# INTERNAL AUDIT **PROGRESS REPORT** Gedling Borough Council September 2022 IDEAS | PEOPLE | TRUST | BDO

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# **SUMMARY OF 2022/2023 WORK**

## INTERNAL AUDIT

This report is intended to inform the Audit Committee of progress made against the September 2022 internal audit plan. It summarises the work we have done, together with our assessment of the systems reviewed and the recommendations we have raised. Our work complies with Public Sector Internal Audit Standards. As part of our audit approach, we have agreed terms of reference for each piece of work with the risk owner, identifying the headline and sub-risks, which have been covered as part of the assignment. This approach is designed to enable us to give assurance on the risk management and internal control processes in place to mitigate the risks identified.

# INTERNAL AUDIT METHODOLOGY

Our methodology is based on four assurance levels in respect of our overall conclusion as to the design and operational effectiveness of controls within the system reviewed. The assurance levels are set out in Appendix 1 of this report, and are based on us giving either 'substantial', 'moderate', 'limited' or 'no'. The four assurance levels are designed to ensure that the opinion given does not gravitate to a 'satisfactory' or middle band grading. Under any system we are required to make a judgement when making our overall assessment.



# 2022/2023 INTERNAL AUDIT PLAN

We are now making good progress in the delivery of the September 2022/2023 audit plan, and we are pleased to present the following reports to this Audit Committee meeting:

- Corporate Governance
- Recruitment and Retention

The following audits are in progress:

- Cyber Security
- Building Control and Development Management
- Remote Working

We anticipate presenting these reports at future Audit Committee meetings.

# CHANGES TO THE 2022/2023 INTERNAL AUDIT PLAN

There are no changes at present to this year's plan.

# **UPDATED ANNUAL HEAD OF INTERNAL AUDIT OPINION REPORT FOR 2021/2022**

The four outstanding 2021/2022 reviews are near completion. These will be presented to the Senior Leadership Team (SLT) in the coming weeks and we will report on these, along with an updated annual Head of Internal Audit Opinion report at the Audit Committee in December 2022.

# **REVIEW OF 2022/2023 WORK**

AUDIT	AUDIT COMMITTEE	PLANNING	FIELD WORK	REPORTING	DESIGN	EFFECTIVENESS
Corporate Governance and Performance	September 2022	$\swarrow$			M	M
Recruitment and Retention	September 2022	$\bowtie$			M	M
Cyber Security	December 2022	<b>&gt;</b>		$\swarrow$		
Building Control and Development Management	December 2022	<b>\( </b>	₩			
Remote Working	December 2022					
Business Continuity and Emergency Planning	TBC	<b>\( </b>				
Main Financial Systems	TBC					
Counter-Fraud and Corruption Strategy	TBC	<b>\( \)</b>				
Workforce Strategy	TBC	$\bowtie$				
Economic Growth Framework and Partnerships	TBC	<b>*</b>				



# CORPORATE GOVERNANCE AND PERFORMANCE AUDIT

# **CRR REFERENCES:**

# 7. FAILURE TO REACT TO CHANGES IN LEGISLATION

# 10. FAILURE TO MAINTAIN SERVICE STANDARDS

 Design Opinion
 Moderate

 Recommendations
 0

 3
 1



### **BACKGROUND**

A Council's Code of Corporate Governance is the system by which local authorities direct and control their functions and relate to their communities. Robust corporate governance and performance management is the backbone of successful councils.

Gedling Borough Council (the Council) has a Cabinet model with an Overview and Scrutiny Committee as well as statutory committees. The Overview and Scrutiny Committee provides local accountability, allowing councillors who are not members of the Cabinet to examine decisions, policies and services of the authority ensuring they meet the objectives of the organisation.

Local authorities should have a robust governance and performance management framework in place to ensure that it is operating effectively and achieving its statutory duties and its pledges to the community it serves. Good governance is essential in ensuring that councils are effectively prioritising and making sound decisions.

We reviewed the Council's corporate governance arrangements to ensure they comply with best practice and help deliver the outcomes expected by the Council.

# **AREAS REVIEWED**

We reviewed the Council's corporate governance arrangements to ensure they comply with best practice and help deliver the outcomes expected by the Council.

We took the following approach:

- Reviewed whether there is an effective council, committee and reporting structure in place that enables decisions to be taken whilst engaging Members and the public
- Confirmed work plans are maintained for the executive/ committees through minute taking and action tracking
- Reviewed the Annual Governance Statement and confirm that it is compliant with the Code of Corporate Governance
- Confirmed that members and senior staff possess the appropriate mix of skills and receive any required training and development to fulfil their roles
- Confirmed if governance arrangements support an appropriate culture and ethos within the Council through policies relating to code of conduct, gifts and hospitality, whistleblowing etc.
- Confirmed if there is regular review of the performance of the governance structures to identify ways to enhance them for the future.



- ▶ Key documentation includes the Constitution, scheme of delegation and the Annual Governance Statement. We confirmed these documents are available on the Council's website and are up to date. The Constitution sets out the terms of reference for the executive and non-executive committees and includes the scheme of delegations for the committees
- We confirmed that all the areas in the corporate plan are covered by the executive and non-executive committees and that they meet and scrutinise decisions and make recommendations to Cabinet. The minutes and reports from the committee meetings are available online for the public to access
- Mandatory Induction Training for all Members includes: Code of Conduct, GDPR Best Practice, Introduction into Finance, Service Area Market Place, Communications, Modern Governance and IT/IPad Training
- Budget monitoring and virement reports which are presented to Cabinet along with the Gedling Plan Performance report. The financial reporting information in all instances has been approved by the Chief Financial Officer and the Monitoring Officer
- We picked a sample of objectives within the corporate priorities in the Gedling Plan (reduce anti-social behaviour, crime and the fear of crime; improve the customer experience of engaging with the Council; provide more homes and promote and protect the environment by minimising pollution and waste and becoming carbon neutral) and followed through the reporting process on the Key Performance Indicators against each of these. We confirmed that Key Performance Indicators were adequately reported against for the five corporate objectives. The reports are published on the Council's website to ensure decision making is transparent
- ► Committee meetings are streamed on YouTube and can be viewed by the public through the Council's website. For the meetings we viewed via YouTube ethical and transparent decision making was observed
- ► The Annual Governance Statement is compliant with the Code of Corporate Governance
- ▶ We carried out enquires with the Head of Governance and Customer Services to assess whether there had been any non-compliance breaches of the Code of Corporate Governance and it was confirmed that there have been no reports of non-compliance.



- ▶ The induction training skills programme for Members does not define a minimum level of training expected of all Members to conduct their duties. Compliance levels for some training such as Code of Conduct and GDPR for Members per documentation were both below 60% (Finding 1 Medium)
- ▶ A training skills matrix is not in place for senior management officers or a central record in place for the ongoing monitoring of standard and mandatory training needs (Finding 1 Medium)
- ▶ The Head of Governance and Customer Services has an obligation to report officers' Gifts and Hospitality to the Council's Senior leadership Team on a quarterly basis. However, we found a quarterly report to the Senior Leadership Team had not been completed in 2021/22 (Finding 2 Medium)
- We identified there is not a process in place to encourage committees to undertake a regular reflection of their effectiveness (Finding 3 - Medium)
- There is currently no centralised process in place for updating policies, and we have established that some service areas may be carrying out policy reviews more regularly than others and a centralised record would assist in the monitoring of the policy review process (Finding 4 Low).



We include an Appendix outlining the CIPFA self-assessment checklist for committee self-review.



Overall, the Council has moderate controls in place for the management of corporate governance and performance management arrangements. The Council has an effective council, committee and reporting structure which enables decisions to be taken whilst engaging Members and the public. The Council also maintains work plans for the executive and non committees through minute taking.

At present there is inadequate training being delivered which could impact the Council meeting its objectives. Other weaknesses include a lack of reporting to the Senior Leadership Team on Gifts and Hospitality and the lack of a process in place to encourage committees to undertake regular reflection of their effectiveness. This leads us to conclude that the design of controls and control effectiveness is moderate.

# RECRUITMENT AND RETENTION AUDIT

# **CRR REFERENCE:**

# 4. FAILURE TO RECRUIT AND RETAIN STAFF, AND MAINTAIN INTERNAL CAPACITY

 Design Opinion
 M
 Moderate

 Recommendations
 0
 2

1



# **BACKGROUND**

Recruitment refers to the practice of identifying, attracting and appraising the suitability of applicants in order to find the best candidate for a role, with the requisite skills, at the right time and in a fair way. Retention is the practice of keeping staff happily employed within the organisation by providing a positive work environment and where possible offering progression opportunities. To avoid high turnover of staff and the associated disruption and costs that this causes, it is good practice to build a productive and happy environment for employees, allowing individuals to thrive in their roles.

Gedling Borough Council (the Council) has a total of 433 employees occupying different positions. Currently, the Council advertises jobs on their website. Where job positions require criminal record checks and safeguarding, the Council use Disclosure and Barring Service (DBS) to assess applicants' suitability for positions of trust. The Council aims to comply with the DBS Code of Practice and undertakes to treat all applicants for position fairly.

The HR Team work closely with a number of other services, including Finance and Payroll, to ensure the recruitment process is effective. However, some instances of a lack of communication between services has resulted in issues surrounding retaining pension forms, which sits with payroll and updates on budget for vacant posts, which sits with Finance.

A recruitment and retention review was carried out at the Council by the previous internal auditors in 2020, where substantial assurance was given over the practices. Since then the recruitment process has become increasingly digitised and streamlined.

The purpose of this review was to examine practices to ensure recruitment and retention processes continue to be robust. A further review on Workforce Planning is scheduled for later in 2022 which will focus more closely on retention, therefore this review did not include detailed testing on this.

# **AREAS REVIEWED**

Our approach was to:

- ▶ Review the recruitment and selection policy and employment checks policy. Assess their appropriateness and whether they are fit for purpose
- ▶ Select a sample of new starters employed by the Council between April 2021 to date and determine whether the starter was subject to employment checks. Ensure all checks were reviewed and authorised by an appropriate person within the Council
- ▶ Select a sample of vacancies from April 2021 to date to ascertain whether they have been filled



- Undertake a walkthrough of the recruitment process and create a process flowchart and identify where there are delays within the process
- Review the current KPI report and assess confidence in its reporting of the recruitment timeline.



- ▶ The Council completed all pre-employment checks (references, DBS clearances, right to work, medical and qualification checks) for all new starters identified in our sample
- ▶ The Council uses a performance management system (Pentana) to report and monitor the progress again KPI's in relation to EDI, satisfaction levels and appraisals. Where performance is not on target, they are reported to SLT in a timely manner to ensure they are well informed and appropriate action is taken
- ▶ The following policies and procedures are in place at the Council: Recruitment Process Notes, Equal Opportunity Policy, Statement of Flexible Hiring & Flexible Hiring and HR processes.



- ▶ The CF1 form (transfer post) did not contain a checklist for required documents as part of the recruitment process to ensure documents are obtained in a timely manner and one transfer form tested was not completed until four days after the employee began their new role. In addition signed statements of condition and pension forms were not always retained on file (Finding 1-Medium)
- ▶ The Establishment List maintained by HR details all vacant posts. We sample tested twelve vacancies and found that eight had been vacant for twelve months. We found that the List was not up to date because where changes to budgets meant posts were no longer being recruited for, this was not being communicated to HR. Three of the twelve posts were still vacant twelve months later, however reasonable explanations were provided (see Finding 2-Medium)
- ▶ The recruitment process notes did not refer to the timescales for offering exit interviews/ surveys and when these should be chased. Where employees leave the Council and decide not to participate in an exit interview or complete the survey the date of this decision is not documented (see Finding 3-Low).



Whilst the Council has good reporting and monitoring of the KPIs in place, and policies and procedures which outline the expected pre-employment checks for new starters, we have raised two medium and one low finding in relation to a risk around pre-employment checks timeliness and management of long-lasting vacancies on the Establishment List. We therefore conclude an opinion of moderate assurance over both the design and effectiveness of operational controls.

# SECTOR UPDATE

Our monthly NHS briefing summarises recent publication and emerging issues relevant to healthcare providers that may be of interest to your organisation. It is intended to provide a snapshot of current issues for senior managers, non-executive directors and governors.

### **COST OF LIVING CRISIS**

The Local Government Association draws attention to its Cost of Living hub: The rising costs of fuel, food and other essentials are combining with existing disadvantage and vulnerability within our communities to put many households at greater risk of both immediate hardship and reduced opportunity and wellbeing.

Councils and local partners have delivered remarkable services and support and will continue to do what they can to protect people against higher costs, targeting help at those facing the most complex challenges.

But they can't tackle the problem alone. We need to strengthen and maintain a collaborative approach between national and local government and key partners in the private, public and voluntary sectors.

https://www.local.gov.uk/about/campaigns/build-back-local/cost-living

Citizen's Advice Bureau has also released a dashboard, giving near real-time insight on the crisis as it unfolds: https://wearecitizensadvice.org.uk/our-new-cost-of-living-dashboard-the-crisis-were-seeing-unfold-aac74fb98713

### FOR INFORMATION

For the Audit Committee Members and Executive Directors

# **GOVERNMENT UNVEILS £110M RURAL PROSPERITY FUND**

The government has allocated £110m to the new Rural England Prosperity Fund to support businesses such as farms, wedding venues and pubs.

The fund will be jointly rolled out by the Department for Environment, Food & Rural Affairs and the Department for Levelling Up, Housing & Communities. It is set to be invested in projects to boost productivity and create rural job opportunities. Examples include farm businesses which are looking to open a farm shop, wedding venue or tourism facilities or improvements to rural community hubs such as pubs or village halls.

Investment will also provide capital grants to develop, restore and refurbish local, natural, cultural heritage assets and sites and for the provision of gigabit-capable digital infrastructure at rural community hubs.

The Rural England Prosperity Fund will be delivered by eligible local authorities. Defra and DLUHC say it will give local leaders a greater say in investment than was previously the case under former EU schemes.



# **GOVERNMENT UNVEILS £110M RURAL PROSPERITY FUND**

It will be in addition to the £2.6bn allocated by the government via the UK Shared Prosperity Fund and the new fund will be integrated into the UKSPF. It is a rural top-up for eligible local authorities.

The announcement of the fund coincides with the release of the government's 'Delivering for Rural England' report which sets out how "rural interests will be at the heart of the government's approach to levelling up".

Lord Benyon, the minister for rural affairs said: "We are addressing the rural productivity gap, levelling up opportunities and outcomes, and looking after the rural areas and countryside that so many of us are proud to call home.

"The Rural England Prosperity Fund worth up to £110m recognises the unique strengths and challenges of rural communities, and will support them to invest and grow their economies in line with local priorities."

The prospectus has been published. The submissions window for eligible authorities is expected to be 3 October to 30 November. The government is expected to make decision on funding in early 2023 and councils should receive their first payments in April 2023.

Government unveils £110m Rural Prosperity Fund | Local Government Chronicle (LGC) (lgcplus.com)

### FOR INFORMATION

For the Audit Committee and Executives

# DLUHC PULLS BACK FROMP PLAN TO APPOINT COMMISSIONERS TO NOTTINGHAM

The Communities Secretary has decided not to appoint commissioners at Nottingham City Council immediately, but has strengthened the powers of its external improvement board.

Greg Clark had been expected to issue a formal intervention of the authority, after the previous secretary of state said he "minded to" do so in June. The external improvement board was appointed in January 2021 following a review into governance issues there sparked by failings in its oversight of its energy company, Robin Hood Energy.

But earlier this year Nottingham found itself in more hot water for unlawful use of Housing Revenue Account expenditure, with independent reports citing "serious historical financial and governance failings" and "cultural failings" at the authority. There has been much speculation that the improvement board's chair Sir Tony Redmond would be made a commissioner.

But instead Mr Clark has given the board statutory powers to compel the council to act on their advice. The council has been issued with new directions, which will remain in force until September 2024, to speed up improvements, and strengthen their approach to longer term budgeting. Its improvement board has been ordered to advise DLUHC in three months whether sufficient progress continues to be made, or whether commissioners should be appointed.

Mr Clark said: "Under Sir Tony Redmond's leadership of the improvement board, working with the council leader, Nottingham City Council has taken important steps to deliver the changes expected by local residents. However, it is clear that more action is needed to ensure the council is able to meet its best value duty. "I have therefore issued directions today that will empower the improvement and assurance board and accelerate improvements at the council."

Nottingham had resisted the attempt to appoint commissioners. In in their representation earlier this summer Nottingham's chief Mel Barrett and leader David Mellen (Lab) said that over the last 18 months the council has been "undertaking a comprehensive organisation wide transformation and improvement programme, arising from the need to respond to the failures of governance in relation to Robin Hood Energy". "Cultural change in an organisation takes time, we believe the changes we have made (and will continue to make) show the organisation to be very different to the one it was a few years ago," they said.

This afternoon the city welcomed the government's decision. Council leader, Cllr Mellen, said: "I would like to thank the significant number of partners and stakeholders who wrote to the government in support of the council and the progress we were making. This was acknowledged by the secretary of state who said that he wants to offer help not punishment.

# DLUHC PULLS BACK FROMP PLAN TO APPOINT COMMISSIONERS TO NOTTINGHAM

"We know there is a lot more work to do but we have demonstrated our determination to address the issues which led to the non-statutory review and I am confident we will continue to work well with the Board to make the progress needed to emerge a better council."

Mr Barrett added: "We have had a positive relationship with Sir Tony Redmond and the improvement and assurance board and have valued their support and challenge as part of our improvement journey. I have no doubt this will continue as we work together in the interest of providing services in the best possible way for Nottingham residents.

"It is reassuring that government has identified that our Together for Nottingham recovery and improvement plan remains the basis of the council's required improvement, but we understand the pace of improvement needs to increase and that the plan will need to be reappraised to ensure we continue to head in the right direction."

Mr Clark's decision on Nottingham was announced on the same afternoon as Essex CC was appointed as commissioner over its neighbouring unitary, Thurrock BC. Three other areas are currently undergoing formal intervention; Liverpool, Slough and Sandwell, while Croydon LBC and Peterborough City Council both have advisory improvement panels which report back to the Department for Levelling Up, Housing & Communities.

DLUHC pulls back from plan to appoint commissioners to Nottingham | Local Government Chronicle (LGC) (lgcplus.com)

# FOR INFORMATION

For the Audit Committee and Executives

# **KEY PERFORMANCE INDICATORS**

QUALITY ASSURANCE	КРІ	RAG RATING
The auditor attends the necessary, meetings as agreed between the parties at the start of the contract	All meetings attended including Audit Committee meetings, pre-meetings, and contract reviews have been attended by either the director or audit manager	G
Positive result from any external review	Following an External Quality Assessment by the Institute of Internal Auditors in May 2021, BDO were found to 'generally conform' (the highest rating) to the International Professional Practice Framework and Public Sector Internal Audit Standards	G
Quality of Work	We continue to receive largely positive feedback, however we have not received survey responses for all the reviews we have concluded and encourage management to respond so that we can continue to improve	G
Completion of audit plan	We are on track with delivering this year's internal audit plan	G
Follow-up of recommendations	This is scheduled to be reported at the next Audit Committee.	0

# **SURVEY RESPONSES**

Audit Area	Rate our underst anding of the Business	Rate our communication	Rate the audit's contribu- tion to adding value	Rate closedown meeting re discussing and agreeing findings	Was the report clear and concise	Agreement with stakeholder s obtained prior to distribution	Recommendations constructive and practical?	Did our work add value	Overall audit experie nce	Would you recommend BDO to others?
22/23										
Recruitment and Retention							Feedback requested	but not yet r	eceived	
Cyber Security							Feedback requested	but not yet r	eceived	
Corporate Governance and Performance	3	4	4	4	Agree	Disagree	Agree	Strongly Agree	3	Yes
21/22										
IT Architecture	4	5	5	5	Strongly Agree	Strongly Agree	Strongly agree	Strongly agree	5	Yes
GBC - Main Financial Systems	4	5	4	5	Strongly Agree	Strongly Agree	Strongly agree	Strongly agree	5	Yes
Main Financial Systems	5	4	5	5	Strongly Agree	Agree	Strongly agree	Strongly agree	5	Yes
GBC - Taxi Licencing	4	4	4	4	Strongly Agree	Agree	Agree	Strongly agree	4	Yes
Homelessness & Temporary Accommodation Audit Report	4	5	4	4	Agree	Agree	Agree	Strongly agree	4	Yes
Risk Maturity	4	5	5	5	Strongly Agree	Strongly Agree	Strongly agree	Agree	5	Yes
Health and Safety	3	4	3	4	Agree	Agree	Disagree	Strongly agree	3	Yes
Corporate Project Management	4	4	4	4	Strongly Agree	Agree	Agree	Agree	4	Yes
20/21						<del>,</del>	<del>,</del>			
Council Tax and NNDR October 2020	4	5	4	5	Agree	Strongly Agree	Strongly agree	Agree	5	Yes
Sickness Absence and Management	4	5	5	5	Strongly Agree	Strongly Agree	Strongly agree	Strongly agree	5	Yes
Average	4	4.5	4	4.5				<u>I</u>	4	Yes

As part of our continued aim to deliver exceptional client service, we request the completion of a short satisfaction survey after each audit. Please see above with regards to scores received from the audits completed thus far. We aim to achieve a minimum of 4 on each area on a scale of 1 - 5 with 5 being excellent.

# **APPENDIX 1**

# **OPINION SIGNIFICANCE DEFINITION**

LEVEL OF ASSURANCE	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION	FINDINGS FROM REVIEW
Substantial	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate	In the main, there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address inyear.		A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address inyear.	•
No	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

# RECOMMENDATION SIGNIFICANCE DEFINITION

# **RECOMMENDATION SIGNIFICANCE**

High



A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.

# Medium



A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.

## Low



Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

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