

# POLICE & CRIME COMMISSIONER FOR LEICESTERSHIRE JOINT AUDIT, RISK & ASSURANCE PANEL

PAPER MARKED

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Report of	HEAD OF INTERNAL AUDIT / CHIEF FINANCE OFFICER
Subject	INTERNAL AUDIT PROGRESS REPORT
Date	TUESDAY 24 SEPTEMBER 2013 – 2.00 P.M.
Author :	MR D HARRIS / MR R VICKERS

## **Purpose of Report**

1. This report provides an update of work completed to date against the internal audit plan for 2012/13 and 2013/14.

## **Recommendation**

2. The Panel is recommended to note the report.

## **Background**

3. The internal audit plan for 2012/13 was approved by the previous Audit and Risk Committee in March 2012.
4. The internal audit plan for 2013/14 was approved by the Joint Audit, Risk and Assurance Panel in March 2013.
5. Progress against this plan is summarised in the Internal Auditors Progress Report with copies of high and medium recommendations.

## **Subject**

6. The following reports have been finalised and details are included within this report:

### **2012/13**

- IT Disaster Recovery (DR) Control Framework (17.12/13)
- HR - Regional Review Learning and Development (18.12/13)
- HR - Regional Review - Occupational Health (19.12/13)
- Payroll Provider Review (1.13/14)

**2013/14**

- Winsor Review - Payments for Unsocial Hours (4.13/14)
- HR – Absence Management (5.13/14)

**Implications**

Financial: none.

Legal: none.

Equality Impact Assessment: none.

Risks and Impact: as per individual reports.

Link to Police and Crime Plan: as per audit plan

**List of Attachments / Appendices**

Appendix 1: Internal Audit Progress Report

**Background Papers**

Internal Audit Strategy 2012/13 presented to the Audit and Risk Committee in March 2012 and Internal Audit Strategy 2013/14 presented to the Audit, Risk and Assurance Panel March 2013.

**Person to Contact**

Mr R Vickers, Interim Chief Finance Officer – Tel 0116 229 8700

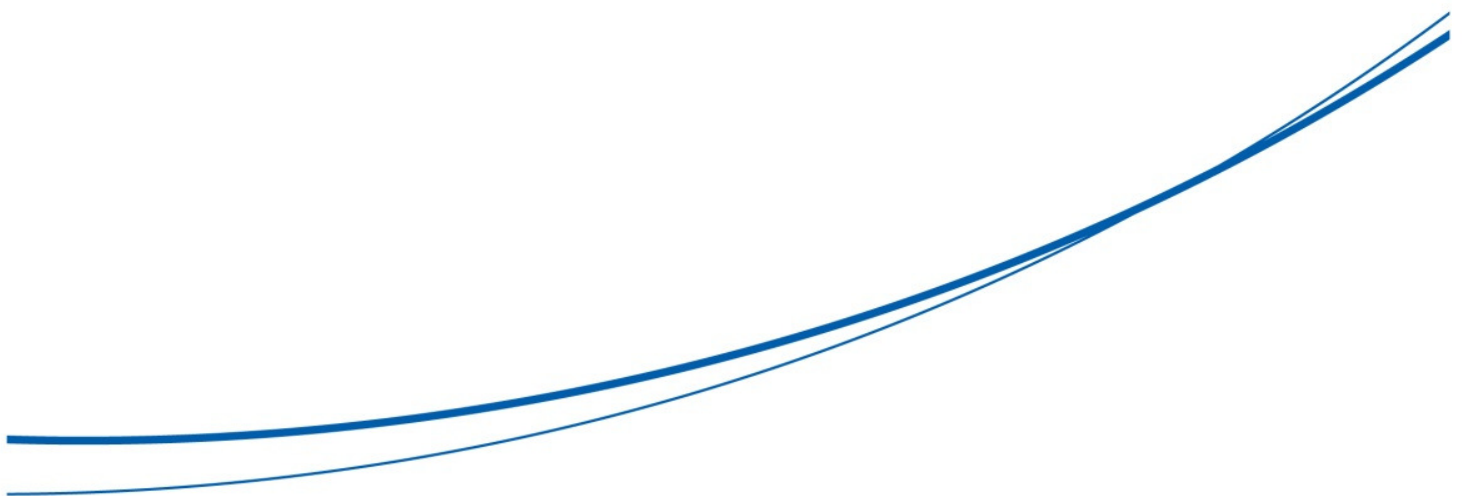
Email: [robert.vickers@leics.pcc.pnn.gov.uk](mailto:robert.vickers@leics.pcc.pnn.gov.uk)

Mr P Dawkins, Finance Director – Tel 0116 229 2244

Email: [paul.dawkins@leicestershire.pnn.police.uk](mailto:paul.dawkins@leicestershire.pnn.police.uk)

Mr D Harris, RSM Tenon - Tel 07792 948767

Email: [daniel.harris@rsmtenon.com](mailto:daniel.harris@rsmtenon.com)



**Office of the Police and Crime Commissioner for Leicestershire  
and Leicestershire Police**

Internal Audit Progress Report  
Joint Audit, Risk and Assurance Panel Meeting:  
September 2013

Prepared by Daniel Harris, Head of Internal Audit

## Introduction

The internal audit plan for 2013/14 was approved by the Joint Audit, Risk and Assurance Panel in March 2013. This report provides an update on progress against that plan and summarises the results of our work to date. We also detail the remaining three reports from the 2012/13 Internal Audit Plan which have been finalised since the previous meeting. Further details of the reports presented to this meeting can be found in the Key Findings from Internal Audit Work below including all High and Medium priority recommendations (we have not included Low priority recommendations).

### Finalisation of the 2012/13 Internal Audit Plan (This completes our audit work for 2012/13).

Assignment <i>Reports considered today are shown in bold</i>	Status	Opinion	Actions Agreed (by priority)		
			High	Medium	Low
<b>IT Disaster Recovery (DR) Control Framework (17.12/13)</b>	<b>FINAL</b>	<b>Green</b>	0	1	0
<b>HR - Regional Review Learning and Development (18.12/13)</b>	<b>FINAL</b>	<b>Advisory</b>	8		
<b>HR - Regional Review - Occupational Health (19.12/13)</b>	<b>FINAL</b>	<b>Advisory</b>	11		

### Progress against the 2013/14 Internal Audit Plan

Assignment <i>Reports considered today are shown in bold</i>	Status	Opinion	Actions Agreed (by priority)		
			High	Medium	Low
<b>Payroll Provider Review (1.13/14)</b>	<b>FINAL</b>	<b>Green</b>	0	0	2
<b>Winsor Review - Payments for Unsocial Hours (4.13/14)</b>	<b>FINAL</b>	<b>Green</b>	0	0	0
<b>HR – Absence Management (5.13/14)</b>	<b>FINAL</b>	<b>Amber / Green</b>	0	3	4
Health and Safety (2.13/14)	Draft - 16 Jul 2013				
Zanzibar – Advisory (3.13/14)	Draft - 09 Aug 2013				
Collaboration (to be completed as part of a joint review with the East Midlands)	In Progress				
Change Programme	In Progress				
Risk Management	04 Oct 13				
Governance	05 Nov 13				
General Ledger	07 Nov 13				
Payroll (including Pensions and Expenses)	13 Nov 13				
Budgetary Control	28 Nov 13				
Key Financial Controls (systems notes only)	11 Dec 13				
Follow Up	17 Feb 14				
Governance and Delivery of the Police and Crime Plan	10 Mar 14				
Zanzibar – Assurance	12 Mar 14				

Data Security	Q4 but exact date TBC				
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## Other Matters

### Planning and Liaison:

We have met with management to discuss the progress of the audit plan and scope the reviews for 2013/14.

The Joint Audit, Risk and Assurance Panel should note that the assurances given in our audit assignments are included within our Annual opinion. In particular the Panel should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified annual opinion.

No common weaknesses have been identified within our reports so far for 2013/14. Furthermore, no findings to date will impact negatively on the Head of Internal Audit opinion.

### Internal Audit Plan 2013/14 - Change Control:

There have been no further changes to the Audit Plan since the last meeting.

### Internal Audit Team:

Daniel Harris, Director - Head of Internal Audit

Suzanne Lane, Senior Manager

### Completion of 2013/14 Internal Audit Plan

Total year allocation	153 days
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<b>Year to date used</b>	<b>65 days</b>
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Expected total days	153 days
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**Information and Briefings:** We have not issued any updates electronically since the last Audit Committee.

### Fraud Alert – Changing Supplier Bank Details

4 September 2013

CB Gen 05.13

During 2012 RSM Tenon issued a series of briefings which focussed on fraudulent attempts to alter legitimate suppliers' bank account details with the aim of illegally diverting funds. Since then, scams of this nature have continued to be witnessed within the NHS, the private sector, and more recently within local authorities and the education sector. The fraud itself is rudimentary, so it is worrying that the perpetrators often succeed in their deception; however, application of simple controls can prevent organisations being affected.

## The Fraud

- Impostors, falsely representing genuine suppliers, approach target organisations with a request to change bank account details held on file. Where the fraudster's request is successful, often falsified invoices are then subsequently paid by the target organisation into the fraudster's bank account.
- Often, the fraudsters approach the target organisation some time before to change the supplier's contact details in order to 'legitimise' the change of bank details at a later date. Fraudsters have been known to do this via email, telephone, in writing using faked headed stationery, and also in person.

As fraudsters continually develop and apply new methods to circumvent controls, it is essential for organisations to assess the effectiveness of those in place in relation to administration procedures for changing both supplier contact and bank account details in order to address any weaknesses.

### Actions organisations can take to protect themselves and their suppliers

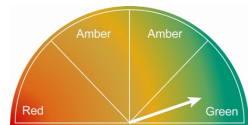
- Seek verification of authenticity for **all** requests to change details held for a supplier.
- Ensure that confirmation of authenticity is sought from a known source or reliable contact, preferably through the original supplier contact, before any changes are made.
- Have requested changes to bank account details reviewed by a senior member of the Finance team.
- Ensure the process for amending supplier bank account details is documented and that the Accounts Payable team are aware of the procedures.
- Ensure the Finance team are fully aware of the nature of this fraud as well as the controls required to mitigate the risks.

## Further help and advice

To discuss your organisation's controls in relation to suppliers and Accounts Payable please approach your usual RSM Tenon contact in the first instance. Alternatively, contact RSM Tenon's Fraud Solutions team.

John Baker	Partner	07753 584 973	<a href="mailto:john.baker@rsmtenon.com">john.baker@rsmtenon.com</a>
David Foley	Director	07721 977 523	<a href="mailto:david.foley@rsmtenon.com">david.foley@rsmtenon.com</a>

## Key Findings from Internal Audit Work (High and Medium Recommendations only)

Assignment: <b>IT Disaster Recovery (DR) Control Framework (17.12/13)</b>	Opinion: Green	
	Recommendations	

### Design of control framework

We did note one area for management attention where we have made a Medium Priority recommendation. Principally, the recovery time objectives set out in the IT Business Contingency plan are not fully consistent with operational planning documentation, increasing the risk that systems will not be recovery to required timescales.

Recommendation	Management Response	Responsible Officer	Date
<b>Rec 1.2 (Medium)</b> Management should review the recovery time objectives (RTO) referencing to ensure that the Service Summary sheet and the Activity Summary RTO are harmonised to ensure that the service /application owners expectations match the RTO contained in the IT Business Continuity plan.	Agreed	Complete	Tim Glover

Assignment: <b>HR - Regional Review Learning and Development (18.12/13)</b>	Opinion:	<b>ADVISORY</b>
	Recommendations	<b>8 (not categorised)</b>

As part of the required savings imposed on the Office of the Police and Crime Commissioner for Leicestershire and Leicestershire Constabulary there has been a considerable move to collaboration work with other Forces. As part of this, business case opportunities were identified and developed in relation to the merger of Learning and Development provision.

In respect of Learning and Development the four Forces collaborating (Leicestershire, Derbyshire, Northamptonshire and Nottinghamshire) all had separate training functions, each with its own management, support and training staff. The Business Case identified that there was scope for savings to be made through the centralisation of the management and support functions and that delivery, through training staff, would remain at the discretion and management of each Force.

The centralisation is aimed at ensuring that a standard training product is delivered, in a standard manner and time and with the most effective use of resources. Estimated savings from the collaboration were indicated as being £595k in year 1 rising to £691k by 2014/15. Due to delays in the establishment of the restructure there were numerous vacancies in the year which have resulted in additional savings in year 1 of some £453k.

Our review was undertaken as an advisory piece of work as it is considered that this is still in the stages of development and as such we have not provided a formal opinion on the process.

There were slight delays in the establishment of the new structure which has created additional one-off savings in year 1, although it is anticipated that all posts will be filled by the end of May 2013.

Recommendation	Management Response	Responsible Officer	Date
<p><b>Rec 1.3a</b></p> <p>Ensure that future versions of Business Plans include an appropriate commentary and information that reconciles the financial budget and information to the original Business Case.</p>	<p>Financial update section to be included in subsequent business plans.</p>	<p>Next business plan due in Feb/March 2014/15</p>	<p>Head of L&amp;D</p>
<p><b>Rec 1.3b</b></p> <p>When approving future budgets the minutes of the relevant Management Board meeting should include the actual budget figure that has been approved.</p>	<p>Minutes to be quality assured to ensure recommendation is applied correctly.</p>	<p>July 2013 Board onwards</p>	<p>Chair of Board</p>
<p><b>Rec 1.4</b></p> <p>We would recommend that an exercise is undertaken to identify exactly which policies/procedures are required to support the L&amp;D operation across the Forces and that this is then used as a working action plan to ensure that they are revised as required.</p>	<p>The recommendation is now part of the 2013 L&amp;D implementation plan agreed by the July 2013 Management Board under 'Lean Processes'.</p>	<p>Plan of priority processes in place by October 2013 and all lean processed by October 2014</p>	<p>L&amp;D Manager</p>
<p><b>Rec 1.7a</b></p> <p>When completing future Business Plans we would recommend that they include some commentary, in general terms, on the outcomes of the key activities detailed in the previous Business Plan.</p>	<p>Recommendation applied. Progress report provided to Management Board on 16.7.13 with RAG status for 2012/13 business plan. Implementation plan to be reported on at each quarterly management board meeting and year end.</p>	<p>16.7.13</p>	<p>Head of L&amp;D/L&amp;D Manager</p>
<p><b>Rec 1.7b</b></p> <p>We would suggest that within each Business Plan there is commentary as to where the Unit is in delivering the key objectives from the Business Case, i.e. on target, ahead of target, behind target and if so why and how is this being corrected.</p>	<p>Key objectives incorporated into 2013 L&amp;D implementation plan. Implementation plan to be reported on at each quarterly management board meeting and year end.</p>	<p>16.7.13</p>	<p>Head of L&amp;D</p>
<p><b>Rec 1.9a</b></p> <p>Synchronise the wording on the course review form with those in the KPI description. This will help</p>	<p>Evaluation form under review as part of wider implementation plan agreed by July 2013</p>	<p>October 2013</p>	<p>L&amp;D Manager</p>



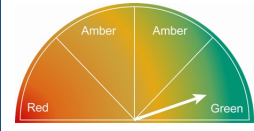
add value to the statistics.	Management Board. Revised format will ensure descriptions match accordingly.		
<b>Rec 1.9b</b> Inclusion of number of students on a course in addition to the number of forms returned would provide more credence to outcomes.  Also consider should be given to whether it should be mandatory to complete a training feedback form and possibly allocate a few minutes at the end of a course to fill the forms in.	Evaluation form under review as part of wider implementation plan agreed by July 2013 Management Board.	October 2013	L&D Manager
<b>Rec 1.9c</b> Consider enhancing the Course Date box on the evaluation form to read Course Start Date.	Evaluation form under review as part of wider implementation plan agreed by July 2013 Management Board.	October 2013	L&D Manager

<b>Assignment: HR - Regional Review - Occupational Health (19.12/13)</b>	Opinion:	<b>ADVISORY</b>
	Recommendations	<b>11 (not categorised)</b>
<p>As part of the required savings imposed on the Office of the Police and Crime Commissioner for Leicestershire and Leicestershire Constabulary there has been a considerable move to collaboration works with other Forces.</p> <p>As part of developed business cases, opportunities were identified in relation to the merger of Occupational Health provisions.</p> <p>In respect of Occupational Health (OH) Leicestershire, Derbyshire, Lincolnshire, Nottinghamshire and Northamptonshire Forces each had their own OH units, including administration support, and the approved business case called for the clinical operational delivery of OH to remain at each site with a centralised management structure based at Leicester HQ and administration support reduced to three sites to be based at Leicester, Lincoln and Nottingham.</p> <p>Estimated savings from the collaboration were indicated as being £307k for the full year 1 rising to £383k in year 2. However, due to the delays in finalising and implementing the revised establishment structure the savings were revised down to £104k for year 1, rising to £383k in year 2 and £401k in year 3. The revised planned savings for year 1 have been met and in addition at the time of our review there were forecasted additional savings of c£117k due to the late recruitment of staff.</p> <p>Our review was undertaken as an advisory piece of work we have not provided a formal assurance opinion on the process.</p> <p>The OH Unit has had a slower than planned start due to recruitment issues and the focus has had to be on the delivery of the core services which has resulted in the revision/harmonisation of some back office functions being behind schedule. The delay in the implementation of the new document management system has also added to operating difficulties.</p>		
<b>Recommendation</b>	<b>Management Response</b>	<b>Responsible Officer</b>
<b>Rec 1.2a</b> The Unit has made additional	At the present time the Management Board have asked for additional	1/9/2013
		Carol Hever

<p>savings in the first year as a result of the non-recruitment to staffing positions, an issue which in turn has impacted on the ability to fully deliver the project as planned to date. On this basis consideration should be given to making an application to the Management Board to support a business case to release some of the underspend to fund a short term.</p> <p>For example 3-4 months post to act in the capacity of Implementation Officer/ Manager to identify and oversee the implementation and integration of those areas of the business plan that are behind schedule.</p>	<p>resource to review the original business case, the current demand on the unit and the implications of any changes with a view to make recommendations to the board</p>		
<p><b>Rec 1.2b</b></p> <p>Each Force should be reminded through the Management Board that Policing Plans and associated Recruitment Plans should be made available to the OH Unit as soon as possible in order for the Unit to be able to effectively plan and deliver the required associated services.</p>	<p>Management Board – Regional Establishment Board advised 14/7/13 for action to be completed. In addition extra work to identify requirements undertaken.</p>	14/7/13	<p>Carol Hever Julie Pitts</p>
<p><b>Rec 1.3a</b></p> <p>Ensure that future versions of Business Plans include an appropriate commentary and information that reconciles the financial budget and information to the original Business Case.</p>	<p>The 3 year business plan has recently been amended to include appropriate commentary</p>	14/7/13	<p>Carol Hever</p>
<p><b>Rec 1.3b</b></p> <p>When approving future budgets the minutes of the relevant Management Board meeting should include the actual budget figure that has been approved.</p>	<p>Agreed</p>	14/7/13	<p>John Peatling</p>
<p><b>Rec 1.4</b></p> <p>We would recommend that an exercise is undertaken to identify exactly which policies/procedures are required to support the OH operation across the Forces and that this is then used as a working action plan to ensure that they are revised as required.</p>	<p>This piece of work is already being progressed, and whilst forming part of the project will continue as business as usual</p>	On-Going	<p>Julie Pitts</p>
<p><b>Rec 1.7a</b></p> <p>When completing future Business Plans we would recommend that they include some commentary, in general terms, on the outcomes of the</p>	<p>The amended 3 year plan that has been agreed now has commentary which details this information.</p>	14/7/13	<p>Carol Hever</p>

key activities detailed in the previous Business Plan.			
<p><b>Rec 1.7b</b></p> <p>We would recommend that, on say an annual basis, a report is produced which provides headline information on the delivery of the key objectives from the Business Case, i.e. on target, ahead of target, behind target and if so why and how is this being corrected.</p>	The annual yearend report was completed since audit and reported to management Board the delivery of the objectives of the business case.	Completed	Carol Heaver
<p><b>Rec 1.8a</b></p> <p>We recommend that a daily cut off time is instigated to enable referrals received by this time to be effectively actioned by the close of business that date. Where the referral is received after the agreed cut off time then for recording and performance indicator targets the start date will be the date the referral is first actioned, i.e. the second day. If agreed, the guidance contained in the spreadsheet should be updated. In addition, the referral guidance issued to staff will also have to be updated.</p> <p>As part of the update Managers can be reminded that 'urgent' referrals can still be made but these will need to be supported by an appropriate reasoning. Monitoring of such 'urgent' referrals should be made to ensure that there is no abuse of the use of 'urgent' referrals.</p>	This will be determined and actioned by the Senior management team	1/10/13	Julie Pitts
<p><b>Rec 1.8b</b></p> <p>The Referral Triage Template should be enhanced to record:</p> <ul style="list-style-type: none"> <li>▪ The date the referral was received.</li> <li>▪ The date it was passed for triage.</li> <li>▪ The date returned to Administration to action.</li> </ul>	This is accepted and the template will be updated	1/9/13	Julie Pitts
<p><b>Rec 1.8c</b></p> <p>Appropriate guidance notes to support and inform the clinical audit programme to be agreed, developed and issued to staff.</p>	Agreed	1/10/13	Julie Pitts
<p><b>Rec 1.9</b></p> <p>The data recording spreadsheet should be enhanced to record all dates between the first date the referral was received until the date that the OH Nurse has</p>	Work in progress to complete this by the given date	1/4/14	Julie Pitts

determined that all information is held and passes this back to the Administration Team to contact the person referred, i.e. this is the first date of the target.			
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Assignment: <b>Payroll Provider Review (1.13/14)</b>	Opinion: Green	
	Recommendations	<b>H - 0</b> <b>M - 0</b> <b>L - 2</b>

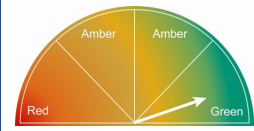
**Design of control framework**

Through the course of the audit we confirmed the control framework has been adequately designed.

**Application of and compliance with control framework**

We confirmed throughout testing conducted that the application of and compliance with the control framework was adequate and therefore no high or medium recommendations were made. We have however made two low recommendations to address small areas of non-compliance.

Recommendation	Management Response	Responsible Officer	Date
No High or Medium Recommendations were made			

Assignment: <b>Winsor Review – Payment for Unsocial Hours (4.13/14)</b>	Opinion: Green	
	Recommendations	<b>H - 0</b> <b>M - 0</b> <b>L - 0</b>

**Design of control framework**

Through the course of the audit we confirmed the control framework has been adequately designed.

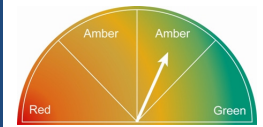
**Application of and compliance with control framework**

We confirmed throughout testing conducted that the application of and compliance with the control framework was adequate and therefore no recommendations were made.

Recommendation	Management Response	Responsible Officer	Date
No High or Medium Recommendations were made			

Assignment: HR – Absence Management (5.13/14)

Opinion: Amber / Green



Recommendations

H - 0  
M - 3  
L - 4

### Effectiveness

The latest reported data for Officer and Staff sickness absence stated the following performance outcomes up to the end of July 2013:

	Officer	Staff
Target	7.4 days (full year)	7.4 days (full year)
Actual (year to date)	2.8 days vs. (target of 2.5 YTD)	2.2 days vs. (target of 2.5 YTD)

Officer sickness levels were above the force target and Staff sickness levels were within the target year to date for 2013/14.

### Design of control framework

No issues identified with the design of the control framework

### Application of and compliance with control framework

There were three key issues arising from review of the application of the control framework; these resulted in three medium recommendations being made.

- There was no evidence held of return to work interviews being completed in four cases of the sample of 20 checked.

If Return to Work Interviews are not completed, this may not demonstrate that the employees' absence history was given adequate management attention or that consideration of any underlying issues was discussed upon the individuals return. Whilst we acknowledge that other supporting documentation was held, to illustrate what plans, referrals or actions had been taken; the Return to Work Interview also serves the purpose of notifying the employee of their current attendance levels as if they had met any of the force trigger points where more scrutiny would be applied to their absence history.

- Of the 16 Return to Work Interviews completed we confirmed that 13 had been completed in a timely manner within 10 days following the employees return. Of the three remaining cases; one was completed two months later following an injury sustained at work and the remaining two were completed between 2-3 weeks later and were sub-sequently put on Attendance Plans. If Return to Work Interviews are not completed in a timely manner of the individuals return, they may not add the value intended by completing the process; the employee may not consider they have been supported, which could attribute to repeated absence. There is also a risk that if issues are not identified early enough, preventative action may not be put in place, particularly following an injury sustained at work.
- Of the five absences where employees were absent due to an anxiety/stress/depression condition, we confirmed that whilst three had either already been recently referred, or were referred within the first week of their absence, the remaining two employees had not been referred. In one case HR had prompted a referral to be completed in June as the individual had previously been seen by the Force Medical Officer for the same condition, but no referral had been done at the time of our audit visit in August.

The remaining case had not been referred following their absence in April even though their last two absence reasons were recorded as depression. If offers of referrals are not recorded in a timely manner when employees are absent due to anxiety/stress/depression conditions as per the Sickness Policy; underlying issues may not be identified which could result in further absences occurring and may not demonstrate that Management have a proactive approach to this type of absence.

Recommendation	Management Response	Responsible Officer	Date
<b>Rec 1.2a (Medium)</b> Return to work interviews should be fully documented in all cases	Accepted recommendation.  Reminder guidance will be	December 2013	Carol Hever – Head of HR

<p>following a period of sickness absence. If referrals, recuperative / restricted plans, attendance plans or any formal capability procedures have also been completed, these can be referred to in the RTWI but this should remain the central record of the matters discussed.</p>	<p>issued to highlight the responsibilities for completion of these and the consequences of non-completion.</p>		
<p><b>Rec 1.2b (Medium)</b></p> <p>Return to work Interviews should be carried out on the individuals first day back to work or at the earliest opportunity; this may mean that this is completed by another Manager to cover for annual leave for example, and in most cases this should be able to be arranged in advance providing the Line Manager is aware of the date of the individuals expected date of return.</p>	<p>Accepted recommendation.</p> <p>See comment above.</p>	<p>December 2013</p>	<p>Carol Hever – Head of HR</p>
<p><b>Rec 1.4 (Medium)</b></p> <p>Where employees are absent due to anxiety, stress, depression related condition; offers to refer individuals to Occupational Health should be clearly recorded by the Line Managers at the earliest opportunity, in line with the Sickness Absence Procedure.</p>	<p>Accepted recommendation</p>	<p>December 2013</p>	<p>– Carol Hever – Head of HR</p>

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information provided in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regard to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

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