



Dacorum Borough Council

Final Internal Audit Report

Customer Service Centre (CSC)

September 2014

This report has been prepared on the basis of the limitations set out on page 18.

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Distribution List:

James Deane – Assistant Director (Finance and Resources)

Ben Hosier – Group Manager (Procurement, Commissioning and Compliance)

Mark Housden – Commercial Contracts and Supplier Relationship Lead Officer

Matthew Rawdon – Group Manager - People

Martin Hone – Corporate Director (final report only)

Sally Marshall – Chief Executive (final report only)

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Contents

1. Executive Summary	1
2. Scope of Assignment	4
3. Assessment of Control Environment.....	6
4. Observations and Recommendations.....	7
Recommendation 1: Procurement Documentation (Priority 2)	7
Recommendation 2: Exit Plan (Priority 2).....	8
Recommendation 3: Review of KPIs (Priority 1).....	9
Recommendation 4: Data Verification (Priority 1).....	10
Recommendation 5: Feedback from Services (Priority 2)	11
Recommendation 6: Customer Feedback (Priority 2).....	12
Recommendation 7: ICT SLA (Priority 2).....	13
Recommendation 8: Failure Demand Data (Priority 2).....	14
Recommendation 9: Corporate Complaints Process (Priority 3).....	15
Appendix A - Reporting Definitions	16
Appendix B - Staff Interviewed.....	17
Statement of Responsibility.....	18

1. Executive Summary

1.1 Background

As part of the Internal Audit programme for 2014/15, we have undertaken an audit of the Council's systems of internal control in respect of the Customer Service Centre (CSC).

In March 2013, Cabinet approved the award of a four year contract to Northgate Information Solutions Ltd. The contract is for the delivery of the Customer Service Centre and Gateway. The contract was signed on 12th July 2013 and the service was transferred to Northgate on 5th August 2013.

Performance of the contract is managed in partnership with Northgate through an Operations Board which meets monthly. Northgate provides monthly service reports to the Council which are discussed at the Operations Board. Quarterly Partnership Board meetings are also held to discuss performance.

The Commercial Contracts Lead Officer also provides monthly reports to the Finance and Resources Overview and Scrutiny Committee. The reports provide details of performance against contractual and non-contractual KPIs as well as service developments.

During March and April 2014, there was a marked deterioration in the performance of the contractor. This resulted in a high volume of complaints about extended wait times, customers being unable to reach advisors or being cut off completely. This was particularly reflected in the data relating to wait times from March 2014 onwards, as below:

	February 2014	March 2014	April 2014	May 2014	June 2014
Average Wait Time	24s	360s	422s	283s	204s
Longest Wait Time	15m 29s	52m 0s	42m 57s	69m 39s	62m 50s

The performance monitoring information set out above is available under the terms of the contract, but does not operate as contractual KPIs.

Contractual KPIs were not met in February 2014, when the percentage of calls abandoned was 12%, higher than the 10% target. There was a further instance in April 2014, when 56% of customers were not served within five minutes, compared with a target KPI of 65%. To date, no service defaults have been applied to the contractor. This is because the conditions of the 'right to remedy' referred to in the contract were met, as performance against contractual KPIs improved.

1.2 Audit Objective and Scope

The overall objective of this audit was to provide assurance over the adequacy and effectiveness of current controls over the Customer Service Centre, and provide guidance on how to improve current the controls going forward.

In summary, the scope covered the following areas: Legislation, Policies, Procedures; Contract Procedures, Performance Management; Ordering of Work; Variations to Contract; Complaints; Payment to Contractor; Budget Monitoring and Management Reporting.

1.3 Summary Assessment

Our audit of DBC's internal controls operating over the Customer Service Centre found that whilst there is a basically sound system of internal control design, there are weaknesses in design which may place some of the system objectives at risk. Furthermore, the level of non-compliance puts the system objectives at risk.

Our assessment in terms of the design of, and compliance with, the system of internal control covered is set out below:

Evaluation Assessment	Testing Assessment
Substantial	Limited

Management should be aware that our internal audit work was performed according to UK Public Sector Internal Audit Standards (PSIAS) which are different from audits performed in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. Similarly, the assurance gradings provided in our internal audit report are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board.

Similarly, the assessment gradings provided in our internal audit report are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board. The classifications of our audit assessments and priority ratings definitions for our recommendations are set out in more detail in Appendix A, whilst further analysis of the control environment over the Customer Service Centre is shown in Section 3.

1.4 Key Findings

We have raised two priority 1 recommendations, six priority 2 recommendations and one priority 3 recommendation where we believe there is scope for improvement within the control environment. These are set out below:

- The Contract Register should be regularly reviewed and updated. The updated version of the Contract Register should be made available on the Council's website. Furthermore, the recent updates to the Procurement Strategy and Procurement Standing Orders should be made available on the Council's website. (Priority 2)
- The Council should request an Exit Plan from the contractor. The Exit Plan should be reviewed by the Council and agreed with the contractor within thirty working days of its submission. (Priority 2)
- The contractual Key Performance Indicators (KPIs) should be reviewed and updated. The revised KPIs should include targets for the average and longest call waiting time. (Priority 1)
- The Council should take measures to verify the data provided by the contractor, Northgate. (Priority 1)
- All Heads of Service within the Council should provide regular feedback about the quality of service provision of the contractor. Quarterly customer stakeholder surveys should be completed by all services in a timely manner. (Priority 2)
- The level of feedback collected from customers using web based services should be increased. (Priority 2)
- There should be a Service Level Agreement in place between the Council and the contractor for the provision of ICT services. (Priority 2)
- Comprehensive failure demand data should be analysed to identify where Council resources are best focused to resolve problems. (Priority 2)
- The Council's Complaints Policy and Procedures should be regularly reviewed and updated in accordance with changes to the complaints process. Updated documents should be made available to all officers. (Priority 3)

Full details of the audit findings and recommendations are shown in Section 4 of the report

Following discussions with Senior Management, it was identified that an opportunity existed to move the Council's Customer Services Unit toward a best practice standard by undertaking a high level review of the operations within the CSU. Mazars could undertake a complementary review using desk tops reviews, through observation and discussion with key officers. The aim of our work will be to suggest a range of options, based upon experience gained at a number of similar operations. The outcomes will be contained in a separate report and will help Officers and Members to improve service delivery within the Customer Services Unit. This option will be considered pending the outcome of a recent customer focus project and future performance levels.

1.5 Management Response

We have received the management responses and have included them in our Final report.

1.6 Acknowledgement

We would like to take this opportunity to thank all staff involved for their time and co-operation during the course of this visit.

2. Scope of Assignment

2.1. Objective

The overall objective of this audit was to provide assurance that the systems of control in respect of the Customer Service Centre, with regards the areas set out in section 2.3, are adequate and are being consistently applied.

2.2. Approach and Methodology

The following procedures were adopted to identify and assess risks and controls and thus enable us to recommend control improvements:

- discussions with key members of staff to ascertain the nature of the systems in operation;
- evaluation of the current systems of internal control through walk-through and other non- statistical sample testing;
- identification of control weaknesses and potential process improvement opportunities;
- discussion of our findings with management and further development of our recommendations; and
- preparation and agreement of a draft report with the process owner.

2.3. Areas Covered

The audit was carried out to evaluate and test controls over the following areas:

- *Legislation, Policies and Procedures*
Policies and procedures are in place to help ensure Council staff have adequate guidance to work within legislation and in a consistent manner. Staff receive training regarding the management of contracts. Staff are made aware of any changes in legislative requirements.
- *Contract Procedures*
Procedures are in place to ensure that there is a signed contract between the Council and the contractor and that the contract is current and dated and signed by both parties. The contract includes a specification of the services to be provided by the contractor. The contract should also include a procedure for resolving poor performance.
- *Performance Management*
The contract should include a framework by which the performance of the contractor can be measured, which should include quantifiable Performance indicators. Contractor performance information submitted by the contractor should be verified. Where poor performance is identified, procedures should be in place to address the issues. Procedures should be in place to obtain feedbacks as to the performance of the contractor. Performance outcomes are reported to the appropriate forum.
- *Ordering of Work*
Procedures are in place for the Identification of work to be carried out and that work to be carried out is priced in accordance with schedule of rates from contractor. Works orders are created and issued to contractor. Procedures are in place so that post inspection of work carried out. Verification of actual cost against that ordered is carried out in a timely manner and any variances investigated. The Sign off of work as complete and works order as complete is carried out in a timely manner.

- *Variations to Contract*

Formal procedures are in place for ensuring that any amendments to the contract are documented and agreed. Any additional works are costed and approved and that there is a change control procedure in place.
- *Complaints*

There is a formal complaints procedure in place. All complaints received are logged and allocated to the responsible officer in accordance with the complaints policy. The outcomes of the complaints are reported to the appropriate forum.
- *Payment to Contractor*

The invoices submitted by the contractor for works completed are verified. Any defaults for poor performance are applied. Payments are appropriately authorised. Payments are made to the contract in accordance with the terms of the contract.
- *Budget Monitoring*



















Robust procedures are in place for the monitoring of performance of actual income and expenditure against that contained in the budget for the service. Any significant variances are identified and investigated. All income and expenditure is accurately accounted for.
- *Management Reporting*

Timely and accurate management information is produced and reported to the appropriate forum.

3. Assessment of Control Environment

The following table sets out in summary the control objectives we have covered as part of this audit, our assessment of risk based on the adequacy of controls in place, the effectiveness of the controls tested and any resultant recommendations.

The classifications of our assessment of risk for the design and operation of controls are set out in more detail in Appendix A.

Control Objectives Assessed	Design of Controls	Operation of Controls	Recommendations Raised
Legislation, Policies and Procedures			Recommendation 1
Contract Procedures			Recommendation 2
Performance Management			Recommendation 3, 4, 5, 6, 7 and 8
Ordering of Work			
Variations to Contract			
Complaints			Recommendation 9
Payment to Contractor			
Budget Monitoring			
Management Reporting			

The classifications of our assessment of risk for the design and operation of controls are set out in more detail in Appendix A.

4. Observations and Recommendations

Recommendation 1: Procurement Documentation (Priority 2)

Recommendation

The Council's Contracts Register should be regularly reviewed and updated. The updated version of the Contracts Register should be made available on the Council's website. Furthermore, the recent updates to the Procurement Strategy and Procurement Standing Orders should be made available on the Council's website.

Observation

In order for officers to access up to date documentation, current versions should be made available on the Council's website. Furthermore, the Council's Procurement Standing Orders require all contracts that are valued at £10,000 and above to be recorded in the Council's Contracts Register which shall be maintained by the Corporate Procurement Manager.

A review of the Council's Contracts Register identified that the Customer Service and Gateway Agreement between the Council and Northgate was not listed in the Council's Contracts Register. The contract with Northgate has a value of £4,314,569 over a four year term. Furthermore, it was noted that the Procurement Strategy and Procurement Standing Orders, which were updated in July 2014, were not available on the Council's website at the time of audit.

Where the Contracts Register is not up to date, there is a risk that there may be insufficient scrutiny of the Council's procurement activity and payment of public funds. Where staff do not have access to up to date information, there is a risk that there may be breaches to legislation or Council policies.

Responsibility

Ben Hosier – Group Manager (Procurement, Commissioning and Compliance)

Management response / deadline

This contract has now been entered on to the contracts register and the latest version of the contracts register has been published on to the Council's website.

The Council have approved a new Commissioning & Procurement Strategy and Commissioning & Procurement Standing Orders. Unfortunately the publication of the National Procurement Strategy for Local Government in England 2014 and the Local Government Transparency Code 2014 being after the Council's approval process, this has resulted in the need to make some final amendments in the documents to take account of these publications. As a consequence of this, this has delayed the publication of these Council documents. The amendments are currently being reviewed by the Portfolio Holder and are planned to be published during September.

Recommendation 2: Exit Plan (Priority 2)**Recommendation**

The Council should request an Exit Plan from the contractor. The Exit Plan should be reviewed by the Council and agreed with the contractor within thirty working days of its submission.

Observation

In order to agree the arrangements for the transition of services to the Council or a replacement supplier, the Council should request an Exit Plan and agree this with Northgate in accordance with the terms and conditions of the contract.

There is provision for an Exit Plan within the contract between the Council and Northgate for the delivery of the Customer Service Centre and Gateway. It states that 'the Supplier shall, within six months after the effective date, produce an Exit Plan' and 'within 30 working days after the submission of that Exit Plan, the parties shall meet and use all reasonable endeavours to agree the contents of that Exit Plan' (Section 34.3). However, there was no evidence that an Exit Plan was in place at the time of the audit.

Where the arrangements for service transition are not agreed in advance of the termination of the contract, there is a risk that there may be poor transition of services from the supplier. This may result in disruption to service delivery and customer complaints.

Responsibility

Mark Housden – Commercial Contracts and Supplier Relationship Lead Officer

Management response / deadline

Agreed. This will be in place by the end of September 2014.

This is under review. Schedule 14 of the contract details the requirements of the Exit Plan. This includes registers, transitional arrangements and transfer of assets systems and staff.

Recommendation 3: Review of KPIs (Priority 1)**Recommendation**

The contractual Key Performance Indicators (KPIs), against which the contractor's performance can be measured for the delivery of the Customer Service Centre and Gateway contract should be reviewed and updated. The revised KPIs should include targets for the average and longest call waiting time.

Observation

In order for the Council to be able to seek compensation for poor service delivery, contractual KPIs should be revised to measure all factors with the potential to have a material impact on service delivery. The contractual KPIs should therefore be reviewed to include the average and longest call waiting time.

The contract stipulates which contractual and non-contractual KPIs will be measured. Service debits and credits can only be applied in relation to performance against contractual KPIs. Average and longest call waiting time is monitored as non-contractual KPIs. The performance of average and longest call waiting time increased significantly in May and June 2014. This had a material impact on the level of service delivery that was provided as it resulted in complaints from customers in relation to increased waiting times.

There is a clause within the contract (Page 97, Section 6), which allows for the KPIs, Service Levels and Service Thresholds/KPI weightings to be revised throughout the term of the contract, and allows for new KPIs and Service Levels to be introduced.

Where contractual performance is not appropriately measured, there is a risk that the level of service provided to customers may be inadequate, and that the Council is unable to recover associated costs with a reduction in the service level.

Responsibility

Mark Housden – Commercial Contracts and Supplier Relationship Lead Officer

Management response / deadline

Agreed. These will be submitted to Northgate for review by the end of September 2014.

Discussions regarding KPIs are underway. Shane Flynn and Mark Housden met with Northgate Directors on 9th June and there have now been two reiterations of the proposed changes. The key KPI required is wait times between exiting Inform360 to talking with an operator. This will require a change to the contract.

Recommendation 4: Data Verification (Priority 1)**Recommendation**

The Council should take measures to verify the data provided by the contractor, Northgate.

Observation

Performance reports are received from Northgate (the contractor). In order that the information provided by the contractor is validated, regular spot checks should be undertaken on the Contractors' performance and complaints to ensure the performance figures reported are valid.

At the time of the audit, there was no evidence to confirm that the Council had taken any action to verify the performance information provided by the contractor.

Where the data provided by Northgate is inaccurate, there is a risk that the Council may be unaware of issues with service provision. This may result in service credits and debits being inappropriately applied.

Responsibility

Mark Housden – Commercial Contracts and Supplier Relationship Lead Officer

Management response / deadline

Agreed. There will be a spot check of data. However, there firstly needs to be an exercise to trace the data sources and triangulate. In addition direct access to telephony systems will be investigated. This will be completed by the end of October 2014.

Recommendation 5: Feedback from Services (Priority 2)**Recommendation**

All Group Managers and/or Assistant Directors within the Council should provide regular feedback about the quality of service provision of the contractor. Quarterly customer stakeholder surveys should be completed by all services in a timely manner.

Observation

In order to identify issues arising with the quality of service provision by the contractor, quarterly stakeholder surveys should be completed by all relevant Group Managers and/or Assistant Directors.

The quarterly Customer Service Stakeholder survey is available for completion every three months. The survey measures satisfaction levels across service delivery and identifies gaps in service provision to ensure continuous improvement. There are eight services within the Council. However, only one service head responded to the most recent quarterly survey. At the time of the audit, the subsequent quarterly survey was still being completed.

Where issues concerning the quality of service provision are not identified in a timely manner, there is a risk that problems will not be addressed and resolved, and that service provision may therefore decline.

Responsibility

Mark Housden – Commercial Contracts and Supplier Relationship Lead Officer

Management response / deadline

Agreed. There is currently a quarterly feedback collection exercise being undertaken and managers are being chased to respond.

This exercise has now been completed and the results are being reported to CSU operations and performance boards. The Chief Executive has also been made aware of this issue through the Customer Focus Project and will be sending out reminder shortly.

Recommendation 6: Customer Feedback (Priority 2)**Recommendation**

The level of feedback collected from customers using web based services should be increased.

Observation

The Council aims to reduce the volume of customers using the Customer Service Centre by increasing uptake of other channels of communication that are more cost effective. This is referred to as the Channel Shift project. As a more cost effective method of service, there is a focus on increasing uptake in the use of the Council's website. In order to obtain meaningful information about how to improve the web services and increase customer uptake of its usage, the volume of feedback collected from customers using the website should be increased.

Although web services are a key focus of the contract, as part of the Channel Shift project, it was noted that the customer service survey for April to June 2014 did not include customers using the website.

Where survey methods are not exploited to their maximum, there is a risk that the Council may be unaware of barriers to improving and increasing the uptake of web services. This may result in continued use of telephony and face to face services, which is not in accordance with the Council's long term channel shift strategy. Such communication methods may have a detrimental impact on service provision and result in poor quality service provision.

Responsibility

Mark Housden – Commercial Contracts and Supplier Relationship Lead Officer

Management response / deadline

Agreed. This will form part of the service information co-ordinator group that was formed as part of the customer focus project. This item will be raised as part of the groups objectives

Recommendation 7: ICT SLA (Priority 2)**Recommendation**

There should be a Service Level Agreement in place between the Council and the contractor for the provision of ICT services.

Observation

In order to agree timescales for the resolution of ICT issues and minimum levels of service provision, there should be an SLA in place between the Council's ICT service and the contractor.

The Council owns the technology used by the contractor to provide its services. This includes all IT software and systems. However, there is not currently an ICT SLA in place between Northgate and the Council. The requirement for an ICT SLA has been requested by Northgate since 2013. Without an SLA, the Council does not have to resolve ICT issues within specific timescales.

Where there is not a formal Service Level Agreement in place that includes minimum levels of service, there is a risk that there may be a delay to the resolution of ICT issues. This may have a material impact on the contractor's level of service delivery, which could result in customer complaints.

Responsibility

Ben Trueman – Group Manager (Information, Communication and Technology)

Management response / deadline

Agreed. A draft SLA has been written and Northgate have provided for comments. Northgate's comments have been addressed and Northgate is due to provide feedback in relation to the responses. As the SLA is for the organisation as a whole, the consultation process will take several weeks. The final SLA will therefore be complete at the end of September 2014.

Recommendation 8: Failure Demand Data (Priority 2)

Recommendation

Comprehensive failure demand data should be analysed to identify where Council resources are best focused to resolve problems.

Observation

In order to identify the root cause of issues resulting in failure demand, comprehensive data should be requested from the contractor.

There is monitoring of failure demand (i.e. failure on the part of the Council which is causing customers to use the service when this could be otherwise avoidable), including:

- Customers chasing progress of previously reported issues;
- Customers requesting clarity of information received; and
- Alternative online methods malfunctioning and causing customers to request via telephone.

However, the information received from Northgate is not specific enough to enable these issues to be fully addressed in a timely manner.

Where the root causes of issues resulting in failure demand are not identified, there is a risk that service failures may persist and that there may be continued liaison with customers which could be otherwise avoidable.

Responsibility

Mark Housden – Commercial Contracts and Supplier Relationship Lead Officer

Management response / deadline

Agreed. This will be in place when the CRM project has been completed as it will provide clearer guidance. There is a project plan in place.

Recommendation 9: Corporate Complaints Process (Priority 3)**Recommendation**

The Council's Complaints Policy and Procedures should be regularly reviewed and updated in accordance with changes to the complaints process. Updated documents should be made available to all officers.

Observation

In order to provide accurate and up to date information about the complaints process, the complaints policy and procedures should be regularly reviewed.

At the time of the audit, the Corporate Complaints Process available on the Council's intranet was dated 2011. The process referred to the Flare system, whilst a new web based in house complaints system is now used.

Where the process is not accurate and up to date, there is a risk that officers may adopt inconsistent working practices.

Responsibility

Cassy O'Neil – Corporate Support Team Leader





Management response / deadline

Agreed. A review of all the documents uploaded will be undertaken with a view to updating and/or removing documents as appropriate

Appendix A - Reporting Definitions

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:

Level	Symbol	Evaluation Assessment	Testing Assessment
Full		There is a sound system of internal control designed to achieve the system objectives.	The controls are being consistently applied.
Substantial		Whilst there is a basically sound system of internal control design, there are weaknesses in design which may place some of the system objectives at risk.	There is evidence that the level of non-compliance with some of the controls may put some of the system objectives at risk.
Limited		Weaknesses in the system of internal control design are such as to put the system objectives at risk.	The level of non-compliance puts the system objectives at risk.
Nil		Control is generally weak leaving the system open to significant error or abuse.	Significant non-compliance with basic controls leaves the system open to error or abuse.

The assessment gradings provided here are not comparable with the International Standard on Assurance Engagements (ISAE 3000) issued by the International Audit and Assurance Standards Board and as such the grading of 'Full' does not imply that there are no risks to the stated control objectives.

Grading of recommendations

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

Level	Definition
Priority 1	Recommendations which are fundamental to the system and upon which the organisation should take immediate action.
Priority 2	Recommendations which, although not fundamental to the system, provide scope for improvements to be made.
Priority 3	Recommendations concerning issues which are considered to be of a minor nature, but which nevertheless need to be addressed.
System Improvement Opportunity	Issues concerning potential opportunities for management to improve the operational efficiency and/or effectiveness of the system.

Appendix B - Staff Interviewed

The following personnel were consulted:

- Mark Housden - Commercial Contracts and Supplier Relationship Lead Officer
- Ben Hosier - Group Manager (Procurement, Commissioning and Compliance)
- Matt Rawdon - Group Manager (People)

We would like to thank the staff involved for their co-operation during the audit.

Statement of Responsibility

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

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. We emphasise that the responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by us should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all 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. Our procedures are designed to focus on areas as identified by management as being of greatest risk and significance and as such we rely on management to provide us full access to their accounting records and transactions for the purposes of our work and to ensure the authenticity of such material. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Mazars Public Sector Internal Audit Limited

London

September 2014

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