

Final Internal Audit Report

Special Guardianship Order (SGO) Allowances

October 2023

Distribution: Interim Corporate Director Children, Young People & Education
Director, Children's Social Care
Interim Head of Specialist Services for Children & Young People
Director of Finance (Deputy S151)
Corporate Director of Resources & S151 Officer (Final only)

Assurance Level	Issues Identified	
Limited Assurance	Priority 1	3
	Priority 2	6
	Priority 3	1

Confidentiality and Disclosure Clause

This report ("Report") was prepared by Mazars LLP at the request of London Borough of Croydon and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

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Please refer to the Statement of Responsibility in Appendix 3 of this report for further information about responsibilities, limitations and confidentiality.

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1. Introduction

- 1.1 Special Guardianship Order (SGO) is an order appointing one or more individuals to be a child's 'special guardian'. It is a private law order made under the Children Act 1989 and is intended for those children who cannot live with their birth parents and who would benefit from a legally secure placement.
- 1.2 The Special Guardian has responsibility for all aspects of caring for a child and at the forefront for almost all the major decisions about their upbringing. This includes where the child lives or goes to school as well as authorising medical treatment. As with an adoption order, Special Guardians have parental responsibility for the child, but unlike an adoption order, the child keeps the legal link to their parents. If the child was looked after by the local authority before the SGO was made, that tie ends and the local authority no longer has any parental responsibility.
- 1.3 London Borough of Croydon (the 'Council') has a range of help and support for Special Guardians, which includes financial support.
- 1.4 Special Guardian arrangements are overseen and managed by the Council's Family and Friends (F&F) Team. The team is led by a Service Manager and the rest of the team consists of a Team Manager, one Senior Social Worker and six Substantive Assessors.
- 1.5 The F&F Team has an approved budget for Residence and Special Guardianship Allowances of £3.192 million per the 2022/23 budget report we received from the Service Manager.
- 1.6 While our review and testing were performed remotely, we obtained all relevant documents required to complete the review.
- 1.7 The audit was undertaken as part of the agreed Internal Audit Plan for 2022/23. The objectives, approach and scope are contained in the Audit Terms of Reference at Appendix 1.

2. Key Issues

Priority 2 Issues

Testing a sample of 15 cases identified three cases where discretionary payments were not recorded on the child's support plan or were used when financial resources documentation was not provided by the SG and were not evidenced as appropriately approved. **(Issue 1)**

There was no evidence that the Department for Education (DfE) means testing calculator was used in determining the financial status of all the beneficiaries of Special Guardianship (SG) allowances. **(Issue 2)**

Sample testing of 15 cases identified seven children under the SG arrangement without a support plan and a further six cases where the support plans were not signed by all the relevant parties. **(Issue 3)**

Priority 2 Issues

The London Borough of Croydon Special Guardianship, Child Arrangements Order and Adoption Order Allowances Policy (SG Allowances Policy), dated October 2020, needs to be reviewed and updated, and monitoring procedures across directorates need to be documented to reflect current practice and legislation. **(Issue 4)**

Testing identified the Council did not issue an initial SG allowance acceptance letter, which contained the support T&C to all SG carers and not all SG signed the acceptance letter. **(Issue 5)**

Testing identified that not all the SG's sampled had sent annual statements to the Council and the Council did not follow up on the outstanding annual statements. **(Issue 6)**

The Children's Payment Team (CPT) send weekly payment schedule reports to the Business Support Officer (BSO) F&F. It was noted that BSO did not always respond to the CPT to evidence that the reconciliations were carried out. **(Issue 7)**

The audit sample showed that the Council had not conducted all the due SG support plan annual reviews. **(Issue 8)**

Review of the SG Allowance Policy noted that oversight and reporting responsibilities to the directorates were not defined. **(Issue 9)**

Details of the Priority 3 issue is included under section 4 below.

3. Actions and Key Findings/Rationale

Control Area 2: Referrals Process and SGO Support Plan

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 1
1	<p>Capacity for ad hoc payments will always be needed due to children and family circumstances; all payments to be authorised on CRS by TM/SM, with approval by HoS over an agreed level. This will be set out in our revised financial policy so that the matrix of decision-making is clear from TM to Director levels.</p> <p>Staffing levels have been increased to create dedicated management of the post order support offer and development of appropriate systems, processes and resources to map and meet need. SG Support Plans to be amended where any new funding is agreed over and above one-off</p>	<p>Expected Control</p> <p>In line with the Council’s SG Allowance Policy (October 2020) ad-hoc payments should only be made where needed and should be appropriately approved by the Head of Service and the Children’s Director in line with the support plan. The assessors should document any ad-hoc payments made within the child’s support plan.</p> <p>Issue/Finding</p> <p>The SGO Finance Tracker Spreadsheet was obtained from the Service Manager which includes details of all children allocated to SGs. From this, a sample of 15 children was selected for testing of payments to the associated SG carers between June and October 2022. For the three instances where discretionary payments were made (namely for Child IDs 2162175, 2122505 and 2594020),</p> <ul style="list-style-type: none"> • Two payments were for birthdays, both of which were not documented in the respective support plans. • One case where discretionary payments of £167 per week were made to a SG Carer). It was explained that the SG carer had not provided the required financial evidence requested within the required 28 day deadline, which should have led to support being withdrawn. Instead, support on a discretionary basis was being provided).

	spend and revised Support Plan to SM/HoS for authorisation.	In all three cases, evidence of the required approval from the Director, Children’s Social Care was not provided.
Responsible Officer	Deadline	Risk
Head of Service – Specialist Services	December 2023	Where discretionary payments are not recorded on the support plan or are used to make payments in the absence of documented financial evidence, there is a risk that eligibility for such payment is not met, and payments do not comply with the category of allowable payments.

Control Area 2: Referrals Process and SGO Support Plan

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 2
1	<p>DfE means testing is used for every financial assessment. Action: every financial assessment to be uploaded to the SG’s record, retrospectively and for all future initial assessments and annual reviews.</p>	<p>Expected Control</p> <p>The Council’s SG Allowances Policy (October 2020) requires that the amount of allowance provided should:</p> <ul style="list-style-type: none"> • be no greater than the equivalent age-related fostering maintenance allowance; • not include any fee element (except for approved foster carers whose fee is protected for two years post order); • take into account the financial resources of the holder of the order including any benefits arising from the child living with them (such as child benefit, tax credits and income support payments) or that has been claimed for the child. This would include financial contributions provided by the birth parents or other family members to meet the child's needs; and • consider the financial needs/resources of the child/young person. <p>Issue/Finding</p> <p>A sample of 15 children who were allocated to SGs (from the SGO Finance Tracker Spreadsheet) with the SGs receiving financial support was tested to verify whether the Council carried out a financial assessment and that the assessment was in line with the above policy.</p> <p>Although the Service Manager informed us that the DfE means testing calculator was used to determine the financial status of beneficiaries, evidence of this was not made available for the purpose of this internal audit in 12 out of 15 cases.</p> <p>Risk</p>

Responsible Officer	Deadline	Where the initial financial assessment has not been undertaken using the DfE means testing calculator, there is a risk that an inaccurate assessment of the SGs circumstances has been carried out, potentially leading to an incorrect level of support.
Head of Service – Specialist Services	January 2024	

Control Area 2: Referrals Process and SGO Support Plan

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 3
1	<p>Extensive data cleansing exercise undertaken in August-September 2023 to support transfer of all data from excel to CRS (reconciliation exercise across CRS and financial systems).</p> <p>CRS Pathway for post-order support in development so that all transactions (including SG Support Plan) sit transparently in the children’s recording system, and this is not reliant on document upload which can fail.</p>	<p>Expected Control</p> <p>The Council’s SG Allowances Policy (October 2020) requires that a support plan should be in place for each SG package which details an assessment of the child’s circumstances and support needs. The Director of Early Help and Children’s Social Care is responsible for approving the support plan and in their absence, the Head of Service has the delegated authority.</p> <p>Issue/Finding</p> <p>Internal Audit tested a sample of 15 children’s support plans (out of 321 current cases) at the time of the audit to establish whether every carer was issued a support plan and that all parties (including the SGs and the Head of Service) had agreed to it. From the sample testing it was noted:</p> <ul style="list-style-type: none"> • Seven instances where there was no evidence provided that the child had a support plan in place; • Six (of the eight remaining) instances where support plans were not signed by the SGs; • Six instances where support plans were not signed by an Assessing Social Worker; • Four instances where the support plan were not signed by the Child’s Social Worker; • Two instances where support plans were not signed by the F&F Manager; and • One instance where the support plan was not signed by Director of Early Help and Children’s Social Care / Head of Service – Social Work with Children Looked After and Care Leavers

Responsible Officer	Deadline	Risk
Head of Service – Specialist Services	January 2024	Where support plans are not put in place and signed as evidence of approval, there is an increased risk that the support required to meet the child's needs is not provided or is inadequate.

Control Area 1: Strategy, Policy and Procedures

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 4
2	<p>The London Borough of Croydon Special Guardianship, Child Arrangements Order & Adoption Order Allowances (2020) to be replaced by a benchmarked ‘no detriment’ policy focusing on Family & Friends care under a Special Guardianship Order or Child Arrangements Order. We need to have financial modelling and organisational approval to match any shift in practice proposed to budget. This is part of a focus on reducing the number of children who need to be looked after by ensuring that family members who come forward will not be financially disadvantaged by differentials in support to connected persons foster carers and Special Guardians.</p>	<p>Expected Control</p> <p>An approved SGO policy should be in place and regularly reviewed, along with documented standard operating procedures.</p> <p>Issue/Finding</p> <p>Internal Audit confirmed that the Council has a SG Allowances Policy. However, the policy has not been reviewed since October 2020 and does not include version control. Additionally, standard operating procedures in the form of a ‘Regulation 24 Flowchart’, ‘Special Guardianship Order Flowchart’ and ‘How to Make a Referral for Family Flowchart’ were in place, however none of these were dated or contained a version control table.</p> <p>Risk</p> <p>Where policies, procedures, and guidance are not regularly reviewed, there is a risk of staff following out of date practices and not adhering to the required processes.</p>

Responsible Officer	Deadline	
Head of Service – Specialist Services	March 2024	

Control Area 2: Referrals Process and SGO Support Plan

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 5				
2	<p>T&C letter to be incorporated into the SG Support Plan to ensure signatures of SGs are obtained and the 'contract' is clear.</p> <p>Support Plan to be used as the 'contract' with the SG at each annual review and adjusted in line with any changes.</p>	<p>Expected Control</p> <p>The Council issues a SG Allowance Acceptance Letter to all carers containing the Terms and Conditions (T&C) of the financial support. Acceptance of the T&C is evidenced by the carer signing the letter and returning it to the F&F team.</p> <p>Issue/Finding</p> <p>From the sample of 15 children selected for testing, the associated SG Allowance Acceptance Letters were reviewed to confirm that there was evidence that each carer was issued a T&C and that the SG's agreed upon the T&C. The following was noted:</p> <ul style="list-style-type: none"> • Evidence that five SGs were issued an Allowance Acceptance Letter was not retained; and • Of the ten with evidence, in one case the Allowance Acceptance Letter was not signed by the SG. 				
<table border="1"> <thead> <tr> <th data-bbox="194 932 492 1037">Responsible Officer</th> <th data-bbox="492 932 797 1037">Deadline</th> </tr> </thead> <tbody> <tr> <td data-bbox="194 1037 492 1141">Head of Service – Specialist Services</td> <td data-bbox="492 1037 797 1141">January 2024</td> </tr> </tbody> </table>		Responsible Officer	Deadline	Head of Service – Specialist Services	January 2024	<p>Risk</p> <p>Where allowance acceptance letters are not issued, evidence retained of this and/or not signed by the SGs, there is an increased risk of disputes occurring.</p>
Responsible Officer	Deadline					
Head of Service – Specialist Services	January 2024					

Control Area 3: Quality Assurance of the Assessment and Development of Support Plan

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 6
2	Financial documentation provided by SGs at the annual review point to be uploaded to Documents or attached into the renewed Support Plan on CRS.	<p>Expected Control</p> <p>In line with the SG Allowance Policy Section 13, <i>“the Special Guardian will complete and supply the Local Authority with an annual statement of the following matters:</i></p> <ul style="list-style-type: none"> <i>a. Their financial circumstances;</i> <i>b. The financial needs and resources of the child; and,</i> <i>c. Their address and whether the child still has a home with them.</i> <p><i>Should Carers fail to supply an annual statement, the Local Authority must send a written reminder and give them 28 days to comply. Where they fail to comply, the Local Authority may suspend the payment of the financial support provided.”</i></p> <p>Issue/Finding</p> <p>Testing of a sample of 15 children (from 321 current cases) for whom SGs were receiving financial support found that for the 2022/23, there was no evidence in ten cases that SGs had sent their 2022/23 annual statement to the Council. Furthermore, there was no evidence the Council had sent reminders and followed up with SGs.</p>
Responsible Officer	Deadline	Risk
Head of Service – Specialist Services	January 2024	Where SGs do not send an annual statement to the Council, there is a risk that they may no longer be eligible for financial support and this is not identified and/or the financial support provided may no longer be adequate to meet the child's needs.

Control Area 4: Monitoring Process

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 7
2	<p>We have appointed a dedicated Team Manager for Family & Friends Support, providing capacity for more focused oversight of staff practice and strengthening financial rigour.</p> <p>All payments should be trackable in CRS, including international payments which are made on a quarterly basis. The example given is a child resident in Portugal. An international payments tracker will be set up and subject to quarterly review by the Service Manager, Team Manager and responsible Service Co-ordinator.</p>	<p>Expected Control</p> <p>The CPT sends a weekly SG payments schedule (on the Council’s finance system ContrOCC) to the Business Support Officer (BSO) in F&F who reconciles it with the committed SG payments on the Children Recording System (CRS). Where there are missing payments or errors in the payments, the F&F team notifies the CPT immediately.</p> <p>Issue/Finding</p> <p>Testing of a sample of 15 children (out of 321 for whom SGs receive payments) over five weekly payment schedules for weeks commencing 6 June 2022, 25 July 2022, 15 August 2022, 5 September 2022 and 3 October 2022 to confirm whether the actual payments were in line with the Allowance Acceptance Letter T&Cs identified:</p> <ul style="list-style-type: none"> • For four of the five weeks, the BSO did not send responses to the CPT confirming that the reconciliation was carried out. • For June 2022, one SG was not paid the £140.68 agreed amount on the support plan (with no explanation provided); • Payment for in one instance was not recorded on the CRS because this was an international payment (to Ireland). International payments are recorded on the SG Finance tracker spreadsheet rather than on the CRS; and • An SG was being paid £404 in three of the five weeks instead of £202 as per the T&C (again with no explanation provided). <p>Risk</p>

Responsible Officer	Deadline	
Head of Service – Specialist Services	January 2024	Infrequent reconciliations with no independent checks increase the risk that errors or missing payments may go undetected, and issues will not be promptly addressed. Where payments are missed or wrong payments are made, this can lead to financial and reputational loss. Where international payments are not being recorded, this can result in difficulty managing and tracking payments.

Control Area 4: Monitoring Process

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 8
2	<p>Volume of work has outstripped resources in the post-order element of the work. Staffing has been at a low level relative to the number of SGs and the number of children they care for. Business Support input at the post-order stage is relatively small given the level of financial processing and recording required. We have added a dedicated Team Manager for this area of work and undertaken a significant piece of work to reconcile the CRS and financial records. We are developing a CRS workspace for all aspects of post-order activity which will enable better recording and reporting, with exceptions reports to support any remedial action needed. Practice expectations have been clarified and with Team Manager oversight we now expect to see evidence of the</p>	<p>Expected Control</p> <p>In line with the Council’s SG Allowance Policy (October 2020), the local authority will conduct an annual review of the support plan as a minimum requirement, including financial support.</p> <p>Issue/Finding</p> <p>Testing of the records for a sample of 15 children under SG to assess whether the Council conducted an annual review when due and uploaded the evidence of the review to the child’s record on CRS identified that only one of these children had evidence of an annual review being done. We noted the following:</p> <ul style="list-style-type: none"> • In two instances, the last annual review was in 2012 • In one instance, the last annual review was in 2016 • In four instances, the last annual review was in 2021 • In seven instances, the last annual review was in 2022. However, evidence of the annual review was not uploaded on the CRS and was not made available. <p>The Service Manager advised that this was due to a backlog of cases and a lack of processes in place to clear the backlog.</p> <p>Risk</p> <p>Where the child needs assessment, which includes a review of financial elements, is not reviewed annually, there is an increased risk that changes in the SG’s</p>

	annual review and all supporting documents provided in Documents (and, once the CRS pathway is live, as attachments to the review).	circumstances are not reflected in the support package, and that the right level of care and support is not provided.
Responsible Officer	Deadline	
Head of Service – Specialist Services	January 2024	

Control Area 5: Management reporting

Priority	Action Proposed by Management	Detailed Finding/Rationale - Issue 9				
2	<p>We have been working with the CRS Team to develop the practice pathway in CRS for all aspects of the work undertaken post-order. As above, we have undertaken the data cleansing activity to allow us to move all aspects of the work from excel to CRS to improve transparency and accountability. KPIs will be agreed in advance of the CRS pathway going live so that the build takes account of data needs.</p>	<p>Expected Control</p> <p>To help monitor performance and the effectiveness of the F&F and Post Order Support Service in achieving its objectives, appropriate performance indicators should be in place, which are regularly monitored and reported alongside other monthly reports to the Children, Families and Education Department directorate. Where appropriate, actions are taken to improve the performance of these.</p> <p>Issue/Finding</p> <p>Review of the SG Allowance Policy (October 2020) and strategy documents and confirmed that, although KPIs were defined, oversight and reporting responsibilities to directorates were not. Additionally, there was no agreed reporting structure and template.</p> <p>Risk</p> <p>Where the monitoring and reporting expectations are not clear, there is a risk that SG cases and the service delivery performance are not adequately overseen. This can make it difficult to highlight and resolve performance issues.</p>				
<table border="1"> <thead> <tr> <th data-bbox="192 962 492 1070">Responsible Officer</th> <th data-bbox="492 962 797 1070">Deadline</th> </tr> </thead> <tbody> <tr> <td data-bbox="192 1070 492 1168">Head of Service – Specialist Services</td> <td data-bbox="492 1070 797 1168">January 2024</td> </tr> </tbody> </table>		Responsible Officer	Deadline	Head of Service – Specialist Services	January 2024	
Responsible Officer	Deadline					
Head of Service – Specialist Services	January 2024					

4. Priority 3 Issue

Agreed action	Findings
<p><u>Control Area 1: Strategy, Policy and Procedures</u></p> <p><u>Action Proposed by Management:</u></p> <p>We commissioned specialist training from Coram BAAF which was delivered to all practitioners in the service in September 2023. The learning and materials will be utilised by managers in the service to support the induction of new staff and to develop future input via whole service meetings. We have now appointed a dedicated Clinician for the service, and this will support the embedding of ideas and development of service-specific practice goals across all teams through reflective group supervision. We are also developing our quality assurance framework so that audits identify gaps in knowledge and skills and areas for improvement.</p> <p><u>Responsible Officer:</u></p> <p>Head of Service – Specialist Services</p>	<p>Expected Control</p> <p>The F&F have department-specific baseline training to act as refreshers, enabling a consistent approach across the team. The training is managed and monitored within the department.</p> <p>Issue/Finding</p> <p>The Council delivered general training to all staff on assessment and care planning, which was aimed at Social Work planning and was not tailored to SG. The Service Manager advised that there was no training specific to SG due to SG being a relatively small element of fostering.</p> <p>Risk</p> <p>Where staff are not given service-specific training and training is not monitored, there is a risk of an inconsistent approach in dealing with SG queries and assessments, which could lead to performance issues.</p>

Agreed action	Findings
<u>Deadline:</u> completed/ongoing	

AUDIT TERMS OF REFERENCE

SGO Allowances

1. INTRODUCTION

- 1.1 A Special Guardianship Order (often known as an SGO) is a legal order where the court appoints a carer – usually a relative – as the ‘Special Guardian’ of a child until they turn 18. The Special Guardian then shares parental responsibility for the child with the parents and can make nearly all the major decisions about the child without having to consult them.
- 1.2 The London Borough of Croydon must provide special guardianship support services to meet the needs of people who wish to apply for a Special Guardianship Order within the Local Authority’s geographical area.
- 1.3 London Borough of Croydon provides support services to Special Guardians per the Special Guardianship Regulations. These are:
- Information, advice, and guidance.
 - Assessment of support needs.
 - Services to enable children, their parents, and prospective special guardians to discuss matters relating to the arrangements for the child.
 - Training when necessary to support carers in developing certain skills
 - Assistance includes mediation concerning contact between the child and their parents, relatives, or other significant people for the child.
 - Therapeutic services for the child(ren)
 - Assistance to ensure the continuation of the relationship between the child and the Special Guardian(s) to include access to training
 - Financial support where appropriate
- 1.4 This audit is being undertaken as part of the agreed Internal Audit Plan for 2022/23.

2. OBJECTIVES AND METHOD

- 2.1 The overall audit objective is to provide an objective independent opinion on the adequacy and effectiveness of controls / processes.
- 2.2 The audit will for each controls / process being considered:
- Walkthrough the processes to consider the key controls;
 - Conduct sample testing of the identified key controls; and
 - Report on these accordingly.

3. SCOPE

3.1 This audit included the following areas (and issues raised):





Control Areas/Risks	Issues Raised		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Strategy, Policy and Procedures	0	1	1
Referrals Process and SGO support plan	3	1	0
Quality assurance of the assessment and development of support plan,	0	1	0
Monitoring Process	0	2	0
Management reporting	0	1	0
Total	3	6	1

Appendix 2

Definitions for Audit Opinions and Identified Issues

In order to assist management in using our reports:

We categorise our **audit assurance opinion** according to our overall assessment of the risk management system, effectiveness of the controls in place and the level of compliance with these controls and the action being taken to remedy significant findings or weaknesses.

	Full Assurance	There is a sound system of control designed to achieve the system objectives and the controls are constantly applied.
	Substantial Assurance	While there is basically a sound system of control to achieve the system objectives, there are weaknesses in the design or level of non-compliance of the controls which may put this achievement at risk.
	Limited Assurance	There are significant weaknesses in key areas of system controls and non-compliance that puts achieving the system objectives at risk.
	No Assurance	Controls are non-existent or extremely weak, leaving the system open to the high risk of error, abuse and reputational damage.

Priorities assigned to identified issues are based on the following criteria:

Priority 1 (High)	Fundamental control weaknesses that require immediate attention by management to action and mitigate significant exposure to risk.
Priority 2 (Medium)	Control weakness that still represent an exposure to risk and need to be addressed within a reasonable period.
Priority 3 (Low)	Although control weaknesses are considered to be relatively minor and low risk, still provides an opportunity for improvement. May also apply to areas considered to be of best practice that can improve for example the value for money of the review area.

Statement of Responsibility

We take responsibility to the London Borough of Croydon for this report which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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