

# **INTERNAL AUDIT ANNUAL REPORT AND ANNUAL STATEMENT OF ASSURANCE - INTERIM**

London Borough of Southwark

*2023-24 - for presentation to the Audit, Governance and Standards Committee 3 June 2024*

# CONTENTS

	Page
Executive Summary	3
Review of 2023-24 Work	6
Summary of Findings	9
Added Value	12
Key Risks and Findings Themes	12
Background to Annual Opinion	13
Key Performance Indicators	16
Appendix 1: Opinion and Recommendation Significance	18



# SUMMARY OF 2023-24 WORK

## INTERNAL AUDIT 2023-24

This report details the work undertaken by internal audit for Southwark Council and provides an overview of the effectiveness of the controls in place for the full year.

The audits that have been completed during the year are listed below, by directorate. Where the final report has not yet been issued, the status of the audit at the time of writing is stated.

### Childrens and Adult Services

- Adopt London Partnership (fieldwork)
- Care Leavers
- Direct Payments
- Home to School Transport
- ICS / ICB Partnership governance and integration of services (draft)
- Legal Fees (draft)
- Pupil Registry Systems
- Supporting Families Grant

### Environment, Neighbourhoods and Growth

- Estates Cleaning and Grounds Maintenance
- Estates Parking Management
- Leisure Services - Advisory
- Leisure services - Assurance (draft)
- Tree Management Services

### Finance

- Accounts Receivable and Debt Management (draft)
- Budgetary monitoring and reporting (fieldwork completed, reporting underway)
- Capital Expenditure Management - General Fund
- Capital Expenditure Management - Housing Revenue Account (draft)
- Cost of Living Fund
- Home Ownership - Garages
- Housing Benefits (draft)
- Major Regeneration Programmes and Projects
- Pensions Administration

### Governance and Assurance

- Corporate Facilities Management (fieldwork completed, reporting underway)
- IR35
- Payroll (draft)
- Records management
- Sickness Absence Management
- Staff Recruitment and Vetting

### Housing

- Building Safety (report in QA)
- Housing Adaptations
- Social Housing Act Preparedness
- Southwark Repairs Improvement Plan
- Statutory disrepairs
- TMO - Browning Estate Management Board
- TMO - Haddonhall
- TMO - Kennington Park House Co-operative
- TMO - Fair Community Housing - Objection Review
- TMO - Two Towers Housing Co-operative (fieldwork)
- Voids

### IT and Shared Service

- Asset / Hardware Management (draft)
- Shared Service Governance (draft)
- Service Review (draft)

### Strategy and Communities

- Council Delivery Plan (draft)

Our internal audit work for the period from 1 April 2023 to 31 March 2024 was carried out in accordance with the internal audit plan approved by management and the Audit, Governance and Standards Committee. The plan was based upon discussions held with management and was constructed in such a way as to gain a level of assurance on the main financial and management systems reviewed.

There were no restrictions placed upon the scope of our audit and our work complied with Public Sector Internal Audit Standards.

We have detailed the opinions of each report and key findings on pages seven to 36. In the final version of the annual report, these may be subject to change. However, the overall opinion for the Council will not be affected by any changes at an individual audit level.

The internal audit team has also completed the following work in 2022-23:

- Grant audits - for which separate letters of engagement were issued:
  - Family Hubs and Start for Life
- Transparency Reporting - we continued to provide support and challenge to the Council in meeting its obligations for reporting expenditure under the Local Government Transparency Code 2015.

Due to emerging risks and other priorities resulting in alternative reviews or delays in the start date, the following audits were deferred from 2023-24 to 2024-25, or 2025-26 where stated:

#### Children and Adults Services

- Commissioning of services

#### Finance

- Mosaic

#### Housing

- Contract Management
- Applications and Allocations
- Temporary Accommodation

#### IT and Shared Service

- Cyber Security

#### Strategy and Communities

- Economic Renewal Plan
- Equality, diversity, and inclusion maturity assessment (2025-26)
- Planning Applications and S106 Agreements

We have completed the programme of schools for 2023-24. We are awaiting responses to four draft reports, all other reports have been issued in final. The schools audited in 2023-24 are listed below.

- Alfred Salter Primary School (draft)
- Bellenden Primary School
- Brunswick Park Primary School
- Comber Grove Primary School (draft)
- Crampton Primary School
- Evelina Hospital School
- Friars Primary School (draft)
- Grange Primary School
- Hollydale Primary School
- Ivydale Primary School
- Riverside Primary School
- Robert Browning Primary School Rye Oak Primary School
- St George's Cathedral RC Primary School
- St James Church of England Primary School
- Tower Bridge Primary School
- Victory School (draft)

An end of year report summarising the results and common themes arising from our school internal audit programme for 2023-24 will be presented to the Committee at the meeting on 15 July 2024.

### NON-INTERNAL AUDIT SERVICES PROVIDED BY BDO

The following non audit services have been provided by BDO during 2022-23:

- Risk management support.
- Counter fraud support.

The counter fraud work is delivered by our forensics team, which is separate to the public sector internal audit team that provides internal audit and risk management services to the Council.

We do not consider the work undertaken above to pose a threat to our independence or objectivity in delivering the internal audit services.

## HEAD OF INTERNAL AUDIT OPINION 2023-24

The role of internal audit is to provide an opinion to the Council, through the Audit, Governance and Standards Committee, on the adequacy and effectiveness of the internal control system to ensure the achievement of the organisation's objectives in the areas reviewed. The annual report from internal audit provides an overall opinion on the adequacy and effectiveness of the organisation's risk management, control, and governance processes, within the scope of work undertaken by our firm as outsourced providers of the internal audit service. It also summarises the activities of internal audit for the period. The basis for forming my opinion is as follows:

Overall, we are able to provide **Moderate Assurance** that there is a sound system of internal controls, designed to meet the Council's objectives, that controls are being applied consistently across various services. In forming our view we have taken into account that:

- In respect of the design of the controls, an opinion of moderate assurance has been provided for 28 out of the 33 assurance audits completed to date, substantial assurance provided in three areas and limited assurance opinions in two areas. Overall, the Council has maintained its control environment during 2023-24. The relative proportion of substantial assurance opinions provided for the design of the Council's controls has increased slightly from 8% in 2022-23 to 9% in 2023-24.
- In respect of the operational effectiveness of the controls, an opinion of moderate assurance has been provided for 21 of the 33 assurance audits completed to date, substantial assurance provided in four areas, limited assurance in eight areas. The relative proportion of substantial assurance opinions provided for the operational effectiveness of the Council's controls has increased from 6% in 2022-23 to 12% in 2023-24.
- The relative proportion of high, medium, and low recommendations is consistent with previous years, and management has continued to respond positively to reports issued with adequate action plans to address the risks and issues identified. We have confirmed with reference to evidence that 90% of recommendations due for implementation by the end of 2023-24 had been completed. After year-on-year improvements to 2022-23, this represents a decrease from an implementation rate of 92% in 2022-23.
- In respect of school audits and ongoing financial pressures, the Council is taking proactive steps to manage these, and our programme of audits has been aimed at prioritising schools with higher levels of risk.
- In respect of financial performance, the general fund financial performance has been strong in the financial year 2023-24. A balanced outturn position has been achieved. There was pay, energy and inflationary pressures across all Council departments which were successfully mitigated through the Council's budget setting process, use of specific reserves earmarked for that purpose and deployment of planned contingency. The HRA saw an operational overspend of £16.4m, mitigated using £2.5m of reserves and a significantly reduced revenue contribution to the capital programme.

# REVIEW OF 2023-24 WORK

The table below summarises the assurance opinions and number of recommendations of audits completed in 2023-24. Detailed findings are reported through the year to the Audit, Governance and Standards Committee in our routine progress reports.

Audit	H	M	L	Design	Operational Effectiveness
<b>Children and Adults Services</b>					
Adopt London South Partnership - <i>Fieldwork</i>				TBC	TBC
Care Leavers	1	3	-	Moderate	Moderate
Direct Payments	1	5	-	Moderate	Limited
Home to School Transport	2 advisory recommendations			NA - Advisory	NA - Advisory
ICS / ICB Partnership governance - <i>Draft</i>				Moderate	Moderate
Legal Fees - <i>Draft</i>	-	4	-	Moderate	Moderate
Pupil Registry Systems	-	-	1	Substantial	Substantial
Supporting Families - Grant Audit 2023-24	-	-	-	NA - Grant	NA - Grant
<b>Environment, Neighbourhoods and Growth</b>					
Estates Cleaning and Grounds Maintenance	-	3	1	Moderate	Moderate
Estates Parking Management	2	2	-	Limited	Limited
Leisure Services - Advisory	26 advisory recommendations			NA - Advisory	NA - Advisory
Leisure Services - Assurance - <i>Draft</i>	-	3	-	Moderate	Substantial
Tree Management Services	-	4	-	Moderate	Moderate
<b>Finance</b>					
Accounts Receivable and Debt Management - <i>Draft</i>	1	3	3	Moderate	Limited
Budgetary Control and Monitoring - <i>Fieldwork complete, reporting underway</i>				TBC	TBC
Capital Expenditure Management - General Fund	-	3	-	Moderate	Moderate
Capital Expenditure Management - Housing Revenue Account - <i>Draft</i>	-	2	-	Moderate	Moderate



Audit	H	M	L	Design	Operational Effectiveness
Cost of Living Fund	-	1	1	Moderate	Substantial
Home Ownership - Garages	-	5	3	Moderate	Limited
Housing Benefits - <i>Draft</i>	-	1	1	Substantial	Moderate
Major Regeneration Programmes and Projects	1	-	2	Moderate	Moderate
Pensions Administration	1	-	-	Moderate	Moderate
<b>Governance and Assurance</b>					
Corporate Facilities Management <i>Fieldwork complete, reporting underway</i>				TBC	TBC
IR35	14 advisory recommendations			NA - Advisory	NA - Advisory
Payroll - <i>Draft</i>	-	4	3	Moderate	Moderate
Records management	3	-	1	Moderate	Limited
Sickness Absence Management	-	2	2	Moderate	Moderate
Staff Recruitment and Vetting	-	1	2	Moderate	Substantial
<b>Housing</b>					
Building Safety - <i>Fieldwork completed, report in QA</i>				TBC	TBC
Housing Adaptations	-	2	1	Moderate	Moderate
Social Housing Act Preparedness	-	1	2	Moderate	Substantial
Southwark Repairs - Service Improvement Plan	-	1	1	Moderate	Moderate
Statutory Disrepairs	-	3	1	Moderate	Moderate
TMO - Browning Estate Management Board	2	7	-	Moderate	Limited
TMO -Haddonhall Cooperative	-	4	-	Moderate	Moderate
TMO - Kennington Park House Co-operative	3	3	-	Limited	Limited
TMO - Fair Community Housing - Objection Review	18 advisory recommendations			NA - Advisory	NA - Advisory
TMO - Two Towers Housing Co-operative - <i>Fieldwork</i>				TBC	TBC
Voids	1	1	-	Moderate	Limited

Audit	H	M	L	Design	Operational Effectiveness
<b>IT and Shared Service</b>					
IT - Hardware Asset Management - <i>Draft</i>	1	2	-	Moderate	Limited
IT - Service Review - <i>Draft</i>	-	2	-	Substantial	Moderate
IT - Shared Service Governance	-	2	1	Moderate	Moderate
<b>Strategy and Communities</b>					
Council Delivery Plan - <i>Draft</i>	-	2	-	Moderate	Moderate



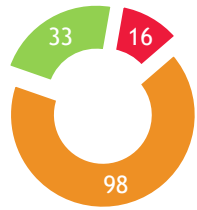
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# SUMMARY OF FINDINGS

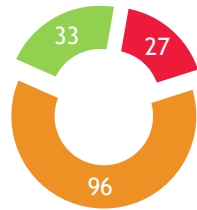
## RECOMMENDATIONS AND ASSURANCE DASHBOARD

### Recommendations

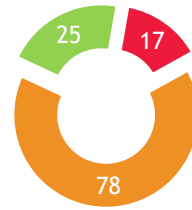
2021-22



2022-23



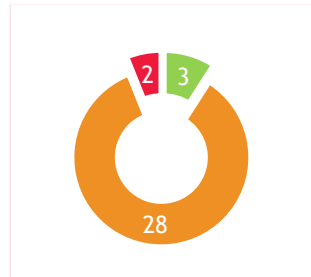
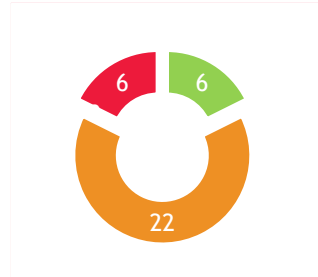
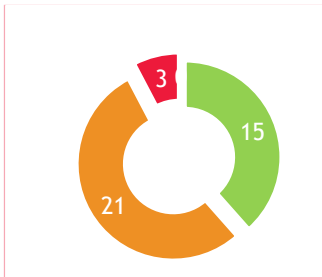
2023-24



■ High ■ Medium ■ Low

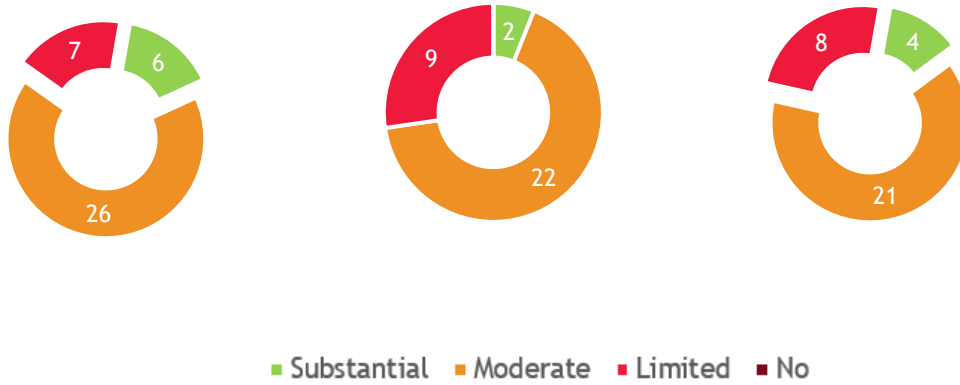
*These charts show the position based only upon final and draft reports issued to date, therefore are not complete. This section will be updated upon completion of all audits.*

### Control Design



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## Operational Effectiveness

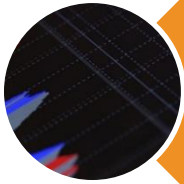


## Recommendation Implementation Rate

The table below shows the percentage of recommendations implemented by the year end.

2023-24	90%
2022-23	92%
2021-22	87%
2020-21	79%
2019-20	88%
2018-19	88%

# ADDED VALUE



## INNOVATION

We utilised data analytics in audits where appropriate (e.g. accounts receivable, housing benefits, payroll, direct payments, tree management). This has highlighted anomalies for the Council to investigate to improve its data and accuracy and completeness of transactions. The IT audits are routinely completed by IT specialists.



## RESPONSIVENESS

We have continued to be responsive, in particular completing grant certifications to meet the Council's submissions deadlines, and adapting the plan to emergent risks and priorities.

We work closely with External Audit where investigations are required, e.g. the Accounts Objections review.



## BENCHMARKING AND BEST PRACTICE

We have continued to add value in the majority of our audits, agreeing the areas of focus as part of scoping meetings.

We undertook benchmarking to compare the Council's practices with other London boroughs or best practice (e.g. Social Housing Act Preparedness, Building Safety).

We identified areas where the Council can improve performance and create efficiencies (e.g. Direct Payments, Care Leavers) or where we were able to offer best practice comparisons (e.g. ICS/ICB Partnership Governance).



# KEY RISK AND FINDINGS THEMES



## PEOPLE, ROLES AND RESPONSIBILITIES

The Council welcomed our internal audits and provided us with strong levels of time and support during our reviews, whether delivered remotely or in-person. This demonstrates the organisation's positive approach towards internal audit and enhancing internal controls.



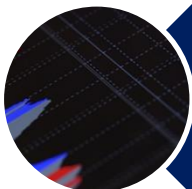
## SYSTEMS & PROCESSES, TIMELINESS OF DECISIONS

Governance channels and processes were largely robust, supporting effective monitoring of internal controls.



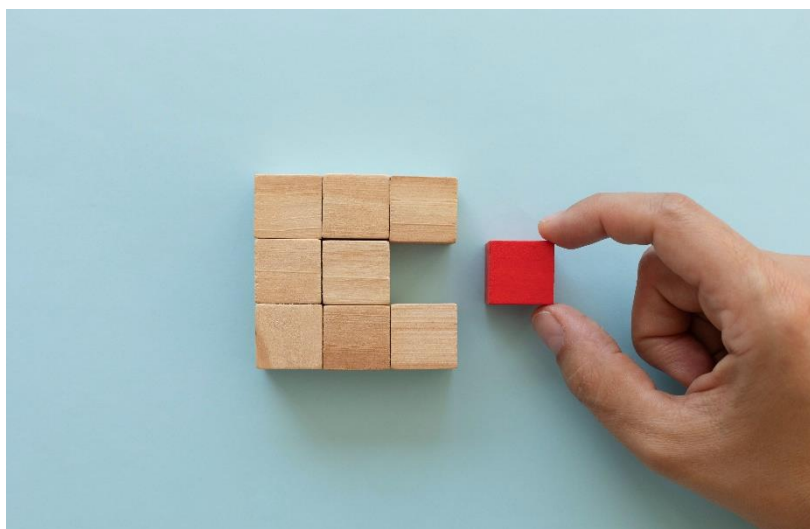
## DATA AND RECORDS, PUBLIC INFORMATION

While strategies and policies were broadly in place, several were not kept up to date and consequently did not reflect the Council's actual arrangements.



## GOVERNANCE AND MONITORING / FOLLOW UP

The Council has generally well designed systems in place but processes are not always followed consistently or as expected across directorates.



# BACKGROUND TO ANNUAL OPINION

## Introduction

Our role as internal auditors to London Borough of Southwark is to provide an opinion to the Council, through the Audit, Governance and Standards Committee, on the adequacy and effectiveness of the internal control system to ensure the achievement of the organisation's objectives in the areas reviewed. Our approach, as set out in the firm's Internal Audit Manual, is to help the organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

Our internal audit work for the 12-month period from 1 April 2023 to 31 March 2024 was carried out in accordance with the internal audit plan approved by management and the Audit, Governance and Standards Committee, adjusted during the year for any emerging risk issues. The plan was based upon discussions held with management and was constructed in such a way as to gain a level of assurance on the main financial and management systems reviewed. There were no restrictions placed upon the scope of our audit and our work complied with Public Sector Internal Audit Standards.

The annual report from internal audit provides an overall opinion on the adequacy and effectiveness of the organisation's risk management, control, and governance processes, within the scope of work undertaken by our firm as outsourced providers of the internal audit service. It also summarises the activities of internal audit for the period.

## Audit Approach

We have reviewed the control policies and procedures employed by London Borough of Southwark to manage risks in business areas identified by management set out in the 2023-24 Internal Audit Annual Plan which has been approved by the Audit, Governance and Standards Committee. This report is made solely in relation to those business areas and risks reviewed in the year and does not relate to any of the other operations of the organisation. Our approach complies with best professional practice, in particular, Public Sector Internal Audit Standards, the Chartered Institute of Internal Auditors' Position Statement on Risk Based Internal Auditing.

We discharge our role, as detailed within the audit planning documents agreed with the Council's management for each review, by:

- Considering the risks that have been identified by management as being associated with the processes under review
- Reviewing the written policies and procedures and holding discussions with management to identify process controls
- Evaluating the risk management activities and controls established by management to address the risks it is seeking to manage
- Performing walkthrough tests to determine whether the expected risk management activities and controls are in place
- Performing compliance tests (where appropriate) to determine that the risk management activities and controls have operated as expected during the period.

The opinion provided on page 3 of this report is based on historical information and the projection of any information or conclusions contained in our opinion to any future periods is subject to the risk that changes may alter its validity.

### **Reporting Mechanisms and Practices**

Our initial draft reports are sent to the key contact responsible for the area under review in order to gather management responses. In every instance there is an opportunity to discuss the draft report in detail. Therefore, any issues or concerns can be discussed with management before finalisation of the reports.

Our method of operating with the Audit, Governance and Standards Committee is to agree reports with management and then present and discuss the matters arising at the Audit, Governance and Standards Committee meetings.

### **Management actions on our recommendations**

Management were engaged with the internal audit process and provided considerable time to us during the fieldwork phases of our reviews, in some cases providing audit evidence promptly and allowing the reviews to proceed in a timely manner, including opportunities to discuss findings and recommendations prior to the issue of draft internal audit reports. Management responses to draft reports were mostly within our requested time frame, however, there were some instances where the turnaround of draft reports was slow.

### **Recommendations Follow-up**

Implementation of recommendations is a key determinant of our annual opinion. If recommendations are not implemented in a timely manner, then weaknesses in control and governance frameworks will remain in place. Furthermore, an unwillingness or inability to implement recommendations reflects poorly on management's commitment to the maintenance of a robust control environment.

### **Relationship with External Audit**

All our final reports are available to the external auditors through the Audit, Governance and Standards Committee papers and are available on request. Our files are also available to external audit should they wish to review working papers to place reliance on the work of internal audit. In 2023-24, we completed the advisory review in response to an Accounts objection relating to Fair Community Housing TMO, which supported External Audit's closure of the accounts for 2021-22.

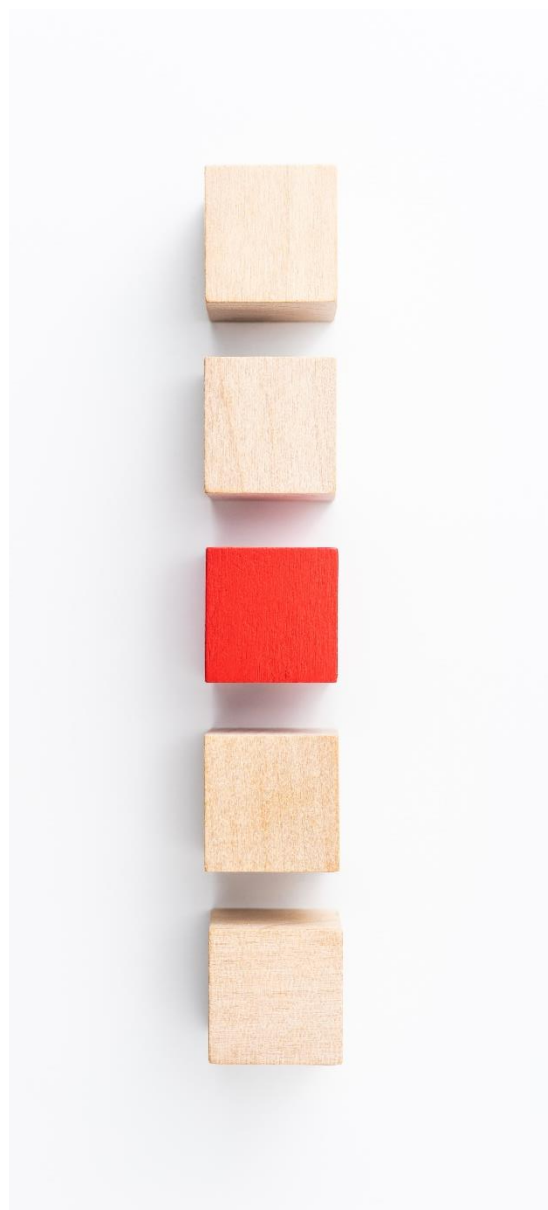
## Report by BDO LLP to London Borough of Southwark

As the internal auditors of London Borough of Southwark, we are required to provide the Audit, Governance and Standards Committee, and the Directors with an opinion on the adequacy and effectiveness of risk management, governance, and internal control processes, as well as arrangements to promote value for money.

In giving our opinion it should be noted that assurance can never be absolute. The internal audit service provides London Borough of Southwark with **Moderate assurance** that there are no major weaknesses in the internal control system for the areas reviewed in 2023-24. Therefore, the statement of assurance is not a guarantee that all aspects of the internal control system are adequate and effective. The statement of assurance should confirm that, based on the evidence of the audits conducted, there are no signs of material weaknesses in the framework of control.










In assessing the level of assurance to be given, we have taken into account:

- All internal audits undertaken by BDO LLP during 2023-24
- Any follow-up action taken in respect of audits from previous periods for these audit areas
- Whether any significant recommendations have not been accepted by management and the consequent risks
- The effects of any significant changes in the organisation's objectives or systems
- Matters arising from previous internal audit reports to the London Borough of Southwark
- Any limitations which may have been placed on the scope of internal audit - no restrictions were placed on our work.







# KEY PERFORMANCE INDICATORS

KPI	BDO Comment	RAG Rating
<b>Audit Coverage</b>		
Annual Audit Plan for 2023-24 delivered in line with timetable	As reported above, we have completed the majority of fieldwork, although some audits were not completed by the end of March 2024.	
Actual days are in accordance with Annual Audit Plan - 1,030 days	All days were delivered. Where audits were deferred, these were replaced by alternative advisory or assurance reviews.	
<b>Relationships and customer satisfaction</b>		
Customer satisfaction reports - overall score at average of at least 3.5 / 5 for surveys issued at the end of each audit.	We have received seven survey responses in 2023-24, with an average score of 4.7.	
Annual survey to Audit, Governance and Standards Committee to achieve score of at least 70%.	We will be issuing the survey to the Committee in July 2024 upon completion of the work for 2023-24.	TBA
External audit can rely on the work undertaken by internal audit (where planned)	In 2023-24, we completed the advisory review in response to an Accounts objection relating to Fair Community Housing TMO, which supported External Audit's closure of the accounts for 2021-22.	
<b>Staffing</b>		
At least 60% input from qualified staff	Delivery of the 2023-24 included 62% input from qualified staff.	
<b>Audit Reporting</b>		
Issuance of draft report within 3 weeks of fieldwork 'closing' meeting	There were three cases where reports were issued up to five weeks after the closing meeting, where the quality assurance process fell during a holiday period.	
Finalise internal audit report 1 week after management responses to report are received.	There was one case where the report was issued 11 days after receipt of the management response, where the quality assurance process fell during the Summer holiday period.	
90% recommendations to be accepted by management.	Recommendations are largely accepted as proposed in the closing meeting. We work with management to agree appropriate actions to address the risk if the specific recommendations are not feasible.	
Information is presented in the format requested by the customer.	Where requested (eg this annual report), we have amended our report formats.	





**Audit Quality**

High quality documents produced by the auditor that are clear and concise and contain all the information requested - measured within customer satisfaction surveys	We have received seven survey responses as at the end of the year, five providing a rating of 5 and two providing a rating of 4 out of five with regards to the quality of our outputs.	
Positive result from any external review	We have not been subject to an external review this year. However, the outcome of the BDO cold review was the highest rating of 1 'Meeting Expectations', with no advisory or improvement points raised.	

# APPENDIX 1

## OPINION SIGNIFICANCE DEFINITION

ANNUAL OPINION DEFINITION	
<b>Substantial - Fully meets expectations</b>	Our audit work provides assurance that the arrangements should deliver the objectives and risk management aims of the organisation in the areas under review. There is only a small risk of failure or non-compliance.
<b>Moderate - Significantly meets expectations</b>	Our audit work provides assurance that the arrangements should deliver the objectives and risk management aims of the organisation in the areas under review. There is some risk of failure or non-compliance.
<b>Limited - Partly meets expectations</b>	Our audit work provides assurance that the arrangements will deliver only some of the key objectives and risk management aims of the organisation in the areas under review. There is a significant risk of failure or non-compliance.
<b>No - Does not meet expectations</b>	Our audit work provides little assurance. The arrangements will not deliver the key objectives and risk management aims of the organisation in the areas under review. There is an almost certain risk of failure or non-compliance.

REPORT OPINION SIGNIFICANCE DEFINITION				
Level of Assurance	Design Opinion	Findings	Effectiveness Opinion	Findings
 <b>Substantial</b>	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
 <b>Moderate</b>	In the main, there are appropriate procedures and controls in place to mitigate the key risks reviewed, albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of noncompliance with some controls that may put some of the system objectives at risk.
 <b>Limited</b>	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
 <b>No</b>	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non-compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE DEFINITION	
<b>High</b>	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
<b>Medium</b>	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
<b>Low</b>	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

FOR MORE INFORMATION:

**AARON WINTER**

+44 (0)7442 851 860  
Aaron.Winter@bdo.co.uk

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