



# EPSOM AND EWELL BOROUGH COUNCIL

Updated Internal Audit Strategy 2016-2017

For presentation to the Audit, Crime & Disorder and Scrutiny  
Committee





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This report, together with any attachments, is provided pursuant to the terms of our engagement. The use of the report is solely for internal purposes by the management and board of our client and, pursuant to the terms of our engagement, should not be copied or disclosed to any third party without our written consent. No responsibility is accepted as the plan has not been prepared, and is not intended for, any other purpose.

# 1 INTRODUCTION

Our approach to developing your internal audit plan is based on analysing your corporate objectives, risk profile and assurance framework as well as other, factors affecting Epsom and Ewell Borough Council in the year ahead, including changes within the sector.

## 1.1 Background

The Council continues to face financial pressures and has developed financial savings plans for delivery in year.

A new Corporate Plan has been developed with revised objectives, outcomes and performance indicators. This was subject to agreement at the time of writing.

## 2 DEVELOPING THE INTERNAL AUDIT STRATEGY

We use your objectives as the starting point in the development of your internal audit plan.

### 2.1 Risk management processes

We have evaluated your risk management processes and consider that we can place reliance on your risk registers to inform the internal audit strategy.

Based on our understanding of the organisation, the outline plan for 2016/17 in the existing internal audit strategy and our knowledge of the sector, we have developed a draft internal plan for the coming year and updated the high level strategic plan (**see Appendix A and B for full details**).

We have discussed priorities for internal audit coverage with the Statutory Officer's Group.

### 2.2 How the plan links to your strategic objectives

Each of the reviews that we propose to undertake is detailed in the internal audit plan and strategy within Appendices A and B. In the table below we bring to your attention particular key audit areas and discuss the rationale for their inclusion or exclusion within the strategy.

Area	Reason for inclusion or exclusion in the audit plan/strategy
Rent accounting and housing revenue account reconciliation	Management concern
Lettings and Voids	Management concern
Car Parking	Change in barriers, payment machines as well as management of the team
ICT Shared service	Change in service delivery
Private Sector Leasing Scheme	Management concern
Procurement	Management concern and change in approach as a result of previous weaknesses identified.

We have discussed with management but not included:

Area	Reason for inclusion or exclusion in the audit plan/strategy
Cyber Security	Emerging risk across the public sector

As well as assignments designed to provide assurance or advisory input around specific risks, the strategy also includes: a contingency allocation, time for tracking the implementation of actions and an audit management allocation. Full details of these can be found in Appendices A and B.

## **2.3 Working with other assurance providers**

The Audit, Crime & Disorder and Scrutiny Committee is reminded that internal audit is only one source of assurance and through the delivery of our plan we will not, and do not, seek to cover all risks and processes within the organisation.

We will however continue to work closely with other assurance providers, such as external audit, to ensure that duplication is minimised and a suitable breadth of assurance obtained.

## 3 YOUR INTERNAL AUDIT SERVICE

Your internal audit service is provided by RSM Risk Assurance Services LLP. The team will be led by Karen Williams, supported by Chris Benn.

### 3.1 Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Public Sector Internal Audit Standards (PSIAS). Further details of our responsibilities are set out in our internal audit charter within Appendix D.

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our Risk Assurance service line commissioned an external independent review of our internal audit services in 2011 to provide assurance whether our approach meets the requirements of the International Professional Practices Framework (IPPF) published by the Global Institute of Internal Auditors (IIA) on which PSIAS is based.

The external review concluded that “the design and implementation of systems for the delivery of internal audit provides substantial assurance that the standards established by the IIA in the IPPF will be delivered in an adequate and effective manner”.

### 3.2 Conflicts of interest

We are not aware of any relationships that may affect the independence and objectivity of the team, and which are required to be disclosed under internal auditing standards.

## 4 AUDIT, CRIME & DISORDER AND SCRUTINY COMMITTEE REQUIREMENTS

In approving the internal audit plan and strategy, the Committee is asked to consider the following:

- Is the Committee satisfied that sufficient assurances are being received within our annual plan (as set out at Appendix A) to monitor the organisation's risk profile effectively?
- Does the strategy for internal audit (as set out at Appendix B) cover the organisation's key risks as they are recognised by the Committee?
- Are the areas selected for coverage this coming year appropriate?
- Is the Committee content that the standards within the charter in Appendix C are appropriate to monitor the performance of internal audit?

It may be necessary to update our plan in year, should your risk profile change and different risks emerge that could benefit from internal audit input. We will ensure that management and the Committee approve such any amendments to this plan.

## APPENDIX A: INTERNAL AUDIT PLAN 2016/17

Audit	Scope for Year	Audit days	Proposed timing	Proposed Committee
<b>Risk Based Assurance</b>				
Financial Management and main accounting	<p>This review will challenge the achievement of the four year cost reduction plan approved following consultation with Heads of Service and committee approval.</p> <p>We will also undertake a review of core control functions including budget setting, financial saving identification and monitoring, financial reporting through sound management of the ledger and journal entries.</p>	8	September 2016	TBC
Car Parking – on street and car parks	<p>Review of the management of car parks, to consider the strategic plan for the future of car parks, costs associated with the provision of the parking service cross the borough and allocation of those costs to the relevant cost centre, the charges applied to parking, collection of all income through use of the new machines and penalty charge notices.</p> <p>We will also look at relevant performance indicators such as average income per enforcement officer.</p>	10	July 2016	TBC
Planning and Building Control	<p>Compliance with requirements for managing applications received and collection of all income due before services are completed.</p>	8	May 2016	TBC
Rental income	<p>Management of the identified of income due and collection of that income.</p>	8	February 2017	TBC
Workforce planning	<p>Review of the processes used by management to determined staffing resources required, to include the Depot and use of agency staff.</p>	10	June 2016	TBC
Procurement of agency staff	<p>To review the process followed by management to enter into and manage an agency contract for the supply of temporary staff. The timing has been agreed to allow for the running of the contract for 6 months.</p>	8	March 2017	TBC
PCI code of conduct compliance	<p>Review to ensure compliance with requirements in this area following the areas for management attention our previous review.</p>	10	November 2016	TBC
<b>Core Assurance</b>				
Data quality	<p>Review of a selection of reporting indicators to ensure that the reported performance agrees to source data. This will be pertinent for 2016 with the introduction of revised performance indicators.</p>	10	October 2016	TBC



Audit	Scope for Year	Audit days	Proposed timing	Proposed Committee
Risk Management	Review of the core controls	6	November 2016	TBC
Governance	Review of the core controls	6	October 2016	TBC
Council Tax (Revenues)	Review of the core controls to ensure that the correct charges are set, income is recovered and arrears are pursued.	8	January 2017	TBC
Benefits	Review of the core controls to ensure that the correct payments are made in line with claims requirements.	8	January 2017	TBC
Payroll	To ensure that payments are made to staff in line with contracts of employment and that the control framework continues to operate in a period of staff changes.	10	September 2016	TBC
Creditors and ordering	Orders and payments are made in line with financial regulations.	8	December 2016	TBC
Cash Handling	Now that the cash office has been closed for some months, we will undertake a review of the management of cash across the all services/departments to determine how operational practices have changed and income received is banked and recorded in the accounts of the Council.	8	June 2016	TBC
Housing rent accounting and reconciliation	Compliance with procedures in this area to ensure that the accounts are reconciled and agreed daily for confidence in financial reporting.	8	June 2016	TBC
Allocations, lettings and voids	Compliance with procedures in this area.	8	September 2016	TBC
Private Sector Leasing Scheme	Compliance with requirements for the provision of this scheme. Notably the entitlement to support, and the landlord responsibilities of maintenance and servicing.	8	March 2017	TBC

Audit	Scope for Year	Audit days	Proposed timing	Proposed Committee
Implementation of Business Performance Review actions.	<p>Management have implemented business process reviews across activities of the Council.</p> <p>We will review the implementation of the actions identified to ensure full completion for the achievement of the planned change.</p> <p>Covering:</p> <ul style="list-style-type: none"> <li>- Democratic services</li> <li>- Homelessness</li> </ul>	<p>4</p> <p>4</p>	<p>August 2016</p> <p>February 2017</p>	
Procurement	Review of the changes made by management since our last review to provide assurance the improvements have been delivered.	8	March 2017	TBC
Grant audits	Where grants are claimed and where paid to organisations.	8	As required	TBC
<b>Other internal audit activity</b>				
Contingency	To allow additional reviews to be undertaken in agreement with the Audit, Crime & Disorder and Scrutiny Committee or management based in changes in risk profile or assurance needs as they arise during the year.	20	TBC	TBC
Action tracking	<p>To provide quarterly assurance on action taken to address recommendations previously agreed by management.</p> <p>Specific follow up reviews will be made of the following 2014/15:</p> <ul style="list-style-type: none"> <li>• Contract management</li> <li>• Project management</li> </ul>	<p>8</p> <p>4</p>	Quarterly	N/A
Management	<p>This will include:</p> <ul style="list-style-type: none"> <li>• Annual planning</li> <li>• Preparation for, and attendance at, ACDS Committee</li> <li>• Regular liaison and progress updates</li> <li>• Liaison with external audit and other assurance providers</li> <li>• Preparation of the annual opinion</li> </ul>	14	Throughout the year	N/A

## APPENDIX B: UPDATED INTERNAL AUDIT STRATEGY 2015/16 – 2017/18

Proposed area for coverage	Scope and Associated risk Area	2015/16	2016/17	2017/18
<b>Risk based assurance</b>				
Financial Management	Risk: Failure to achieve service cost reductions and efficiencies.  To include budget setting and monitoring which will incorporate savings plans in the process from 2015/16.	-	✓	-
Management of income generating activities	Economic Vitality  Reduction income levels due to recession / economic downturn  -Venues  -Car Parks  -Planning & Building Control  -Recycling  -Rents  Overall economic viability of the Borough/  Shortfall in income from business rates.	   ✓ ✓ - ✓ - - - - -	   - ✓ ✓ - - ✓ - - -	   - ✓ ✓ - - - ✓ -
Workforce Planning	Risk: Workforce- review of resources to meet service needs and overall resilience.	-	✓	-
Recruitment	Management concern: elements of recruitment practice were identified in our review of agency procurement leading to concerns as to adequacy of control framework and compliance with required practice.	✓	-	-
Attendance Management	Management concern: under reporting of sickness absence following implementation of self-serve to record absences.	✓	-	-
Agency staffing	Risk: Procurement of Agency staff	-	✓	-

Proposed area for coverage	Scope and Associated risk Area	2015/16	2016/17	2017/18
Project Management	Risk: Failure to take opportunities for transformational change and IT related changes and corporate projects.	✓	-	-
IT Audit	Risk: IT systems – Resilience and efficient running of network and applications. Also information governance.	✓	✓	✓
<b>Core Assurance</b>				
Performance Management and Delivery of Corporate Plan	Identified by Corporate Board as a key area for improvement with the move to CRM.	✓	-	-
Data Quality	Identified by Corporate Board as a key area for improvement with the move to CRM.	✓	✓	✓
Risk Management	An annual review to ensure that risk management operates effectively throughout the organisation. Scope to be agreed as part of annual planning cycle.	✓	✓	✓
Governance	An annual review of the governance arrangements in place. Scope to be agreed as part of annual planning cycle.	✓	✓	✓
Fleet Management	Highlighted for coverage from the 2012/13 IA Strategy. The Council leases a high number of vehicles and assurance is sought that the contract is managed effectively.	✓	-	-
Facilities Management	Previous low level of assurance and many weaknesses identified.	✓	-	-
Property Maintenance	To provide ongoing assurance that controls operate as planned, and that properties owned and managed by EEBC are maintained to required standard.	-	-	✓
Emergency Planning/Compliance with Civil Contingencies Act	To provide ongoing assurance that controls operate as planned.	-	-	✓
Procurement	To challenge the processes followed by the Council to ensure that the Transparency code is met, as well as legislative requirements such as OJEU compliance, are properly considered.	✓	✓	✓
Contract Management		✓	-	✓

Proposed area for coverage	Scope and Associated risk Area	2015/16	2016/17	2017/18
Individual Electronic Registration	From 2014 a new system of registration will require individuals making an application to register individually and providing personal identifiers. Management have requested an early advisory on the preparation for the change.	-	-	✓
Income from s106 agreements and Community Infrastructure Levy	To provide assurance that the control framework reflects changes as a result of the introduction of the Community Infrastructure Levy, as well as the general management of s106 income.	-	-	✓
Revenues	Rolling programme of coverage	-	✓	✓
Benefits	Rolling programme of coverage	-	✓	✓
Treasury Management	Rolling programme of coverage	-	-	-
Capital Accounting and Fixed Assets	Rolling programme of coverage	✓	-	-
Main Accounting, General Ledger and Reconciliations	Rolling programme of coverage (with Financial Management)	-	✓	-
Payroll	Rolling programme of coverage	✓	✓	✓
Debtors	Rolling programme of coverage	-	-	✓
Creditors	Rolling programme of coverage	-	✓	-
Cash Handling	Review of the Council's management of cash, to include benchmarking information of ways to reduce the use of cash across activities.	✓	✓	-
Grant audits	Internal audit of processes for sign off	✓	✓	✓

#### New areas for assurance

Housing rent accounting and reconciliation	Compliance with accounting requirements.	-	✓	-
Letting and Voids	Compliance with standards set	-	✓	-
ICT Shared service	Assurance that service provision is as agreed	-	-	-
Private Sector Leasing Scheme	Compliance with scheme requirements and responsibilities of the Council.	-	✓	-
Business Process Review	Review of actions taken in response to actions identified.	-	✓	✓

Proposed area for coverage	Scope and Associated risk Area	2015/16	2016/17	2017/18
Property acquisition	Activity in this area is anticipated to start in 2017/18.	-	-	✓
<b>Other Internal Audit Activity</b>				
Contingency	To allow additional reviews to be undertaken in agreement with the Audit, Crime & Disorder and Scrutiny Committee or management based in changes in risk profile or assurance needs as they arise during the year.	✓	✓	✓
Follow up	To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.	✓	✓	✓
Management	This will include: <ul style="list-style-type: none"> <li>• Annual planning</li> <li>• Preparation for, and attendance at, Audit, Crime &amp; Disorder and Scrutiny Committee</li> <li>• Administration of our actions tracking database – 4Action</li> <li>• Regular liaison and progress updates</li> <li>• Liaison with external audit and other assurance providers</li> <li>• Preparation of the annual opinion</li> </ul>	✓	✓	✓

# APPENDIX C: INTERNAL AUDIT CHARTER

## Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for Epsom and Ewell Borough Council. The establishment of a charter is a requirement of the Public Sector Internal Audit Standards (PSIAS) and approval of the charter is the responsibility of the Audit, Crime & Disorder and Scrutiny Committee.

The internal audit service is provided by RSM Risk Assurance Services LLP ("RSM"). Your key internal audit contacts are as follows:

	Director	Manager
Name	Karen Williams	Chris Benn
Telephone	07818002464	07528970127
Email address	<a href="mailto:Karen.williams@rsmuk.com">Karen.williams@rsmuk.com</a>	<a href="mailto:Chris.benn@rsmuk.com">Chris.benn@rsmuk.com</a>

We plan and perform our internal audit work with a view to reviewing and evaluating the risk management, control and governance arrangements that the organisation has in place, focusing in particular on how these arrangements help you to achieve its objectives.

An overview of our client care standards are included at Appendix D.

## Role and definition of internal auditing

"Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by introducing a systematic, disciplined approach in order to evaluate and improve the effectiveness of risk management, control, and governance processes".

### Definition of Internal Auditing, Institute of Internal Auditors

Internal audit is a key part of the assurance cycle for your organisation and, if used appropriately, can assist in informing and updating the risk profile of the organisation.

## Independence and ethics

To provide for the independence of Internal Audit, its personnel report directly to Karen Williams (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the Director of Finance, through the Corporate Risk and Governance Manager

The head of internal audit has unrestricted access to the Chair of Audit, Crime & Disorder and Scrutiny Committee to whom all significant concerns relating to the adequacy and effectiveness of risk management activities, internal control and governance are reported.

Conflicts of interest may arise where RSM provides services other than internal audit to Epsom and Ewell Borough Council. Steps will be taken to avoid or manage transparently and openly such conflicts of interest so that there is no real or perceived threat or impairment to independence in providing the internal audit service. If a potential conflict arises through the provision of other services, disclosure will be reported to the Audit, Crime & Disorder and Scrutiny Committee. The nature of the disclosure will depend upon the potential impairment and it is important that our role does not appear to be compromised in reporting the matter to the Audit, Crime & Disorder and Scrutiny Committee. Equally we do not want the organisation to be deprived of wider RSM expertise and will therefore raise awareness without compromising our independence.

## Responsibilities

In providing your outsourced internal audit service, RSM has a responsibility to:

- Develop a flexible and risk based internal audit strategy with more detailed annual audit plans. The plan will be submitted to the Audit, Crime & Disorder and Scrutiny Committee for review and approval each year before work commences on delivery of that plan.
- Implement the audit plan as approved, including any additional tasks requested by management and the Audit, Crime & Disorder and Scrutiny Committee.
- Ensure the internal audit team consists of professional audit staff with sufficient knowledge, skills, and experience.
- Establish a Quality Assurance and Improvement Program to ensure the quality and effective operation of internal audit activities.
- Perform advisory activities where appropriate, beyond internal audit's assurance services, to assist management in meeting its objectives. Examples may include facilitation, process design and training.
- Bring a systematic disciplined approach to evaluate and report on the effectiveness of risk management, internal control and governance processes.
- Highlight control weaknesses and required associated improvements together with corrective action recommended to management based on an acceptable and practicable timeframe.
- Undertake follow up reviews to ensure management has implemented agreed internal control improvements within specified and agreed timeframes.
- Provide a list of significant measurement goals and results to the Audit, Crime & Disorder and Scrutiny Committee to demonstrate the performance of the internal audit service.
- Liaise with the external auditor for the purpose of providing optimal audit coverage to the organisation.

## Authority

The internal audit team is authorised to:

- Have unrestricted access to all functions, records, property and personnel which it considers necessary to fulfil its function.
- Have full and free access to the Audit, Crime & Disorder and Scrutiny Committee.
- Allocate resources, set timeframes, define review areas, develop scopes of work and apply techniques to accomplish the overall internal audit objectives.
- Obtain the required assistance from personnel within the organisation where audits will be performed, including other specialised services from within or outside the organisation.

The head of internal audit and internal audit staff are not authorised to:

- Perform any operational duties associated with the organisation.
- Initiate or approve accounting transactions on behalf of the organisation.



- Direct the activities of any employee not employed by RSM unless specifically seconded to internal audit.

## Key performance indicators (KPIs)

In delivering our services we require full cooperation from key stakeholders and relevant business areas to ensure a smooth delivery of the plan. We proposed the following KPIs for monitoring the delivery of the internal audit service:

Delivery	Quality
Draft reports issued within 10 working days of debrief meeting.	Conformance with the Public Sector Internal Audit Standards.
Management responses received from client management within 10 working days of draft report.	Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit.
Final report issued within 3 days from receipt of management responses.	Response time for all general enquiries for assistance is completed within 2 working days.
Completion of internal audit plan by the end of the financial year.	Response to emergencies such as concerns of potential fraud with 1 working day.

## Reporting

An assignment report will be issued following each internal audit assignment. The report will be issued in draft for comment by management, and then issued as a final report to management, with the executive summary being provided to the Audit, Crime & Disorder and Scrutiny Committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit.

The internal audit service will issue progress reports to the Audit, Crime & Disorder and Scrutiny Committee and management summarising outcomes of audit activities, including follow up reviews.

As your internal audit provider, the assignment opinions that RSM provides the organisation during the year are part of the framework of assurances that assist the board in taking decisions and managing its risks.

As the provider of the internal audit service we are required to provide an annual opinion on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the board is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinion will be provided to the organisation by RSM Risk Assurance Services LLP at the financial year end. The results of internal audit reviews, and the annual opinion, should be used by management and the Board to inform the organisation's annual governance statement.

## Data protection

Internal audit files need to include sufficient, reliable, relevant and useful evidence in order to support our findings and conclusions. Personal data is not shared with unauthorised persons unless there is a valid and lawful requirement to do so. We are authorised as providers of internal audit services to our clients (through the firm's Terms of Business and our engagement letter) to have access to all necessary documentation from our clients needed to carry out our duties.

Personal data is not shared outside of RSM. The only exception would be where there is information on an internal audit file that external auditors have access to as part of their review of internal audit work or where the firm has a legal or ethical obligation to do so (such as providing information to support a fraud investigation based on internal audit findings).

RSM has a Data Protection Policy in place that requires compliance by all of our employees. Non-compliance will be treated as gross misconduct.

## **Fraud**

The Audit, Crime & Disorder and Scrutiny Committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Audit, Crime & Disorder and Scrutiny Committee recognises that internal audit is not responsible for identifying fraud; however internal audit will assess the risk of fraud and be aware of the risk of fraud when planning and undertaking any internal audit work.

## **Approval of the internal audit charter**

By approving this document, the internal audit strategy, the Audit, Crime & Disorder and Scrutiny Committee is also approving the internal audit charter.

## APPENDIX D: OUR CLIENT CARE STANDARDS

- Discussions with senior staff at the client take place to confirm the scope six weeks before the agreed audit start date
- Key information such as: the draft assignment planning sheet are issued by RSM to the key auditee four weeks before the agreed start date
- The lead auditor to contact the client to confirm logistical arrangements two weeks before the agreed start date.
- Fieldwork takes place on agreed dates with key issues flagged up immediately.
- A debrief meeting will be held with audit sponsor at the end of fieldwork or within a reasonable time frame.
- Two weeks after a debrief meeting a draft report will be issued by RSM to the agreed distribution list.
- Management responses to the draft report should be submitted to RSM.
- Within three days of receipt of client responses the final report will be issued by RSM to the assignment sponsor and any other agreed recipients of the report.

# FOR FURTHER INFORMATION CONTACT

**Karen Williams**

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**rsmuk.com**

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