

Final Internal Audit Report

Park Hill Infant School

October 2024

Distribution: Headteacher
Chair of Governors
School Business Manger
Director Education
Corporate Director of Children, Young People and Education (Final only)
Head of Finance
Director of Finance (Deputy S151 Officer)
Corporate Director of Resources and S151 Officer (Final only)

Assurance Level	Recommendations	
Limited	Priority 1	2
	Priority 2	3
	Priority 3	4

Confidentiality and Disclosure Clause

This report ("Report") was prepared by Forvis 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. This audit was undertaken as part of the Internal Audit Plan for 2023/24, as agreed by Croydon Council's (Council) Audit Committee.
- 1.2. For the 2023/2024 academic year, Park Hill Infant school held 270 pupils and had an expenditure budget of £1,779,033. The school's latest Ofsted inspection was completed on 8 November 2023, where it achieved an Outstanding rating.

2. Key Issues

Priority 1 Issues

Examination of financial records held for a sample of 15 transactions from the School's Bank History Report from March 2023 to March 2024 identified that for three transactions, which were payments to self-employed individuals, the School undertook IR35 checks after the payments were made (£600.00, £1,150.00 and £1,260.00). **(Issue 1)**

Review of the records for a sample of 15 transactions identified that for 14 transactions, a goods/services received check was not evidenced. **(Issue 2)**

Priority 2 Issues

Examination of the documentation for a sample of 15 transactions identified that in all instances, the associated invoice was authorised by the Assistant Headteacher. Whilst this was in accordance with the School's Financial Policies and Procedures Manual (2024) this authority is not listed in the Manual's Scheme of Delegated Authority. **(Issue 3)**

The School Business Manager confirmed that three members of staff were authorised to hold a procurement card for the main School bank account, however, a procurement card agreement had not been completed and retained by the School by one of the authorised users. In addition, a review of the School's Financial Policies and Procedures Manual (2024) confirmed that this did not outline the requirement for a procurement card agreement to be signed prior to use of the card. **(Issue 4)**

Examination of the School's Bank Mandate confirmed that this included two authorised signatories who were not members of staff at the School or Council.

The School Business Manager confirmed that these individuals were former staff members of the School, with an amendment issued to the bank requesting that they be removed in December 2023. **(Issue 5)**

The Priority 3 recommendation(s) are included under item 4 below.

3. Actions and Key Findings/Rationale

Control Area 4: Procurement

Priority	Recommendation 1	Detailed Finding/Rationale
1	<p>The School should confirm the tax status of individuals prior to making payments. This should be through the completion of the HMRC employment status indicator.</p> <p>Where this tool recommends an individual should be treated as an employee, payments should be made through payroll.</p> <p>Where no determination can be made the individual should be paid through payroll.</p>	<p>Expected Control</p> <p>HMRC guidance states that “<i>whether someone is employed or self-employed depends upon the terms and conditions of the relevant engagement</i>” and that “<i>where someone is determined to be employed, PAYE and NI deductions must be made at source</i>”. To comply with the HMRC guidance, the school should complete an IR35 form through the CREST Toolkit to indicate the employment status of the self-employed individual prior to the payment of the corresponding invoice. Evidence of the IR35 check should be documented and retained to evidence compliance.</p> <p>Finding/Issue</p> <p>Examination of financial records held for a sample of 15 transactions from the School’s Bank History Report from March 2023 to March 2024 identified that for three transactions, which were payments to self-employed individuals, the School routinely undertook IR35 checks after the payments were made, as follows:</p> <ul style="list-style-type: none"> - Payment for £600 made on 7 March 2023, IR35 check completed on 13 March 2023; - Payment for £1,150 made on 23 November 2023, IR35 check completed on 30 November 2023; and

		<p>- Payment for £1,260 made on 23 January 2024, IR35 check completed on 15 March 2024.</p> <p>Risk</p> <p>Where payments are made to individuals who are deemed to be employees by HMRC, without NI and PAYE deductions being made, there is a risk that the school will be held liable for the PAYE and NI for these payments and may be fined.</p>	
Management Response	Agreed/Disagreed	Responsible Officer	Deadline
<p>Our original response still stands, as we have not relied on assurance from the individuals and did complete IR35 checks for the individuals below. Please see original response below:</p> <p><i>RE Payment for £600 made on 7 March 2023, IR35 check completed on 13 March 2023:</i></p> <p>Following advice from Dave Phillips: Due to the fact that she may be trading as Kathryn Hemming Consultancy, this was not a separate legal entity so paying her directly in the UK was fine. IR35 check was done as an additional safeguard as she had changed how she wanted the payment to be made.</p>	Disagreed	School Business Manager	N/A

Payment for £1,150 made on 23 November 2023, IR35 check completed on 30 November 2023; and

Completed IR35 for good practice, but not needed as paid to company name, not an individual/ sole trader.

Payment for £1,260 made on 23 January 2024, IR35 check completed on 15 March 2024.

Completed IR35 for good practice but was not needed as the service was for education as per government site “certain goods and services are exempt from VAT this means that they are not subject to VAT and therefore do not incur the standard 20% VAT charge. Exempt goods are services including insurance, education and health services.”

Internal Audit Comment

It was confirmed that while an IR35 check was completed for the three self-employed individuals outlined within the sample, these were not completed prior to the payment of the corresponding invoice. It is expected that checks are completed in advance of engaging with individuals to determine the employment status of the individual.

Priority	Recommendation 2	Detailed Finding/Rationale		
1	All goods and services received should be evidenced by an officer (independent to the authorisation of the official purchase order and invoice) prior to payment being made.	<p>Expected Control</p> <p>The School’s Financial Policies and Procedures Manual (2024) states that, “<i>Goods and Services will be signed for on receipt into the office by the admin staff and then notification is to be sent to the member of staff who requested the order.</i>” The officer completing the goods/services received check should be independent to the officers approving both the official purchase order and associated invoice. This segregation is a key control to help prevent fraud.</p> <p>Finding/Issue</p> <p>Examination of financial records held for a sample of 15 transactions from the School’s Bank History Report from March 2023 to March 2024 identified that for 14 transactions, a goods/services received check was not evidenced. Values of the transactions ranged from £13.26 to £5,400.</p> <p>Risk</p> <p>Where the receipt of goods or services is not confirmed, there is a risk that payment is made for goods or services that were not delivered or received, were damaged or defective or were not in line with what was ordered.</p>		
Management Response		Agreed/Disagreed	Responsible Officer	Deadline
Only 1 out of the 14 transactions was for goods which on this occasion came without a delivery note as per that company’s procedures. The other 13		Disagreed	School Business Manager	N/A

transactions were either SLA's, subscriptions, services or a visa sponsorship for a staff member.

This was discussed at length with the auditor during the audit.

Going forward, the school will endeavour to ensure a member of staff confirms that the service/ goods are received by stamping/ dating and signing the purchase order or invoice to state that service has been received.

Internal Audit Comments

The sample used for the procurement testing did include both goods and services provided to the School, however no testing was completed in relation to the visa sponsorship. While a few transactions related to subscriptions or SLAs, for these goods / service received a check is still expected to be completed prior to any payment being made.

Priority	Recommendation 3	Detailed Finding/Rationale		
2	The School should ensure that invoices received are authorised in line with the delegated authorities outlined through School's Financial Policies and Procedures Manual (2024).	<p>Expected Control</p> <p>The School's Financial Policies and Procedures Manual (2024), which includes the Schools scheme of financial delegation, states that, <i>"all purchases with a value of under £5,000 can be authorised by the Headteacher"</i>.</p> <p>Finding/Issue</p> <p>Examination of financial records held for a sample of 15 transactions from the School's Bank History Report from March 2023 to March 2024 identified that for all of the transactions, the associated invoices were authorised by the Assistant Headteacher. The Assistant Headteacher; however, was not listed as having the required delegated authority in the School's Financial Policies and Procedures Manual (2024) (although the Manual did state that the Assistant Headteacher was assigned the responsibility for ensuring <i>"authorisation of invoices as correct and valid for payment"</i>.)</p> <p>Risk</p> <p>Where invoices are not approved by an appropriate officer in line with the School's Financial Policies and Procedures Manual (2024), there is a risk that inappropriate transactions may be paid.</p>		
Management Response		Agreed/Disagreed	Responsible Officer	Deadline
The current Finance Policy has been in effect since 2008, and the version in use is the twelfth version of this policy which has been amended and ratified by the		Agreed	School Business Manager / Assistant Business Manager	08/07/2024 – Date of next FGB meeting

Full Governing Board at each review. Most recently the policy was reviewed and ratified in March 2024 by the FGB.

Our basic procedures have remained the same as in previous audits, where we were granted substantial assurance.

The policy, which is a template from Croydon Finance adopted by the school, sets out that 'purchases with a value of under £5,000 can be authorised by the Headteacher.'

We have now amended the policy to include the Assistant Headteacher in Appendix 3: Scheme of Delegation four purchases from £0-£5K which will be redistributed to the FGB and ratified at the next FGB meeting.

Control Area 5: Banking

Priority	Recommendation 4	Detailed Finding/Rationale
2	<p>The School should ensure that there is a procurement card agreement in place for the identified card holder.</p> <p>The School should review and, where appropriate, update their Financial Policies and Procedures Manual (2024) to include procurement card agreement being in place as a mandatory requirement.</p>	<p>Expected Control</p> <p>The School’s Financial Policies and Procedures Manual (2024) stated that “<i>each card holder will have an individual matrix of types of goods and services that it can purchase</i>”.</p> <p>The Croydon Scheme for Financing Schools requires cardholders to comply with responsibilities and restrictions detailed within Annex L of the manual. Therefore, to confirm their intention to comply with the rules detailed, cardholders are required to sign the procurement card agreement.</p> <p>Finding/Issue</p> <p>The School Business Manager confirmed that three members of staff were authorised to hold a Procurement Card for the main School bank account. However, examination of the documentation provided confirmed that a procurement card agreement had not been completed (and retained by the School) by one of the authorised users. In addition, a review of the School’s Financial Policies and Procedures Manual (2024) confirmed that this did not outline the requirement for a procurement card agreement to be signed prior to use of the card.</p> <p>Risk</p> <p>Where a procurement card agreement has not been signed and agreed by the authorised user, there is a risk that members of staff may be unaware of their responsibilities and the appropriate use of the procurement card. This in turn could result in the users incurring inappropriate expenditure with public funds.</p>

Management Response	Agreed/Disagreed	Responsible Officer	Deadline
<p>As discussed during the audit, the agreement has been signed and agreed by the authorised user. However, a copy of the signed procurement card agreement needs to be sent to the school by Croydon Council or NatWest but there is confusion between both parties as to who holds the agreement and who is responsible for sending it to the school. Therefore, this is out of the school's control. The school has requested this agreement on numerous occasions (evidence of this is available) but we have still not received it.</p>	<p>Out of our control – neither agree nor disagree</p>	<p>School Business Manager</p>	<p>N/A</p>

Internal Audit Comment

Prior to a procurement card being issued to a member of staff within the School, an application form should be signed by the School and issued to the relevant banking provider. Separately, the cardholder should sign an agreement agreeing to the cardholder responsibilities detailed within the Croydon Scheme for Financing Schools guidance.

Internal Audit expects that evidence of a signed agreement with the cardholder is retained at the School. We acknowledge that the School has attempted to obtain the submitted forms. Going forward, it is expected that the forms are copied and retained by the School at the time of submitting to the Council and banking provider.

Priority	Recommendation 5	Detailed Finding/Rationale		
2	<p>The School should liaise with the Council to confirm that the two previous members of staff are removed from the bank mandate.</p> <p>For subsequent leavers, the School should ensure that confirmation is received from the banking provider to gain assurance that they have been removed from the bank mandate in a timely manner.</p>	<p>Expected Control</p> <p>The School’s Financial Policies and Procedures Manual (2024) states that the School’s authorised bank signatories should be limited to the Headteacher, Deputy Head and School Business Manager.</p> <p>Finding/Issue</p> <p>Examination of the School’s Bank Mandate confirmed that this included two authorised signatories who were not members of staff at the School or Council.</p> <p>The School Business Manager confirmed that these individuals were former staff members of the School, with an amendment issued to the bank requesting that they be removed in December 2023.</p> <p>Risk</p> <p>Where individuals are not removed from the bank mandate, there is a risk that members of staff no longer employed by the School may still maintain the ability to authorise payments. This in turn could lead to potential instances of fraud.</p>		
Management Response		Agreed/Disagreed	Responsible Officer	Deadline
<p>It was discussed during the audit that we have evidence that we have requested the removal of these two people on more than one occasion. We will continue to request this, but it is out of our control.</p>		Agreed	School Business Manager	We will continue to request this, but it is out of our control.

Only one of the two people is a past member of staff – the other is unknown to the school and was added by Croydon Finance team without the school's knowledge.

4. Priority 3 Issues

Agreed action	Findings
<p><u>Control Area 1: Governance and Leadership</u></p> <p>The School should ensure the Finance and Personnel Committee meet five times each year, as per the Finance and Personnel Committee Terms of Reference.</p> <p>If the School decide that the requirement to meet five times per year is no longer required, the School should amend the Finance and Personnel Committee Terms of Reference to reflect this change.</p> <p>School’s response</p> <p>The Terms of Reference will be amended accordingly.</p> <p>Responsible Officer: Assistant Business Manager and Clerk of Governors</p> <p>Deadline: 12 July 2024</p>	<p>Expected Control</p> <p>The Finance and Personnel Committee's Terms of Reference (2023) states that, <i>"the Committee will be scheduled to meet five times per year"</i> with one meeting scheduled for March to <i>"consider the budget for the following year"</i>.</p> <p>Issue/Finding</p> <p>Examination of the Finance and Personnel Committee meeting minutes from March 2023 and March 2024 demonstrated that the Committee had met four times with no meeting having taken place in March 2023.</p> <p>Examination of Governing Body meeting minutes from March 2023 to March 2024 confirmed that the budget was instead discussed at the FGB meeting.</p> <p>Risk</p> <p>Where the Finance and Personnel Committee do not meet five times a year, there is a risk that the budget will not be subject to sufficient oversight at the end of the financial year before being submitted to the FGB and the School will not be compliant with its own financial procedures.</p>

Agreed action	Findings
<p><u>Control Area 2: Budget Planning, Monitoring and Reporting</u></p> <p>The School should ensure that the benchmarking report generated from the Department for Education comparison tool is presented to governors. This should be recorded within the relevant meeting minutes to evidence compliance. Subsequent benchmarking reports should be presented to the governors annually.</p> <p>The School should ensure that areas for improvement are identified from the benchmarking charts.</p> <p>School's response</p> <p>As noted during the audit, the benchmarking reports were deferred to the meeting on 10/05/24 at the meeting on 27/02/2024 were reviewed at the Finance Committee meeting on 10/05/2024.</p> <p>Going forward, analysis and targets set by the Headteacher and Governing Board will be captured in the minutes of further meetings.</p>	<p>Expected Control</p> <p>The Croydon Schemes for Financing Schools (2022) details that <i>“It is for heads and governors to determine at school level how to secure better value for money.”</i> To help detect where areas where the School may not be cost effective the School should complete a financial benchmarking exercise, which should be presented to the Governing Body for its oversight and scrutiny.</p> <p>Issue/Findings</p> <p>Evidence that a benchmarking report was produced by the School from the Department for Education School’s Financial Benchmarking comparison tool was provided for examination. Review of this found that the benchmarking table taken from the Department of Education comparison tool with no accompanying analysis, and therefore had not identified areas for improvement or set targets to implement improvements.</p> <p>A review of the FGB minutes from March 2023 to March 2024 found that the benchmarking report, including a benchmark of SLT in the School, had not been presented to the Governing Body for scrutiny in the last year. It was noted that the Finance and Personnel Committee meeting minutes for 27 February 2024 stated that the benchmarking reports would be presented at the next FGB meeting.</p> <p>Risk</p>

Agreed action	Findings
<p>Responsible Officer: School Business Manager / Assistant Business Manager / Clerk to Governors</p> <p>Deadline: March 2025 – Next School finance budget setting meeting</p>	<p>Where the school does not present the benchmarking exercise to governors for their scrutiny, there is a risk that that they are unaware of potential outliers in their financial environment compared to similar schools and may potentially miss opportunities to reduce expenditure where it is are overspending.</p>
<p><u>Control Area 4: Procurement</u></p> <p>Official purchase orders should be raised for all purchases prior to the commitment with the supplier and should approved in line with the School’s scheme of delegation.</p> <p>School’s response</p> <p>The payment was originally direct debit with Capita. The payment option has now been changed as ESS Solutions have taken over Capita, and therefore the direct debit was not taken out and they instructed us to pay by cheque. Therefore, a purchase order was subsequently raised when we were notified of this change.</p> <p>Responsible Officer: School Business Manager</p> <p>Deadline: June 2024</p>	<p>Expected Control</p> <p>The School’s Financial Policies and Procedures Manual (2024) states that <i>“Official, pre-numbered orders” generated from SIMS financial management system “must be used for all goods and services except utilities, rents, rates and petty cash payments.”</i></p> <p>Finding/Issue</p> <p>Examination of financial records held for a sample of 15 transactions from the School’s Bank History Report from March 2023 to March 2024 identified that for one transaction, the official purchase order was raised through the SIMS financial management system after the invoice was received by the School (£5,400).</p> <p>Risk</p> <p>Where official purchase orders are not raised and authorised in advance of the order being placed with the supplier, there is a risk that the Scheme of Delegation is bypassed. t</p>

Agreed action	Findings
<p><u>Control Area 6: Information Governance</u></p> <p>The School should ensure review their agreement with South Croydon Cluster DPO and update this to ensure that a provision for reporting to the Head Teacher and Governing Body is included.</p> <p>School's response</p> <p>South Croydon Cluster Services did complete audits for the school in 2018 and 2022, and the results of these audits were reported directly to the Headteacher and Lead Governor for GDPR and Data Protection. The results of the 2022 GDPR audit, including an action plan, were uploaded to the Huddle portal as part of the audit process.</p> <p>Response from South Croydon DPO Cluster Services to internal audit team "I can confirm that if the need required on any data protection issues relating to the school, I would report them to the headteacher or in turn the Chair of Governors or Governor overseeing data protection.</p>	<p>Expected Control</p> <p>The School's Data Protection Policy (2023) details <i>"the DPO will report to the highest level of management at the school, which is the Headteacher."</i></p> <p>Finding/Issue</p> <p>Examination of the South Croydon Cluster DPO Education contract confirmed that the School has an outsourced Data Protection Officer. However, Internal Audit confirmed that the agreement between the School and South Croydon Cluster DPO Education did not include a provision for reporting to the Headteacher or FGB.</p> <p>Risk</p> <p>Where the Data Protection Officer does not report to the FGB, there is a risk that they will not be informed of the Data Protection Officer's recommendations for improving the School's approach to GDPR. This in turn could lead to an increased risk of mishandling data and potential data breaches.</p>

Agreed action	Findings
<p>During my time as DPO for Park Hill, this was not required. However, when the audit was completed the feedback session was completed with the Governor for Data Protection, Headteacher, Deputy Headteacher, Office Manager and the school’s DPO lead. During the feedback sessions my findings were shared and also improvements to be made to all parties and later a written report was provided to confirm these.”</p> <p>The school can also provide proof that our Lead Governor for GDPR was on site during this audit feedback session, with the Headteacher, on 15/11/2022 as we have records on this Governor signing in and out of the school’s EntrySign machine. South Croydon DPO Cluster Services were unable to complete an audit in 2023/24 following internal staff changes – this is out of the school’s control.</p> <p>The auditors were made aware that the school reviewed their agreement with South Croydon Cluster Services in November 2023 and changed the Data Protection Officer from South Croydon Cluster Services to Judicium Consulting Limited from April 2024 (start of new</p>	

Agreed action	Findings
<p>financial year), who are able to complete annual audits as part of the Service Level Agreement. The results of this audit will be reported directly to the Headteacher and Lead Governor for GDPR, as well as the Full Governing Board in the next available meeting.</p> <p>Responsible Officer: Assistant Business Manager</p> <p>Deadline: N/A</p>	

AUDIT TERMS OF REFERENCE

Park Hill Infant School 2023/24

1. INTRODUCTION & BACKGROUND

- 1.1 This audit is being undertaken as part of the Internal Audit Plan for 2023/24, as agreed by the Council's Audit Committee.
- 1.2 We are adopting a hybrid approach with this audit initially being conducted remotely.

2. AUDIT OBJECTIVES AND METHODOLOGY

- 2.1 To provide an independent and objective opinion on the degree to which the Council's internal control environment supports and promotes the achievement of the Council's objectives. The internal control environment comprises the policies, procedures and operations in place to:
 - establish, and monitor the achievement of the service's objectives;
 - identify, assess and manage the risks to achieving the services objectives;
 - facilitate policy and decision making;
 - ensure the economical, effective and efficient use of resources;
 - ensure compliance with established policies (including behavioural and ethical expectations), procedures, laws and regulations;
 - safeguard the service's assets and interests from losses of all kinds, including those arising from fraud, irregularity or corruption; and
 - ensure the integrity and reliability of information, accounts and data, including internal and external reporting and accountability processes.
 - 2.2 To confirm that management have controls in place to detect and vigorously, pursue, fraud, corruption, other irregularities, errors and poor value for money.
 - 2.3 To confirm that appropriate management action has been taken to implement recommendations for change leading to improvement in performance and/ or control.
- #### 3. SCOPE
- 3.1 It is intended that the following areas will be examined:
 - Governance and Leadership
 - Budgetary Control, Monitoring and Reporting





- Payroll
- Procurement
- Banking
- Information Governance
- Income
- School Fund Accounting

Audit Area	Recommendations Made		
	Priority 1 (High)	Priority 2 (Medium)	Priority 3 (Low)
Governance and Leadership	0	0	1
Budget Planning, Monitoring and Reporting	0	0	1
Payroll	0	0	0
Procurement	2	1	1
Banking	0	2	0
Information Governance	0	0	1
Income	0	0	0
School Fund Accounting	0	0	0
Totals	2	3	4

Definitions for Audit Opinions and Recommendations

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 recommendations 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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