



ESSEX FIRE AUTHORITY

Risk Management

FINAL

Internal Audit Report: 4.15/16

1 April 2016



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Debrief held	25 February 2016	Internal Audit team	Daniel Harris - Head of Internal Audit Suzanne Lane - Senior Manager Matt Wright - Senior Auditor
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Final report issued	1 April 2016	Client sponsor	Glenn McGuinness - Deputy Director of Finance
		Distribution	Glenn McGuinness – Deputy Director of Finance Charles Thomas - Risk and Business Continuity Manager

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1 EXECUTIVE SUMMARY

1.1 Background

We have undertaken a review of Essex Fire Authority's Risk Management processes as part of our internal audit plan for 2015/16. Our audit comprised a review of the overall risk management framework, including policies and procedures, key reporting forums, and interviews with risk and controls owners.

Executive responsibility for the risk management process lies with the Risk and Business Continuity Manager, who is supported by a Risk Officer. The Authority uses JCAD risk software to record and evaluate risks and control activities. Separate registers are maintained for Strategic, Corporate and Departmental risks.

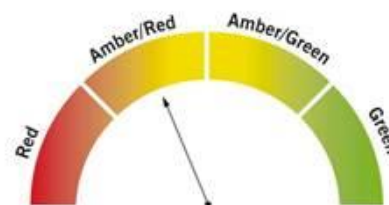
For the previous two financial years we have issued a qualified opinion (red opinion) on the risk management arrangements due to a number of weaknesses being identified, in particular a lack of documentary evidence to demonstrate that risk management is embedded and the framework in place being complied with.

1.2 Conclusion

We have increased our assurance opinion from the two previous years 'no assurance' opinion (red opinion) to a partial assurance (amber/red) opinion, due to a number of areas where we can see evidence that the Authority is putting processes in place to improve risk management. However, a number of these are either in progress and not fully embedded or are planned and not implemented in 2015/16 and therefore a number of weaknesses remain. These need to be implemented and addressed by management before a reasonable assurance (amber green) opinion can be provided.

Internal Audit Opinion:

Taking account of the issues identified, whilst the Board can take partial assurance that the controls upon which the organisation relies to manage this area are suitably designed and consistently applied, action is needed to strengthen the control framework to ensure this area is effectively managed.



1.3 Key findings

The key findings from this review are as follows:

Progress made since our last audit

In order to provide some context to the exception findings included in this review, we have identified a number of positive developments that have allowed us to provide reasonable assurance for the current year. There is evidence that the Authority are in the process of providing training to risk owners around JCAD (the risk management software) and risk management to enhance their knowledge and to ensure a consistent approach to risk management throughout the organisation, this has included the use of JCAD advisors from Essex County Council, proposals to include risk management training in learning and development packages, and the establishment of drop-in risk surgeries by the Risk and Business Continuity Manager. In addition, through testing of a sample of risks, we did not identify any that were overdue for review at the time of our audit. The policy and procedure documentation has also been updated to include a risk assurance model, although we note this will require further embedding in the Authority's processes.

Risk management oversight

We noted that, although the Policy and Strategy Committee's terms of reference require it to set and determine risk management policy and strategy, a review of meeting minutes covering the last year demonstrated that the Committee was not playing an active role in this area. We were advised that the Committee had been incorrectly overlooked in the review and approval of policies and procedures when they were updated in December 2015, if the Committee does not play a pro-active role in determining risk management policy and strategy, it will not be fulfilling its remit and may result in inadequate attention to the policy and strategy which does not meet the Authority's requirements.

While the Strategic Management Board (SMB) received a copy of the Corporate Risk Register for review in January 2016, there was little minuted evidence that the content of the register had been subject to an adequate level of challenge and scrutiny. Similarly, we noted that the members of the Strategic Delivery Board (SDB) were individually reviewing their own risks, but they were not reviewing the full register as a collective body. This creates a number of risks, including a lack of challenge to the content of departmental registers and the potential for unnecessary duplication of risks and controls.

Inconsistent understanding of risk scores

We noted that four of the nine owners we spoke to were scoring their risks on the basis of an incorrect understanding of 'current' and 'target' risk. Each of the owners were scoring their risks on the understanding that 'current' was identical with 'inherent' and 'target' with 'treated' risk. The official position of the Authority is that 'current' risk refers to controlled or residual risk, and 'target' risk to the level of risk to be attained.

Risk appetite

Although the Authority has defined and documented its risk appetite, we note that the definition as it stands is insufficient to provide an accurate means of assessing whether a given risk score is, or is not, acceptable to the Authority. The appetite categories of averse, minimalist, cautious, open and hungry have been applied by the Authority to a range of scenarios and activities. However, there is no defined link between risk appetite and risk scores, with the result that it is unclear whether a given risk score, in a given category is acceptable or not.

1.4 Additional information to support our conclusion

Area	Control design*	Compliance with controls*	Agreed actions		
			Low	Medium	High
Risk Management	2 (14)	7 (14)	4	5	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.

1.5 Progress made with previous audit findings

Date of previous audit	Low	Medium	High
Number of actions agreed during previous audit	1	7	1
Number of actions implemented/ superseded	1	1	0
Actions not yet fully implemented:	0	6	1

As part of this review the Essex Fire Authority has demonstrated some progress in implementing actions agreed to address internal audit recommendations made within our previous audit of this area. Of the one “high”, seven “medium” and one “low” priority recommendations followed up, we confirmed that two have been implemented in full, and three are in progress.

1.6 Additional feedback

Good practice for further consideration

In order to be of practical use, a risk appetite definition should allow the Authority to determine whether a given risk score is acceptable or not. The definition should therefore link more or less directly to the risk scoring system in use. There are a number of ways of doing this, but an example from one of our clients is that maximum residual risk scores (‘current’ according to the Authority’s definition) are determined for different categories of risk such as financial, operational, reputational, and so on. If a risk within one of those categories exceeds the maximum level, further controls or actions are identified to reduce the level of risk.

2 ACTION PLAN

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, with a high degree of certainty, 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 table below sets out the actions agreed by management to address the findings:

Ref	Findings summary	Priority	Actions for management	Implementation date	Responsible owner
1	Four out of nine risk owners spoken to incorrectly defined current and target risk as referring to uncontrolled and controlled risk respectively, and were therefore scoring risks on an incorrect basis.	Medium	The Authority will ensure that the understanding of current and target risks is consistent between all risk owners. The Risk and Business Continuity Manager will remind all risk owners of this.	Completed	Risk and Business Continuity Manager
2a	Assurance evidence is not being stored in JCAD, although the functionality exists to do so.	Medium	The Risk and Business Continuity Manager will remind all risk and control measure owners of the opportunity to store evidence, but to do so is not mandated. Assurances for significant controls will be reported to the SMB. With an upgrade of JCAD imminent, the opportunity will be taken to advise risk owners of new and existing functionality.	Completed	Risk and Business Continuity Manager
2b	Six out of 15 control descriptions reviewed were not detailed enough to provide sufficient information around how the control manages the risk.	Low	Drop in risk sessions will be used to advise risk and control owners on adequate description of controls.	October 2016	Risk and Business Continuity Manager

Ref	Findings summary	Priority	Actions for management	Implementation date	Responsible owner
3	Project owners are not uniformly using JCAD to record risks and controls.	Low	The Risk and Business Continuity Manager will assist project managers in maintaining all project risk registers on JCAD.	End September 2016	Risk and Business Continuity Manager
4	Through review of SMB minutes we noted that the Board were not subjecting the Corporate Risk Register to an adequate level of challenge and scrutiny, actively seeking assurances around control, or ensuring that action plans were in place to reduce specific risks to an acceptable level.	Medium	<p>The SMB will ensure that it fulfils its remit with respect to risk management by:</p> <ul style="list-style-type: none"> • Subjecting the Corporate Risk Register to regular review, challenging and scrutinising the risks scores, causes, impacts and identified controls; • Seeking assurances in the form of substantive evidence (reports, policies, management statements, etc.) that identified controls are operating effectively; • Ensuring that action plans are formulated to reduce any unacceptable level of risk, and monitoring the progress of these action plans. <p>A revised management system will come into play in early course. Risk guidance documentation will be revised to take this into account as the SDB layer will no longer exist.</p>	December 2016	Director of Finance & Treasurer
5	The members of the SDB individually review their own risk registers but do not collectively review the full risk register as a group.	Low	This will now sit with a revised Strategic Management Board when new management arrangements come into play.	December 2016	SMB

Ref	Findings summary	Priority	Actions for management	Implementation date	Responsible owner
6	Through review of Policy and Strategy Committee we noted that the group was not taking an active role in setting and determining risk management policy and strategy.	Medium	<p>The Policy and Strategy Committee will fulfil its remit with respect to setting and determining the risk management policy and strategy of the Authority, and discussion around the latter will be fully demonstrated within the group's meeting minutes.</p> <p>The Committee will play an active role in setting and determining policy and strategy.</p>	December 2016	Director of Finance & Treasurer
7	The Corporate Risk Register presented at the February 2016 Authority meeting included incorrect information under the control details.	Low	The Risk and Business Continuity Manager will review the reports being produced by JCAD and presented to the Authority, to ensure they are reporting complete information around control measures.	December 2016	Director of Finance and Treasurer / Risk and Business Continuity Manager
8	The Authority's risk appetite as currently defined is not aligned to the Authority's risk scoring system in such a way that it can be used to assess whether a given risk level is acceptable.	Medium	<p>The Authority will review its risk appetite to ensure it can be used to consistently assess whether a given risk level is acceptable or if further action is required.</p> <p>The Risk & Business Continuity Manager will review the link between the risk appetite and risk scoring.</p>	September 2016	Risk and Business Continuity Manager

3 DETAILED FINDINGS

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.

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Actions for management
1	<p>The Risk Management Guidance includes detailed guidance on the description of risks, advocating the 'bow-tie' approach to risk description, including causes of the risk, the risk event, and its impacts.</p> <p>Risks are scored on the basis of current and target risk levels.</p>	Yes	No	<p>In discussion with the Risk and Business Continuity Manager, we confirmed that the Authority's approach to risk scoring is based on a 'current' and 'target' risk score. The current score should be the score based on the current status of existing controls, and the target score should be the score the risk owner wants to achieve. However, we spoke to four risk owners who were scoring their risks on the understanding that 'current' was identical with 'inherent' and 'target' with 'treated' risk. If there is an inconsistent understanding of the risk scoring method amongst risk owners, the risk register is likely to give a misleading picture of the status of risks.</p>	Medium	The Authority needs to ensure that the understanding of current and target risks is consistent between all risk owners.
2	<p>For each risk recorded on JCAD, associated controls are recorded which include: a control title; a detailed control description; the current status of the control (i.e., effective/ineffective); the percentage complete; the control owner; and the next control review date.</p> <p>The controls recorded may either be controls in actual operation, and therefore contributing to the current risk score; or they may be aspirational, intended to achieve the target risk score.</p>	Yes	No	<p>Through review of a sample of control descriptions linked to the 15 risks previously selected, we noted that eight out of the fifteen control descriptions reviewed did not adequately describe the control or how it mitigated the risk.</p> <p>Due to different understandings with respect to the meaning of 'target' risk, we noted that it was not always clear whether further actions were required to reduce the risk. If target risk has been incorrectly understood as the residual risk, and this level of risk is accepted by the risk owner, there may be a need for further controls that has not been identified.</p> <p>We noted in discussion with risk owners, that assurances are not being recorded in JCAD. Although update narratives are provided around controls when these are reviewed, the facility to store supporting documents and evidence linked to the control is not being used. We also noted that assurances are not being reported around controls to the SMB.</p>	<p>Medium</p> <p>Low</p>	<p>See our recommendation relating to the understanding of current and target risk at 1.4.</p> <p>The Risk and Business Continuity Manager will remind all risk and control measure owners of the opportunity to store evidence, but to do so is not mandated. Assurances for significant controls will be reported to the SMB. With an upgrade of JCAD imminent, the opportunity will be taken to advise risk owners of new and existing functionality.</p> <p>Drop-in risk sessions will be used to advise risk and control owners</p>

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Actions for management
						on adequate description of controls.
3	Currently, project risks are not uniformly recorded on the JCAD risk management system. However, all future projects are to be included.	No	N/A	<p>We noted there were 32 projects currently set up on JCAD. Of these, we were advised by the Risk and Business Continuity Manager that eight were currently recording risk on JCAD.</p> <p>We selected a sample of five projects, including three with risk registers on JCAD, and two with independently maintained risk registers. We reviewed the risk registers for each project, noting they were adequate in terms of content.</p>	Low	Going forward, the Risk and Business Continuity Manager will assist project managers in maintaining all project risk registers on JCAD.
4	<p>The terms of reference of the Strategic Management Board clearly define the responsibilities of the group with respect to risk management.</p> <p>Additionally, Annex C to Essex County F&RS Code of Corporate Governance includes more detailed risk management responsibilities for the group.</p>	Yes	No	<p>We reviewed SMB minutes dated November and December 2015, and January 2016, and noted the following:</p> <p>In December, the SMB approved amendments to the risk management guidance documents;</p> <p>The Corporate Risk Register was included as an agenda item in January, but there was no discussion or challenge of the adequacy of controls and actions recorded on the register to mitigate risks. We could not see any evidence that the SMB was receiving assurances around the documented controls in the register.</p> <p>If the SMB does not subject the Corporate Risk Register to sufficient and regular scrutiny and challenge, there is a risk that risks have been scored incorrectly, inappropriate controls have been identified, or controls are not working as expected.</p>	Medium	<p>The SMB will ensure that it fulfils its remit with respect to risk management by:</p> <ul style="list-style-type: none"> • Subjecting the Corporate Risk Register to regular review, challenging and scrutinising the risks scores, causes, impacts and identified controls; • Seeking assurances in the form of substantive evidence (reports, policies, management statements, etc.) that identified controls are operating effectively; • Ensuring that action plans are formulated to reduce any unacceptable level of risk, and monitoring the progress of these action plans.

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Actions for management
						A revised management system will come into play in early course. Risk guidance documentation will be revised to take this into account as the SDB layer will no longer exist.
5	<p>The Strategic Delivery Board has draft terms of reference that clearly define its responsibilities with respect to risk management.</p> <p>The local Code of Corporate Governance includes more detailed description of the SDB's risk management responsibilities.</p>	Yes	No	<p>We reviewed SDB minutes dated November and December 2015, and January 2016 and noted the following:</p> <p>Risk Management was added as a standing agenda item in December 2015, and there was discussion around the possible provision of risk management training to SDB members. An action was raised for the Risk and Business Continuity Manager to explore possible training options. In discussion with the latter, we confirmed that this was in progress, and obtained a copy of a training proposal currently in development.</p> <p>In January 2016, the group were reminded of the forthcoming Risk Management audit and the need for them to revisit risks and controls within their individual remits.</p> <p>We noted that many of the SDB responsibilities documented in the Code of Corporate Governance are being carried out by SDB members individually (through review of their own risks, for example) and not formally as a group. In discussion with the Risk and Business Continuity Manager, it was noted that the Authority is currently in a state of transition, with there being uncertainties around the future of the SDB and its role; as a consequence, business is currently being managed as usual.</p>	Low	<p>This will now sit with a revised Strategic Management Board when new management arrangements come into play.</p>

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Actions for management
				<p>However, if the risk register is not reviewed collectively by the group, the risk remains that there will be an inconsistent approach to risk management between the members, and that there is a lack of appropriate checks and balances around individual member's risks.</p>		
6	<p>The terms of reference for the Policy and Strategy Committee include the requirement to set and determine the risk management policy and strategy for the Authority.</p> <p>The Committee also periodically reviews the Authority's risk appetite.</p>	Yes	No	<p>We reviewed Policy and Strategy Committee meeting minutes dated March, June, September and November 2015, and noted the following:</p> <p>Although there was some brief discussion around the Integrated Risk Management Plan and the previous weak audit opinion, there was no clear evidence that the Committee had played an active role in determining the risk management policy and strategy in the past year.</p> <p>In a report to the Essex Fire Authority dated 11 February 2015, it was noted that the Policy and Strategy Committee had reviewed the Authority's risk appetite. We confirmed through inspection of September 2014 meeting minutes that this review had taken place. However, there was no evidence that it had since been revisited.</p> <p>We note, in particular, that the Risk Management Policy, Strategy and Guidance had not been reviewed or discussed by the Committee in the last year, although they had been reviewed by the Strategic Management Board in December 2015. In discussion with the Risk and Business Continuity Manager, we noted this was due to an oversight on his part in excluding the Committee from the reporting line. However, there remains a risk that the Policy and Strategy Committee is unable to demonstrate that it is fulfilling its remit to set and determine risk management policy and strategy for the Authority.</p>	Medium	<p>The Policy and Strategy Committee will fulfil its remit with respect to setting and determining the risk management policy and strategy of the Authority, and discussion around the latter will be fully demonstrated within the group's meeting minutes. The Committee will play an active role in setting and determining policy and strategy.</p>

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Actions for management
7	The Corporate Risk Register is reviewed by Essex Fire Authority on an annual basis.	Yes	No	<p>We confirmed that the terms of reference of the Essex Fire Authority include the requirement to receive annual corporate governance and risk management reviews.</p> <p>We reviewed the EFA report pack for February 2016, confirming that the Corporate Risk Register and a summary risk report were included in the Authority papers.</p> <p>We confirmed that the risk register presented was a direct output from JCAD, and reflected the scoring system used, in contrast to the previous year's report which reported unmitigated and mitigated risk scores.</p> <p>However, through our discussions with risk owners and inspection of JCAD, the 'Control Measure Details' field in the report is incorrectly reporting control review summaries, and not the control detail actually recorded in JCAD. While these summaries make reference to the controls in place, there is a risk that the full control detail is not being reported to the Authority.</p> <p>Minutes for the February 2016 meeting were not yet available at the time of audit, so we have been unable to determine whether the risk register was subject to appropriate challenge and scrutiny.</p>	Low	The Risk and Business Continuity Manager will review the reports being produced by JCAD and presented to the Authority, to ensure they are reporting complete information around control measures.
8	The Authority has defined its risk appetite through the Policy and Strategy Committee and subsequent review by the Authority in February 2015. The risk appetite is set as averse, minimalist, cautious, open or hungry against a number of example scenarios associated with potential risks for the Authority.	No	No	<p>We confirmed through review of the EFA report pack for February 2015 that the Authority considered and reviewed its risk appetite.</p> <p>The risk appetite as currently defined is not aligned to the risk scoring system used in JCAD, and therefore cannot be used to assess whether a current or target level of risk is acceptable.</p>	Medium	<p>The Authority will review its risk appetite to ensure it can be used to consistently assess whether a given risk level is acceptable or if further action is required.</p> <p>The Risk & Business Continuity Manager will review the link between the risk appetite and risk scoring.</p>

Ref	Control	Adequate control design (yes/no)	Controls complied with (yes/no)	Audit findings and implications	Priority	Actions for management
	However, risk appetite has not been set in such a way that identified and scored risks can be assessed in terms of the appetite. There is a risk that the Trust cannot demonstrate that its risk management processes are reducing risk to an acceptable level.			<p>We note in mitigation that a risk appetite is implied in the Risk Based Action Plan appended to the Risk Management Guidance, which states that any risk rated greater than 4 requires action to reduce the risk. However, this would imply that many of the target risks within JCAD are greater than acceptable.</p> <p>If the risk appetite of the Authority is not produced and communicated in a form that can be used to assess the effectiveness of risk management processes, then the Authority may not be able to ensure that risk is managed to an acceptable level.</p>		

APPENDIX A: SCOPE

Scope of the review

To evaluate the adequacy of risk management and control within the system and the extent to which controls have been applied, with a view to providing an opinion. The scope was planned to provide assurance on the controls and mitigations in place relating to the following areas:

Objective of the area under review

To ensure that the risk management framework and processes are firmly embedded

When planning the audit, the following areas for consideration and limitations were agreed:

Areas for consideration:

- We have considered how the organisation identifies and reacts to assurances received and the extent to which the agenda of management forums is mapped to its risk profile. This has been achieved through the review of the activities of groups and committees, including their review of risk within their individual areas of responsibility and how they ensure risk registers are up dated and what assurances they and risk owners receive to evidence that those risks are being managed.
- From a review of the risk register we selected a sample and discussed with risk owners the evidence that risks are being managed and that controls are in place and operating, and determined what assurances are in existence and are positive.
- We performed a desktop review of the Risk Register and evidence held by officers to support the content of the risk register; we also discussed the content of the risk register with individual risk owners.
- We also reviewed the risk management policies and procedures in place to ensure they were up to date, and covered the core functions of the risk management process and key responsibilities.
- We considered the implementation of previous recommendations made on Risk Management during our 2014/15 review.

Limitations to the scope of the audit assignment:

- Our findings have not provided assurance that every risk on the risk register is being effectively controlled. Nor have we given assurance that all risks have been identified, nor that all assurances used within the risk register are positive.
- We have not commented on the Authority's risk appetite definition but have only confirmed if it has been defined and clearly communicated.
- Any testing undertaken as part of this audit was compliance based and sample testing only.
- Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

APPENDIX B: FURTHER INFORMATION

Persons interviewed during the audit:

- Charles Thomas – Risk and Business Continuity Manager
- Glenn McGuinness – Deputy Director of Finance
- Mike Clayton – Finance Director and Treasurer
- Paul Bowers – SDO Operations
- Rosanna Briggs – County Emergency Planning Officer
- Jenny Dines – Interim Head of HR
- Jan Swanwick – Head of ICT
- Matt Furber – SDO East Area Command
- Tracy King – Performance Manager
- Jon Doherty – Property Services Manager

FOR FURTHER INFORMATION CONTACT

Name: Suzanne Lane – Client Manager

Email: suzanne.lane@rsmuk.com

Telephone: 07720 508 148

rsmuk.com

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