

Walsall Council

# Internal Audit Progress Report 2021/22

Audit Committee – 27<sup>th</sup> September 2021

Prepared by: Mazars LLP

Date: September 2021



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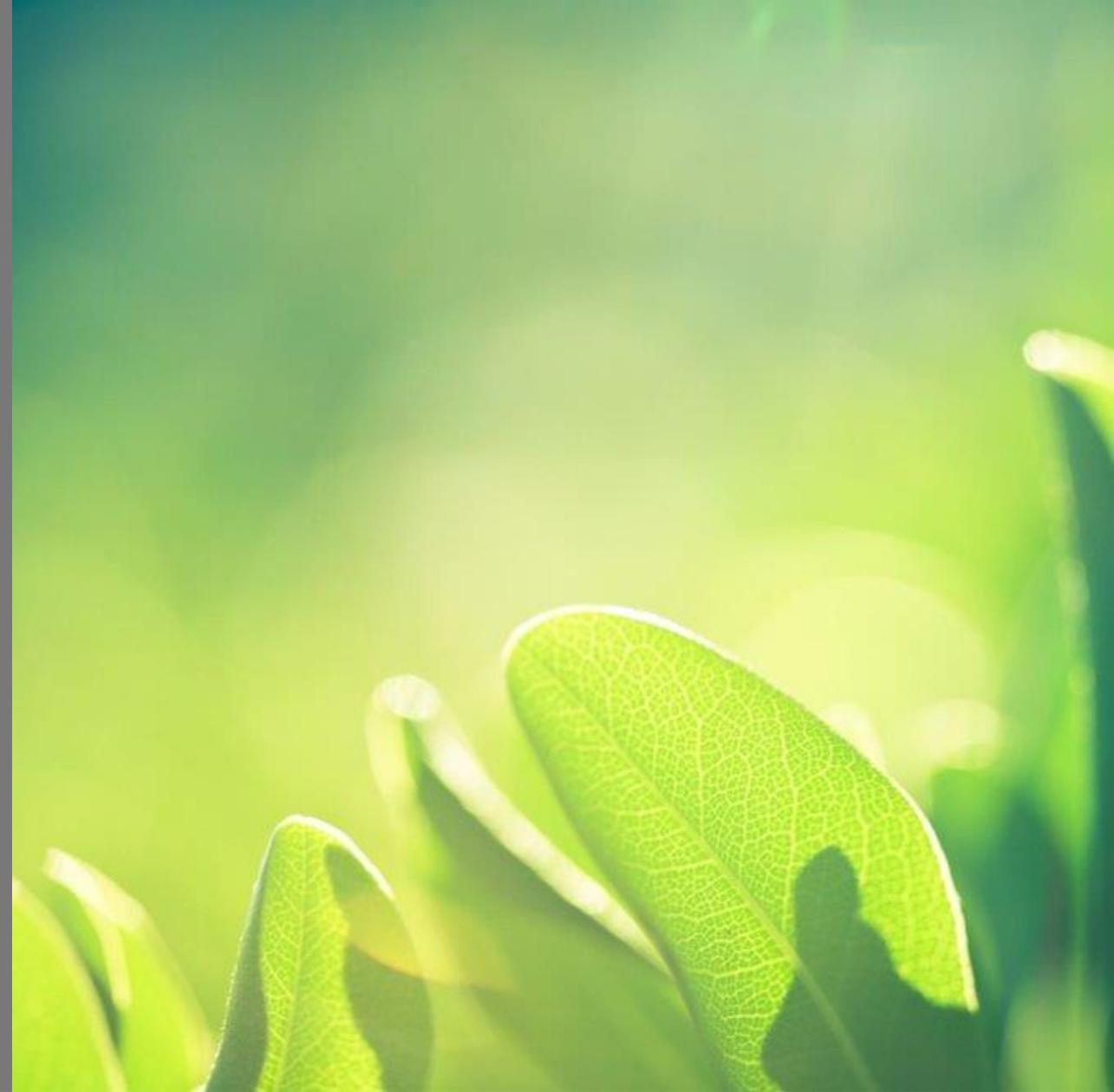
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## Status of our Reports

### Disclaimer

This report ("Report") was prepared by Mazars LLP at the request of Walsall Council and terms for the preparation and scope of the Report have been agreed with them. The matters raised in this Report are only those which came to our attention during our internal audit work. Whilst every care has been taken to ensure that the information provided in this Report is as accurate as possible, Internal Audit have only been able to base findings on the information and documentation provided and consequently no complete guarantee can be given that this Report is necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

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# 01

## Section 01: **Introduction**



## Introduction

This progress report to the Audit Committee covers the work carried out since the last audit committee by Mazars LLP.

The 2021/22 audit plan was agreed at Audit Committee in March 2021 and both the Strategic Risk Register and the Covid-19 Strategic Risk Register informed the audits included in the plan. Due to the ongoing pandemic restrictions in place, we will adapt our approach to ensure that front line services are not impaired by our work, but we must continue to assure members and management that risks are being managed effectively.

The Internal Audit Standards Advisory Board has developed guidance to support both heads of internal audit and individual auditors working in the UK public sector and we will be complying with this guidance in all of our work.

All audits completed continue to be carried out remotely and the audit scopes are designed with that in mind. For schools audits, there are a couple of scope areas that have been omitted to accommodate remote working. Where there are known risks within the omitted scope areas, we have agreed with the schools that we will carry out specific testing in these areas later in the year.

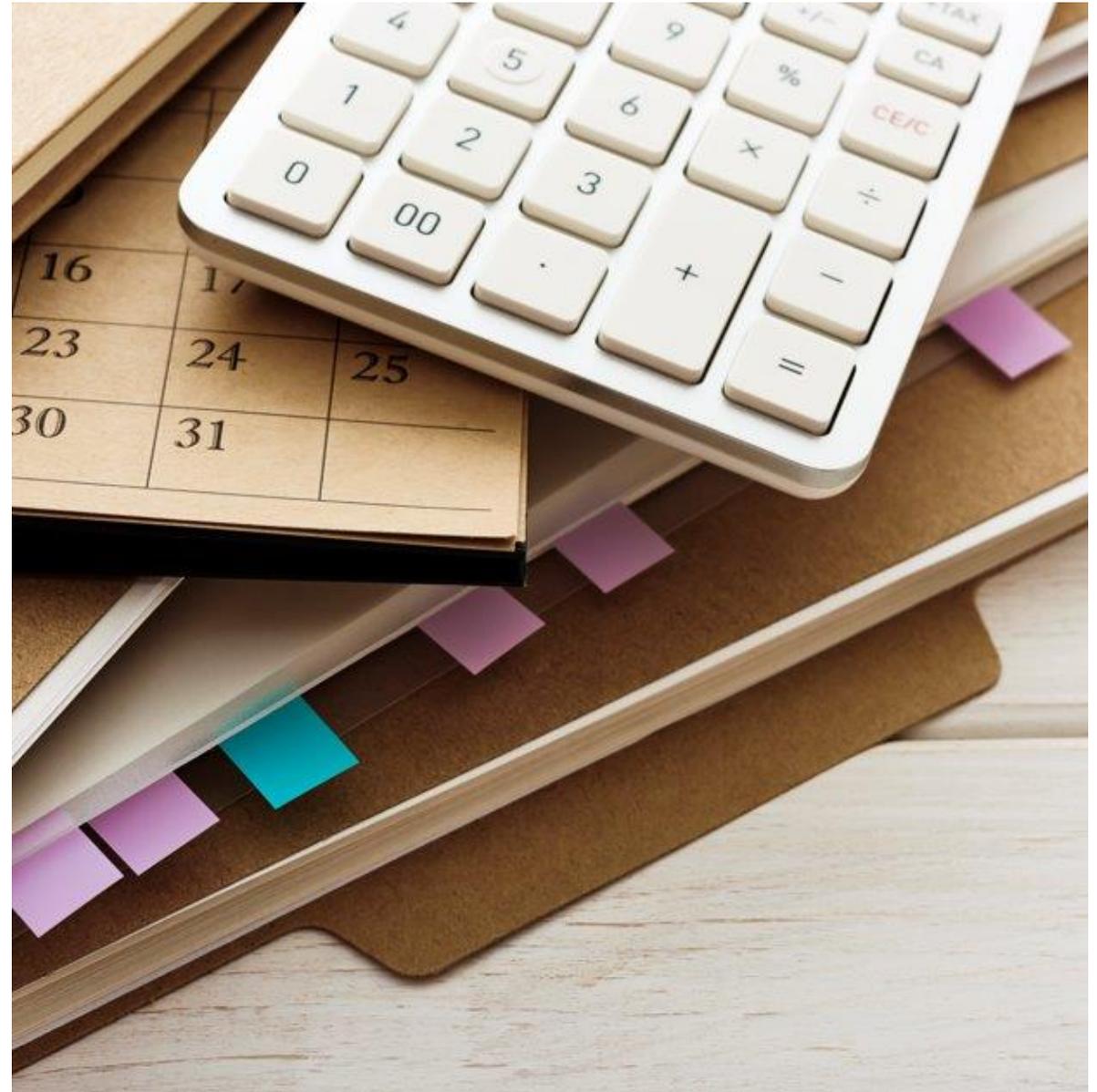
There were no priority 1 recommendations raised during the period.

# Background

The purpose of the internal audit plan is to identify the work required to achieve a reasonable level of assurance to be provided by Mazars LLP in compliance with the Code of Practice for Internal Audit.

The fundamental role of Internal Audit is to provide senior management and Members with independent assurance on the adequacy, effectiveness and efficiency of the system of internal control, and to report major weaknesses together with recommendations for improvement. This role is fulfilled by carrying out appropriate audit work, normally in accordance with a strategic plan and an annual operational plan, as approved by the Chief Finance Officer and the Audit Committee.

As internal audit is a major source of assurance that the Council is effectively managing the principal risks to the achievement of its corporate objectives, a key rationale for the development of the internal audit plan was the Council's own Strategic, Covid-19 and Directorate Risk Registers and how the internal audit plan can provide this assurance.



# 02

Section 02:

**Progress to Date**

# Progress to Date

Progress against the 2021/22 Internal Audit Plan is shown in Appendix 1

We have issued the following 2020/21 Final reports since the last meeting of the Audit Committee:

- Payroll (Evaluation / Testing Assurance: **Substantial / Substantial**)
- EE & C Capital Programme (Evaluation / Testing Assurance: **Good / Substantial**)
- Walsall Proud Programme - Governance (Evaluation / Testing Assurance: **Substantial / Limited**)
- Partnership Relationships (Evaluation / Testing Assurance: **Substantial / Substantial**)
- Commercialism (Evaluation / Testing Assurance: **Substantial / Substantial**)

We have issued the following 2021/22 Final Reports since the last meeting of the Audit Committee:

- Chuckery Primary School (Evaluation / Testing Assurance: **Moderate / Moderate**)
- Old Church Primary School (Evaluation / Testing Assurance: **Substantial / Substantial**)
- Lindens Primary School (Evaluation / Testing Assurance: **Substantial / Moderate**)
- Beacon Primary School (Evaluation / Testing Assurance: **Moderate / Moderate**)



# Progress to Date

Progress against the 2021/22 Internal Audit Plan is shown in Appendix 1

- Pinfold Street Primary School (Evaluation / Testing Assurance: **Substantial / Moderate**)
- St Michael's CE Primary School (Evaluation / Testing Assurance: **Moderate / Moderate**)

We have issued the following 2021/22 Draft reports since the last meeting of the Audit Committee:

- Hillary Primary School
- Sandbank Nursery
- Housing Benefit and Local Council Tax Support



# Follow-up of Recommendations

2018/19, 2019/20, 2020/21, 2021/22

The table below highlights the number of recommendations raised in the final audit reports for 2018/19, 2019/20 and 2020/21. It should be noted that progress in implementing recommendations raised is due for follow up as part of the 2021/22 audit plan, and summary of findings to date is shown in the table below:

Year	Total Recommendations	Implemented and/or no longer relevant	%	Implemented, no longer relevant and/or partly implemented	%
2018/19	333	323	97%	331	99%
2019/20	226	213	94%	221	98%
2020/21	134	117	87%	120	90%
2021/22	9	6	67%	6	67%

The table below highlights outstanding high priority actions:

Year	Partly implemented	Not implemented	Not yet due	Superseded
2018/19	2			
2019/20	2	1		
2020/21	1		2	
2021/22				

# Definition of Assurance & Priorities

## Audit Assessment

In order to provide management with an assessment of the adequacy and effectiveness of their systems of internal control, the following definitions are used.

Definitions of Assurance Levels		
Assurance Level	Adequacy of system design	Effectiveness of operating controls
<b>Substantial Assurance:</b>	The framework of governance, risk management and control is adequate.	The control processes tested are being consistently applied.
<b>Moderate Assurance:</b>	Some improvements are required to enhance the adequacy of the framework of governance, risk management and control.	There is evidence that the level of non-compliance with some of the control processes may put some of the Organisation's objectives at risk.
<b>Limited Assurance:</b>	There are significant weaknesses in the framework of governance, risk management and control such that it could become inadequate.	The level of non-compliance puts the Organisation's objectives at risk.
<b>Unsatisfactory Assurance:</b>	There are fundamental weaknesses in the framework of governance, risk management and control such that it is inadequate or is likely to fail.	Significant non-compliance with basic control processes leaves the processes/systems open to error or abuse.

## Grading of recommendations

In order to assist management in using our reports, we categorise our recommendations according to their level of priority as follows:

Definitions of Recommendations	
Priority	Description
<b>High</b>	Significant weaknesses in governance, risk management and control that if unresolved exposes the Council to an unacceptable level of residual risk. Remedial action must be taken urgently and within an agreed timescale.
<b>Medium</b>	Weakness in governance, risk management and control that if unresolved exposes the organisation to a high level of residual risk. Remedial action should be prioritised and undertaken within an agreed timescale.
<b>Low</b>	Scope for improvement in governance, risk management and control. Remedial action should be taken at the earliest opportunity and within an agreed timescale.

## Section 04:

### **Appendix:**

1. Status of Audit Work 2021/22
2. Follow-up of Recommendations 2018/19, 2019/20  
2020/21 & 2021/22

# Appendix 1 – Status of Audit Work 2021/22

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the reviews to date.

Assurance Requirement	Audit	Scope	Days	Status	Assurance Level	Total	H	M	L
Core Financial Systems	Main Accounting	Covering continuous auditing of the adequacy and effectiveness of controls including access control, journals, virements, etc	10	Q3					
	Accounts Payable	Covering continuous auditing of the adequacy and effectiveness of controls over the payment of creditor invoices.	10	Q3					
	Accounts Receivable	Covering continuous auditing of the adequacy and effectiveness of controls over the Accounts Receivable system.	10	Q3					
	Treasury Management	Covering of the adequacy and effectiveness of controls over investments, loans, management information, etc.	8	Q3					
	Budgetary Control	To cover the strategic approach to co-ordinating budgetary control, monitoring and reporting, and also testing a sample of departments.	8	Q4					
	Council Tax	Covering the adequacy and effectiveness of controls including liabilities, billing, cash collection, recovery and accounting.	8	Q4					
	NNDR	Covering the adequacy and effectiveness of controls including Business Rate Retention Scheme, liabilities, billing, cash collection, recovery and accounting.	8	Q4					
	Housing Benefit & Local Council Tax Support	<ul style="list-style-type: none"> <li>Administration &amp; Assessment of New Claims</li> <li>Local Housing Allowance</li> <li>Reviews</li> <li>Backdated Benefits / Discretionary Payments</li> <li>Cancellations, Overpayments &amp; Recovery Action</li> <li>Fraud Management</li> </ul>	10	Draft Report (Sept 2021)					

# Appendix 1 – Status of Audit Work 2021/22

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the reviews to date.

Assurance Requirement	Audit	Scope	Days	Status	Assurance Level	Total	H	M	L
Core Financial Systems	Payroll and Pensions Administration	Covering the adequacy and effectiveness of controls over starters, leavers, amendments, etc.	12	Q4					
	One Source: Hierarchy Controls	Management of the Integrated System	12	Q2					
Operational Risks	Asset Management	Corporate Landlord: Asset Management Strategy, Asset Management System, Asset Register	12	Q4					
	Workforce Planning	To cover controls over the revised Corporate Workforce Strategy, including the succession planning, recruitment and retention and links to the WPP.	10	Q3					
	Regulation of Investigatory Powers Act 2000 (RIPA)	<ul style="list-style-type: none"> <li>Covert Surveillance of Social Networking Sites</li> <li>Applications and Approval of Surveillance</li> <li>Maximising the use of RIPA Powers</li> <li>Monitoring and Reporting</li> </ul>	8	Fieldwork – started w/c 6 September					
	Growth Deal	Annual Audit	8	Q3					
	Mental Health and Learning Disabilities	Covering control over the service provided to vulnerable clients.	10	Q4					
	Governance Arrangements for Monitoring Public Health Outcomes	Review the arrangements in place for the governance, monitoring and reporting of Public Health outcomes	10	Q3					

# Appendix 1 – Status of Audit Work 2021/22

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the reviews to date

Assurance Requirement	Audit	Scope	Days	Status	Assurance Level	Total	H	M	L
Operational Risks	Children's' Services / IFM Capital	Capital planning, procurement, project management and delivery etc for schools expansions and builds	12	Fieldwork – started w/c 20 <sup>th</sup> Sept					
	Youth Justice	Covering control over the service provided to vulnerable clients.	8	Q4					
Strategic Risks	Troubled Families	Covering adequacy and effectiveness of controls in place over eligibility, payments and achievement of progress measures.	10	Q4					
	Walsall Proud Programme	Covering adequacy and effectiveness of controls in place over transformation projects.	30	Q3					
	Information Governance	<ul style="list-style-type: none"> <li>• Training &amp; Awareness of Policies &amp; Procedures</li> <li>• Obtaining &amp; Handling Data (including Consent)</li> <li>• Storing &amp; Sharing Data</li> <li>• Data Breach Incident Reporting</li> <li>• External Reviews &amp; Compliance Checks</li> <li>• Management Reporting</li> </ul>	16	Fieldwork – started w/c 16 <sup>th</sup> Aug					
	Contract Management	Covering adequacy and effectiveness of the Council's corporate approach to contract management.	15	Q3					
	Commissioning Strategy	Relationships with the Community and Voluntary Sector	15	Q4					
	Covid-19 Controls	To be used as necessary during and following Covid-19 pandemic.	10	Q3-4					
	Business Continuity	Covering adequacy and effectiveness of the Council's arrangements for Business Continuity	15	Q3					

# Appendix 1 – Status of Audit Work 2021/22

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the reviews to date

Other Considerations		Days	Comments		
Schools	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	110	See individual School Audit update		
ICT	The specific audits and scopes will be agreed with management – to include Cyber Security.	30			
Governance and Risk Management	The use of CRSA to provide assurance that managers understand their requirements and take ownership of their responsibilities. Risk Management Workshops for staff and Members. Review of individual risks registers as agreed with management.	40	Working with Directors Group, Risk Management presentation to SMG in September		
Counter Fraud	Internal Audit will work with the Council in the development of fraud risk, attendance at Midlands Fraud Group meetings and carry out the role of key contact for the NFI and data match reviews	15	Attendance at Midlands Fraud Group Meetings, co-ordination of NFI data match reviews.		
<b>Management and Reporting Activities</b>					
Follow Up	Follow-up of all priority 1 and 2 recommendations made in final reports issued.	20	Ongoing follow up as recommendations fall due		
Management, Advice and Planning	Including attendance at Audit Committee	70			
Additional Requests	Secondments and Acting Up Arrangements	10	Fieldwork – started 21 <sup>st</sup> July		
	Compliance and Enforcement Surge Funding Grant	3	Grant completed and signed off		
	HIV-Prep Sexual Health Grant	3	Grant completed and signed off		
	Assessed and Supported Year in Employment (Adults & Children)	6	Grant completed and signed off for Adults. Children ongoing		
Contingency	Contingency allocation to be utilised upon agreement of the Chief Finance Officer.	33			
<b>Total</b>		<b>625</b>			

# Appendix 1 – Status of Audit Work 2021/22 (Schools)

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the school reviews to date.

Audit	Days	Audit Scope	Status	Assurance Level	Total	Status Summary		
						H	M	L
Pinfold Street Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report Issued (Sept 2021)	Substantial / Moderate	4	-	1	3
Chuckery Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (July 2021)	Moderate / Moderate	4	-	3	1
Old Church C of E Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (July 2021)	Substantial / Substantial	2	-	-	2
Lindens Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (July 2021)	Moderate / Substantial	4	-	1	3
Beacon Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report Issued (Sept 2021)	Moderate / Moderate	3	-	3	-
St Michael's CE Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Final Report issued (Sep 2021)	Moderate / Moderate	9	-	5	4
<b>Totals</b>					<b>26</b>	<b>-</b>	<b>13</b>	<b>13</b>

# Appendix 1 – Status of Audit Work 2021/22 (Schools)

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the schools reviews to date.

Audit	Days	Audit Scope	Status	Assurance Level	Total	H	M	L
Sandbank Nursery	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Draft Report issued (Aug 2021)					
Hillary Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Draft Report issued (Aug 2021)					
St James Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Fieldwork – started w/c 8 <sup>th</sup> Sept					
Oakwood School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Fieldwork – started w/c 13 <sup>th</sup> Sept					
Barcroft Primary School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Fieldwork – started w/c 20 <sup>th</sup> Sept					
Leighswood School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	Fieldwork – started w/c 20 <sup>th</sup> Sept					
Fullbrook Nursery	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	w/c 27 <sup>th</sup> Sept					

# Appendix 1 – Status of Audit Work 2021/22 (Schools)

The table below lists the 2021/22 Internal Audit Plan progress and a status summary for all of the schools reviews to date.

Audit	Days	Audit Scope	Status	Assurance Level	Total	H	M	L
New Invention Junior	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	w/c 4 <sup>th</sup> Oct					
Old Hall School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	w/c 11 <sup>th</sup> Oct					
Mary Elliot School	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	w/c 18 <sup>th</sup> Oct					
Valley Nursery	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	w/c 18 <sup>th</sup> Oct					
St Thomas More	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	w/c 8 <sup>th</sup> Nov					
Alumwell Nursery	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	w/c 8 <sup>th</sup> Nov					
Ogley Hay Nursery	5	To provide the Chief Finance Officer with adequate assurance over standards of financial management and the regularity and probity of spend	w/c 15 <sup>th</sup> Nov					

# Appendix 2 - Follow-up of Recommendations 2018/19, 2019/20, 2020/21 & 2021/22

Follow-up audits have been undertaken in accordance with the 2021/22 audit plan. The objective was to confirm the extent to which the recommendations made in 2018/19, 2019/20 and 2020/21 internal audit final reports have been implemented.

Summary of Recommendations Raised and Follow Up Status - 2018/19

Audit	Assurance Level	Total Number of Audit Actions			Implemented			Partly Implemented			Outstanding Past Due Date			Due Date Not Reached		
		Status			Status			Status			Status			Status		
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
Licensing (November 2018)	Limited / Limited	2	5	4	1	3	4	1	2	-	-	-	-	-	-	
Millfield Primary School (October 2018)	Limited / Limited	-	11	6	-	10	6	-	1	-	-	-	-	-	-	
Communication & Staff Engagement (June 2019)	Substantial / Substantial	-	2	1	-	1	1	-	-	-	-	1	-	-	-	
ICT Business Continuity (June 2019)	Limited / Limited	1	2	1	-	-	1	1	1	-	-	-	-	1	-	
Commissioning of Placements (June 2019)	Limited / Substantial	-	8	1	-	7	1	-	1	-	-	-	-	-	-	
		<b>3</b>	<b>28</b>	<b>13</b>	<b>1</b>	<b>21</b>	<b>13</b>	<b>2</b>	<b>5</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>1</b>	
			<b>44</b>			<b>35</b>			<b>7</b>			<b>1</b>			<b>1</b>	

## Summary of Recommendations Raised and Follow Up Status - 2019/20

Audit	Assurance Level	Status																	
		Total Number of Audit Actions			Implemented			Partly Implemented			Outstanding Past Due Date			Due Date Not Reached					
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L			
New Art Gallery (September 2019)	Limited / Substantial	2	3	1	1	2	1	1	1	-	-	-	-	-	-				
Apprenticeships (December 2019)	Substantial / Substantial	-	3	1	-	1	1	-	-	-	-	-	-	2	-				
Saddlers Centre Management (March 2020)	Substantial / Limited	2	3	-	1	1	-	-	-	-	1	-	-	2	-				
Social Media (February 2020)	Limited / Limited	2	4	-	1	-	-	1	4	-	-	-	-	-	-				
Cyber Security (April 2020)	Limited / Limited	-	2	2	-	1	2	-	1	-	-	-	-	-	-				
		<b>6</b>	<b>15</b>	<b>4</b>	<b>3</b>	<b>5</b>	<b>4</b>	<b>2</b>	<b>6</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>-</b>				
			<b>25</b>			<b>12</b>			<b>8</b>			<b>1</b>		<b>4</b>					

## Summary of Recommendations Raised and Follow Up Status - 2020/21

Audit	Assurance Level	Total Number of Audit Actions			Implemented			Partly Implemented			Outstanding Past Due Date			Due Date Not Reached		
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
HR Recruitment Vetting (November 2020)	Substantial / Good	-	1	-	-	-	-	-	-	-	-	-	-	-	1	-
Short Heath Federation (January 2021)	Substantial / Substantial	-	5	3	-	4	3	-	-	-	-	-	-	-	1	-
Confidential Reporting - Whistleblowing (March 2021)	Limited / Limited	-	3	1	-	-	1	-	-	-	-	-	-	-	3	-
Accounts Receivable (April 2021)	Good / Substantial	-	1	1	-	-	1	-	-	-	-	-	-	-	1	-
Council Tax & NNDR (April 2021)	Substantial / Limited	1	6	1	-	5	1	1	1	-	-	-	-	-	-	-
Economy, Environment & Communities Capital Programme (June 2021)	Good / Substantial	-	1	-	-	-	-	-	1	-	-	-	-	-	-	-
Walsall Proud Programme – Governance (June 2021)	Substantial / Limited	-	4	-	-	-	-	-	-	-	-	-	-	-	4	-
Partnership Relationships (July 2021)	Substantial / Substantial	-	2	3	-	-	3	-	-	-	-	-	-	-	2	-
Commercialism (July 2021)	Substantial / Substantial	-	2	1	-	-	1	-	-	-	-	-	-	-	2	-
		1	25	10	-	9	10	1	2	-	-	-	-	-	14	-
			36			19		3			-			14		

Summary of Recommendations Raised and Follow Up Status - 2021/22

Audit	Assurance Level	Total Number of Audit Actions			Implemented			Partly Implemented			Outstanding Past Due Date			Due Date Not Reached		
		Status			Status			Status			Status					
		H	M	L	H	M	L	H	M	L	H	M	L	H	M	L
Chuckery Primary	Moderate / Moderate	-	2	1	-	-	1	-	-	-	-	-	-	-	2	-
Lindens Primary	Substantial / Moderate	-	1	3	-	-	3	-	-	-	-	-	-	1	-	-
		-	3	4	-	-	4	-	-	-	-	-	-	3	-	-
			<b>7</b>				<b>4</b>			<b>-</b>			<b>-</b>			<b>3</b>

## Section 05 - Statement of Responsibility

We take responsibility to Walsall Council for this report, which is prepared on the basis of the limitations set out below.

The responsibility for designing and maintaining a sound system of internal control and the prevention and detection of fraud and other irregularities rests with management, with internal audit providing a service to management to enable them to achieve this objective. Specifically, we assess the adequacy and effectiveness of the system of internal control arrangements implemented by management and perform sample testing on those controls in the period under review with a view to providing an opinion on the extent to which risks in this area are managed.

We plan our work in order to ensure that we have a reasonable expectation of detecting significant control weaknesses. However, our procedures alone should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify any circumstances of fraud or irregularity. Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud.

The matters raised in this report are only those which came to our attention during the course of our work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by you for their full impact before they are implemented. The performance of our work is not and should not be taken as a substitute for management's responsibilities for the application of sound management practices.

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