



**POLICE AND CRIME
COMMISSIONER FOR
CAMBRIDGESHIRE AND
CAMBRIDGESHIRE CONSTABULARY**

Internal Audit Strategy 2016-2017

**Presented at the Joint Audit Committee
meeting of:**

23 March 2016





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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 Police and Crime Plan, risk profile and assurance required across the Collaborations as well as other, factors affecting the Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary in the year ahead including changes within the sector.

1.1 Background

Bedfordshire, Cambridgeshire and Hertfordshire Police and Offices of the Police and Crime Commissioners collaborate across many areas across Joint Protective Services, Joint Operational Support and Joint Organisational Support. The level of collaboration is continuing to increase and as a general principle it has been agreed that where possible, and appropriate, audits will be undertaken in collaboration (joint audits).

This will include units that are already collaborated, but also where possible those where collaboration is planned (inter-related audits) and our coverage is therefore likely to be more advisory in nature for some reviews as new systems and processes are being discussed and developed. In addition, we will include targeted local aspects to each audit plan which will be based on the local risk register for the Force and OPCC.

Due to the ongoing changes and developments in these areas all internal audit plans will be subject to ongoing review and change to ensure that they meet the needs of the organisations and changing risk profiles and appetites. Further joint meetings will be held with the Chief Finance Officers throughout the year to review the ongoing changes and requirements.

2 DEVELOPING THE INTERNAL AUDIT STRATEGY

We use your Police and Crime Plan as the starting point in the development of your internal audit plan.

2.1 Risk management processes

We have evaluated the risk management processes for both the OPCC and Force and consider that we can place reliance on your risk registers to inform the internal audit strategy. We have used various sources of information (see Figure A below) and discussed priorities for internal audit coverage with the following people:

- Chief Finance Officer (CFO) OPCC;
- Chief Finance Officer (CFO) Constabulary;
- Joint meeting of CFOs across Bedfordshire, Cambridgeshire and Hertfordshire.

Based on our understanding of the organisations, and the information provided to us by the stakeholders above, we have developed an annual internal plan for both the OPCC and Force for the coming year, and a high level strategic plan (see Appendix A and B for full details).

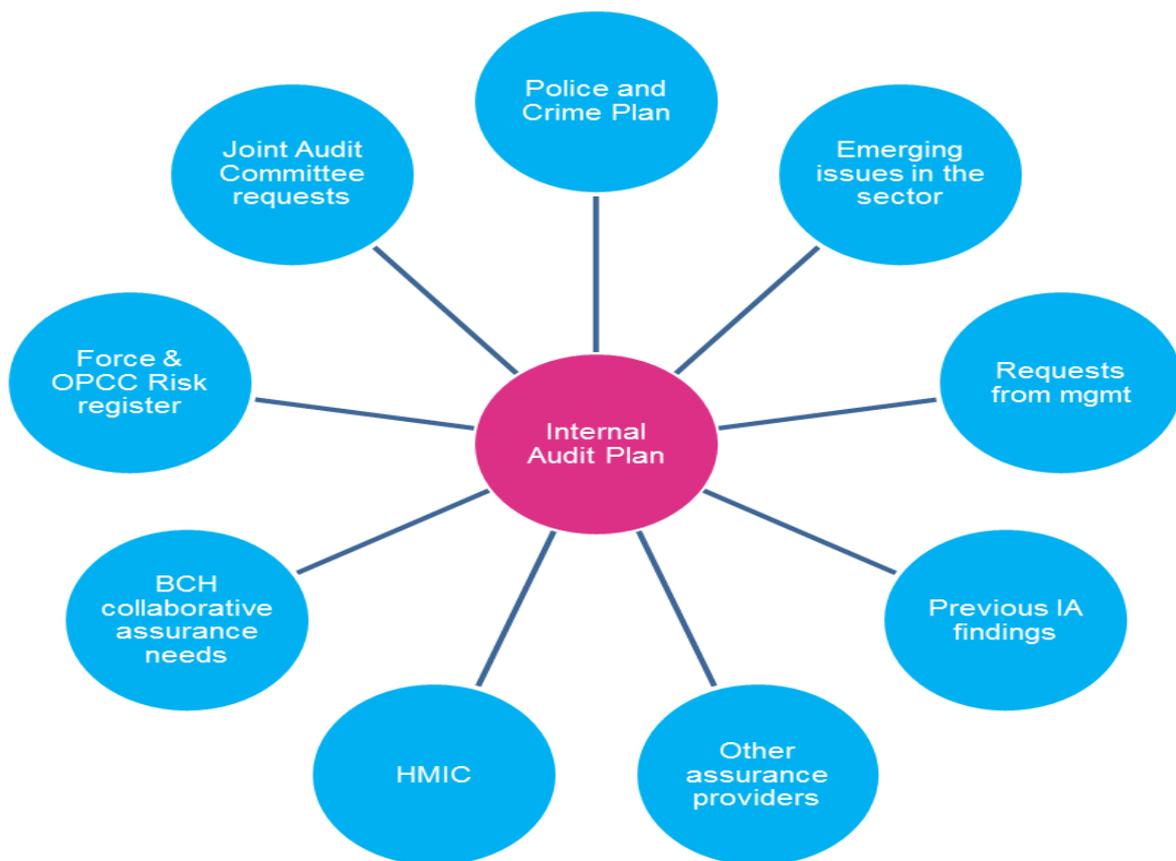


Figure A: Sources considered when developing the Internal Audit Strategy

2.2 Working with other assurance providers

The Joint Audit 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 organisations.

We will however continue to work closely with other assurance providers, such as external audit and HMIC, 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 Daniel Harris, supported by Suzanne Lane as your senior manager.

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 C.

Under PSIAS, internal audit services are required to have an external quality assessment every five years. Our Risk Advisory 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. Where we undertake any work outside of the Internal Audit plan for the Police and Crime Commissioner or Constabulary this is delivered by a separate team, with a separate Partner and engagement letter.

4 JOINT AUDIT COMMITTEE REQUIREMENTS

In approving the internal audit strategy, the committee is asked to consider the following:

- Is the Joint Audit Committee satisfied that sufficient assurances are being received within our annual plan for the Force, OPCC and across the collaboration (as set out at Appendix A) to monitor the organisations' risk profile effectively?
- Does the strategy for internal audit (as set out at Appendix B) cover both organisations' key risks as they are recognised by the Joint Audit Committee?
- Are the areas selected for coverage this coming year appropriate?

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 Joint Audit Committee approve such any amendments to this plan.

APPENDIX A: INTERNAL AUDIT PLAN 2016-17

Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary

Audit	Internal audit coverage	Days	Proposed timing
Risk Based Assurance			
Commission, Communication and Partnership Working	Review of the arrangements in place within the OPCC for commissioning, communication and partnership working. This will include a review of strategies and policies in place, compliance with the relevant arrangements, monitoring and reporting.	10	Q1
Governance	This review will focus on the OPCC Governance arrangements ensuring that the statutory policies and procedures are in place and effective and that the overall control framework within the office meets the requirements.	8	Q4
Victim satisfaction and victim / witness care	The PCC aims to improve victim satisfaction, our audit will review the action plan in place to monitor and improve victim satisfaction and how this is progressed and measured. In addition, we will review how assurance is obtained on victim & witness care including compliance with the Victim Code of Practice.	10	Q2
Core Assurance			
Risk Management	Annual Review for both the Force and OPCC including a deep dive into a sample of risks on the registers.	8	Q4
Financial Management			
Payroll and Expenses	<ul style="list-style-type: none"> Starters & Leavers; Changes to contract details; Pension contributions; Expenses; Payment authorisation & run; Reporting. 	10	Q3
Income and Debtors	<ul style="list-style-type: none"> Raising and authorisation of invoices; Chasing of outstanding debts; Credit Note arrangements Debt write off. 	6	Q3
Cash, Bank and Treasury Management	<ul style="list-style-type: none"> Receipt of cash; Processing of cash payments; Bank mandate; Bank reconciliation; Control over loans and investments where appropriate. 	6	Q3

Audit	Internal audit coverage	Days	Proposed timing
Capital Programme	Review of the capital programme to ensure that an adequate programme is in place including submission of business cases, identification of benefits, approval process, reporting and monitoring of benefits achieved.	10	Q2
Follow up	To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.	6	Q4
Management	This will include: <ul style="list-style-type: none"> • Annual planning • Preparation for, and attendance at, Joint Audit Committee • Regular liaison and progress updates • Liaison with external audit and other assurance providers • Preparation of the annual opinion 	15	Throughout the year
Total		89	

Bedfordshire, Cambridgeshire and Hertfordshire Collaborative Audit Plan

Audit	Internal audit coverage	Days	Proposed timing
BCH Arrangements			
Governance including change management and benefit realisation	Review of the collaborative governance arrangements including decision making. In addition, as part of our review we will include an assessment of the framework for change management within the collaborative arrangements. We will also consider the process for identifying benefits as part of a business case for collaboration and then the methods for validating the achievement or otherwise of the benefits throughout the project.	25	Q2
Risk Management and Assurance Framework	The collaboration is reviewing risk management methodologies with an aim to align the arrangements across Bedfordshire, Cambridgeshire and Hertfordshire. As part of the scoping of our review we will determine the progression made and therefore the focus of our review. This may be undertaken as either an assurance or advisory review.	15	Q4
Financials / Cost Savings / MTFP	Follow up review of our 2015/16 Collaborations – Savings Assurance review. This will include an assessment of progress made against the recommendations within our report.	10	Q2
Health and Safety	The review will cover the policies and processes in place relating to H&S and how the tri-force collaboration are monitoring and reporting on compliance.	15	Q1
Bedfordshire			
Armed Policing & Roads Policing	Review of two units where the collaboration has been established to assess compliance with the section 22/23a agreements, adequacy of governance arrangements and performance and budget monitoring and reporting. In 2016/17 we will focus our review on Armed Policing & Roads Policing.	10	Q1
Cambridgeshire			
Human Resources	Review of the HR Transition Plan Implementation including the monitoring and accurate reporting against the transition plan and the realisation of benefits in line with the business case.	10	Q3

Audit	Internal audit coverage	Days	Proposed timing
Professional Standards	There has been significant change within PSD, our work will feed into the change process to provide either assurance or advice depending on the stage of the internal review. The exact scope of this review will be agreed with management prior to the start of the review.	20	Q3
ICT	Scope of the review to be agreed with management prior to the start of the review. This may include a review of the Tri-Force ICT Strategy and the implementation of the Strategy.	30	Q2/3
Preparedness for Athena	Review of the Tri-Force arrangements for the preparedness for the implementation of Athena. This will include a review of the Athena Implementation Plan and monitoring of the plan, in addition we will review the training identification and monitoring of delivery. We will also review the business continuity arrangements for Athena within the Forces.	20	Q1
Hertfordshire			
Public Contact	Review of the arrangements across the three forces in preparation for go-live in November 2016. This will be undertaken as an advisory review.	20	Q2
Firearms Licensing	The Firearms Licensing Unit went live from December 2015, our review will focus on the compliance with policies and procedures for issuing and reviewing of firearms licenses across the three forces.	15	Q3/4
Total		190*	

*Split across Bedfordshire (24.56%, 47 days), Cambridgeshire (31.35%, 60 days) and Hertfordshire Police (44.09%, 83 days) in line with the cost sharing model advised by the CFOs.

APPENDIX B: INTERNAL AUDIT STRATEGY 2015-2018

Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary

Proposed area for coverage	Scope and Associated risk Area	2015/16	2016/17	2017/18
Risk based assurance				
Medium Term Financial Planning / Savings Assurance	Risk that BCH Collaboration fails to deliver the anticipated improvements to service, resilience and savings (278)			
	Risk that the Constabulary fails to deliver effective policing within budget (279)	✓	Included in BCH plan	✓
	Issue of identifying, agreeing and commencing implementation of a long term strategic approach to increasing storage demands (218)			
Equality & Diversity	Risk of failure to apply equality and diversity policy resulting in officers, staff or the public suffering adverse effect of their welfare (280)			✓
Commissioning Communication and Partnership Working	Risk that the Constabulary does not achieve the benefits of partnership working within Cambridgeshire and Peterborough (212)		✓	
	Risk that the relationship between the Constabulary and the Police Crime Commissioner becomes untenable (215)			
	Risk that the Force experiences a loss in public confidence (219)			
Governance	Risk that the relationship between the Constabulary and the Police Crime Commissioner becomes untenable Commissioner (215)	✓	✓	✓
	Risk of failure to apply and demonstrate good governance (281)			

Proposed area for coverage	Scope and Associated risk Area	2015/16	2016/17	2017/18
Delivery of the Police and Crime Plan	<p>Risk that the Constabulary fails to deliver to the Policing Priorities and Police & Crime Plan (217)</p> <p>Risk that the Constabulary fails to maintain a proportionate level of resilience of protective service (213)</p> <p>Risk that the Constabulary are unable to influence national, regional or strategic alliance policies (283)</p>	✓		✓
Health and Safety	Risk that the Constabulary fails to strike a balance between proportionate application of Health and Safety policy against protecting the public (216)		Included in BCH plan	✓
Victim Satisfaction	Risk that there is a lapse / failing by individual or process which results in a death to an individual or multiple fatalities (218)		✓	
Communication Strategy	Risk that the Force experiences a loss in public confidence (219)	✓		
Collaboration	<p>Risk that the Constabulary are unable to influence national, regional or strategic alliance policies (282)</p> <p>Risk that the Constabulary does not achieve the benefits of partnership working within Cambridgeshire and Peterborough (212)</p> <p>Risk that BCH Collaboration fails to deliver the anticipated improvements to service, resilience and savings (278)</p>		See Collaboration section below	
Core Assurance				
Governance	Annual review of the governance framework.		See Risk Based (above)	
Risk Management	Annual review of the Police and OPCC's risk management processes. This may be a collaborative in future years in the plan.	✓	✓	✓
Budgetary Control	To provide assurance over the core finance systems.	✓		✓
General Ledger	In future years, potentially 2017/18, the finance audits may be undertaken as collaborative reviews. This will be reviewed each year at the planning stage to determine the possibility.	✓		✓
Payroll and Expenses		✓	✓	✓
Payments and Creditors		✓		
Income and Debtors			✓	

Proposed area for coverage	Scope and Associated risk Area	2015/16	2016/17	2017/18
Cash, Banking and Treasury Management			✓	
Capital Accounting and Fixed Assets				✓
Other Internal Audit Activity				
Human Resources	<p>Chief Constable</p> <p>This could include areas such as Training, Development, Performance Management and Absence Management.</p>		See Collaboration below	
Proactive Fraud	<p>Chief Constable</p> <p>Annual proactive review of the arrangements in place for Anti-Fraud and Bribery.</p>			✓
Estates Management	<p>Chief Constable</p> <p>To ensure that adequate programmes are in place for the maintenance and upkeep of the organisation's buildings.</p>	✓		
Seized/Lost Property and Controlled Drugs	<p>Chief Constable</p> <p>To ensure that property in Police possession is adequately recorded and stored so it is not lost, stolen or does not deteriorate.</p>			✓
Fleet Management	<p>Chief Constable</p> <p>A high level of expenditure for the Constabulary, a review of the management of the Fleet internal controls systems.</p>	✓		
Capital Programme	<p>Chief Constable</p> <p>To ensure that an adequate capital programme is in place including submission of business cases, identification of benefits, approval process, reporting and monitoring of benefits achieved.</p>		✓	
Follow Up	<p>To meet internal auditing standards, and to provide assurance on action taken to address recommendations previously agreed by management.</p>	✓	✓	✓

Proposed area for coverage	Scope and Associated risk Area	2015/16	2016/17	2017/18
Management	This will include: <ul style="list-style-type: none"> • Annual planning • Preparation for, and attendance at, Joint Audit Committee • Regular liaison and progress updates • Liaison with external audit and other assurance providers • Preparation of the annual opinion 	✓	✓	✓

Bedfordshire, Cambridgeshire and Hertfordshire Collaborative Audit Plan

Proposed area for coverage	2015/16	2016/17	2017/18
BCH Arrangements			
Governance including change management and benefit realisation		✓	✓
Risk Management & Assurance Framework		✓	
Financials / Cost Savings / MTFP	✓	✓	✓
BME – Support / Recruitment			✓
Health and Safety		✓	
Bedfordshire – Joint Protective Services			
Major Crime			✓
Armed Policing		✓	
Roads Policing		✓	
Scientific Services			✓
Counter Terrorism			✓
Operational Planning	✓		
Dogs	✓		
Serious and Organised Crime	✓		
Cambridgeshire – Joint Organisational Support			
Finance		Collaborative timing TBC	
Procurement	✓		
Fleet		Collaborative timing TBC	
Estates and Facilities		Collaborative timing TBC	
Legal		Collaborative timing TBC	
Human Resources		✓	✓
Training			✓
Professional Standards		✓	✓

Proposed area for coverage	2015/16	2016/17	2017/18
Information Management	✓		
ICT	✓	✓	✓
Athena		✓	✓
Performance	Collaborative timing TBC		
Stores			✓
Hertfordshire – Joint Operational Support			
Public Contact		✓	
Crime Recording	External Assurance such as HMIC		
Criminal Justice			✓
Custody	Collaborative timing TBC		
Firearms Licensing		✓	

APPENDIX C: INTERNAL AUDIT CHARTER

Need for the charter

This charter establishes the purpose, authority and responsibilities for the internal audit service for the Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary. 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 Joint Audit Committee.

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

	Partner	Client manager
Name	Daniel Harris	Suzanne Lane
Telephone	07792 948767	07720 508148
Email address	daniel.harris@rsmuk.com	suzanne.lane@rsmuk.com

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 E of the audit plan issued for 2016/17.

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 the Daniel Harris (acting as your head of internal audit). The independence of RSM is assured by the internal audit service reporting to the Chief Finance Officers.

The head of internal audit has unrestricted access to the Chair of Joint Audit 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 Police and Crime Commissioner for Cambridgeshire and Cambridgeshire Constabulary. 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 Joint Audit 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 Joint Audit 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 Joint Audit 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 Joint Audit 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 Joint Audit 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 Joint Audit 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.

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 Joint Audit Committee. The final report will contain an action plan agreed with management to address any weaknesses identified by internal audit. Where reports are completed as joint audits, these will be shared with other members of the collaboration as per Appendix F.

The internal audit service will issue progress reports to the Joint Audit 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 to both the OPCC and the Force on the adequacy and effectiveness of the organisation's governance, risk management and control arrangements. In giving our opinions it should be noted that assurance can never be absolute. The most that the internal audit service can provide to the Police and Crime Commissioner & Chief Constable is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The annual opinions will be provided to the organisations 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 Police and Crime Commissioner & Chief Constable to inform the organisations' annual governance statements.

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 Joint Audit Committee recognises that management is responsible for controls to reasonably prevent and detect fraud. Furthermore, the Joint Audit 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

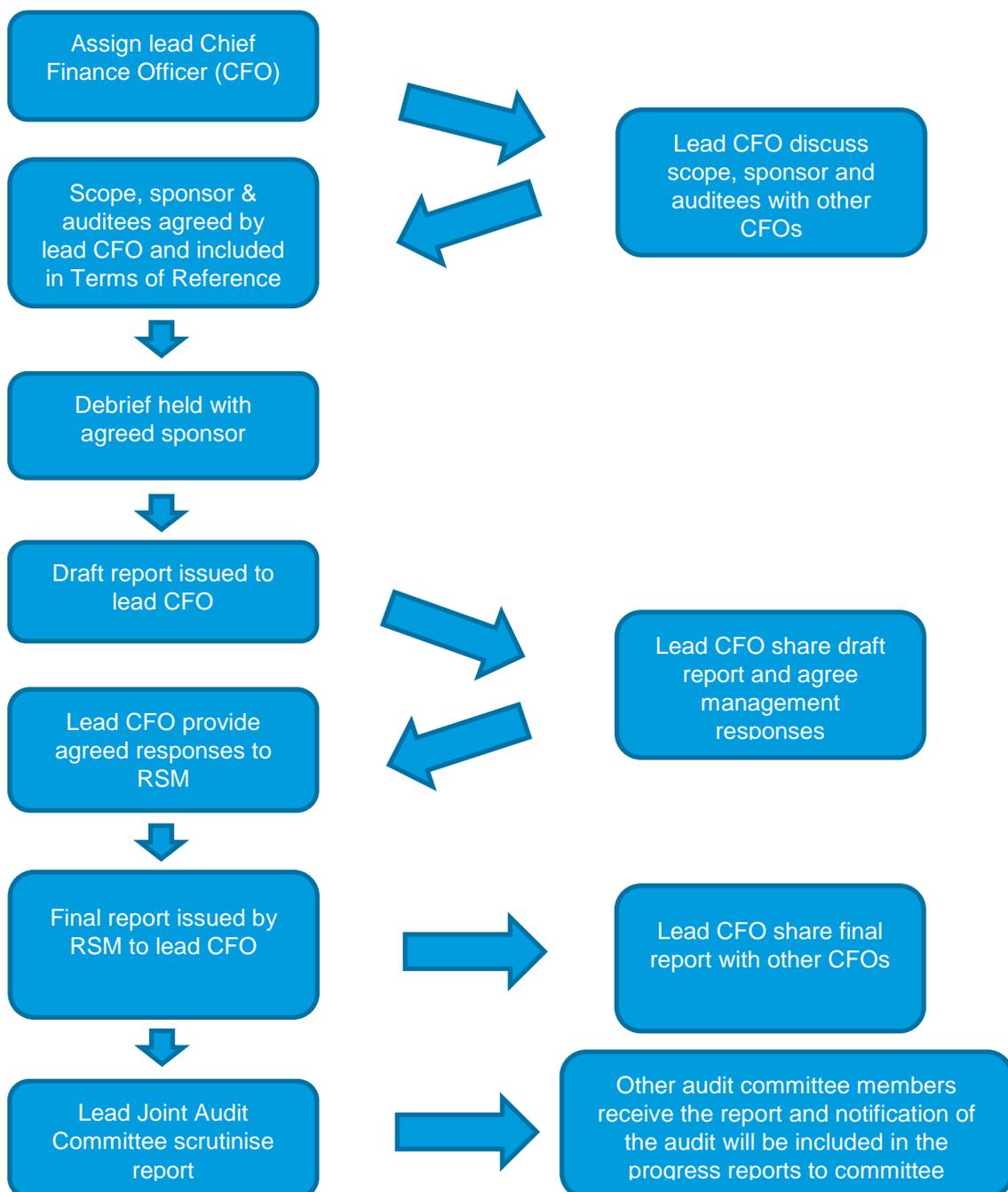
By approving this document, the internal audit strategy, the Joint Audit Committee is also approving the internal audit charter.

APPENDIX E: 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.

APPENDIX F: COLLABORATIVE PROTOCOLS AND SHARING OF INTERNAL AUDIT REPORTS.

For Each Collaborative audit



FOR FURTHER INFORMATION CONTACT

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Suzanne Lane

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