



Information Commissioner's Office

Internal Audit Report: High Priority Investigations
December 2020

mazars

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Disclaimer

This report ("Report") was prepared by Mazars LLP at the request of the Information Commissioners Office (ICO) 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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01 Introduction

As part of the agreed Internal Audit Plan for 2020/21, we have undertaken a review of the Information Commissioner's Office (ICO) arrangements for high priority investigations. We have reviewed key controls to assess whether the ICO's framework and processes are designed and operating effectively. This included the following risk areas:

- Methodology for approving an investigation;
- Risk Assessments;
- Approval of Investigations;
- Resource;
- Investigation Monitoring; and,
- Reporting.

Full details of the risks covered are included in **Appendix A1**.

We are grateful to the Director of High Priority Investigations, Intelligence, Insight & Compliance and Relationship Management Service, the Head of High Priority Investigations, the Group Manager of High Priority Investigations and other staff for their assistance during the audit.

The fieldwork for this audit was completed whilst government measures were in place in response to the coronavirus pandemic (Covid-19). Whilst we completed this audit remotely, we have been able to obtain all relevant documentation and/or review evidence via screen sharing functionality to enable us to complete the work.

This report summarises the results of the internal audit work and, therefore, does not include all matters that came to our attention during the audit. Any such matters have been discussed with the relevant staff.

02 Background

The ICO's core role it is to uphold information rights in the public interest. As part of The Commissioner's priorities to uphold information rights, the ICO investigate thematic issues and emerging technologies under the legislation regulated; the Data Protection Act 2018, General Data Protection Regulation (GDPR) and the Freedom of Information, 2000.

High Priority Investigations (HPIs) are cases or issues that:

- Are of wide and/or serious public concern (including political or media interest);
- Are particularly novel or intrusive activities where there is a significant risk to the public and/or the ICO's reputation;
- Relate to an evolving issue or emerging technology;
- Involves persons entrusted with a prominent public function, by virtue of their position and the influence that they may hold;
- Involve likely need for change in legislation or significant changes to data protection practices; or
- Need a surge of resource or increase in priority to conclude a case that otherwise would cause reputational damage.

The ICO have established a HPI Team, which has been in place since May 2019. The team is responsible for tackling HPIs in line with the above criteria specifically. The investigations are often in areas where the ICO is developing its policy position and can be used to develop or change current legislation.

In relation to the methodology for approving an investigation, the HPI Team are currently developing a HPI specific operating model which will outline existing processes; the key roles, responsibilities, and processes for managing HPIs. Whilst the operating model is being developed, HPIs are currently managed through the ICO's overarching Investigations Manual which sets out a high-level summary of the stages involved with managing a HPI.

Each Investigation requires a Tasking Initiation Document ('TID') to be populated to supply the relevant details regarding the issue at hand, contraventions of the legislation and the risk assessment scoring. The TID will also set out the resource required based on the risks identified and can also provide a foundation for any accompanying strategy documents, such as press and complaints handling strategies. The TID is then subsequently presented for approval by the Executive Team (ET).

Quality control and investigation monitoring links with the risk assessment of each investigation. For example, the investigation may require weekly meetings with senior leadership, or monthly reporting to both the HPI

Team and ET. ET meet monthly to review the HPI dashboard which ensures each investigation is subject to strategic scrutiny.

03 Key Findings

Assurance on effectiveness of internal controls



Adequate Assurance

Rationale

For the internal audit work carried out (please see Appendix A1 for the detailed scope and definitions of the assurance ratings), we have provided Adequate Assurance.

Our audit has identified a number of weaknesses that should be addressed to improve the control environment. For instance, our review identified issues which the ICO should address in the following areas:

- Recording the rationale behind the decision made during initial prioritisation of cases;
- Establishing clear roles and responsibilities in relation to making key decisions throughout the life of an investigation;
- Developing longer-term capacity monitoring mechanisms to improve preparedness for potential future investigations; and,
- Ensure that lessons learned are performed for closed investigations and arrangements are defined.

Please see **Section 04** for further detail in respect of the recommendations made from our review.

3.1 Examples of areas where controls are operating reliably

- The ICO's overarching Investigations Manual sets out the process of prioritisation and the criteria of each of the five-category system developed to prioritise cases. The five categories are as follows:
 - P1 – High risk/ impact;
 - P2H – High risk/ medium impact;
 - P2M – Medium risk/ high impact;
 - P3 – Medium risk/ medium impact; and,
 - P4 – Low risk/ low impact.

We reviewed the definitions and criteria as set out in the ICO's Investigations Manual and confirmed that the principles outlined are clear in what is expected to meet high priority status. The ICO ensure by use of examples that there is a clear separation of what is classed as a high priority investigation.

- Preceding prioritisation, all investigations begin with the collation of evidence which decisions can be based on. This process is performed by the ICO's Intelligence Team before resource is allocated to manage the investigation appropriately. The ICO's Investigations Manual defines what sources of evidence can be considered by the Intelligence Team.

We sample tested four High Priority Investigations and reviewed the respective TIDs, confirming that each case was clearly able to demonstrate that appropriate evidence had been collated and documented within the background of each TID, prior to approval.

- Following prioritisation, P1 and P2H cases (high priority) are formally risk assessed using the assessment tool; Management of Risk in Law Enforcement (MoRiLE). MoRiLE is an intelligence assessment tool developed by the Home Office which uses a suite of risk prioritisation models to assess information. The model allows the ICO to measure operational and tactical risk based on assessment of a number of threat areas, in particular reputational risk.

We sample tested the four High Priority Investigations and confirmed that each had appropriately used the MoRiLE assessment tool to

risk assess the information. We traced the assessment score to the TID for each Investigation and further confirmed good practice by the ICO in that the key risks identified from the MoRiLE assessment are extracted and outlined within the TID for approval.

- As well as each Investigation's TID including the overall risk score resulting from the MoRiLE assessment, they also include details of the resource that will be required to be able to appropriately deliver a robust investigation. The ICO's TID also expects that the roles of the required resources are outlined for review by ET, prior to approval.

Our review of the four sampled HPI's noted good practice in that all four TIDs were able to adequately demonstrate the individuals and their responsibilities required to be able to deliver the investigation.

- As per the Investigations Manual, High Priority Investigations should be presented to the Director of High Priority Investigations and ultimately presented for approval at ET.

Our review of the four HPIs sample tested identified that two Investigations were not able to demonstrate that appropriate approval was sought at ET. However, discussion with management confirmed that these two Investigations pre-dated the Investigations Manual and the existence of the HPI department and therefore approval had not been formally recorded. The remaining two Investigations appropriately demonstrated approval by The Information Commissioner following review of the TID at an ET meeting. We have not raised a recommendation in respect of the two instances found as these pre-date the new processes, which the second and third sample demonstrate effective operation.

- Team Managers and Group Managers continually review and assess the progress of HPIs to ensure that investigations are conducted in a timely and effective manner, per the Investigations Manual. This process is formalised through monthly HPI team meetings and monthly ET reporting.

Our review confirmed that the HPI Team had appropriately updated and reviewed HPIs via the HPI Dashboard for the last three months;

July, August and September, which is subsequently reported to ET for scrutiny and review.

3.2 Risk Management

Our review of the ICO's Risk and Opportunity Register acknowledged that the ICO has established the following strategic risk which relates to High Priority Investigations:

Risk 31 (R65) – *“We fail to manage high profile investigations in the most efficient and effective way possible, minimising the resultant impact of the investigation.”*

Risk rating: 9 (Amber). Target rating: 4 (Green).

The strategic risk has the following mitigating controls listed which relate to the scope of this review:

- New Investigations Directors in place;
- High priority case process identified and bedding in;
- New process for bidding for resource agreed by SLT and to be piloted in Q4. Reporting mechanism enhanced; and,
- Full investigative team in place from 28 May 2019.

Based on our findings and observations we were able to confirm that there has since been the appointment of the Director of High Priority Investigations, along with the High Priority Investigations Team. The team has been established since the 28 May 2019 and the Director of HPIs was appointed in September 2020.

As identified in the background of this review, the HPI Team are currently working on the development of a specific HPI operating model, however, this will bring together the current operating procedures, along with relevant processes as outlined within the Investigations Manual.

Our review of the Risk and Opportunity Register, as above, highlighted the strategic risk R65 has a risk rating of 9 and RAG; Amber. However, further review of the strategic risk identified that the ICO had last reviewed this risk on the 19 July 2019. Whilst we appreciate that there have been changes to the HPI Team and ownership, we have raised a recommendation in Section 04, 4.5 to ensure that risk management and monitoring processes are embedded moving forward.

3.3 Value for Money

Value for Money can often be difficult to derive in an investigatory or inquiry context due to the fact the nature of activity is extremely varied depending on the investigation at hand. For instance, investigations will vary in complexity as well as involvement of Policy, legislative or other requirements. The efficiency and effectiveness are also directly impacted by the nature of what is being investigated and whether there are corresponding parties and external resources required to be involved. As a result, attempts to create efficiency savings increases the risk of possible failure, which could lead to reputational damage that may outweigh any potential savings created.

The use of electronic data analytical tools can help to reduce the burden of manual data checking and interrogation. These can be aided by ease of accessibility of information and the use of standard forms and processes, where possible. As previously confirmed, our review acknowledged that the ICO's HPI Team are currently working on developing a specific HPI Operating Model which will support and already established Investigations Manual.

The use of specialist staff, both increases the effectiveness of investigations, as it means there are multiple skills utilised, and reduces the cost requirements of relying on outside specialists if they are required. Provided there is enough work to fill their time, these provide a good source of value for money.

3.4 Sector Comparison

By comparing the equivalent of the investigation process to that of other regulators we work with, we have identified common themes of good practice across the sector. These include:

- Focusing resources on areas of greatest risk;
- A regime of continuous monitoring;
- Improved early identification, and the subsequent management, of issues;
- Continuous improvement driven by lessons learned reviews;
- Appropriate and timely revision to policies & procedures; and
- Proportionate engagement with partner agencies.

In relation to our assessment of the ICO's control framework compared to those of the key themes from others within the sector, we have largely found that the ICO operative an effective control framework with strong processes as we have seen elsewhere. There is however, one area for improvement we identified relative to the ICO's lessons learned processes. We have therefore put forward a recommendation to strengthen the ICO's performance in light of good practice we have reviewed elsewhere.

Whilst comparing the ICO's control environment to that of others across the sector, we identified the use of a 'case management system' is something the ICO may wish to consider. Currently the HPI Team do not use a case management system for managing HPis. The ICO's SharePoint, is used as an organisation-wide repository system, and in relation to HPis is used to store key case information and decisions made. The relatively low number of HPis currently ongoing may preclude a case management system from being a cost-effective solution, however as the ICO's HPI Team and Investigations grow, this is something that the ICO may wish to perform a cost benefit analysis to determine whether a system would be worthwhile.

For instance, a case management system will bring benefits such as:

- Data is kept in a single, central location that is easily accessible. Less time is therefore spent looking for key documents;
- Some case management systems have the functionality for data analysis, enabling trends and patterns to be identified;
- Enhanced management oversight over investigation progress; and
- Improved compliance with data retention requirements.

04 Areas for Further Improvement and Action Plan

Definitions for the levels of assurance and recommendations used within our reports are included in Appendix A1.

We identified areas where there is scope for improvement in the control environment. The matters arising have been discussed with management, to whom we have made recommendations. The recommendations are detailed in the management action plan below.

Ref	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility
4.1	<p>Prioritisation Rationale</p> <p><i>Observation:</i> As part of the initial triage process of all investigations, the ICO use a priority framework (P1-P4) to give each 'matter' a prioritisation rating to inform decisions about resource allocation and management of the investigation.</p> <p>Our review identified that the application of the framework is inconsistently recorded, with varying levels of evidence to demonstrate the rationale behind the priority rating given.</p> <p>During our sample testing, we identified one instance where the ICO were unable to provide any evidence of the rationale and recording of the initially noted prioritisation score, which we later confirmed had changed from a P2H to a P1 due to further review of information having been made available for appropriate scrutiny. Further discussion with management identified that this particular HPI is currently being managed outside the HPI department.</p> <p><i>Risk: Prioritisation and the rationale is not appropriately recorded or approved.</i></p>	<p>The ICO should ensure that all matters and potential investigations are prioritised using the P1-P4 framework, and the supporting rationale along with the concluding rating, is documented to allow scrutiny opportunity where applicable.</p> <p>The ICO may also wish to consider the stage at which scrutiny and approval is sought for prioritisation. I.e. whether the priority ratings and rationale are reviewed and approved before being processed to the next stage.</p>	2	<p>This observation is reflective of how the wider organisation manage the P1-P4 process and is not a reflection on HPI specifically.</p> <p>Where a case becomes a HPI – the P1-P4 is recorded on the TID, which also sets out clearly the areas of risk and reasons why it is a high priority.</p>	<p>Responsibility – JH</p> <p>Timescale – end of March 2021</p>

Ref	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility
4.2	<p>Strategic Risk Review</p> <p><i>Observation:</i> As part of our risk management review, we identified that the ICO's Risk and Opportunity Register includes a strategic risk relating to High Priority Investigations, however the risk was last reviewed on the 29th July 2019.</p> <p><i>Risk:</i> The ICO's do not appropriately monitor risk and mitigating controls surrounding HPIs, leading to strategic information being outdated and not reflecting the current risk of HPIs.</p>	<p>The ICO should review the strategic risk relating to HPIs, updating any information and risk rating where applicable.</p> <p>The review of strategic risk should be regular and should be embedded into management processes for reporting and decision-making purposes.</p>	2	This risk was allocated to a Director who had left the organisation. Risk now transferred to Anthony Luhman – Director HPI.	<p>Responsibility Anthony Luhman</p> <p>Complete by 16 February 2021</p>
4.3	<p>Lessons Learned</p> <p><i>Observation:</i> The ICO's Investigations Manual states that; for any learning to be beneficial for larger investigations and operations, the lessons learned process should be coordinated. These lessons learned should subsequently be evaluated by an appropriate person who has not been involved in the investigation or operation and can consider the issues objectively and independently (considering the need for a practised facilitator).</p> <p>Our review identified that the ICO has yet to define roles and responsibilities for HPIs, in relation to an independent review being performed for lessons learned.</p> <p>We further identified that the ICO has only had one HPI close since the HPI team formed on the 28 May 2019. The Investigation closed in October 2019, when an Investigation Closure Record had been documented to outline the key findings and outcomes of the investigation,</p>	<p>The ICO should ensure that the design, expectations, roles and responsibilities of lessons learned for HPIs is established when developing the HPI Operating Model.</p> <p>As soon as possible, the ICO should ensure that the Investigation identified in our testing goes through a formal lesson learned process, to complete the required template.</p> <p>The ICO may also wish to consider whether there are less formal lessons learned processes developed during the investigation, such that good and bad practice can be shared earlier.</p>	3	<p>HPI has shared a Lessons Learned template as well as our process for assessing our knowledge, Effectiveness and Efficiency to demonstrate clear processes.</p> <p>Processes have been completed in respect of Lessons Learned for High Priority cases. Whilst HPI conducted the lessons learned, they reflected high priority cases tasked to the Investigations department prior to HPI forming (Op C, Op L).</p>	<p>Timescale – by end March 2021</p> <p>Responsibility – James Hayward</p>

Ref	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility
	<p>however no formal Lessons learned have been performed for this HPI.</p> <p>The ICO have developed a template for lessons learned to capture the key finding. At the time of the audit, this had not been completed for any investigations.</p> <p>In addition, we have been provided with meeting notes to demonstrate that one lessons learnt have been considered. This could go further by completing the template and providing formal actions from the meeting.</p> <p><i>Risk: Lessons are not learned from the closure of Investigations, leading to the ICO not realising any good or bad practice experiences that can develop current processes.</i></p>				
4.4	<p>Investigation Decision Making and Review</p> <p><i>Observation:</i> The ICO currently use a centralised SharePoint to record where key decisions have been made and where any items have been saved for approval. The SharePoint also allows items to be allocated to individuals to demonstrate and record where approval has been sought. However, the ICO's overarching Investigation Manual does not detail what decisions and key points should be recorded and approved, and who is responsible.</p> <p>We further identified that there are no expected timescales or key reporting points for providing updates to ET and how much involvement ET should have post approval.</p>	<p>As part of the development of the HPI Operating Model, the ICO should ensure that processes are clearly defined with regard to expected key review points and key decisions. This should also include the involvement and delegated authority of the Executive Team. This will therefore ensure a consistent approach is being applied across all investigations.</p> <p>Additionally, when documenting such processes in relation to decision making, the ICO should</p>	3	<p>HPI has demonstrated the decision-making process and how it is recorded within the case files.</p> <p>HPI have demonstrated that there are monthly reporting points for providing updates to ET and the Audit comments on update reports being provided on a monthly basis.</p> <p>There are key Investigative Principles regarding the independence of an investigation, and the importance of separation between the day to day running of</p>	<p>Responsibility Melissa Mathieson/Antony Luhman</p> <p>Completed March 2021</p>

Ref	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility
	<i>Risk: High priority investigations are not reviewed and approved at key/ decision making stages of the investigation.</i>	ensure that timescales and responsibility are clearly defined.		<p>an investigation and the Executive. The Executive must remain apart from investigative decision making in order to maintain the integrity of an investigation.</p> <p>ET do have a role to perform in providing appropriate challenge, checks and balances, the gateway for this is through the HPI monthly updates and dashboard and Directors meetings.</p>	
4.5	<p>Capacity Monitoring</p> <p><i>Observation:</i> The ICO have developed a 'HPI Capacity Tracker' which is designed to review resourcing availability for the forthcoming two weeks within the HPI Team. The tracker records the expected working time spent on current investigations and subsequently computes this into a % of total capacity, which provides a RAG rating based on availability. The two-week forward looking view was initially designed to reflect dynamic and agile working requirements during the response to COVID-19.</p> <p>Whilst we appreciate this is a clear and a well-designed control to monitor resource capacity; providing a tangible RAG and % capacity indicator during COVID times, the tracker remains short-sighted and the ICO could use this to predict capacity greater than two weeks – better preparing for gaps and pipeline</p>	<p>The ICO should ensure that the current capacity tracker is developed to allow longer-term resource planning to better inform decisions on resource and capacity further than two weeks.</p> <p>Once the design has been established, the processes, roles and responsibilities should be documented centrally within the HPI Operating Model.</p>	3	<p>Auditors initial feedback was complimentary of our capacity monitoring processes as one of the better mechanisms seen.</p> <p>The timeframes were explained as reflective of the dynamic nature of the HPI work at the time, responding dynamically to the needs of the COVID-19 response, which would vary on a daily basis. It meant that at the time of Audit, the longer-term assessments would be ineffective. We agree that as our Covid response starts to wind down, we can now reflect the longer term capacity planning. Longer term capacity planning was also executed through</p>	<p>Responsibility JH</p> <p>Timescale end March 2021</p>

Ref	Observation/Risk	Recommendation	Priority	Management response	Timescale/ responsibility
	<p>investigations that may arise requiring immediate attention.</p> <p><i>Risk: Resource monitoring is short-sighted, leading to failure to prepare and manage demand of future investigations.</i></p>			<p>workforce planning. The level of capacity resource monitoring was appropriate for the specific role that HPI were performing regarding our operational needs and demands following Covid-19. I therefore consider the assessed risk is reduced significantly.</p>	

A1 Audit Information

Audit Control Schedule	
Client contacts:	Anthony Luhman, Director of High Priority Investigations & Intelligence Melissa Mathieson, Head of High Priority Investigations
Internal Audit Team:	Peter Cudlip, Partner Darren Jones, Manager Chris Hogan, Senior Auditor
Finish on site/ Exit meeting:	24 November 2020
Last information received:	24 November 2020
Draft report issued:	15 December 2020
Management responses received:	4 February 2021
Final report issued:	9 February 2021

Scope and Objectives

Audit objective: To provide assurance over the design and effectiveness of the key controls operating in relation to High Priority Investigations. Our review considered the following risks:

- **Methodology for approving an investigation** – The ICO do not have a robust methodology and strategy for prioritising investigations, including consideration of regulatory priorities.

Lower priority investigations are put ahead of high priority due to inadequate mechanisms to define 'high priority'.

Investigations are not undertaken on the basis of real evidence-based intelligence.

- **Risk Assessments** – The ICO do not appropriately risk assess investigations, in particular taking into consideration reputational risk to the ICO. Investigation risks are not outlined prior to commencement, leading to inadequate preparation of resource.
- **Approval of Investigations** – New high priority investigations are not independently review and subsequently approved prior to commencement.
- **Resource** – The ICO do not appropriately review resourcing requirements during budget setting processes and therefore do not have the enough resource to carry out investigations. Resource is not monitored throughout the year based on demand.
- **Investigation Monitoring** – High priority investigations are not reviewed and approved at key/ decision making stages of the investigation. Progress of investigations is not scrutinised by management.
- **Reporting** – Management are not provided with sufficient decision making information due to inadequate reporting of high priority investigations. Lessons learned are not shared following closure of investigations.

The scope for the audit is concerned with assessing whether the ICO has in place adequate and appropriate policies, procedures and controls to manage the above risks. We will review the design of controls in place and, where appropriate, undertake audit testing of these to confirm compliance with controls, with a view to forming an opinion on the design, compliance with and effectiveness of controls.

Testing will be performed on a sample basis, and as a result our work does not provide absolute assurance that material error, loss or fraud does not exist.

Definitions of Assurance Levels	
Level	Description
Substantial Assurance:	Our audit finds no significant weaknesses and we feel that overall risks are being effectively managed. The issues raised tend to be minor issues or areas for improvement within an adequate control framework.
Adequate Assurance:	There is generally a sound control framework in place, but there are significant issues of compliance, efficiency or some specific gaps in the control framework which need to be addressed. Adequate assurance indicates that despite this, there is no indication that risks are crystallising.
Limited Assurance:	Weaknesses in the system and/or application of controls are such that the system objectives are put at risk. Significant improvements are required to the control environment.

Definitions of Recommendations	
Priority	Description
Priority 1 (Fundamental)	Recommendations represent fundamental control weaknesses, which expose the organisation to a high degree of unnecessary risk.
Priority 2 (Significant)	Recommendations represent significant control weaknesses which expose the organisation to a moderate degree of unnecessary risk.
Priority 3 (Housekeeping)	Recommendations show areas where we have highlighted opportunities to implement a good or better practice, to improve efficiency or further reduce exposure to risk.

Statement of Responsibility

We take responsibility to the Information Commissioner's Office (ICO) for this report which is prepared based on 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 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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