

A hand holding a black pen points towards a tablet displaying a colorful line graph with blue, green, and red lines. The background is dark with a red vertical bar on the left side.

INTERNAL AUDIT FOLLOW UP OF RECOMMENDATIONS REPORT

BRENTWOOD BOROUGH COUNCIL

November 2022

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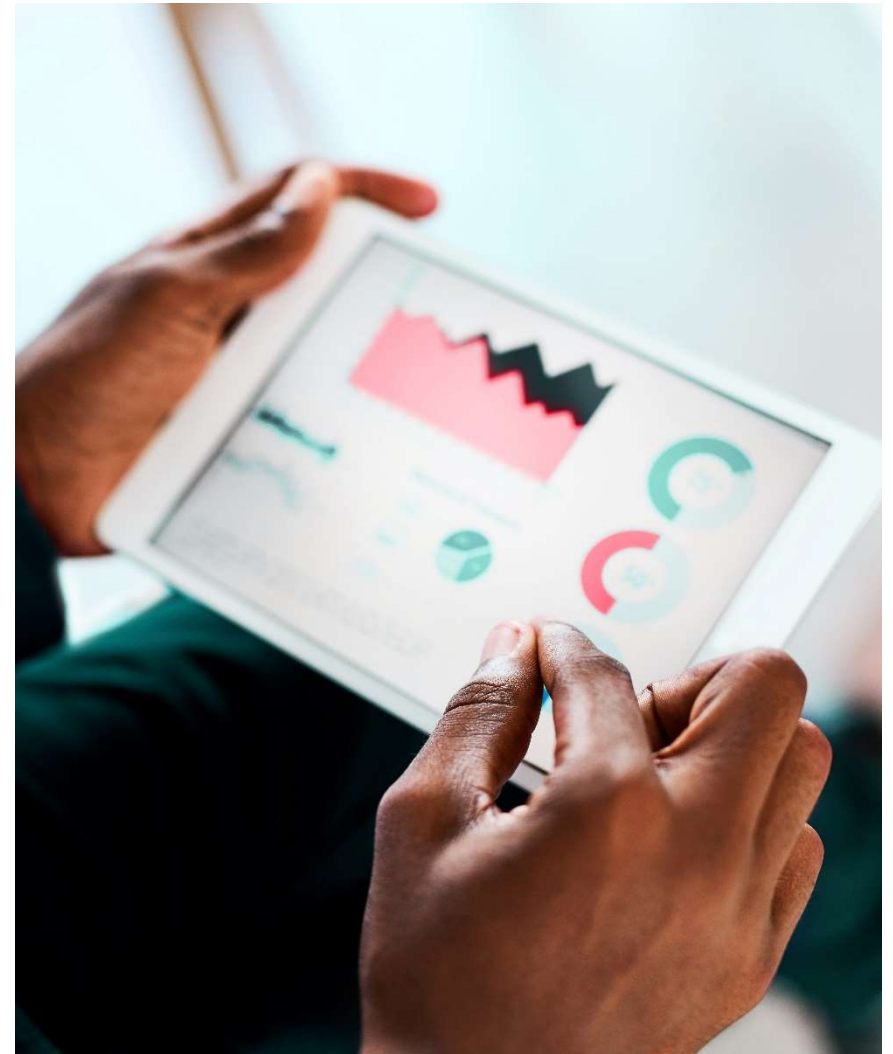
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SUMMARY

2018 - 2022	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M
2021/22													
Risk management	3	-	3	-	3	-	-	-	-	-	-	-	3
Main financial systems	5	-	2	3	2	-	1	-	1	-	-	-	-
Capital projects	1	-	1	-	1	-	-	-	-	-	-	-	1
Partnerships	2	-	2	-	2	-	-	-	2	-	-	-	-
IT data breaches	4	-	4	-	4	-	2	-	-	-	2	-	-
Building control	2	-	2	-	2	-	1	-	1	-	-	-	-
Planning	3	-	3	-	3	-	1	-	2	-	-	-	-
Homelessness	4	-	3	1	3	-	2	-	-	-	1	-	-
Section 106 agreements	2	2	-	-	2	-	-	-	-	-	-	2	-
2020/21													
Procurement and contract management	6	-	4	2	4	-	4*	-	-	-	-	-	-
Disaster recovery and business continuity	1	-	1	-	1	-	-	-	-	-	1	-	-
Cyber security	4	-	3	1	3	-	2	-	-	-	1	-	-
Environment - Street cleaning, fly tipping and enforcement	6	2	4	-	6	-	-	-	-	-	-	2*	4*
Licensing	7	2	4	1	6	-	-	-	-	-	-	2*	4*

2018 - 2022	Total Recs	H	M	L	To follow up	Complete		In progress		Overdue		Not Due	
						H	M	H	M	H	M	H	M
2019/20													
Trade waste	2	-	1	1	1	-	-	-	-	-	1	-	-
2018/19													
PCI/DSS Compliance	5	1	4	-	5	1	3	-	-	-	1	-	-
Total	57	7	41	9	48	1	16	-	6	-	7	6	12

* These recommendations are due but are marked here as not due as they are being followed up separately in a new audit of the service in 2022/23

SUMMARY

Of the 196 high and medium priority recommendations raised over the period 2018 to 2022, 165 have been closed, six are in progress, seven are overdue and 18 are not yet due or not included in the follow up.

We have confirmed with reference to evidence that one recommendation has been completed/closed since our last follow up report.

Six high priority recommendations are outstanding, which are not included in the follow up as they are being re-audited in 2022/23.

2021/22

- Of the 24 high or medium priority recommendations raised in 2021/22, six are in progress, three are overdue and six are not yet due. The not yet due recommendations include two 2 high priority recommendations relating to Section 106 agreements.

2020/21

- Of the 49 high or medium priority recommendations raised in 2020/21, two are overdue and 12 are not included in the follow up. The 12 not included in the follow up include six Licensing recommendations (two of which are high priority) and six Steet cleaning, fly-tipping and enforcement recommendations (two of which are high priority) which will be followed up by new audits of the services (including sample testing) as part of the 2022/23 internal audit plan.

2019/20

- Of the 17 high or medium priority recommendations raised in 2019/20, one is overdue.

2018/19

- Of the 26 high or medium priority recommendations raised in 2018/19, one is overdue.

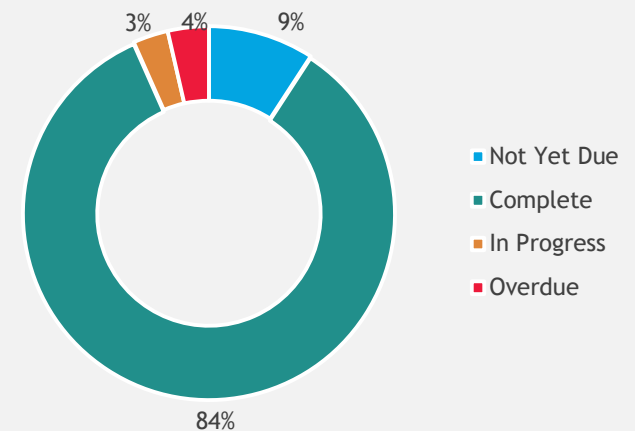
2017/18

- Of the 80 high or medium priority recommendations raised in 2018/19, none are outstanding.

REQUIRED AUDIT & SCRUTINY COMMITTEE ACTION:

We ask the Audit and Scrutiny Committee to note the progress against the recommendations.

2018 - 2022 Cumulative implementation



RECOMMENDATIONS: COMPLETE SINCE LAST FOLLOW UP REPORT

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2020/21 - Procurement and Contract Management	<p>20/21 P&CM rec 3:</p> <p>Evidence to support contract extensions should be organised and stored appropriately so that they are easily retrievable for future use. A senior member of the procurement team should review the documentation for adequacy and completeness.</p>	Medium	Jane Mitchell (Senior Procurement Officer)	<p>January 2022</p> <p>September 2022</p> <p>Closed</p>	<p><u>Management update:</u></p> <p>When reviewing the Contracts Register and asked to extend a contract, the Procurement Officer to ask for evidence for the extension.</p> <p><u>Internal Audit comment:</u></p> <p>Recommendation closed following receipt of evidence from the Procurement Officer of a contract that was renewed in September 2022.</p>

RECOMMENDATIONS: IN PROGRESS

These recommendations have been marked as In Progress as they have not been implemented by their original date; a revised date has been provided.

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 - Planning	<p>21/22 PLN rec 1</p> <p>The Council should ensure that it has clear staff guidance for reviewing and assessing planning applications and that it carries out periodic reviews of the guidance (e.g. annually) to ensure that it remains up to date and reflects the latest requirements. An updated Handbook should continue to cover at a minimum:</p> <ul style="list-style-type: none"> • The role of Councillors and Officers • Planning advice • Declaration of interests in planning applications • Officer reports to Committee • Committee site visits • Lobbying • Public speaking at Committees • Decisions contrary to Officer recommendation/Development Plan • Regular review of planning decisions • Complaints. 	Medium	Caroline Corrigan (Corporate Manager Planning Development Management)	<p>May 2022</p> <p>September 2022</p> <p>December 2022</p>	<p><u>Management update:</u></p> <p>A handbook would support and guide officers on the procedures that are statutory along with an outline of roles and responsibilities. This would guide new members of staff and serve as a point of reference for when processes change or are updated. Overall this would provide a best practice manual. A number of the items listed above include roles and responsibilities or decisions that are not within the gift of Planning Officers, such as Lobbying or Public Speaking at Committees. For example, as a handbook, guidance on making a decision contrary to officer recommendation or the development plan is a matter for the Committee. Formal complaints are dealt with by a separate Corporate team. This will be noted in the handbook.</p> <p>Officers are drawing examples from local authority peer groups and reviewing the Council's Constitution with a view to producing a Handbook that officers can use.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation kept open until a Handbook has been produced.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 - Planning	<p>21/22 PLN rec 2</p> <p>The Planning team should put in place a Declaration of Interests register to log any conflicts of interest where a Planning Officer has been assigned a planning application from an applicant they have a connection with.</p>	Medium	Caroline Corrigan (Corporate Manager Planning Development Management)	<p>May 2022</p> <p>September 2022</p> <p>December 2022</p>	<p><u>Management update:</u></p> <p>In principle this is agreed. This will be included in the handbook, and officers will be provided with guidelines on when they should declare an interest.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation kept open until a Handbook has been produced that includes a process for declaring interests in planning applications.</p>
2021/22 - Partnerships	<p>21/22 PART rec 1:</p> <p>a) The Council should ensure that the Partnership Checklist is completed in all cases and held centrally. Consideration should be given to retrospectively completing the checklist for the Community Safety Partnership.</p> <p>b) The Partnerships Register should clearly indicate the risk level for all partnerships listed and the gaps in the register should be completed retrospectively.</p> <p>c) The Council's Partnership Register should include a hyperlink to the completed Partnership Checklist.</p>	Medium	Kim Anderson (Corporate Manager Communities, Leisure and Health)	<p>July 2022</p> <p>September 2022</p> <p>December 2022</p> <p>July 2022</p> <p>September 2022</p> <p>December 2022</p> <p>July 2022</p> <p>September 2022</p> <p>December 2022</p>	<p><u>Previous management update:</u></p> <p>A TEAMS site has been created which the Corporate Leadership Team and the Extended Leadership Team can access. The Corporate Manager that is the lead for the Community Safety Partnership has been asked to retrospectively complete the checklist and submit it so that the register is up to date.</p> <p>The Partnership Register is currently being updated to provide the risk level for each of the partnerships.</p> <p>The Partnership Register is currently being updated to include a hyperlink to the completed Partnership Checklist.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p> <p>No update received from officers since the previous follow-up report.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 - Partnerships	<p>21/22 PART rec 2:</p> <p>The Senior Leadership Team should ensure that an Annual Performance Assessment is completed by the partnership leads for all partnerships. Reminders should be put in place before the annual deadline to ensure this is completed in a timely manner.</p>	Medium	Kim Anderson (Corporate Manager Communities, Leisure and Health)	<p>July 2022</p> <p>March 2023</p>	<p><u>Previous management update:</u></p> <p>At the Council's next Extended Leadership Team meeting all Corporate Managers that are the leads for the partnerships on the register will have to complete an annual performance review.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p> <p>No update received from officers since the previous follow-up report.</p>
2021/22 - Main Financial Systems	<p>21/22 MFS rec 1:</p> <p>When requesting approval of loans, the e-mail request should explicitly set out all the key facts about each loan that demonstrates that it meets the requirements of the Treasury Management Strategy in terms of risks and affordability.</p>	Medium	Alistair Greer (Principal Accountant - Financial reporting)	<p>September 2022</p> <p>January 2023</p>	<p><u>Management update:</u></p> <p>Officers are continuing to develop processes for implementing this proposal. The implementation of these has been affected by internal restructuring within the Finance Team, and the target date is now January 2023.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>
2021/22 - Building Control	<p>21/22 BC rec 2:</p> <p>The service should request the Council's ICT department and third-party provider to enable functionality that allow management to download reports from the system which closely monitor progress against ISO and statutory KPIs. There should be reports that show:</p> <ul style="list-style-type: none"> - Application date and date approved or rejected versus the ISO and statutory completion date requirements - All current active applications being worked on - All rejected applications within a specified timeframe 	Medium	Gary Price-Sampson (Building Control Team Leader)	<p>June 2022</p> <p>October 2022</p> <p>December 2022</p>	<p><u>Management update:</u></p> <p>A system to advise on decision dates still needs to be developed, however this is not currently a KPI within the LABC ISO system we operate. It will be a most useful tool and will continue to be pursued / developed. This is a 'loop hole' likely to be closed out by the LABC ISO system at some date as the statutory decision dates are the indicator of ultimate failure, rather than the LABC 'self set' KPIs. Information on these ultimate failures is currently collected manually by us.</p> <p>This action currently remains open</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>

AUDIT	RECOMMENDATIONS MADE	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
	<p>- All approved applications within a specified timeframe.</p> <p>The Council should also liaise with the system service provider to ensure that the completion deadline dates are precisely calculated on the system.</p>				

RECOMMENDATIONS: OVERDUE

These recommendations have been marked as overdue as they have exceeded their original and revised implementation dates by at least once. Therefore, they have now missed at least two revised implementation dates.

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2018/19 - PCI/DSS Compliance	<p>18/19 PCI/DSS rec 5:</p> <p>A policy should be developed, which sets out how the Council will manage PCI DSS compliance activities and the policy should be reviewed on a regular basis. The policy should include but not be limited to:</p> <ul style="list-style-type: none"> • Assignment of roles and responsibilities for ensuring that the Council is PCI DSS complaint have been assigned • Procedures for staff that are responsible for taking card payments • The Council's security strategy in relation to the storage, processing and transmission of credit card data <p>A set of instructions for detecting, responding to and limiting the effects of an information security event. The Council should develop and disseminate suitable procedure notes for staff, to ensure that working practices are compliant. Appropriate training should be provided on PCI DSS requirements to all members of staff dealing with card payments.</p>	Medium	Tim Huggins (ICT Manager)	<p>September 2019</p> <p>June 2020</p> <p>September 2020</p> <p>October 2020</p> <p>December 2020</p> <p>March 2021</p> <p>August 2021</p> <p>October 2021</p> <p>June 2022</p> <p>September 2022</p> <p>December 2022</p>	<p><u>Management update:</u></p> <p>The policy has been developed.</p> <p>Storage of data in within the information security policies and management of data is part of the GDPR training.</p> <p>The Council is trying to find correct training material for this training and therefore the training is still outstanding.</p> <p><u>Internal audit comment:</u></p> <p>Internal Audit was previously satisfied from review of the policy dated November 2019 that these elements have been included. However, recommendation kept open until training has been provided.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2019/20 - Trade Waste	<p>19/20 TW rec 1:</p> <p>a) Actively search and identify possible opportunities/events available to promote the trade waste service, ensuring that the market audience is understood prior to attending events to ensure they are aligned with the service's target market.</p> <p>b) Liaise with the business rates team to ensure that trade waste leaflets with fee information are distributed as part of the annual business rates information packs.</p> <p>c) Liaise with the food safety team to identify new businesses that may require trade waste services.</p> <p>d) Undertake cold-calling of local businesses in the borough to attract new customers.</p>	Medium	Mike Dun (Trade Waste Officer)	<p>March 2020</p> <p>March 2021</p> <p>September 2022</p> <p>June 2023</p> <p>October 2019</p> <p>February 2020</p> <p>Closed</p> <p>October 2019</p> <p>February 2020</p> <p>Closed</p> <p>Ongoing</p> <p>March 2021</p> <p>March 2022</p> <p>September 2022</p> <p>June 2023</p>	<p><u>Management update:</u></p> <p>This action is on hold as we are still focussing on ensuring we are meeting the needs of our current clientele in terms of the collection of residual waste and the relatively new recycling collection service. The service will shortly be subject to a review and it is hoped that once complete, resources will be identified to undertake the business development of the trade waste service.</p> <p>A leaflet was drawn up that promotes the services of the Business Waste Team and was delivered in March along with the NDR demand to all businesses in Brentwood.</p> <p>Staff issues and the adverse impact of Corona Virus making this activity difficult at the moment. All efforts going on existing client base to protect it.</p> <p>As per part a above.</p> <p><u>Internal audit comment:</u></p> <p>Parts b and c were previously closed.</p> <p>Parts (a) and (d) remain open.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2020/21- Cyber Security	<p>20/21 CSec rec 1:</p> <p>a) The Council should establish a cyber security awareness programme for all staff and implement the approach that is planned to raise awareness for Members and senior management.</p> <p>b) Training completion should be monitored and there should be a record of all the training that has been provided and completed.</p>	Medium	Tim Huggins (ICT Manager)	<p>July 2021</p> <p>October 2021</p> <p>April 2022</p> <p>June 2022</p> <p>September 2022</p> <p>February 2023</p>	<p><u>Management update:</u></p> <p>The Council is now partnering with Rochford District Council to provide training and is targeting Jan/Feb 2023 to complete the training.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>
2020/21 - Disaster Recovery and Business Continuity	<p>20/21 DRBC rec 1:</p> <p>Management should perform a training needs analysis to identify and assess the level and type of training required by all members of staff with regards to business continuity and disaster recovery and should develop a mandatory training programme that is based upon these requirements. Training delivery methods could include, but not be limited to, the exercise types suggested in Appendix I in our report. Attendance should be recorded and monitored and training records should be maintained for audit purposes.</p> <p>Furthermore, Management should conduct a formally documented test of its business continuity and disaster recovery arrangements and should put arrangements in place to test them on a routine basis or following a significant change to the Council's operations. The results of the tests should be reported to Senior Management and any issues identified should be resolved in a timely manner.</p>	Medium	Sue White, (Risk and Insurance Officer)	<p>October 2021</p> <p>June 2022</p> <p>September 2022</p> <p>December 2022</p>	<p><u>Management update:</u></p> <p>The training was provided in May 2022.</p> <p>Officers are considering a One Team approach to emergency planning and business continuity with Rochford District Council. Due to these changes, there has been no testing of BC Plans to date, although the Council has considered how each Council would respond should there be any power outages.</p> <p>The Council is registered with Gov.uk Notify and IT has successfully used this method of communication on a number of occasions to inform staff when there is an IT issue.</p> <p>The Council has considered how each Council would respond should there be any power outages.</p> <p><u>Internal audit comment:</u></p> <p>First part of the recommendation previously closed by Internal audit. However, second part of recommendation regarding a test of business continuity arrangements remains open.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 - IT Data Breaches	<p>21/22 ITDB rec 1:</p> <p>a) Management should review and update the Council's Data Protection policy and Data Breach policy to ensure that it remains in compliance with the UK GDPR requirements and they are relevant to the Council's needs and in line with the Council's strategic objectives.</p> <p>b) The Data Breach policy should include detailed procedures for reporting a data breach. This should include but not be limited to:</p> <ul style="list-style-type: none"> o Defining roles and responsibilities o Description of type of personal data breach o Steps taken in case of a breach o Risk assessments and escalations o Containment and recovery o Contact details of the DPO, or other point of contact o Measures taken to evaluate and mitigate any possible breaches o Breach notifications to the ICO o Training and awareness o Monitoring and reporting compliance <p>c) The revised policies should be approved and communicated to members of staff and arrangements should be put in place for reviewing the policies on an annual basis.</p>	Medium	Tim Huggins (ICT Manager)	<p>January 2022</p> <p>June 2022</p> <p>September 2022</p> <p>December 2022</p>	<p><u>Management update:</u></p> <p>Brentwood Council has gone into partnership with Evalian to support the Council's statutory requirements for Data Protection. As part of this a full gap analysis will be conducted for Data Protection including but not limited to Policies, Processes for Data Protection and Data Breaches. Following this a formal remediation action plan will be developed and actions implemented. This work will support the newly formed Information Governance (IG) Group in their role around information Governance, and the contract will be monitored by the Corporate Manager - IT & Service Improvement.</p> <p>The current Data Breach Policy is available. There is outstanding work to review and update. Due to a large number of subject access requests (SARs), the resources that were arranged for this work have been needed to carry out statutory obligations around the SARs. The Council is looking at how this work can be funded.</p> <p>a) Reviewing of Information Governance policies is part of the role for the IG group and therefore this action will be co-ordinated by the group working with appropriate officers and partners.</p> <p>b) In addition to above - the group will review the recommendations as part of its action plan. Once the suggestions have been reviewed the agreed ones will be included.</p> <p>c) Agreed this is normal practice and will be published in document library and formal communication will be shared with all staff, and also including other IG activities such as training and awareness. Regular reviewing of IG policies is part of the roles and responsibilities of the newly formed IG group and will be undertaken.</p> <p>This remains outstanding and we are working with Evalian to provide resource and project management to carry out the Gap Analysis.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 - IT Data Breaches	<p>21/22 ITDB rec 4:</p> <p>a) The Council should develop an IG training programme, which includes basic IG training for everyone, including new starters, annual refresher training and additional training for key staff groups or roles. Furthermore, training completion should be monitored and there should be a record of all the training that has been provided and completed.</p> <p>b) A comprehensive training needs analysis should be completed and approved by IGG. The training needs analysis should then be annually reviewed and updated against the continuously evolving industry regulations and best practices to ascertain if staff have been appropriately trained.</p>	Medium	Tim Huggins (ICT Manager)	<p>December 2021</p> <p>June 2022</p> <p>September 2022</p> <p>March 2023</p>	<p><u>Management update:</u></p> <p>The Council already has embedded processes for new starters to carry out information governance training before they start. The elearning platform course was developed with another local authority and requires the passing of a short test. If this is not passed access to systems are stopped.</p> <p>The training portal with Evalian has now been commissioned and the Service Improvement is carrying out the first run on the training and quizzes. Once complete on 1 July 2022, if there are no issues, it will be rolled out across the organisation and moved to Business as Usual. The learning portal is Evalian Online Learning.</p> <p>We found that the online training had some issues in connecting to the current working environment, and although useable wasn't fully reliable. This is a local issue at Brentwood. From October 22 we are providing all staff new equipment which is better aligned and is targeted to be completed by the end of the calendar year. We can then rollout the new online portal. Target is to give all officers a window of Jan-Mar 23 to complete.</p> <p>Brentwood has gone into partnership with Evalian to support the statutory requirements for Data Protection. Part of this is regular training. Evalian provides a training portal to allow Brentwood to train, monitor and analyse. The IG Group will work with Evalian to continue to update the training in line with industry regulations.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation remains open.</p>

AUDIT	ACTIONS AGREED	PRIORITY LEVEL	MANAGER RESPONSIBLE	DUE DATE	CURRENT PROGRESS
2021/22 - Homelessness	<p>21/22 HLN rec 4:</p> <p>The Council should review the KPIs that it reports to SLT as well as the Environment, Enforcement and Housing Committee in respect of homelessness, rough sleeping and temporary accommodation.</p> <p>Consideration should be given to inclusion of the following KPIs:</p> <ul style="list-style-type: none"> • The number of homelessness cases received as a cumulative total in the year and for the month • The number of homelessness cases by case type i.e. prevention, relief, triage and decision • The number of open and closed homelessness cases • % of cases where the 56 day rule has been met • Number of rough sleepers in the borough • Number of referrals made via StreetLink. 	Medium	Angela Abbott (Corporate Manager - Housing Needs and Delivery)	<p>January 2022</p> <p>June 2022</p> <p>September 2022</p> <p>December 2022</p>	<p><u>Previous management update:</u></p> <p>A suite of proposed KPIs and Service Standards has been prepared, which includes the recommended KPIs referred to in this report.</p> <p><u>Internal audit comment:</u></p> <p>Recommendation kept open until the KPIs are reported to SLT and Members.</p> <p>No update received from officers.</p>

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