

SHETLAND UHI

HEALTH & SAFETY

INTERNAL AUDIT REPORT - FINAL

JULY 2023

LEVEL OF ASSURANCE:

DESIGN	LIMITED
EFFECTIVENESS	LIMITED



CONTENTS

1. <u>EXECUTIVE SUMMARY</u>	3
2. <u>DETAILED FINDINGS</u>	6
3. <u>BACKGROUND</u>	15
4. <u>DEFINITIONS</u>	16
5. <u>TERMS OF REFERENCE</u>	17
6. <u>STAFF INTERVIEWED</u>	18
7. <u>LIMITATIONS AND RESPONSIBILITIES</u>	19

RESTRICTIONS OF USE

The matters raised in this report are only those which came to our attention during our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

DISTRIBUTION LIST

FOR ACTION	GEMMA MACGREGOR	VICE PRINCIPAL (OPERATIONS)
	ALISON SUTHERLAND	HEAD OF FACILITIES
FOR INFORMATION	AUDIT COMMITTEE	MEMBERS

REPORT STATUS

LEAD AUDITOR(S):	GEMMA MACLEOD
DATES WORK PERFORMED:	3 RD APRIL - 5 TH JULY 2023
ADDITIONAL DOCUMENTATION RECEIVED:	21 ST JULY 2023
DRAFT REPORT ISSUED:	28 JULY 2023
MANAGEMENT RESPONSES RECEIVED:	25 AUGUST 2023
FINAL REPORT ISSUED:	29 AUGUST 2023



EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX II FOR DEFINITIONS)		
DESIGN	Limited	System of internal controls is weakened with system objectives at risk of not being achieved.
EFFECTIVENESS	Limited	Non-compliance with key procedures and controls places the system objectives at risk.

SUMMARY OF FINDINGS			# OF AGREED ACTIONS
H	2		4
M	3		4
L	3		4
TOTAL NUMBER OF FINDINGS: 8			

OUR TESTING DID NOT IDENTIFY ANY CONCERNS SURROUNDING THE CONTROLS IN PLACE TO MITIGATE THE FOLLOWING RISKS:

- ✓ ROLES AND RESPONSIBILITIES IN RELATION TO HEALTH AND SAFETY MAY NOT BE WELL UNDERSTOOD AND DOCUMENTED.
- ✓ RISK ASSESSMENTS ARE NOT CARRIED OUT ON THE COLLEGE'S BUILDINGS.

BACKGROUND

The College has statutory obligations around the health & safety of its staff, students and visitors under the Health and Safety at Work Act 1972. Health & safety is also an important element of the overall corporate governance framework.

In accordance with the 2022-23 Internal Audit Plan, it was agreed that internal audit would review the health and safety arrangements within the College. Details of key health & safety arrangements in place within the College can be found at Appendix I.

PURPOSE

The purpose of this review is to provide assurance over the design and operational effectiveness of the key controls relating to health in safety in the following areas:

- Documented policy
- Roles and responsibilities
- Training
- Consistent approach
- Risk Assessments
- Governance.

CONCLUSION

As part of our review, we have identified 8 findings, of which 2 were assessed as high, 4 were assessed as medium and 2 as low.

We found that the system of internal control surrounding health & safety is weakened as there were gaps in the legionella logs for the Scalloway campus, risk assessments were not completed appropriately, and records could not be provided for mandatory health & safety training. As a result, we can provide a limited level of assurance over the design and operational effectiveness of the arrangements in place.

Management should implement the noted control improvements and address current gaps to develop the current arrangements, and ensure they operate consistently across the College.



EXECUTIVE SUMMARY

SUMMARY OF GOOD PRACTICE

- ▶ There are clear and concise roles and responsibilities in relation to health & safety, which have been formally documented within the Health & Safety Policy.
- ▶ There is a suite of health & safety policies and procedures made available to staff via SharePoint.

SUMMARY OF HIGH AND MEDIUM FINDINGS

- ▶ **Risk assessments:** We selected a sample of 10 general risk assessments on Peninsula to review the effectiveness of the records, and found the following:
 - 30% of risk assessments were still in draft, although they had taken place in 2018, 2021 and 2022. As these remain in draft, a review date is not recorded.
 - For 70% the review period was not one year as required by Policy.
 - For 1 case the review date had passed meaning the review is therefore overdue.

In addition, the risk assessment templates do not require an inherent and residual risk score to be recorded, and as a result of this further actions required (in addition to the control measures in place) have not been considered and recorded to be taken forward. Management have advised that this cannot be recorded within Peninsula.

SUMMARY OF HIGH AND MEDIUM FINDINGS (CONTINUED)


- ▶ **Legionella checks:** There were gaps in the legionella check logs for the Scalloway campus which suggests hot and cold-water service checks have not consistently been carried out monthly, as required by the General Campus Legionella Risk Assessment.
- ▶ **Training records:** SUHI were unable to provide Internal Audit with any records of which members of staff have completed the mandatory Health & Safety Awareness training. Internal Audit were advised that completion is not currently being monitored due to a lack of resource, but that the College is planning to recruit for an Assistant post who will take this responsibility onboard going forward.
- ▶ **Risk Assessment and Safe Systems of Work Policy:** The Risk Assessment and Safe Systems of Work Policy is still in draft format and needs to be finalised.
- ▶ **Completion of DSE Questionnaire:** As at 3rd May 2023, 49 members of staff had completed their DSE questionnaire which was due on 20th January 2023, and overall, 84 members of staff have not yet completed their questionnaire.

DETAILED FINDINGS



DETAILED FINDINGS


RISK: HEALTH AND SAFETY POLICIES AND PROCEDURES MAY NOT BE CONSISTENTLY APPLIED THROUGHOUT THE COLLEGE

FINDING 1 - RISK ASSESSMENTS			TYPE
<p>It is important that risk assessments are fully completed on a regular basis, and effective documentation is maintained to detail the results of the assessments.</p> <p>We selected a sample of 10 general risk assessments on Peninsula to review the effectiveness of the records, and found the following:</p> <ul style="list-style-type: none"> For 3/10 the risk assessments were still in draft, where the assessments had taken place in 2018, 2021 and 2022. As these remain in draft, a review date is not recorded. For 7/10 the review period was not one year as required by Policy. For 1/10 the review date had passed meaning the review is therefore overdue. <p>In addition, the risk assessment templates do not require an inherent and residual risk score to be recorded, and as a result of this further actions required (in addition to the control measures in place) have not been considered and recorded to be taken forward. Management have advised that this cannot be recorded within Peninsula.</p>			DESIGN & EFFECTIVENESS 
IMPLICATION			SIGNIFICANCE
There is a risk that health & safety risks are not identified and addressed as a result of insufficient risk assessment processes.			HIGH
RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that management review Peninsula to ensure that risk assessments which are incomplete, are prioritised and completed, including the input of review dates.	Angela Sutherland	Accept: Will complete	31st October 2023
We recommend that the frequency of risk assessments is reconsidered, to ensure that a suitable timescale is adopted for different risk assessments. It is expected that some risk assessments should take place annually, whereas others could take place every three years unless changes to arrangements occur.	Angela Sutherland	Accept: Will complete	31st October 2023
We recommend that the completion of risk assessments is monitored to ensure non-completion can be raised and escalated, prior to the due date has passed.	Compliance Assistant (pre-employment checks underway for successful candidate)	Accept: will complete	30th November 2023



DETAILED FINDINGS


RISK: HEALTH AND SAFETY POLICIES AND PROCEDURES MAY NOT BE CONSISTENTLY APPLIED THROUGHOUT THE COLLEGE.

FINDING 2 - LEGIONELLA CHECKS			TYPE
<p>It is important that legionella checks are fully documented as evidence of thorough checks taking place.</p> <p>There were gaps in the legionella check logs for the Scalloway campus which suggests hot and cold water service checks have not consistently been carried out on a monthly basis, as required by the General Campus Legionella Risk Assessment.</p>			<p>EFFECTIVENESS</p> 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that water may not be safe as a result of the required legionella checks not taking place.</p>			<p>HIGH</p>
RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the College ensures legionella checks take place as required and that these are fully, appropriately recorded in the check logs. This should be monitored by a second staff member to ensure there is oversight of the completion of checks.</p>	<p>Angela Sutherland</p>	<p>Accept: will complete</p>	<p>31st October 2023</p>



DETAILED FINDINGS


RISK: HEALTH AND SAFETY POLICIES AND PROCEDURES MAY NOT HAVE BEEN COMMUNICATED AND REQUIRED TRAINING NOT PROVIDED.

FINDING 3 - TRAINING RECORDS			TYPE
<p>It is important that adequate training records are maintained for staff to ensure that staff have completed required training and legislative and regulatory obligations are being complied with.</p> <p>SUHI were unable to provide Internal Audit with any records of which members of staff have completed the mandatory Health & Safety Awareness training. Internal Audit were advised that completion is not currently being monitored due to a lack of resource, but that the College is planning to recruit for an Assistant post who will take this responsibility onboard going forward.</p>			<p>DESIGN</p> 
<p>IMPLICATION</p> <p>There is a risk that staff completion of mandatory training is not being recorded and monitored, resulting in a lack of health & safety awareness which could lead to safety and reputational issues.</p>			<p>SIGNIFICANCE</p> <p>MEDIUM</p>
RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that, going forward, staff completion of the mandatory Health & Safety Awareness training is fully recorded centrally, including completion date and the next refresher date.	Compliance Assistant (pre-employment checks underway for successful candidate)	Accept: will complete	30 th November 2023
We recommend completion of the training is monitored regularly to ensure staff complete the training as and when required.	Compliance Assistant (pre-employment checks underway for successful candidate)	Accept: will complete	30 th November 2023



DETAILED FINDINGS


RISK: HEALTH AND SAFETY POLICIES AND PROCEDURES MAY NOT BE CONSISTENTLY APPLIED THROUGHOUT THE COLLEGE.

FINDING 4 - RISK ASSESSMENT AND SAFE SYSTEMS OF WORK POLICY			TYPE
<p>It is important that health & safety policies are finalised and approved in a timely manner, to ensure these provide correct and appropriate information to staff.</p> <p>The Risk Assessment and Safe Systems of Work Policy is still in draft format and needs to be finalised.</p>			<p>DESIGN</p> 
IMPLICATION			SIGNIFICANCE
<p>There is a risk that without finalisation and appropriate approval, the Policy may be inappropriate and incomplete, therefore providing inadequate information to staff.</p>			MEDIUM
RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that the Risk Assessment and Safe Systems of Work Policy is finalised in a timely manner and thereafter is subject to the formal approval process. The Policy should be reviewed and approved on a periodic basis, recommended to take place at least every three years.</p>	Angela Sutherland	Accept: will complete	22 December 2023



DETAILED FINDINGS


RISK: HEALTH AND SAFETY POLICIES AND PROCEDURES MAY NOT BE CONSISTENTLY APPLIED THROUGHOUT THE COLLEGE.

FINDING 5 - COMPLETION OF DSE QUESTIONNAIRE			TYPE
<p>Health and Safety (Display Screen Equipment) Regulations 2002 requires employers to protect workers from the health risks of working with display screen equipment (DSE). Employers must complete of DSE questionnaires and workstation assessments for workers who use DSE daily, for continuous periods of an hour or more.</p> <p>As at 3rd May 2023, 49 members of staff had completed their DSE questionnaire which was due on 20th January 2023, and overall 84 members of staff have not yet completed their questionnaire.</p>			<p>EFFECTIVENESS</p> 
<p>IMPLICATION</p> <p>There is a risk that the college cannot evidence staff are completing DSE questionnaires and assessments.</p>			<p>SIGNIFICANCE</p> <p>MEDIUM</p>
RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
<p>We recommend that completed rates should be monitored regularly to identify any individuals who have not completed the questionnaire near the due date. Non-completion should be raised with the individual and escalated to Line Managers where necessary.</p>	<p>Angela Sutherland</p>	<p>Accept: this is a process that is done every year and we will complete in 2023</p>	<p>22 December 2023</p>



DETAILED FINDINGS


RISK: HEALTH AND SAFETY POLICIES AND PROCEDURES MAY NOT BE CONSISTENTLY APPLIED THROUGHOUT THE COLLEGE.

FINDING 6 - FREQUENCY OF FIRE RISK ASSESSMENTS			TYPE
<p>It is important that policies are clear in the requirements surrounding health & safety activities, to ensure staff can discharge their duties in line with the policies.</p> <p>The Health & Safety Policy does not specify how often fire risk assessments are required to take place. Management have advised that these should be completed on an annual basis. Additionally, the draft Risk Assessments and Safe Systems of Work Policy states that fire risk assessments will be reviewed annually in February.</p>			DESIGN 
IMPLICATION There is a risk that without specified timescales, fire risk assessments may not be completed as frequently as expected.			SIGNIFICANCE LOW
RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that the Health & Safety Policy is amended to state the frequency that fire risk assessments are required to take place. This should then be re-circulated to staff.	Angela Sutherland	Accept - will amend policy to reflect the fact that we do fire risk assessments every February	30 August 2023



DETAILED FINDINGS


RISK: THERE MAY NOT BE EFFECTIVE HEALTH AND SAFETY POLICIES IN PLACE.

FINDING 7 - POLICY REVIEWS			TYPE
<p>It is important that policies are reviewed regularly to ensure they remain accurate, relevant and up to date.</p> <p>The Health & Safety Policy does not specify how often it will be reviewed. In addition, there are a number of Policies in the List of Health & Safety Policies provided which were listed as requiring review and most had not been reviewed since 2018/19.</p>			<p>DESIGN & EFFECTIVENESS</p> 
IMPLICATION			SIGNIFICANCE
There is a risk that health & safety policies provide inaccurate information to staff because of no regular reviews.			LOW
RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that the Health & Safety Policy is amended to state the review frequency.	Angela Sutherland	Accept: policy currently under review and going through committee structure so date will be added	30 November 2023
We recommend that a review is performed of the health & safety policies to identify those that are due, or overdue a review, to ensure a review of each of these can be prioritised and amendments made, as necessary.	Angela Sutherland / Compliance Assistant	Accept: ongoing work will create new policy list with reviews	01 February 2024



DETAILED FINDINGS

RISK: THERE MAY NOT BE AN ADEQUATE GOVERNANCE STRUCTURE IN PLACE FOR HEALTH & SAFETY.

FINDING 8 - OPERATIONS AND ESTATES COMMITTEE TERMS OF REFERENCE			TYPE
It is important that Committees meet on a regular basis, to ensure they can discharge their roles appropriately and provide effective oversight. The Operations and Estates Committee Terms of Reference does not specify how often the Committee is to meet.			DESIGN 
IMPLICATION			SIGNIFICANCE
There is a risk that the Committee does not meet as appropriate due to a lack of a formal documented meeting frequency.			LOW
RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	COMPLETION DATE
We recommend that the Operations and Estates Committee Terms of Reference is amended to state the frequency of meetings.	Gemma Macgregor	Accept: will amend TOR	31 October 2023

APPENDICES



APPENDIX I: BACKGROUND

SUHI has developed a Health & Safety Policy which was approved for implementation in August 2021, and was most recently reviewed in February 2023. The stated purpose of the Policy is ‘to help all those who will be concerned with managing health, and safety, providing a framework in which to develop a positive safety culture’, and it details the arrangements for the implementation of the Policy and the associated monitoring arrangements.

In addition to the main Policy, there are supporting health & safety policies and procedures which are available on SharePoint for staff to access, for example in relation to defibrillator maintenance, reporting of accidents, near misses and hazards, and manual handling amongst others.

Roles and responsibilities are documented within the Health & Safety Policy which are summarised as follows:

- Principal/CEO - has ultimate responsibility for the health & safety of all employees and overall responsibility for the management and implementation of SUHI's Health & Safety Policy.
- Senior Managers - each senior manager is responsible for the health & safety of their staff and non-employees who may be affected by the actions or omissions of their staff.
- Line Managers - responsible for the implementation of policy objectives and putting service area specific health & safety procedures into operational practice.
- Employees - expected to co-operate in the implementation of the Health & Safety Policy by acting with due regard to their own health & safety and that of others.
- Head of Facilities - responsible for a number of health & safety activities including providing assistance with the completion of risk assessments for service areas and oversee relevant action plans; co-ordinating inspections of premises to ensure buildings and fixed equipment are safe and properly maintained; and ensuring there is suitable first aid provision available amongst others.

New staff receive a health & safety induction with the Head of Facilities, which provides coverage of manual handling, DSE, and the location of fire exits and first aid kits (amongst others). A Health & Safety Competencies and Training Matrix has been developed which identified the core competencies required for various roles and the means of achieving these. Amongst other requirements, all employees are required to complete health & safety awareness training within three months of commencing their employment. The awareness training provides coverage of relevant legislation, safety signage, accidents and incidents, how to report an injury, hazardous substances, electrical safety and welfare. Other training provided includes incident co-ordinator training and DSE training.

The Health & Safety Policy states that risk assessments are required for all work that may involve risk. Most risk assessments are logged on the risk assessment system Peninsula, and the assessments detail the hazards, control measures, date of assessment, review date, and people at risk. Some risk assessments are not stored on Peninsula due to their complexity, and are instead stored on SharePoint, including fire, forklift and lone working risk assessments. To ensure health & safety processes are being appropriately conducted, the Head of Facilities performs periodic random spot checks who identifies and photographs any areas for improvement. Rectification actions are thereafter requested.

The College has established a Health & Safety Committee, which is responsible for promoting the health, safety and welfare of all persons when on SUHI premises and of staff and students when engaged in activities relevant to the College's purposes. The Committee meets as frequently as necessary to fulfil its purpose, and in practice currently meets quarterly. The Health & Safety Committee reports to the College's Operations and Estates Committee, who are responsible for advising and monitoring areas relating to the estate, health & safety and operational delivery of activities within the College.



APPENDIX II: DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
SUBSTANTIAL	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.
MODERATE	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 non compliance with some controls, that may put some of the system objectives at risk.
LIMITED	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.
NO	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	
HIGH	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.
MEDIUM	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.
LOW	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.
ADVISORY	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.



APPENDIX III: TERMS OF REFERENCE

EXTRACT FROM TERMS OF REFERENCE

PURPOSE

The purpose of this review is to provide assurance over the design and operational effectiveness of the key controls relating to health in safety in the following areas:

- Documented policy
- Roles and responsibilities
- Training
- Consistent approach
- Risk Assessments
- Governance.

KEY RISKS

1. There may not be effective health and safety policies in place.
2. Roles and responsibilities in relation to health and safety may not be well understood and documented.
3. Health and safety policies and procedures may not have been communicated and required training not provided.
4. Health and safety policies and procedures may not be consistently applied throughout the College.
5. Risk assessments may not have been undertaken for College buildings.
6. There may not be an adequate governance structure in place for health & safety.

EXCLUSIONS/LIMITATIONS OF SCOPE

The scope of the review is limited to the areas documented under the scope and approach. All other areas are considered outside of the scope of this review.

Our work is inherently limited by sample testing and therefore will not provide assurance over all health and safety processes within the College. We are reliant on the honest representation by staff and timely provision of information as part of this review.



APPENDIX IV: STAFF INTERVIEWED

BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

GEMMA MACGREGOR

VICE PRINCIPAL (OPERATIONS)

ANGELA SUTHERLAND

HEAD OF FACILITIES



APPENDIX V: LIMITATIONS AND RESPONSIBILITIES

MANAGEMENT RESPONSIBILITIES

The Audit Committee is responsible for determining the scope of internal audit work, and for deciding the action to be taken on the outcome of our findings from our work. The Committee is also responsible for ensuring the internal audit function has:

- The support of the management team.
- Direct access and freedom to report to senior management, including the Chair of the Audit Committee.

The Board is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the College.

Internal controls covers the whole system of controls, financial and otherwise, established by the Board in order to carry on the business of the College in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as 'controls' or 'internal controls'.

The Board is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Board.

LIMITATIONS

The scope of the review is limited to the areas documented under Appendix II - Terms of reference. All other areas are considered outside of the scope of this review.

Our work is inherently limited by the honest representation of those interviewed as part of colleagues interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

FOR MORE INFORMATION:

CLAIRE ROBERTSON, HEAD OF DIGITAL,
RISK AND ADVISORY SERVICES - SCOTLAND

+44 (0)141 249 5206
Claire.robertson@bdo.co.uk

Freedom of Information

In the event you are required to disclose any information contained in this report by virtue of the Freedom of Information Act 2000 (“the Act”), you must notify BDO LLP promptly prior to any disclosure. You agree to pay due regard to any representations which BDO LLP makes in connection with such disclosure, and you shall apply any relevant exemptions which may exist under the Act. If, following consultation with BDO LLP, you disclose this report in whole or in part, you shall ensure that any disclaimer which BDO LLP has included, or may subsequently wish to include, is reproduced in full in any copies.

Disclaimer

This publication has been carefully prepared, but it has been written in general terms and should be seen as containing broad statements only. This publication should not be used or relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained in this publication without obtaining specific professional advice. Please contact BDO LLP to discuss these matters in the context of your particular circumstances. BDO LLP, its partners, employees and agents do not accept or assume any responsibility or duty of care in respect of any use of or reliance on this publication, and will deny any liability for any loss arising from any action taken or not taken or decision made by anyone in reliance on this publication or any part of it. Any use of this publication or reliance on it for any purpose or in any context is therefore at your own risk, without any right of recourse against BDO LLP or any of its partners, employees or agents.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO member firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

The matters raised in this report are only those which came to our attention during our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

Copyright ©2023 BDO LLP. All rights reserved. Published in the UK.

www.bdo.co.uk