



INTERNAL AUDIT PROGRESS REPORT

GEDLING BOROUGH COUNCIL

SEPTEMBER 2023

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CONTENTS

SUMMARY OF INTERNAL AUDIT WORK 2

REVIEW OF 2022/23 WORK 3

REVIEW OF 2023/24 WORK 4

WORKFORCE STRATEGY 5

MAIN FINANCIAL SYSTEMS 10

COUNCIL TAX AND NNDR 15

SECTOR UPDATE 19

KEY PERFORMANCE INDICATORS 22

APPENDIX 1 23

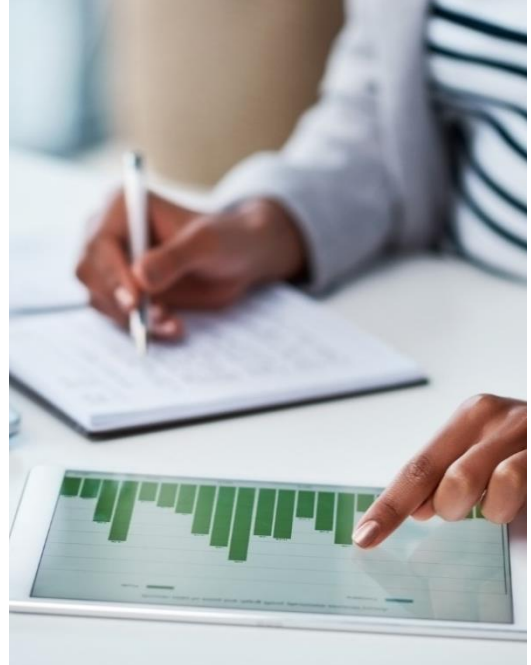
SUMMARY OF INTERNAL AUDIT WORK

INTERNAL AUDIT

This report is intended to inform the Audit Committee of progress made against the 2023/24 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.



SEPTEMBER 2023 AND 2023/24 INTERNAL AUDIT PLAN

We have now substantially completed our work for the 2022/23 audit plan, with all fieldwork completed. We have also made good progress in delivering the 2023/24 audit plan, and we are pleased to present the following reports to this Audit Committee meeting:

- ▶ Workforce Strategy
- ▶ Main Financial Systems
- ▶ Council Tax and NNDR

Fieldwork has been completed or is in progress in respect of the following reviews which will be presented at future committees:

- ▶ Counter Fraud and Corruption Strategy
- ▶ Additional review of financial systems
- ▶ Safeguarding
- ▶ Project and Programme Management
- ▶ Health and Safety
- ▶ GDPR Information and Governance.

REVIEW OF 2022/23 WORK

AUDIT	AUDIT COMMITTEE	PLANNING	FIELDWORK	REPORTING	DESIGN	EFFECTIVENESS
Corporate Governance and Performance	September 2022	✓	✓	✓	M	M
Recruitment and Retention	September 2022	✓	✓	✓	M	M
Building Control and Development Management	December 2022	✓	✓	✓	S	M
Cyber Security	March 2023	✓	✓	✓	M	M
Remote Working	March 2023	✓	✓	✓	S	M
Business Continuity and Emergency Planning	June 2023	✓	✓	✓	M	L
Main Financial Systems	September 2023	✓	✓	✓	M	M
Counter-Fraud and Corruption Strategy	September 2023	✓	✓	✓		
Workforce Strategy	September 2023	✓	✓	✓	M	L



REVIEW OF SEPTEMBER 2023/24 WORK

AUDIT	AUDIT COMMITTEE	PLANNING	FIELDWORK	REPORTING	DESIGN	EFFECTIVENESS
Community Health & Wellbeing (with focus on Leisure Services)	March 2024	✓				
Council Tax/NNDR	September 2023	✓	✓	✓	S	S
GDPR Information & Governance	December 2023	✓				
Generating External Income	March 2024	✓				
Governance & Budgetary Assurance Mapping	July 2024	✓				
Health and Safety	December 2023	✓	✓			
Main Financial Systems	July 2024	✓				
Project & Programme Management	December 2023	✓	✓			
Safeguarding	December 2023	✓	✓	✓		



WORKFORCE STRATEGY

EXECUTIVE SUMMARY

CRR REFERENCE: FAILURE TO RECRUIT AND RETAIN STAFF, AND MAINTAINING INTERNAL CAPACITY ADDED VALUE

Design Opinion	 Moderate	Design Effectiveness	 Limited
Recommendations	 1	 2	 0



SCOPE

BACKGROUND

Workforce planning is having the right number of people with the right skills in the right jobs at the right time. It is the business process that aligns staffing with the strategic missions and critical needs of an organisation. It also forecasts the department's future workforce needs to ensure organisations will continue to thrive due to a talented and competent workforce. Workforce planning also considers the well-being of staff and the career progression opportunities of individuals, which should be incorporated into the workforce strategy.

The 2020-23 Gedling Plan includes 'Examples of Achievements and Activities', which states how the 2019/20 Gedling Plan included an action to produce a Workforce Strategy for the period 2020/23. Due to conflicting priorities presented by the Covid-19 pandemic this was not achieved on time, however, the strategy was approved for implementation from 1 April 2021. The strategy demonstrates the "building blocks" already in place that make the organisation a strong, good, fair and business-like place to work but also identifies a clear set of actions that will further support and develop their workforce. This is a key area of focus at the moment for many local authorities in context of the Levelling Up agenda, ensuring the Council is able to both attract and retain skilled employees required to deliver services in this challenging environment, as well as provide good opportunities to the local population.

AREAS REVIEWED

We reviewed the adequacy and effectiveness of the arrangements in place at the Council for the development, roll out and monitoring of its Workforce Strategy. We sought to verify that the Strategy was based on credible assumptions and that workforce planning decisions were sustainable and realistic. We also reviewed how the Council's Workforce Strategy corresponded to the Gedling Plan. We examined arrangements to enable reporting against actions identified through the Strategy, aiming to understand how the Council remains proactive to address potential staffing level pitfalls, and reviewed training plans to verify whether continuous training and development to improve the skills mix and expand skills of staff were in place to address capacity issues. Finally, we benchmarked the Council's workforce planning approach against best practices.



AREAS OF STRENGTH

During our review, we identified the following areas of good practice:

Workforce Strategy's Alignment with Objectives

- ▶ Following a review of documentation, we confirmed that the Workforce Strategy is aligned with corporate objectives and priorities. The Strategy is designed according to Local Government Association strategic workforce priorities. The actions identified in the Strategy are aligned with the Gedling Plan 2020-23. The Gedling Plan 2020-23 covers the same priorities as the draft Gedling Plan for 2023-27, therefore the Strategy remains relevant. Furthermore, a report to the Appointments and Conditions of Service Committee on 17 March 2021 confirmed that the Strategy was developed and agreed in consultation with Council Members as well as senior management. This report also detailed contribution to, and approval of, the Strategy by the Joint Consultative and Safety Committee, which is attended by Trade Unions. Therefore, key stakeholders were consulted during the creation of the Workforce Strategy, ensuring that it aligns with corporate objectives.

Staff Development, Recruitment and Retention

- ▶ To develop the skills base of its staff, the Council has various training initiatives. The Council offers career-graded training, which involves hiring individuals for a job of a higher grade and training them (through qualifications and on-the-job learning) so that they can fulfil the role to the required standard. This enables new and existing staff to grow and develop through person-specific training plans, whilst helping to mitigate staff capacity and retention issues, particularly for specialist roles which are difficult to fill. The Council also has a ‘Carousel of Learning’ programme to cover training for management, focusing on general management skills and policy knowledge. Sessions are delivered every 2-3 months according to demand.
- ▶ To recruit and retain staff, the Council has adopted various pay policies. The Council pays market supplements, which involves a temporary pay increase for all employees within a specific group. This includes roles where there is high turnover, where there is difficulty recruiting (specialist roles, for example), or to provide a competitive offering with like jobs in the sector. In response to the Cost of Living Crisis, the Council also awarded a retention payment of £250 in December 2022 to all employees on Band 7 and below (more than half of the workforce).
- ▶ As outlined in its Strategy, the Council carried out a Staff Survey in 2021, and has taken on board feedback from this to help retain staff. A report to the Senior Leadership Team (SLT) outlined the survey results, and actions arising from these. These actions were reported as recommendations, and all recommendations were accepted. Progress against these is monitored using the Council’s management reporting tool, Pentana. The Council is therefore clearly working to retain staff by pinpointing and addressing any staff issues early on, recognising that those closest to the work have important perspectives on current and future workforce needs.

Management Reporting

- ▶ The Workforce Strategy is reported on using the Council’s management reporting tool, Pentana. Progress against the seven actions from the Strategy is monitored and reported on quarterly to SLT, and a responsible individual and due date is specified for each action. Four actions are complete, and the Council is monitoring progress of the three remaining actions.



AREAS OF CONCERN

Finding	Recommendation and Management Response
<p>There were low completion rates of Performance Development Reviews (PDR) which impacts the Council’s ability to fully review the skills base of all staff and ensure staff have the necessary skills and tools - including training - to undertake their roles, deliver to expected standards and ensure future development opportunities (Finding 1 - High)</p>	<p>a. HR should remind managers of the necessity of PDR completion. This could be done through three emails: one reminder email in December, a month in advance of appraisal season; one email in January, at the beginning of PDR season; and the final email in March, to remind managers that the PDR window is about to close</p> <p>b. SLT should also raise the completion of PDRs as a priority with Heads of Service and follow up with those Heads of Service where completion rates were particularly low</p> <p>c. At the end of the annual appraisal season, HR should send an email to managers asking whether there are any training requests. This would help to ensure that training needs raised during PDRs are met. Recurring themes should be pulled together from contact with senior managers (Heads of Service) at the close of the PDR window.</p> <p><u>Management Response</u></p> <p>a. Agreed. Emails will be sent out by the HR team at the intervals identified</p> <p>b. Agreed. The Head of HR will remind SLT by email of the importance of PDRs around the end of January so that they can cascade this to relevant Heads of Service through team briefings early</p>

		<p>enough in the process to ensure that the message is strong and timely</p> <p>c. Agreed. The email to determine if there are training needs will be sent at the end of the PDR season (around end April) and any recurring training themes identified and a practical and affordable method of training delivery will be proposed by HR.</p> <p><u>Target Date</u></p> <p>a. Ahead of and during the next PDR season (emails to be sent from December 2023 to March 2024)</p> <p>b. August 2023</p> <p>c. August 2023.</p>
	<p>The Council has not mapped and documented key or critical roles within its structure, to ensure that if those roles were to become vacant there is sufficient contingency planning and notification time for finding and introducing a new individual (Finding 2 - Medium)</p>	<p>a. The Council should identify and document all key and critical roles across all service areas. The document should outline next steps if these become vacant. Actions could include timelines for when critical vacancies should be filled by, and next steps if they are not filled. Employment and Recruitment Agency Blue Arrow provides useful guidance for identifying key or critical roles, as roles that would meet at least one of the following criteria:</p> <ul style="list-style-type: none"> • They are critical to achieving the organisation’s strategy, either in the design or the execution of that strategy. These are roles where the loss of a high-performing incumbent could result in organisational and, by extension, financial disruption • They are a source of the organisation’s current comparative advantage; their capabilities provide differentiation which enables them to provide a service for customers that is unique, faster or done so at a lower cost • They are a source of the organisation’s future comparative advantage; their capabilities will enable the organisation to excel in the future - according to future risks and opportunities, for example (this means that some critical roles may not yet exist). <p>b. Discussions with the Head of HR, Performance and Service Planning highlighted that the Council would like to foster a systematic approach to succession planning in the next Workforce Strategy, as they are aware of the risk in this area. The Council should carry out and document succession planning, with a particular focus on identifying key roles (sole specialists for example) to protect organisational knowledge and mitigate against organisational fragility. Successors may be selected either by informal methods, such as conversations with managers, or by formal methods, such as the performance review process and assessing competencies (and plugging any</p>

		<p>gaps through training). Therefore, completion of Performance Development Reviews is important for succession planning</p> <p>c. By considering key changes that may occur over the next two years, the Council should identify and document the skills gaps which need to be addressed by carrying out Performance Development Reviews. Following this, the Council may wish to create an action plan to address skills gaps (through training, for example), which is periodically reviewed.</p> <p><u>Management Response</u></p> <p>a. Agreed. Annually at the end of PDR season (around the end of April) the HR Team will send out a pro forma to each Head of Service to ask them to identify the jobs that they consider to be “key” and the measures that are being taken to train others internally to fill these posts and the measures that would be taken if the posts</p> <p>b. Agreed. As ‘2a’ above</p> <p>c. Agreed. As ‘1c’.</p> <p><u>Target Date</u></p> <p>a. April 2024</p> <p>b. April 2024</p> <p>c. August 2023.</p>
	<p>Mandatory training was not completed by stipulated deadlines. Equality and Diversity and Fraud Awareness training modules, which had a completion deadline of 31 January 2023, only had 94% and 76% completion rates in at July 2023 (Finding 3 - Medium).</p>	<p>The Council should ensure that mandatory training is fully complied with by stipulated deadlines. Managers should follow up with staff who have not completed the training and raise non-completion during Performance Development Reviews. HR should send reminder emails to managers to ensure that they are monitoring completion. Regarding the Fraud Awareness course, this is managed by the Head of Finance, who should ensure completion by reminding managers of the importance of this, asking managers to follow up with employees who have not completed the course.</p> <p><u>Management Response</u></p> <p>Agreed. Reminder emails will be sent to employees with PC access who have not completed either of the two programmes (HR to cover Fraud Awareness training follow-up in the absence of a Head of Finance) and to escalate non-compliance with eventual move to potential misconduct investigation. HR will engage with Heads of Service for front-line teams to identify the most practical ways to deliver training to the greatest proportion of employees in these jobs.</p> <p>Target Date: September 2023 (for work to commence to identify employees who have not completed training where it is mandatory). December 2023 for employees for whom the mandatory training is required and who have access to a PC. March 2024 for employees for who the training in these two courses is</p>

		required and who do not have ready access to a PC at work.
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CONCLUSION

- ▶ Gedling Borough Council’s Workforce Strategy is strongly aligned with corporate objectives and priorities. The Council has many innovative staff development, recruitment and retention initiatives. These include the provision of person-specific training plans as part of career-graded training, internal training workshops to develop staff, market supplements and pay increases
- ▶ The Council needs to make improvements to workforce planning by identifying critical roles, carrying out capacity reviews, and succession planning to ensure that it can deliver its services.
- ▶ Furthermore, while the Council’s PDR process and training initiatives are robust in their design, these are not complied with, limiting their operational effectiveness. The Council must ensure the completion of PDRs and mandatory training so that the skills base of staff is reviewed and developed
- ▶ This led us to conclude Moderate assurance over the adequacy of the design of controls and Limited assurance over the operational effectiveness of the controls pertaining to the Workforce Strategy. We have raised three recommendations: one high, and two medium priority
- ▶ Importantly, we also believe the finding around PDR compliance and training compliance, speaks to elements of the culture at the Council. These are important functions to ensure an effective culture where staff complete their PDR process to ensure the workforce is empowered, accountable and continuously developing.

MAIN FINANCIAL SYSTEMS

EXECUTIVE SUMMARY

CRR REFERENCE: FAILURE TO MAINTAIN FINANCIAL INTEGRITY

Design Opinion	 Moderate	Design Effectiveness	 Moderate
Recommendations	 0	 3	 3



SCOPE

BACKGROUND

Local authorities are required to maintain sufficient effective controls over their main financial systems to support effective management of resources. Financial controls play an important role in ensuring the accuracy of reporting, eliminating fraud and protecting the organisation's resources, both physical and intangible. These internal control procedures reduce process variation, leading to more predictable outcomes. We undertake cyclical reviews of the Council's main financial systems (MFS), focussing on a different area each year. The focus of the 2022/23 review was treasury management and payroll policies/procedures.

Treasury Management

Good treasury management is a key element of the effective management of working capital, ensuring that the organisation has cash available to meet its obligations while ensuring any surplus cash is invested in accordance with the Council's appetite for risk and return.

Legislation requires local authorities to comply with statutory practices for its treasury management, including CIPFA's Treasury Management in the Public Services Code of Practice (the Code of Practice) and CIPFA's Prudential Code for Capital Finance (the Prudential Code). These set the statutory reporting requirements, borrowing limitations and provides guidance on good treasury management practices. From April 2023, the frequency of statutory reporting to committees on investment and borrowing activity has increased to quarterly. Previously it was half-yearly. The Council reported the following information to Cabinet in 2022/23:

- The minimum revenue provision (MRP) policy statement
- The borrowing strategy
- The annual investment strategy
- Capital affordability prudential indicators for 2022/23 to 2024/25.

Payroll

Payroll is a key function for local authorities, to ensure employees are paid accurately and in a timely manner. Policies and process should be sufficiently robust to ensure that statutory and other deductions are processed accurately, including: income tax, national insurance and pension contributions. The Council use the MyView system to manage its payroll.

AREAS REVIEWED

We reviewed the following areas as part of this audit:

- ▶ The Treasury Management Strategy to assess whether it had been prepared in accordance with statutory guidelines, and had been approved by Members in a timely manner
- ▶ Operational policies and procedures and treasury management practices to assess whether they were clear and up-to-date
- ▶ Whether effective treasury risk management arrangements were in place, with controls monitored through the Council's governance structures and that they were compatible with the Treasury Management Strategy
- ▶ Whether the Scheme of Delegation was in place for the approval of investment and borrowing transactions and that this was complied with. We reviewed a sample of money market funds and short-term deposits to assess whether these were with approved counterparties, were within counter-party limits and were approved in line with the Scheme of Delegation

- ▶ Treasury management performance reports to ensure that they were prepared and presented to Members in accordance with proper practice and in a timely manner
- ▶ Controls in place to support accurate cash flow forecasting and monitoring, which would inform treasury management activity. We obtained a sample of three forecasts to assess whether these were prepared using accurate supporting information and were reviewed at an appropriate level
- ▶ A sample of bank reconciliations and loan statements to identify if whether they were completed in a timely manner and were subject to a segregation of duties. We also assessed if whether variances were investigated and corrected after appropriate authorisations
- ▶ Obtained and assess policies and procedures for payroll ensuring they address starters and leavers
- ▶ A sample of 10 employees to confirm they were paid correctly and on time, in line with the Council's procedures
- ▶ Controls to manage amendments to the payroll system and restrictions on access
- ▶ Payroll reconciliations between January and March 2023 to verify that they have been completed and segregation of duties is in place
- ▶ Management reporting of payroll ensuring it is regular and reported upwards in the Council.



AREAS OF STRENGTH

We identified the following areas of good practice:

Treasury Management


- ▶ The Council's Treasury Management Strategy is in line with guidelines and requirements of the Prudential Code and the Code of Practice. The Treasury Management Strategy identifies the Council's approach towards investments and borrowing, including its low-risk appetite. This strategy, along with the prudential and treasury indicators and the Treasury Management Statement were present to and approved by Cabinet in February 2022. The strategy for 2023/24 was approved by Cabinet in February 2023
- ▶ The Treasury Management Statement has due consideration for the environmental, social and governance (ESG) implications of its investments. While the primary focus is returns, the Council assess ESG via the creditworthiness of counterparties and advice from Link, its treasury advisors
- ▶ We reviewed five money market fund transactions and five loan investments and found that in all instances the deal was within the counterparty limits (less than £3m invested with a fund at any given time), and evidence of authorisation was maintained to enter into the deal and for the payment to the counterparty
- ▶ Quarterly reporting to Cabinet of treasury management activity and performance against the prudential indicators was compliant with the Prudential Code and provided adequate information to support effective oversight of the treasury management position and returns on investment
- ▶ The Assistant Treasury Accountant prepares a weekly loan statement for the Financial Services Manager summarising the cash balances, loan repayments, borrowings and investment activity. This is checked by the Principal Business Partner each week.

Payroll

- ▶ We reformed 10 salary payments to staff and confirmed that they were paid accurately based on the employee's annual salary. All staff were paid on 25th of the month (or the closest available date if that fell on a weekend) in accordance with the Council's pay policy. Deductions for income tax, national insurance and pension contributions we applied accurately
- ▶ We reviewed 10 new starters between April 2022 and March 2023 and confirmed that a starter form was completed, payroll checklist was populated and reviewed by the HR Team. In all instances, the forms were also approved by the Payroll Team, demonstrating segregation of duties. We also confirmed that a final sign-off was completed against the payslip by the Payroll Team to verify that the salary payment has been made in accordance with the new starter form information. The start date on the starter forms agreed to the date on the MyView system and staff were added to payroll in a timely manner
- ▶ We reviewed 10 leavers and confirmed that a leaver form had been completed by the employee's line manager before being submitted to the Payroll Team. We confirmed that the amount paid to the employee on their final payslip was consistent with the final salary payment on the checklist, which was signed off by a different team member. The leaving date on MyView agreed to the leavers form in all instances and they were removed from the system promptly
- ▶ The Council conduct two types of payroll reconciliations. We reviewed the tax and national insurance contributions reconciliation from January to March 2023 and confirmed in that instance the figures reconciled, to ensure that payments were made to HMRC correctly. Prior to the payment being made, a voucher is raised by the Payroll Officer which notes the amount of income tax and national insurance to be paid to the HMRC. This is checked by the Assistant Account to ensure that the figures balance, maintaining a segregation of duties. A final check is then also completed by the Payroll Officer by reconciling the costings report, payment run summary and BACs report to ensure all figures balance. The Payroll Officer also performs a monthly net pay reconciliation to verify the accuracy of salary payments made to staff and identify discrepancies.


From review of the reconciliations over the same period, any discrepancies were investigated and explained

- ▶ Adequate controls for managing the payroll are in place as a BACs Salaries Authorisation sheet is generated by the Payroll Officer which outlines the payment date, number of payments and the total BACs amount and signed by the Financial Services Manager, who then approve the payments on the system, Access Pay. We reviewed the Authorisation sheets from January 2023 to March 2023 and confirmed the BACs amounts matched the reconciliations and signatories were evidenced to demonstrate management oversight prior to payments being made
- ▶ The Council issue staff a copy of its Payroll Procedures Handbook which clearly outlines a range of HR policies, including health and safety, flexible working, salary payments, annual leave entitlements, among others. This provides clear and concise guidance to staff.

 AREAS OF CONCERN	Finding	Recommendation and Management Response
	The Council have not adopted a set of TMPs, contrary to the requirements of the Code of Practice (Finding 1 - Medium)	<p>The Council should develop its TMPs in accordance with the recommended framework in Section 7 and 8 of the Code of Practice or review its existing draft TMPs and adopt them. These should be formally reviewed by the Financial Services Manager prior to approval from the Audit Committee, or another appropriate committee.</p> <p><u>Management Response</u></p> <p>The TMP was updated in 2021, but due to staff changes it did not go to Cabinet for approval. However, the bones of it are definitely there and the TMSS was updated as a stand-alone item due to staffing changes, but we do feel that the TMSS provides great detail and contains all the relevant information that the TMP would have included, and we do not feel that the TMSS has been compromised in anyway because the TMP had not been updated. We will update the TMP for the next TMSS 2024/25 which will go to Cabinet for approval in February 2024.</p> <p>Target Date: February 2024</p>
	A risk register is not in place to monitor treasury-related risks. There are links to the Corporate Risk Dashboard but these were not specifically relating to macroeconomic factors impacting treasury management or procedural risks (Finding 2 - Medium)	<p>The Council should identify and monitor treasury management risks, which should be captured in a separate risk register, to be managed by the Finance Team. Risks should be monitored on a quarterly basis, with high or significant risks reported to the Audit Committee to provide assurance appropriate controls are in place to mitigate the risks. Potential treasury management risks may include the following:</p> <ul style="list-style-type: none"> • Loss of capital investment due to a counterparty collapsing; the Council loses its principal investment or an investment becomes impaired • Pooled fund investments lose value; the value of the Council's units held in pooled fund investments decreases • Increase in interest rates; increasing the cost of any planned borrowings in the Medium-Term Financial Plan • Money laundering by external parties • Lack of a separation of duties; separation of duty controls are manually overridden resulting in deals with unauthorised

		<p>counterparties and/or over counterparty limits</p> <ul style="list-style-type: none"> • Payment processing; fraudulent payments to counterparties are processed leading to a loss of monies. <p><u>Management Response</u></p> <p>All the risks are set out in the TMSS and reviewed, with some comments made on changes to the risk, in the quarterly reporting to Cabinet. The draft TMPs draft does contain a section for the main treasury risks and once this is updated it will be used to set out the risks. We will also adopt a separate risk register which will be presented to SLT and CMT quarterly for monitoring, and include a separate risk section in the quarterly Treasury Management reports from Quarter 3.</p> <p>Target Date: January 2024</p>
	<p>Reconciliations between the bank account and Agresso between November 2022 and January 2023 were not prepared and reviewed in a timely manner (Finding 3 - Medium)</p>	<p>Bank reconciliations should be prepared by the Assistant Treasury Accountant and reviewed by management within two weeks of the end of the month it relates to. This will ensure that variances are identified early for timely investigation and resolution and will also verify the month end cash position from a treasury perspective.</p> <p><u>Management Response</u></p> <p>This is a recent issue due to staffing capacity within the team and reliance on one individual to complete the reconciliations on time. More staff in the Finance Team are being trained to increase resilience to cover the reconciliation backlog.</p> <p>Target Date: October 2023</p>
	<p>The Scheme of Delegation for authorising daily treasury deals is not formally defined in the Treasury Management Strategy, however they are recorded on the daily dealing spreadsheet (Finding 4 - Low)</p>	<p>The Council should formally document the authorisation limits for treasury daily dealings within its Treasury Management Practices (raised in Finding 1). The TMPs should also outline the requirement for maintaining segregation of duties when processing transactions.</p> <p><u>Management Response</u></p> <p>There is a Scheme of Delegation which is documented on the daily sheets that are authorised as part of the deals process. However, no amounts are specified in the TM Strategy but are included in the TM Policy. We will include delegation limits in the TMSS and highlight in quarterly monitoring any changes to these.</p> <p>Target Date: February 2024</p>
	<p>Evidence is not retained for the monthly monitoring and review of the cashflow reports (Finding 5 - Low)</p>	<p>The Financial Services Manager should review the cash flow forecast report at least monthly to ensure errors are identified and information has been updated correctly to reflect an accurate cashflow position.</p> <p><u>Management Response</u></p>

		<p>The cashflow reports are reviewed by the Financial Services Manager at least monthly but this is an informal process, so we will ensure these are formally signed off going forward.</p> <p>Target Date: October 2023</p>
	<p>Payroll procedure guidance was not in place for how to process leavers which could impact consistency and compliance with processes (Finding 6 - Low)</p>	<p>a. The Council should review and update the leaver checklist to ensure it requires the Payroll Team to confirm that the leaver has been removed from the payroll and is not to be paid in the following month</p> <p>b. A procedure note should be developed to define roles and responsibilities for the Payroll Team and to clearly outline the process for recording a leaver on MyView.</p> <p><u>Management Response</u> Accepted - the Payroll Procedure notes will be developed to clearly identify the roles of the Payroll Team and the processes for recording changes to the payroll on MyView.</p> <p>Target Date: October 2023</p>



CONCLUSION

Overall, the Council have moderate controls to manage its treasury function and administration of payroll. Across our sample testing of investments, borrowing, new starters and leavers, these processes were broadly followed, leading us to conclude that the control effectiveness was also Moderate.

Treasury management in the public sector is regulated by the Prudential Code and the Code of Practice. The Council have not adopted an up-to-date set of TMPs which is non-compliant with the Code of Practice. Additionally, while risks are monitored through the Corporate Risk Dashboard, there was not a specific risk register to manage treasury risks.

Similarly, there were robust controls in place to reconcile the payroll report with the BACs reports and a separation of duties was maintained throughout the monthly process. However, if procedures for administering leavers was documented, this would improve the control environment.

COUNCIL TAX AND NNDR

EXECUTIVE SUMMARY

CRR REFERENCE: FAILURE TO PREVENT BUDGET OVERHEATING AND FAILURE TO MAINTAIN FINANCIAL INTEGRITY



SCOPE

BACKGROUND

- ▶ Gedling Borough Council (the Council) are responsible for charging and collecting Council Tax within the borough. All residential properties are allocated to a council tax band, set by the Valuation Office Agency (VOA) and the Council charge an annual Council Tax fee for each band. These differ between parishes. Discounts and exemptions are available to residents, where applicable, based on national legislation. For example, these are for: single person discount, students, disability, etc. The Council use the Civica Open Revenues system to manage and administer council tax and business rates/national non-domestic rates (NNDR)
- ▶ The Council receive NNDR from commercial properties. Business rates are a tax on the occupation of non-domestic properties like shops, offices, pubs, warehouses and factories. The Valuation Office Agency (VOA) calculates a rateable value for each commercial property every five years. To calculate an occupier's business rates liability a multiplier is applied to the rateable value. For properties with a rateable value over £51,000 the higher multiplier of 51.2% is used and for properties below £51,000 the lower multiplier of 49.9% is used. These multipliers have remained stagnant since 2020/21. As of the 28 June 2023 there were 54,385 residential properties liable for council tax and 2,628 commercial properties liable for NNDR within the Council's boundaries
- ▶ The Council collected £81.819m in council tax in 2022/23, up from the 77.763m collected in 2021/22, despite a 0.2% decrease in the collection rate. The council tax collection rate in 2022/23 was 97.8%, which was 0.6% higher than the average collection rate across all local authorities in England
- ▶ The Council collected £23.801m in NNDR in 2022/23 with a collection rate of 98.3%, up £4.482m from 2021/22. The Council's collection rate improved by 0.1% from the prior year and was significantly higher (1.4%) than the average collection rate across all local authorities in England
- ▶ Council tax and NNDR collection rates are reported by the Revenues Manager on the Pentana performance dashboard. As of July 2023, cumulative collection rates for 2023/24 for council tax was 37.1% (0.3% behind the target) and NNDR was 38.7% (1.6% ahead of the target)
- ▶ Debt recovery action was suspended during Covid-19 but resumed gradually from August 2020 with first reminder letters recommencing and cases being transferred to the Council's enforcement agents from February 2021. Court hearings were also suspended leading to a significant backlog when they resumed. However, court summons are now happening again for debtors
- ▶ We previously undertook a Council Tax/NNDR review in 2020-21 where we provided Substantial assurance on the Council's control design and effectiveness for the management of council tax and NNDR. Two Low findings were raised around processes for ongoing monitoring of the application of discounts and the Fair Collection and Recovery Policy had not been updated to reflect revised debt collection processes during the Covid-19 pandemic.

AREAS REVIEWED

We reviewed the following areas:

- ▶ The Council Tax and NNDR policies and procedures, including the Council Tax Reduction Scheme and Debt Recovery Policy, to assess whether these were adequate, up-to-date and subject to appropriate approval
- ▶ A sample of summary reconciliations completed between the VOA listings and Civica twice a week to ensure variances investigated and followed up appropriately with the VOA. We also

reviewed the Council's full reconciliation between the two databases, which is undertaken three times a quarter, to assess whether these accurately capture any variances

- ▶ A sample of 10 Council Tax and 10 NNDR occupiers that were added in the past 12 months to assess whether they were billed and income was collected accurately and in a timely manner
- ▶ A sample of 10 customers in arrears to assess whether adequate debt recovery action has been taken following the reinstatement of debt recovery procedures in August 2022. This included customers with larger and historic arrears, as well as arrears arising in 2022/23 and 2023/24
- ▶ A sample of 10 Council Tax and NNDR debt write-offs to assess whether these have been requested via a write-off request form and approved in accordance with the Scheme of Delegation and within a timely manner
- ▶ A sample of 5 NNDR and 5 Council Tax customers in receipt of discounts, disregards and exemptions to assess whether an application form was received with sufficient evidence to support the billing amendment and that it has been applied by the automated calculator on Civica accurately
- ▶ The Council's procedures for monitoring ongoing eligibility for discounts and exemptions to assess whether sufficient reconfirmation from customers is obtained. This included review of the National Fraud Initiative and Single Person Discount review
- ▶ The performance monitoring of council tax and NNDR collection and on the Pentana dashboard, including quality of data reported and timeliness of reporting to the Senior Leadership Team (SLT).



AREAS OF STRENGTH

We identified the following areas of good practice:

- ▶ The Council has robust policies and procedures for the management of its Council Tax Reduction Scheme (CTRS) and debt recovery. These were approved at an appropriate level and within a reasonable timeframe, i.e. within the past year
- ▶ The Council's procedures for monitoring ongoing eligibility of discounts, disregards and exemptions were adequate and proportionate. Single Person Discount (SPD) reviews are undertaken every three years, using Experian to conduct checks of all occupiers receiving SPD to other databases, such as the Electoral Register, to identify potential fraudulent claiming of discounts. It also takes part in the National Fraud Initiative (NFI) where annual checks of records across a range of databases are undertaken to identify potential higher risk cases. From these reviews, all high-risk cases or potential inappropriate applications of SPD are contacted to confirm their ongoing eligibility. If no response is received or there has been a change in circumstances, resulting in the occupier no longer being eligible for SPD, it is removed. Other discounts/exemptions, such as student exemption of council tax, have an end date input into Civica so the discount automatically ceases if not renewed by the occupier. We reviewed 20 council tax and NNDR discounts, disregards and exemptions (10 of each) and confirmed that these had been calculated accurately and applications were supported by appropriate evidence
- ▶ Reconciliations between the Civica database and the VOA's summary reports were undertaken regularly with investigations into any variances. The Council also reconcile the full VOA database of its properties to Civica three times a year to identify any variances between property bandings or rateable values. This has found that property bands and rateable values in Civica are accurate, which ensures customers are billed correctly
- ▶ Civica automatically calculates the council tax and NNDR liability based on the number of chargeable days between the liability start date entered into the system and the end of the financial year. We reviewed 20 new liabilities (10 for each) and verified that these had been calculated accurately
- ▶ Proactive action was taken to recover overdue council tax and NNDR debts. We reviewed 10 accounts in arrears, focusing on large amounts or those that were longer overdue, and found that reminders were consistently sent to debtors. Furthermore, liability orders and court summons were used to recover debts allowing the Council to recover income through methods such as an attachment of earnings or referrals to debt enforcement agents. During the Covid-19 pandemic, nationally recovery action was terminated and all Magistrates' Court hearings cancelled. Statutory (Stage 2) reminders resumed in August 2020 and hearings in the Magistrates' Court recommencing in November 2020. Restrictions on the use of enforcement agents remained in place until February 2021. Soft reminder letters were issued to debtors from June 2020 to ascertain support that could be provided to help pay the outstanding balances
- ▶ Council tax and NNDR collection rates, the percentage of tasks completed within 14 days and the number of summonses issued are recorded monthly on the Pentana performance dashboard by the Revenues Manager. These provide a comparison to the monthly and cumulative target and a RAG rating depending on whether this is being met. The Revenues Manager also provides notes to explain reasons for performance trends for KPIs. The SLT have direct access to Pentana to

review the suite of KPIs. Additionally, as the CEO is the only current member of SLT, the collection rates were reported in the SLT’s Quarterly Performance Pack.




We benchmarked the Council’s council tax and NNDR collection rates to other local authorities in Nottinghamshire. The Council had better collection performance than most of the other local authorities, with the second highest council tax collection rate at 97.8%. This compares to Ashfield District Council, Bassetlaw District Council and Mansfield District Council whose collection rates ranged between 95.8% and 96.4%. The amount billed to occupiers (£83.653m) was similar to these other authorities.

The Council’s collection performance for NNDR was marginally lower with the fourth highest collection rate however, it was still comparable with the other authorities. Although, it did have the lowest value of billing of the seven authorities.



Finding	Recommendation and Management Response
<p>In eight instances (80%) of new NNDR liabilities reviewed, the bill was not issued to the occupier within 14 days of the Council being notified of the new liability (Finding 1 - Medium)</p>	<p>a. The Council should review a sample of overdue NNDR workflow items periodically to identify the root cause of these delays and identify clear actions to minimise these</p> <p>b. The Revenues Team Leader should undertake a weekly review of the red cases on the Civica workflow report and to identify clear actions for the overdue cases to ensure they are completed. This should include an analysis of the root cause of the delays for these NNDR cases, to implement measures to improve the timeliness of items</p> <p>c. The Council should document an assessment regarding increasing its resource/capacity in the Revenues Team to ensure tasks can be completed in a timely manner.</p> <p><u>Management Response</u></p> <p>a. Team leaders provide monthly KPI figures to the Revenues Manager and will utilise this process to provide a status report should NNDR workflow items be of a concern, this will allow the Revenues Manager to provide more data to senior leadership with the Pentana system</p> <p>b. Team leaders will review overdue work items (red items) weekly in an effort to identify and resolve issues that may be causing the delay to the work items being processed in a timely manner</p> <p>c. There are resources issues in the Revenues Team and the Revenues Manager, with senior management, will review the structure and resource distribution in an effort to overcome these issues by the 31st December 2023.</p> <p>Target Date: December 2023 (for all)</p>
<p>Write-offs are only processed annually at the end of the financial year, potentially resulting in the Council expending its resources on attempting to recover debts less likely to be recovered due to the time period since they were first due. Furthermore, there was one</p>	<p>In accordance with Recommendation 1c, the Council should consider the resourcing available to the Revenues Team to allow write-offs to be processed quarterly. Alternatively, if the Council wish to continue its annual write-</p>

	<p>write off request form that took almost four years to approve (Finding 2 - Low)</p>	<p>off process, this should be recorded in its Financial Regulations.</p> <p><u>Management Response</u></p> <p>It is accepted that the Council consider the resourcing available to the revenues team and as mentioned in Finding 1, the Revenues Manager with senior management, will review the structure and resource distribution in an effort to overcome these issues by the 31st December 2023.</p> <p>The present two-step process allows write-offs to be processed daily in so much that they are recorded on the revenues account as awaiting formal authorisation. This prevents unnecessary enforcement and allows any proposed cases to be easily identified, amended, reversed and reported upon. Formal authorisation for the write-offs will be sought periodically in the financial year.</p> <p>Target Date: December 2023</p>
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 <p>CONCLUSION</p>	<p>Overall, the Council have substantial controls for its management of council tax and NNDR and these were implemented effectively by the Revenues Team.</p> <p>The Civica system used to manage council tax and NNDR supported effective administration of accounts, including accurate billing of new occupiers, effective debt recovery and appropriate application of discounts and exemptions. Furthermore, despite its limited resources, the Revenues Team maintained robust control of council tax and NNDR, governed by strong policies and procedures.</p> <p>Collection procedures were adequate, with debt recovery action taken with suppliers that do not pay in line with the Council’s credit terms. For 2022/23, the Council’s collection rates for council tax and NNDR were 97.8% and 98.3% respectively. This was higher than the average for councils in Nottinghamshire and across England.</p> <p>Some issues were identified around the timeliness of billing for new NNDR occupiers which could impact the Council’s receipt of income. Additionally, write-offs are only processed annually. These were driven by the resource challenges in the Revenues Team and the simultaneous increase in demand for it to administer government-issued grants.</p>
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SECTOR UPDATE

This briefing summarises recent publication and emerging issues relevant to local government that may be of interest to your organisation. It is intended to provide a snapshot of current issues for senior management and Members.

THE GOVERNMENT HAVE LAUNCHED ITS NEW SPORTS STRATEGY TO GET AN ADDITIONAL 3.5 MILLION ADULTS AND CHILDREN PHYSICALLY ACTIVE BY 2030

The Government will work with former sports stars, health professionals and fitness experts to help an additional 3.5 million adults and children get physically active by 2030, as part of a major national activity drive. On 30 August 2023, the Government launched its ‘Get Active: a strategy for the future of sport and physical activity’ targeting an improvement in sports facilities, a strong network of sports clubs that are open to everyone, better physical activity and sport in schools, and confidence in sport and the sector to improve physical and mental well-being in the community.

At the heart of the strategy are the core three priorities:

1. Being unapologetically ambitious in making the nation more active, whether in government or in the sport sector;
2. Making sport and physical activity more inclusive and welcoming for all so that everyone can have confidence that there is a place for them in sport; and
3. Moving towards a more sustainable sector that is more financially resilient and robust.

In response to the launch of the strategy, the Local Government Association have acknowledged the efforts of local authorities to prioritise public sport and provide leisure facilities to local communities, despite the financial challenges driven by Covid-19 and the cost-of-living crisis. However, the Chair of its Culture, Tourism and Sport Board noted that “more needs to be done at pace to integrate sport and recreation services into health systems and to invest in sport and recreation at grassroots and community level”.

The Chief Executive of Sport England, Tim Hollingsworth, has welcomed the new strategy, recognising the importance of significant and sustained commitment across the public and private sector to promote and facilitate more physical activity.

[LGA Statement on Sports Strategy | Local Government Association](#)

[Sport England’s Statement on the Government’s New Sports Strategy | Sport England](#)

[Get Active: a strategy for the future of sport and physical activity | Department for Culture, Media and Sport](#)

FOR INFORMATION

For the Audit Committee Members and Senior Leadership Team

LOCATION DATA CAN HELP BUILD THE ELECTRIC VEHICLE CHARGING POINT NETWORK OF THE FUTURE

By 2030, the sale of new petrol and diesel cars will be phased out and by 2035 all new cars and vans will be zero emission. In December 2022 the Geospatial Commission, an independent expert committee within the Department for Science, Innovation and Technology, published ‘Getting to the Point’ explaining how better use of location data can support the siting of charge point infrastructure. Using location data provides valuable insights customer demand to ensure that charge points are placed in suitable locations to meet local needs and drive a seamless consumer experience of electric vehicle charging.

Building on this report, the Geospatial Commission have released a supplementary report for local authorities on how they can use location data to direct the installations of charging points. While private operators are likely to cover high traffic areas to meet demand, local authorities are increasingly turning their attentions to poorly served, often rural areas to maintain social inclusivity in the communities. To effectively deliver this, local authorities will need to cooperate across administrative boundaries to deliver a coordinated provision of charging points across the road network. They will need to understand charging demand including from visitors originating outside their area, the locations of commercial and private charge points and the better integration of the provision on local and strategic road networks.

Central to the rollout of electric vehicle charging points is a clear understanding of the existing and planned built environment is important too. This includes highways and road networks, pavement suitability, pavement width, street furniture, building and property types, car parks, whether the land is publicly or privately owned, residential parking, planned buildings, off-street parking and accessibility data. Additionally, an understanding of the availability of energy in these locations is critical to the placement of charging points. Databases available to public sector organisations, such as Ordnance Survey’s Data Hub, provide detailed data on road networks, buildings and boundaries. Distribution network operators data on grid capacity and mobile network operators provide aggregated and anonymised data on population movement patterns. The Geospatial Commission recommends in their report that local authorities should adopt a data-driven approach to its strategic rollout of charging points.

[Charging Ahead: Using location data to boost local EV charge point rollout | The Geospatial Commission](#)

FOR INFORMATION

For the Audit Committee Members and Senior Leadership Team

26 ENGLISH COUNCILS COULD ISSUE SECTION 114 NOTICES IN THE NEXT TWO YEARS

Research conducted by the Special Interest Group of Municipal Authorities (SIGOMA) has found that 26 local authorities in England could issue Section 114 notices, as a result of not being able to balance the annual budget, in the next two financial years. Five councils that form part of SIGOMA have declared that they could issue a Section 114 notice in the current financial year, with a further nine members issuing a Section 114 notice next year. According to SIGOMA’s survey, the most common reasons for financial pressures were increasing demand for children’s and adult social care, inflationary costs and wage rises, and increased borrowing costs are set to add to the financial pressures.

In response to the report, the Government reaffirmed its priority to halve inflation in addition to its commitment to a one-off funding guarantee to at least a 3% increase in core spending powers of every council before any local decision on council tax rates. It has also stated that it is providing around £2bn in additional grants for social care.

[Councils in Section 114 Warning | LocalGov](#)

FOR INFORMATION

For the Audit Committee Members and Senior Leadership Team

FINANCE NAMED AS MAJOR BARRIER TO INTEGRATED CARE SYSTEM SUCCESS

NHS Confederation released a report looking at the state of the systems one year after they became operational, optimistically subtitled “riding the storm”, following a survey of leaders.

They have faced challenges such as the cost-of-living crisis, significant winter pressure, industrial action and a huge backlog of care.

Nearly half (45%) named ‘lack of funding for social care’ or ‘current financial position of the NHS’ in their top three barriers over the coming two years - only below ‘pressure on and morale of the workforce’ (53%) among concerns.

“ICS leaders are proud of the progress they’ve made in really tough conditions but they are deeply frustrated by some of the potentially soluble barriers that are hindering the extent to which they can get on with transforming services for their local communities,” said director of NHS Confederation’s ICS network Sarah Walter.

“They want to see these tackled urgently if ICSs are to fulfil their full potential.”

In March, NHS England told integrated care boards they should plan for a 30% cut in their running costs by 2025-26 - even before adjusting for inflation, which means the real-terms cut could be closer to 40%.

[Finance Named as Major Barrier to ICS Success | Public Finance](#)

FOR INFORMATION

For the Audit Committee Members and Senior Leadership Team

NAO REPORT: WHOLE OF GOVERNMENT ACCOUNTS 2020-21

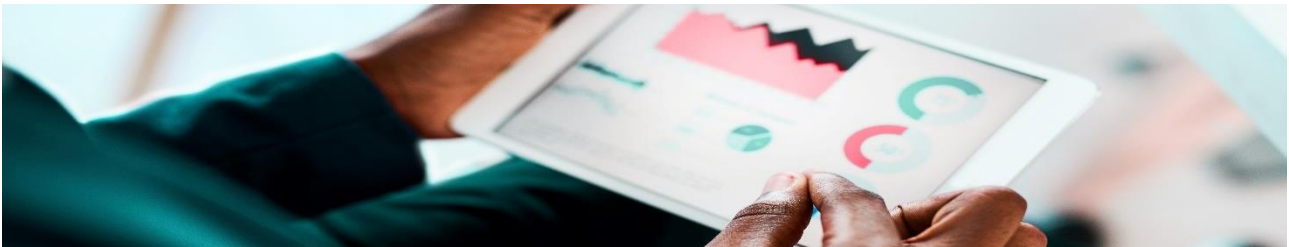
The National Audit Office has published the C&AG's audit certificate and report on the Whole of Government Accounts 2020-21 (WGA). The financial statements were qualified due to:

- The non-consolidation of 155 components designated to the public sector;
- The definition and application of the accounting boundary;
- The inconsistent application of accounting policies;
- Qualifications in relation to the underlying statutory audits of bodies falling within the accounts including two that are significant - the Department of Health and Social Care, and the Department for Environment, Food and Rural Affairs;
- The consolidation of components with non-coterminous year ends; and
- The consolidation of components whose accounts have not been audited.





Whole Government Account 2020-21 | HM Treasury

FOR INFORMATION

For the Governance and Scrutiny Committee Members and Executive Directors







KEY PERFORMANCE INDICATORS




QUALITY ASSURANCE	KPI	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, individual audit meetings and contract reviews have been attended by either the Director or Audit Manager.	
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.	
Quality of Work	Only one survey response for 22/23 was received, scoring 5/5 feedback on the value added by the audit. We will continue to send surveys out to officers with final report.	
Completion of audit plan	We have completed all the fieldwork for the 22/23 IA Plan and work has commenced for 23/24 reviews. One report has been finalised, with four other reviews in the fieldwork or reporting phase and scoping has taken place for all reviews.	

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 in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
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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