



THE POLICE AND CRIME COMMISSIONER FOR CLEVELAND AND THE CHIEF CONSTABLE OF CLEVELAND

Sickness Absence

Internal audit report 3.23/24

Final

21 August 2023

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

1. EXECUTIVE SUMMARY

With the use of secure portals for the transfer of information, and through electronic communication means, 90 per cent of our audit has been conducted remotely and a proportion of our audit has been conducted onsite. Remote working has meant that we have been able to complete our audit and provide you with the assurances you require. Based on the information provided by you, we have been able to sample test, or undertake full population testing using data analytics tools, to complete the work in line with the agreed scope.

Why we completed this audit

As part of the 2023/24 internal audit plan, we have reviewed the Force's sickness absence procedures and communication with payroll to ensure pay is calculated accordingly in line with the length of absence, and that sickness absence procedures are effectively managed.

The Force uses the Oracle system to manage its sickness absence records. The Force operates in line with the Police Federation Guidance for officers and the Police Staff Council Handbook for staff in relation to absence management. For police officers they will receive full pay for the first six month of absence and half pay for the following six months. If the police officer absence exceeds 12 months, they are not entitled to any pay for sickness absence. For police staff, sickness absence pay is determined by the National Police Staff Council's terms and conditions which are based on length of service which will determine full or half pay. Any variations to pay decisions require approval from the Deputy Chief Constable.

As part of the testing, we have considered the key steps in the absence management process:

1. notification of absence;
2. recording wellbeing and referrals;
3. contact;
4. planning return to work, and
5. return to work.

We have also tested the accuracy of sick pay during sickness absence periods and whether the Payroll Team was notified of sickness absence and return to work in a timely manner to ensure the pay run is reflective of these absence periods.

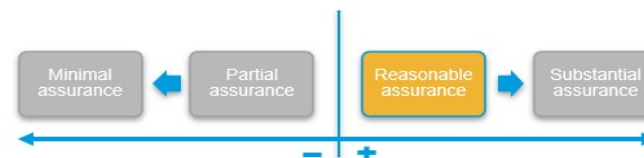
Conclusion

As a result of our review, we have agreed **two medium** and **one low priority** management actions. Our review has highlighted that the People and Development Team has embedded clear absence management procedures across the Force, which are largely complied with, to ensure that sickness absence is reported and recorded in a timely manner, and records are retained in line with agreed procedures. Based on the testing as part of this review, we did identify some discrepancies in the timeliness of tasks completed in the Oracle system, and some instances of missing audit trail, in relation to return-to-work interviews and fit notes. To support compliance with procedures, the People and Development Team is in the process of actively training staff on the attendance management procedures, which covers sickness absence, and is working to achieve a 60% training completion rate by August 2023.

Internal audit opinion:

Taking account of the issues identified, the Police and Crime Commissioner for Cleveland and Chief Constable of Cleveland can take **reasonable assurance** that the controls upon which the organisations rely to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk.



Key findings

We identified the following exception resulting in two medium priority actions being raised:



The Force is in the process of delivering two training sessions on attendance management, which includes sickness absence: one session for those in a management role and one session for members of the People and Development Team. The Force is monitoring completions through an attendance session tracker and is working to ensure a 60% compliance rate is achieved by August 2023. At the time of the audit, the Force had delivered the training to 43% of those in a management role and the People and Development Team is working to assign those with outstanding training to future bookings.

Where those in management roles have not completed training in attendance management, covering sickness absence, there is a risk that sickness absence procedures may not be adhered to and officers or staff may not be fully supported. **(Medium)**



We have completed our testing based on the timescales identified in the procedural guidance. From the sample of 20 cases reviewed, 13 were short-term absences (eight officers / five police staff) and seven were long-term absences (five officers / two police staff).

We identified the following discrepancies:

- one case where no return-to-work interview was planned or completed;
- one case where no contact was documented during a 24-calendar day absence period;
- four cases where actions, such as notification of absence and return-to-work interviews, were not recorded timely on the Oracle system; and
- two cases where fit notes were missing to cover the full long-term absence period.

Where the Force does not fully comply with its absence management processes, there is a risk that sickness pay may not be accurately calculated and the Force may not be adequately supporting its officers and staff. **(Medium)**

Our audit review identified that the following controls are suitably designed, consistently applied, and are operating effectively:



We obtained the Attendance Management Procedural Guidance which was created in April 2023 following consultation, and is scheduled to be reviewed every three years by the Head of HR or when new legislations or requirements apply. The procedural guidance covers the management of sickness absence in a five step process to effectively support the sickness and return to work of police staff and officers. This process is: 1. notification of absence, 2. recording wellbeing and referrals, 3. contact, 4. planning return to work, and 5. return to work.



Through testing with the Payroll Officer we confirmed sick periods from the first month of sickness absences to date or the month they returned to work against the Oracle sickness period. We tested a sample of 20 sickness absence records (13 short-term and seven long-term) and confirmed all payroll records for sickness pay reconciled to the number of days' sickness absence recorded on Oracle. We reviewed the first months of sick pay on the individuals' payslips to the current payslips or the month return to work payslip against the sick period on Oracle, which verified for the period of sickness, the individuals were paid at the appropriate entitlement for the correct duration.



The Senior HR Business Partner produces weekly sickness reports from the Oracle system data to identify patterns and trends and if referrals to occupational health, meet the required criteria, and ensures a spot check of compliance with procedures. Through discussions with the Senior HR Business Partner we identified those highlighted in red on the weekly sickness report are outstanding a fit note for the duration of absence beyond the seven day period, and those highlighted in blue are planned returns to work. These are reviewed weekly and kept up to date to allow the team to manage and monitor required documentation and returns to work.

Each individual is monitored on repeat sickness absence directly in the Oracle system, the Attendance Management Procedural Guidance specifies three or more sickness absence occurrences for the same reason within 12 months will result in either a referral to occupational health, disciplinary, or a performance improvement plan, depending on the circumstances. Three or more occurrences logged on Oracle are automatically tracked and notified to the appropriate HR Business Partner. The weekly sickness reports are circulated to all HR Business Partners to discuss with their Heads of Service to further discuss trends.



Through discussions with the Senior HR Business Partner, we noted that each HR Business Partner is assigned to a Head of Service and member of Senior Management, and the HR Business Partner is responsible for providing them with monthly data packs outlining retirement, resignation, resourcing, sickness absence, and mandatory training data.

We obtained three packs reported to Crime Management Unit in January 2023, Force Control Room in April 2023, and Prevent Management Unit in June 2023, and reconciled hours lost calculations within each report to the data held within Oracle.



We used data analysis to support our testing, the details of which can be found under Appendix A. From 13 officers who reached the six-month trigger point on the HR absence reports, we confirmed that pay decisions were supported by adequate evidence and where decisions were made to extend full pay, these had been approved by the Deputy Chief Constable. As sick pay for police staff depends on length of service, we selected a sample of five police staff members who reached length of service trigger points, and confirmed in all cases, pay decisions were supported by appropriate an audit trail.

2. DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all internal audit testing undertaken.

Risk: Sickness Absence (Risk Reference 1439)		
Control	Attendance management training sessions were developed in September 2022 and cover:	Assessment:
	<ul style="list-style-type: none"> managing sickness; managing conversations about sickness; and attendance management procedures. 	Design ✓
	Training is ongoing and available to all management and the People and Development Team.	Compliance ×
Findings / Implications	<p>The Force held initial training sessions in September 2022 to management and the People and Development Team covering attendance management and managing conversations about sickness. We obtained the training materials presented during this session which we reviewed and confirmed that:</p> <ul style="list-style-type: none"> The attendance management session was delivered to the People and Development Team to highlight the attendance management process and conversations to undertake with staff / officers to support managers during the process. The managing conversations around sickness absence is directed at management to outline their responsibilities during absence and return-to-work periods, understand Oracle and referrals, how to contact, and approach meetings or conversations with individuals on sickness absence leave. <p>We obtained the attendance management session tracker, which outlines all individuals who have completed the attendance management training. We identified 206 individuals have completed the training so far and 264 are currently outstanding. Of the 264 outstanding, three individuals are booked for training on the 20 July 2023, a further five on the 15 August 2023 and seven are being arranged this week (week commencing 18 July 2023). The People and Development Team is working to assign those outstanding training to new sessions. Through review of the session tracker, we also identified the Force has implemented a target of 60% completion by August 2023. Completions are currently at 43.8%.</p> <p>The People and Development Team has also documented its own completion rates for the attendance management training within the session tracker to ensure all relevant staff within the People and Development Team have understood the attendance management process thoroughly to allow the team to support management across the Force in embedding the process. There are currently 42 people within the People and Development Team who are required to attend the training, 34 have completed the training to date which equates to an 81% completion rate.</p> <p>The attendance management session tracker is reviewed bi-weekly by the Senior HR Business Partner to ensure the records are up to date and reflect current completion rates. Management agreed the target of 60% completion Force wide within one year of training roll out to ensure staff and officers are aware of the importance of the training and to set clear key performance indicators (KPIs) to the People and Development Team.</p>	

Risk: Sickness Absence (Risk Reference 1439)

In discussions with the Senior HR Business Partner, we noted that come August 2023, management will review the current completion rates against the agreed target and a new target will be set for those individuals who are required to attend the training. Based on the session tracker provided, we have found there is regular monitoring of the completion of the attendance management training.

However, where all officers or staff who require training have not completed the sessions, there is a risk that attendance management procedures will not be embedded across the Force, and officers and staff may not be adequately supported in periods of sickness absence.

Management Action 1	Management will review the current completion KPI for the attendance management training in August 2023, and a new KPI will be determined to capture as many people as possible and a new timescale will be agreed.	Responsible Owner: Senior HR Business Partner	Date: 31 January 2024	Priority: Medium
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Risk: Sickness Absence (Risk Reference 1439)

Control	<p>The Force consider short-term sickness absence to be up to 28 days and long-term sickness absence as over 28 days. The following steps apply:</p> <ul style="list-style-type: none">For short term absences, management should agree regular contact with the individual until their return to work, whereas for long-term absences contact is made at least monthly, if not more frequently, as management require.Any absences over a seven-day period require medical evidence to support the period of sickness e.g. a fit note.All return-to-work interviews must be held at the earliest convenience and updated in Oracle within seven working days of return.At the initial notification of absence, management should consider the appropriateness to refer the individual to occupational health. This also should be discussed at each contact with the individual to minimise risk of additional sickness.	Assessment: Design Compliance	 ✓ ×
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Findings / Implications	<p>In order to complete the testing of sickness absence compliance, we reviewed the procedural guidance to confirm the stipulated timescales in place to manage records within Oracle and to ensure return-to-work interviews are completed timely to allow for payroll to be updated and reflect normal basic pay rates.</p> <p>Within the procedural guidance there are specific timescales outlined as:</p> <ol style="list-style-type: none">Notification of absence to the line manager should be at least one hour before their normal working shift would commence.Management should update Oracle to reflect the sickness absence within 48 hours of notification.
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Risk: Sickness Absence (Risk Reference 1439)

3. Management should have regular contact with the individual at an agreed frequency or at least monthly.
4. Fit notes are required after seven consecutive days sickness. Fit notes should be obtained continuously until a return to work is agreed.
5. Return-to-work interviews must be updated in Oracle within seven working days, to allow payroll to update the individual's pay rate.

We have completed our testing based on the timescales identified above. From the sample of 20 cases taken, 13 were short-term absences (eight officers / five staff) and seven long-term absences (five officers / two staff). We found the following discrepancies:

Short-term absences:

- 1787 - No return-to-work interview was planned or completed within the Oracle audit trail and no further evidence on file to confirm this was done.
- 1978 - This individual was on sickness absence for 24 calendar days, but no contact was documented within the Oracle audit trail.
- 3180 - The return-to-work interview was undertaken on 15 May 2023, but not updated in Oracle with the supporting documentation until 8 July 2023.
- 3281 - Management was notified of the absence on 7 February 2023, but did not update Oracle until 14 February 2023.
- 8071 - Management was notified of the absence on 2 June 2023, but did not update Oracle until 12 June 2023.

Long-term absences:

- 1101 - Management was notified of the absence on 4 August 2022, but did not update Oracle until 11 August 2022. We also noted for this individual, gaps in the period covered between the first and second fit notes: first fit note covered 10 August 2022 to 6 September 2022, and the second fit note started 28 November 2022 to 27 December 2022, which totals a 83-day period without an appropriate fit note on file to support the sickness period.
- 2993 - We identified gaps in the evidence between the fifth and sixth fit notes in which the period of absence is not covered: fifth fit note was from 20 June 2022 to 17 July 2022 and the sixth fit note starts 8 August 2022 to 19 September 2022, totalling 22 calendar days without an appropriate fit note on file to support the sickness period.
- 6973 - Management completed the return-to-work interview with the individual on 16 January 2023, but did not update Oracle with the supporting documentation until 2 February 2023.

For the remaining samples, we confirmed the following had been completed in line with the agreed timescales:

- 17 of the samples notified management of the absence and the Oracle record was updated with a live sickness entry within 48 hours of notification.
- 14 of the samples were contacted at an agreed frequency or at least monthly through the duration of their sickness absence. In another five cases we noted contact frequency was not agreed as the absences were under the seven-day period, therefore not applicable.

Risk: Sickness Absence (Risk Reference 1439)

- 12 of the samples held an appropriate fit note on file and continuously throughout their sickness absence. For a further six cases, we noted the absence was under seven days, therefore did not require a fit note.
- 17 of the samples had a completed return-to-work interview updated in Oracle within the seven-day timescale.
- From the sample of 20, only nine individuals were referred to occupational health, of which eight continued to a full assessment appointment to determine the support needed. In one of the remaining cases, the individual declined as they felt occupational health support was not required.

Through testing we have identified several discrepancies in the agreed timescales of tasks to be completed in Oracle as set out within the procedural guidance, which sets out requirements to ensure open sickness events and closed sickness events are raised on time to allow payroll to complete the monthly pay run accurately for all employees.

Where timescales are not adhered to, there is a risk of payroll errors occurring. We also identified missing return-to-work interviews and fit notes which are a mandatory requirement to be completed and the Force risks non-compliance with their own procedure if these are not retained and updated in the Oracle system as stipulated. There is a further risk that the Force is not adequately supporting its officers or staff if absence procedures are not fully followed.

Management Action 2	<p>The People and Development Team will undertake quarterly dip sampling on all live sickness absence records to confirm they have retained all required documentation for the sickness period and to ensure management are appropriately updating Oracle in line with the agreed timescales documented in the procedural guidance.</p> <p>Results and trends from the dip sampling will be fed through the HR Business Partners to their associated Head of Service to allow them to take the appropriate action within their teams and departments. This will also be included in the data pack presented to the Head of Service on a quarterly basis so they can monitor staff discrepancies on the attendance management process.</p>	Responsible Owner: Senior HR Business Partner	Date: 31 August 2023	Priority: Medium
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Risk: Sickness Absence (Risk Reference 1439)

Control	The Payroll Team is notified of employee absences through the Oracle system. Managers are required to update sickness absence records on Oracle within 48 hours of being notified by the individual.	Assessment:	
		Design	✓
	The Deputy Chief Constable is responsible for making pay decisions if they differ from the Police Federation Guidance or the Police Staff Council Handbook. These decisions are discussed with the People and Development Team to ensure the decisions are based on accurate information.	Compliance	×
	Managers are required to update the return-to-work interview on Oracle within seven working days of return. Once updated, the system will automatically notify the Payroll Team.		

Findings / Implications	<p>The Payroll Team is made aware of sickness absences through notifications from the Oracle system of live sickness absence events, and the same notifications are issued to the Payroll Team when individuals return to work. From discussions with the Payroll Officer, we confirmed that they pull a report in the first week of every month from Oracle to identify cases of sickness absence and agreed pay decisions. We also noted the sick pay ceases as soon as the return-to-work date is entered in the Oracle system and picked up as part of the monthly payroll run. Payroll is scheduled for the 15th of each month.</p> <p>Sickness pay entitlements are built into the payroll system to ensure officers and staff are paid in accordance with the Police Federation Guidance and Police Staff Council Handbook. The rules are built into the system to allow for the automatic calculation of sickness absence pay. In discussions with the Payroll Officer, we noted that all short-term absences are paid in accordance with the Police Federation Guidance for officers and the Police Staff Council Handbook for staff and manual adjustments are only made to long-term absences when a pay appeal meeting has resulted in the decision to change the rate of pay or the Deputy Chief Constable has evaluated the sickness absence reason and made a decision to keep on full pay.</p> <p>Based on the testing 13 short-term and seven long-term sickness absences we identified the following:</p> <ul style="list-style-type: none">• We confirmed for all 20 cases, the Payroll Team was notified through the Oracle system of the sickness absence in a timely manner, all sickness absence events were updated before the 15th of each month to allow the correct pay to be made. None of the samples were delayed or impacted based on the payroll run each month, despite some samples (as raised above) not being updated within the required 48 hours on the system.• We noted pay decisions for those on long-term absences are made for a duration or period of sickness, and this is recorded in email evidence from the People and Development Team to the Payroll Team.• We confirmed for five of the seven long-term absences, email evidence was retained to confirm the pay decisions to retain the individuals on full pay after the entitlement period. In one further case, we noted the individual was on half pay after the entitlement period then a pay appeal decision agreed to put the individual back on full pay from January 2023. We verified that all pay decisions were approved by the Deputy Chief Constable. In the remaining case, the individual was paid half pay and no pay decision was agreed.• We confirmed for 14 cases, the Payroll Team was notified through the Oracle system of the sickness absence return to work in a timely manner and sick pay was ceased in the next appropriate payroll run. Of the remaining six cases, four individuals are still
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Risk: Sickness Absence (Risk Reference 1439)

absent therefore sick pay has not ceased, one individual had resigned and their sick pay was ceased from receipt of their notice, and in the remaining case, the individual died in service therefore the sick pay has concluded.

We identified no issues with notification of absence to the Payroll Team.

However, whilst undertaking the testing we noted that evidence of all pay decisions are retained in a paper format, although these are agreed and confirmed electronically and communicated via email to the Payroll Team. We therefore would consider the use of electronic storage for all pay appeals and decisions to allow easy access for future reference and to ensure there is a consistent approach of approvals across the Force. Storing pay appeals and decisions electronically rather than paper based provides an additional layer of security on the information available.

If pay decisions are not stored electronically, there is a risk that audit trail may be missing to support pay decisions.

Management Action 3	Upon receipt of pay appeals and decisions from the People and Development Team, the Payroll Team will store all communication electronically for additional security and allow easy accessibility for future audits.	Responsible Owner: Head of Payroll	Date: 30 September 2023	Priority: Low
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APPENDIX A: DATA ANALYTICS

The following is a summary of findings from our analytical work which we have discussed with management.

The following is a summary of findings from our data analytics work which we have discussed with management. This has involved us sharing the data analytics spreadsheets which detail the findings for further consideration and checking.

For the purpose of our findings, we have used a 'pause' and 'tick' approach to highlight at a glance which areas require further investigation following our findings.



Area: Police officer sick pay

Criteria:	Identify instances where officers have not received half pay following the six-month full entitlement period or identify where pay appeal decisions have been made.
Source Data/Reports:	Sickness Report 01.01.2023 to present
Period Covered:	2022 / 2023
Testing Undertaken:	Using six-months sickness absence as a trigger point for a reduction in sick pay entitlement, we extracted any officers with a period of absence exceeding six months from the HR report provided. We confirmed that pay decisions were in line with the Police Federation Guidance, or any exceptions to pay decisions could be supported by appropriate evidence from the Deputy Chief Constable.
Issues identified:	<p>Our data analysis identified 13 officers exceeding the six-month sickness absence trigger point. We sampled all 13 cases and noted that:</p> <ul style="list-style-type: none">• In 10 cases, the officers were on full pay, and evidence was retained to confirm the pay decision by the Deputy Chief Constable to retain at full pay.• In two cases we noted the officers were on half pay and no pay decisions had been made or agreed; and• In the remaining case the individual was on sick from August 2021 to February 2022 and then a second period of sickness occurred in June 2022 which is still live. The individual was paid full pay from August to February and half pay from June 2022 onwards as it is considered to be the same sickness period in one rolling year. The individual applied for medical retirement in November 2022 where a pay appeal meeting was held in December 2022 where they agreed to back date full pay for the individual from June 2022 which is normal Force practice.

Area: Police officer sick pay

We did also identify for one of the above samples, there was no sick pay recorded in their payslips. From further discussions with the Payroll Officer, we understood that they raised a ticket with Oracle directly as the individual was not pulling through to the payroll system as a live sickness event; however, as part of the payroll checks they identified this individual's pay was recorded incorrectly and made a manual adjustment to ensure the sick pay periods were accurate. This issue has since been resolved with Oracle and no further discrepancies like this instance have occurred since.



Overall Conclusion: No issues identified.

Area: Police staff sick pay

Criteria: Identify instances where staff have not received the appropriate statutory sick pay in line with the procedural guidance on entitlement and identify where pay appeal decisions have been made.

Source Data/Reports: Sickness Report 01.01.2023 to present

Period Covered: 2022 / 2023

Testing Undertaken: As police staff entitlement is based on length of service, we were limited on our ability to identify all trigger points based on the fields available within the dataset. We therefore selected a sample of current staff who have been on sickness absence this year and confirmed they were paid in line with their entitlement, or a pay decision is agreed:

- During year 1; full pay for one month, half pay after two months;
- During year 2; full pay for two months, half pay after month two;
- During year 3; full pay for four months, half pay after month four;
- During year 4 and 5; full pay for five months, half pay after month five; and
- After 5 years' service; full pay after 6 months, and half pay after month six.

Issues identified: For the sample of five selected, we confirmed that all staff were paid in line with their line of service as per the Police Staff Council Handbook.



Overall Conclusion: No issues were identified.

APPENDIX B: CATEGORISATION OF FINDINGS

Categorisation of internal audit findings	
Priority	Definition
Low	There is scope for enhancing control or improving efficiency and quality.
Medium	Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.
High	Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Risk	Control design not effective*	Non Compliance with controls*	Agreed actions		
			Low	Medium	High
Sickness Absence (Risk Reference 1439)	0 (9)	3 (9)	1	2	0
Total			1	2	0

* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

Debrief held 31 July 2023
Draft report issued 3 August 2023
Responses received 21 August 2023

Final report issued 21 August 2023

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of **the Police and Crime Commissioner for Cleveland and the Chief Constable of Cleveland**, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

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