governance documentation was in place setting out the overall approach to commissioning, there was a lack of documentation setting out the operational management of commissioning. Whilst our sample testing confirmed that a consistent approach has been adopted by the Commissioning and Partnership Team, documenting this process would ensure greater consistency and ensure continuity in the event of absences or changes. **(Medium)**

**Documented contract list**

A register documenting each of commissioned services was in place, although it was incomplete and not fully accurate. In particular, the contract list contains the words '*Not accurate yet, still work in progress*'. **(Medium)**

Details of each of the commissioned services were also available on the Police, Fire and Crime website, although the contractual values recorded do not match the actual values within the respective contracts and agreements. **(Low)**

**Due diligence**

From our sample of eight commissioned services, we confirmed that evidence of credit checks at the time of the contract being awarded were available in seven instances. In the remaining instance we could not locate any evidence of credit checks. Insurance and policy documentation was only available in two instances, although in one of these the insurance documentation has expired. It should be noted that we did not note any discrepancies with the due diligence undertaken by the current Procurement Team, and all discrepancies were for samples that were undertaken by the previous procurement function. It was also unclear how ongoing due diligence is undertaken, for example requesting updated insurance or policy documentation. During the audit, we were not supplied with any evidence in respect to ongoing due diligence, after the award of a contract. **(Medium)**

**Contract or agreement**

For each of the eight services sampled, we verified a contract or agreement was in place and had been signed. In all but one instance we confirmed an appropriate individual had signed the respective agreement, although in one instance we are unable to provide full assurance that this was signed correctly. In this instance, the (at the time) Head of Partnerships and Commissioning had signed it, although the value of the contract exceeded their limit. The current Head of Partnerships and Commissioning stated that thought this was approved as part of the delegated authority, as the Chief Executive was on sick leave at the time and responsibility for this task had been delegated to the Head of Partnerships and Commissioning. However, an audit trail of this delegated authority was unavailable / not documented. **(Low)**

<sup>1</sup> The term 'board' within the graphic above uses the terminology from the Global Internal Audit Standards.

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### **Evidence storage**

During our audit it was highlighted that there is currently a transition underway regarding the storage of commissioning documentation. Previously this was stored in a drive on the North Yorkshire Police network, with documentation now required to be stored on a SharePoint folder based on the Combined Authority network. At the time of the audit, this process was still underway and was not fully complete. **(Low)**

### **We found the following control areas to be adequately designed and operating effectively:**

#### **Commissioning Plan**

A Strategic Commissioning Plan was in place and available online, and sets out the approach for current and future commissioning arrangements.

#### **Commissioning objectives**

Goals and objectives are recorded in a number of documents, including the Police and Crime Plan (containing four commissioning goals and 10 commissioning commitments) and a Public Delivery Plan. We verified the goals and objectives in each document align with each other, with the full list incorporated into the Public Delivery Plan, and used as part of internal reporting.

#### **Roles and responsibilities**

Roles and responsibilities are clearly recorded on the Police, Fire and Crime website, and outline the role of each Commissioning and Partnership Manager and their portfolio. During discussion with each of the Commissioning and Partnership Managers, we verified that they were aware of their responsibilities, and this aligns with the information recorded online.

#### **Tender process**

For each of the eight services sampled, we confirmed a tender exercise has been completed, an evaluation undertaken of the providers that have bid for the respective work, and evidence of this was retained on file.

#### **Grant funding**

All grant funding requests are recorded on a tracking spreadsheet, which is used to record and document the application and rationale for either accepting or rejecting the request. For all requests received in quarters one and two for 2025/26, we confirmed the application has been documented, and rationale provided to explain the reason for accepting or rejecting the request.

#### **Performance management**

Review of each of the eight agreements confirmed that objectives and services that are to be provided are clearly documented, with each including key performance indicators (KPIs) that are required to be followed. Evidence of performance monitoring and reporting was available for all eight services, including regular contract management meetings, and records of discussions.

#### **Internal reporting**

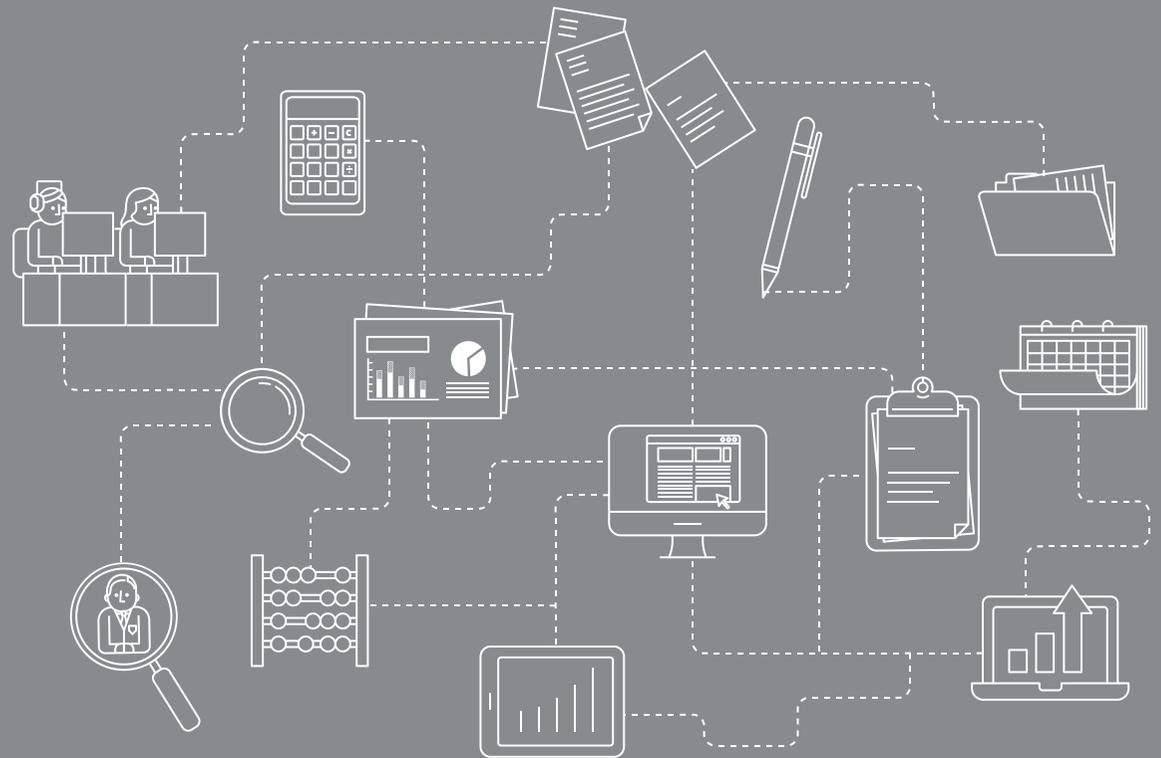
We verified that a number of internal reporting arrangements were in place, including quarterly performance reports produced by each Commissioning and Partnership Manager, an overall highlight and exception report that is presented to the Strategic Operational Board, weekly meeting attended by the Commissioning and Partnership Senior Management Team, and a quarterly meeting with the Deputy Mayor which has recently been established. Through review of this reporting, we confirmed there is clear awareness around commissioning, including emerging risks, challenges and potential improvements.

#### **Expenditure monitoring**

Budget and expenditure monitoring is undertaken via the performance monitoring process and the responsibility of each Commissioning and Partnership Manager. For the samples selected, we noted that expenditure is fixed per month, and provider performance monitored to ensure services are being provided and KPIs are being met. Reporting on expenditure and value of money is also incorporated into regular internal reporting.

# Summary of Actions for Management

# 01



# SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as\*:

## High

Immediate management attention is necessary.

## Medium

Timely management attention is necessary.

## Low

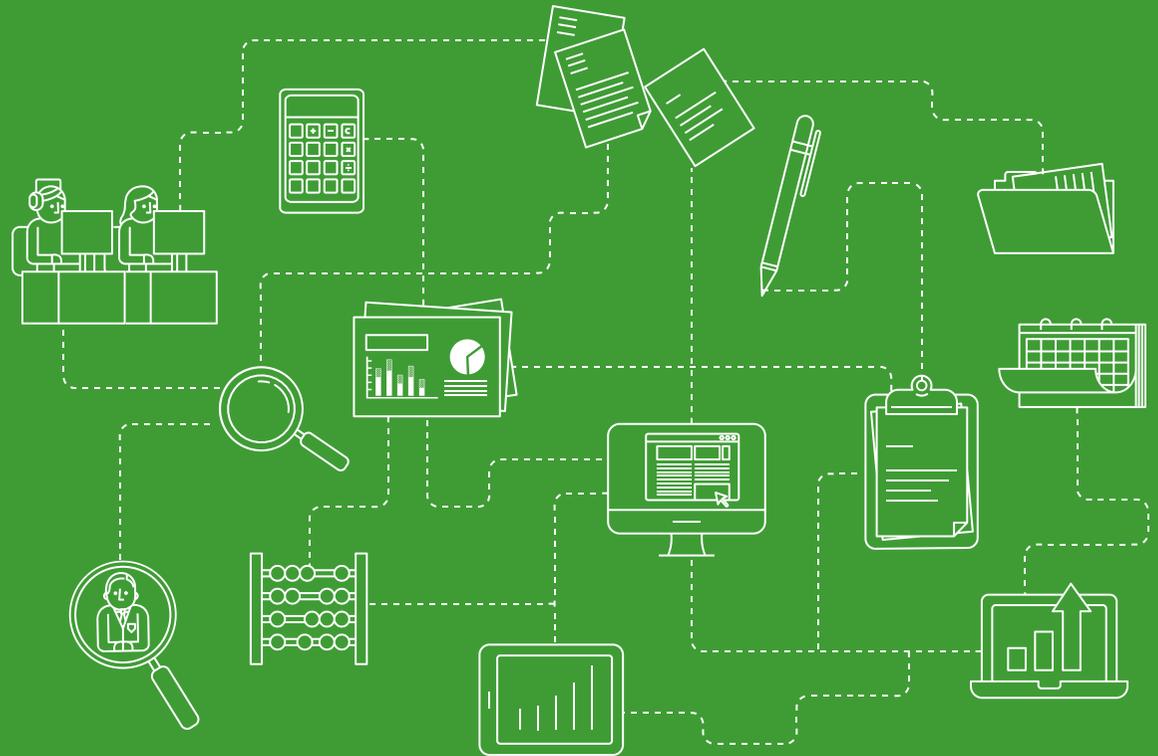
There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	A commissioning policy or procedure will be created, setting out the process by which commissioned services are selected, monitored and reported on.	Medium	Head of Partnerships and Commissioning	28 February 2026
2	Fields within the contract list will be completed and kept up to date, ensuring a record of commissioned services is easily available. Alongside this, the total cost of the contract list will be updated to incorporate the cost of any extensions.	Medium	Head of Partnerships and Commissioning	31 March 2026
3	The Police, Fire and Crime website will be updated to reflect the correct annual cost of each commissioned service.	Low	Head of Partnerships and Commissioning	31 March 2026
4	The Commissioning and Partnerships Team will introduce and embed a process to undertake due diligence on an ongoing basis. This will include the collation of insurance and policy documentation, completing ongoing credit checks on providers, and ensuring there is a consistent process to request and store this documentation.	Medium	Head of Partnerships and Commissioning	31 March 2026
5	A process will be implemented to ensure that when delegated authority has been activated/agreed, an audit trail is documented to confirm this.	Low	Head of Legal and Monitoring Officer (YNYCA)	31 March 2026
6	All documentation regarding commissioned services will be stored in a central location, accessible to all relevant staff members.	Low	Head of Partnerships and Commissioning	31 March 2026

\* Refer to Appendix A for more detail

# Detailed Findings and Actions

# 02



## DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all audit testing undertaken.

### Area: Commissioning

<b>Control</b>	<p><b>Partially missing control</b></p> <p>A Commissioning Policy is not in place, setting out the approach for identifying, selecting, awarding and monitoring commissioned services.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ×</p> <p><b>Compliance</b> -</p>
<b>Findings / Implications</b>	<p>Through our sample testing of commissioned services and discussion with all four Commissioning and Partnership Managers, we confirmed that there is a framework in place, although this was not documented within a single, comprehensive policy or procedure. For example, all samples selected followed a clear and consistent tender process which was supported by an external procurement function. Contracts or agreements are signed and in place for all samples, and each Commissioning and Partnership Manager has ensured that contract management meetings are in place to discuss performance and performance metrics. However, these processes are not formally documented.</p> <p>Whilst each commissioned service is different and some approaches may vary, ensuring an approach is documented would enable a consistent approach to managing commissioned services whilst also developing continuity arrangements for the future. Furthermore, a policy document would also allow for reporting arrangements to be formally documented, particularly given the recent additions in this area.</p> <p>If a framework is not documented, there is a risk that commissioned services may not be managed appropriately or consistently, which could result in underperformance going undetected and a lack of value for money.</p> <p>We confirmed that the York and North Yorkshire Combined Authority has a Constitution document, which covers those areas that we typically see included within financial regulations. Whilst there is reference to the procurement process in the Constitution, the process for managing commissioned services is not covered.</p>	
<b>Management Action 1</b>	<p>A commissioning policy or procedure will be created, setting out the process by which commissioned services are selected, monitored and reported on.</p>	<p><b>Responsible Owner:</b> Head of Partnerships and Commissioning</p> <p><b>Date:</b> 28 February 2026</p> <p><b>Priority:</b> <b>Medium</b></p>

## Area: Commissioning

<b>Control</b>	Funding allocations are documented within a central commissioning contract list.	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	×

<b>Findings / Implications</b>	<p>We confirmed that a list is in place which documents each contract, along with key details such as length, start and end dates, and costs. It should be noted that this is a draft document, with the words "Not accurate yet, still work in progress" recorded at the top.</p> <p>For our sample of eight commissioned services, we reviewed the total cost on the contract list and noted that for five services a value was recorded, though for three services the section was blank. If the contract list is not complete and does not contain accurate information, there is a risk that key details regarding commissioned services may not be easily accessible or identifiable.</p> <p>For the five services which contained a value within the contract list, we compared this to the contract or agreement. In all instances we confirmed that the total value for the initial contract (not including any extensions) recorded in the contract list matched the value recorded in the contract or agreement. For example, one of our samples (the Change Direction - Young People's Diversion Scheme) has a recorded total value of £555,000 as per the contract list. Within the contract for this commissioned service, the total value over the first three years is set at £555,000. However, the contract also contains two extensions (12 months each) with a value of £185,000 per year, with both extensions having been activated. As such, the total value of this commissioned service over the five years would be £925,000.</p> <p>For one of our sample did we identify that the value of the extension has also been recorded within the contract list. If the contract list does not incorporate the full value of the contract, there is a risk that it provides incorrect and inaccurate information, which could impact financial decisions and budget monitoring.</p> <p>For each of the eight commissioned services, we compared the value within the contract or agreement, against the value recorded on the Police, Fire and Crime website. In all instances the value of the contract was recorded on the website, although we identified that this typically contains the annual cost of the service rather than the total value. However, for each commissioned service, we identified:</p> <ul style="list-style-type: none"> <li>• for three contracts the annual cost aligned with the value recorded in the respective contract.</li> <li>• for four contracts it was unclear where the value recorded on the website against the commissioned service had been taken from as it was not the annual cost of the contract or the total cost; and</li> <li>• in the remaining contract, we noted that the figure recorded on the website was slightly different to the expected annual cost based on the value within the contract. The annual cost within the contract is £182,650, compared to the £187,650 recorded on the Combined Authority's website (a £5,000 difference).</li> </ul> <p>As part of the exercise, the Police, Fire and Crime website should also be updated to accurately reflect the cost of the commissioned service.</p>
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<b>Management Action 2</b>	<p>Fields within the contract list will be completed and kept up to date, ensuring a record of commissioned services is easily available.</p> <p>Alongside this, the total cost of the contract list will be updated to incorporate the cost of any extensions.</p>	<b>Responsible Owner:</b>	Head of Partnerships and Commissioning	<b>Date:</b>	31 March 2026	<b>Priority:</b>	Medium
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**Area: Commissioning**

<b>Management Action 3</b>	The Police, Fire and Crime website will be updated to reflect the correct annual cost of each commissioned service.	<b>Responsible Owner:</b> Head of Partnerships and Commissioning	<b>Date:</b> 31 March 2026	<b>Priority:</b> <b>Low</b>
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**Area: Commissioning**

<b>Control</b>	Due diligence is undertaken on all providers. This due diligence involves a credit checks and confirmation of the insurance held by the organisation.	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	×

**Findings / Implications**

It was noted by both the Commissioning and Partnership Managers and the Head of Commercial (responsible for procurement) that the procurement process was previously the responsibility of the Regional Procurement Team, and that responsibility only recently moved to the Head of Commercial and the North Yorkshire Police Procurement Team. As a result, only one of the eight providers sampled were processed under the current procurement arrangements. For this sample, we confirmed credit checks had been completed, and insurance documentation and policies are on file and in-date. As such, we have not identified a discrepancy with the due diligence checks completed by the current procurement function.

For the remaining seven providers we confirmed evidence of credit checks were available in six instances. In the remaining instance, evidence of a credit check could not be located. It should be noted that this contract began in December 2021 (but still a live contract) and the due diligence checks should have been undertaken at or just before this time. For one of the six providers (under the old process) in which evidence of credit checks are on file, we noted the credit checks were dated September 2020, despite the contract beginning in January 2022. Whilst we identified that the procurement exercise had been undertaken in 2020, more recent credit checks should have been completed.

For the same seven providers we noted that insurance documentation and policy documentation was available in only one instance. In the one instance where insurance documentation is on file, we noted that it has expired.

We also identified that a clear process to undertake ongoing due diligence (for example, on a periodic basis after the awarding of the contract), and request and store insurance and policy documentation was not in place. Whilst the Procurement Team would be responsible for the initial collation of this information following the awarding of the contract, for the remaining duration of the contract we would typically expect those responsible for contract management to take this responsibility. Whilst the Commissioning and Partnership Managers noted that they would discuss financial performance with the provider as part of the contract management process, they confirmed that they would not complete a credit check as part of this.

As part of our sample testing, we could not confirm that ongoing due diligence checks were completed. There is a risk that key information such as credit checks and up to date insurance documentation may not be on file and could result in financial and operational disruption to commissioned services.

**Area: Commissioning**

<b>Management Action 4</b>	<p>The Commissioning and Partnerships Team will introduce and embed a process to undertake due diligence on an ongoing basis.</p> <p>This will include the collation of insurance and policy documentation, completing ongoing credit checks on providers, and ensuring there is a consistent process to request and store this documentation.</p>	<b>Responsible Owner:</b> Head of Partnerships and Commissioning	<b>Date:</b> 31 March 2026	<b>Priority:</b> <b>Medium</b>
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**Area: Commissioning**

<b>Control</b>	<p>All commissioned services are required to have an agreement or contract in place. The grant agreement is signed by an approved party within the Combined Authority (or OPCC), and the service provider. Agreements or contracts are required to be before the start date of the commissioned services within the agreement or contract.</p>	<b>Assessment:</b>	
		<b>Design</b>	✓
		<b>Compliance</b>	✗

**Findings / Implications**

For our sample of eight commissioned services, we confirmed an agreement was on file that had been signed by both parties. For two of our samples, we noted that the commissioned services had been broken down into two lots, with each having a corresponding contractual agreement on file. For one of these samples, the same provider had won both lots. For the other sample, a different supplier had won each lot.

For two of our samples, we noted that the services had been combined into one agreement, with both services provided by one provider. This was due to the services being extremely similar (other than one focusing on adults and the other children), and as such it was decided to place both onto one contractual agreement.

We reviewed the date of signature against the start date of the commissioned service and identified that for three samples (including the sample that had two contracts), the signature from at least one party was after the start date. Of the three samples:

- one sample has two contracts. For one contract, we confirmed the provider had signed before the start date but not the PCC. For the other contract, we identified that both parties had signed after the start date; and
- for the remaining two samples, we confirmed both contracts had been signed by both parties after the start date.

It should be noted that for all discrepancies identified the start date of the commissioned service were 2021, 2022 or 2023. For the more recent commissioned services (those that begun in 2024 or 2025), we confirmed both parties had signed before the start date. Whilst we have identified discrepancies, we have not agreed a management action given these were all at least two years old.

For all but one contract, we confirmed that the individual who had signed on behalf of the PCC or Combined Authority was authorised to do so. For the remaining contract, we confirmed that the (at the time) Head of Partnerships and Commissioning had signed the contract (in April 2022), although the total value of the contract (including extensions) had exceeded £1,000,000 and would have been over their limit in that role. The current Head of Partnerships and Commissioning (not the individual that signed the contract) noted that they believe that at the time the Chief Executive and Monitoring Officer (who would have been able to sign the contract) was on sick leave, and responsibility would have been delegated to the Head of Partnerships and Commissioning. However, they highlighted that since both individuals have left, they are unable to provide anything to corroborate this.

### Area: Commissioning

If it is not clear when delegated authority has been used, there is a risk that approval could be provided by an individual that is not typically authorised to, without a clear rationale.

#### Management Action 5

A process will be implemented to ensure that when delegated authority has been activated/agreed, an audit trail is documented to confirm this.

#### Responsible Owner:

Head of Legal and Monitoring Officer (YNYCA)

#### Date:

31 March 2026

#### Priority:

Low

### Area: Commissioning

#### Control

Documentation for all commissioned services is held centrally in a SharePoint folder.

#### Assessment:

#### Design

✓

#### Compliance

×

#### Findings / Implications

During discussion with each Commissioning and Partnership Manager and the Head of Partnerships and Commissioning, it was noted that commissioning documentation is in the process of being transferred from a Q drive on the North Yorkshire Police network, to a SharePoint folder based within the Combined Authority.

Ensuring a consistent location and format for storing commissioning documentation will enable key information to be located easily and efficiently, as well as strengthening the continuity arrangements in place.

At the time of our audit this was still being implemented and embedded and was not fully complete. As such, an action has been agreed to provide additional assurance during future follow up audits.

#### Management Action 6

All documentation regarding commissioned services will be stored in a central location, accessible to all relevant staff members.

#### Responsible Owner:

Head of Partnerships and Commissioning

#### Date:

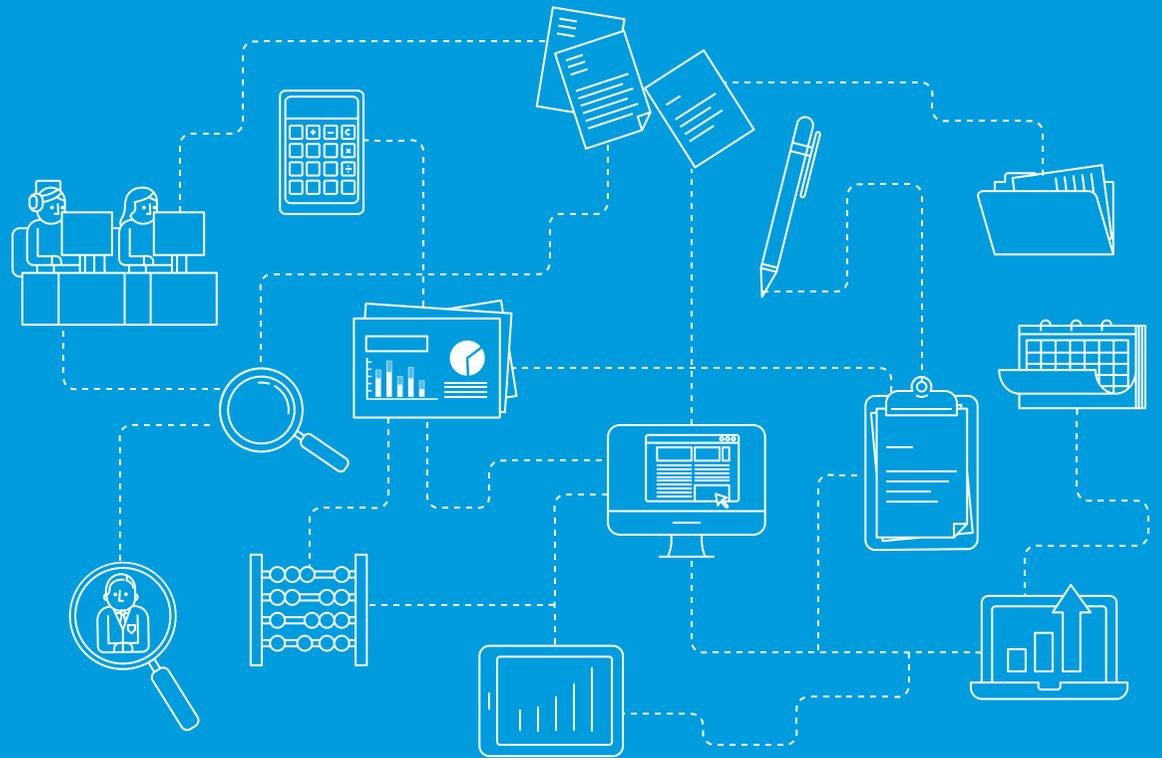
31 March 2026

#### Priority:

Low

# Appendices

# 03



# APPENDIX A: CATEGORISATION OF FINDINGS

## Categorisation of internal audit findings

### Low

There is scope for enhancing control or improving efficiency.

### Medium

Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.

### High

Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Area	Control design not effective*	Non-compliance with controls*	Agreed actions		
			Low	Medium	High
Commissioning	1 (16)	5** (16)	3	3	0
<b>Total</b>			<b>3</b>	<b>3</b>	<b>0</b>

\* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

\*\* More than one management action raised against one control.

## APPENDIX B: INTERNAL AUDIT ASSIGNMENT OPINIONS



### Minimal Assurance

Taking account of the issues identified, the board cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Urgent action is needed to strengthen the control framework to manage the identified risk(s).



### Reasonable Assurance

Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



### Partial Assurance

Taking account of the issues identified, the board can take partial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified risk(s).



### Substantial Assurance

Taking account of the issues identified, the board can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

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<b>Debrief held</b>	14 October 2025
<b>Additional evidence received</b>	28 October 2025
<b>Draft report issued</b>	7 November 2025
<b>Responses received</b>	26 November 2025
<b>Final report issued</b>	27 November 2025

<b>Internal audit Contacts</b>	Dan Harris, Head of Internal Audit
	Matt Stacey, Managing Consultant
	Alan Grisley, Principal Consultant
	Oliver Gascoigne, Principal Consultant
<b>Client sponsor</b>	Head of Partnerships and Commissioning
<b>Distribution</b>	Head of Partnerships and Commissioning

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