

# Final Internal Audit Report

## Housing Directorate: Staff Sickness Panel

July 2025

Distribution: Corporate Director of Housing  
Director of Housing Assets & Repairs  
Director of Housing Management  
HR Business Partner, Housing  
Strategic Support Officer (Housing)  
Head of Finance (Housing)  
Director of Finance & Deputy S151 Officer  
Corporate Director, Resources & S151 Officer (Final Only)

| Assurance Level | Issues Identified |   |
|-----------------|-------------------|---|
| Substantial     | Priority 1        | - |
|                 | Priority 2        | 3 |
|                 | Priority 3        | 1 |

### Confidentiality and Disclosure Clause

This report ("Report") was prepared by Forvis Mazars LLP at the request of London Borough of Croydon 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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Please refer to the Statement of Responsibility in Appendix 3 of this report for further information about responsibilities, limitations, and confidentiality.

**Contents**  
**Page****Executive Summary**

|                 |   |
|-----------------|---|
| 1. Introduction | 3 |
| 2. Key Issues   | 4 |

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**Detailed Report**

|                                       |   |
|---------------------------------------|---|
| 3. Actions and Key Findings/Rationale | 5 |
|---------------------------------------|---|

**Appendices**

1. Terms of Reference
2. Definitions for Audit Opinions and Identified Issues
3. Statement of Responsibility

## **1. Introduction**

- 1.1. Staff Sickness Panels (“SSP”) are in place for each of Croydon Council’s (Council) directorates. The aims of the SSPs are:
  - To monitor and review sickness absences of significant management concern;
  - To ensure a fair and consistent approach to managing sickness absence, in line with the Council’s sickness policy and procedure;
  - Challenge managers (e.g. where their reviews are outstanding), provide guidance and support; and
  - Ensure accurate reporting and recording of sickness absence.
- 1.2. The SSP within Housing is relatively new, with the first meeting being held in August 2024, followed by meetings in September and November 2024.
- 1.3. Within the Housing Directorate the SSP consists of a designated director supported by the HR Business Partner. In advance of each SSP meeting, the HR Business Partner produces a report of sickness data from the HR system, Oracle, and which is shared with the Director leading the SSP. Based on the sickness levels the Director will select managers to attend the SSP to run through the sickness cases and provide guidance and support as required.
- 1.4. At the SSP, actions are agreed, and these are followed up in a later follow up meeting chaired by the same Director. The SSP is designed so that the Director leading is not in the same directorate as the managers to help ensure the process is objective. At the follow up meeting, progress is discussed and, if required, further action taken. The Director of Housing Assets & Repairs, Director of Housing Management and Director of Homelessness rotate as chairs. At the time of the review three SSPs had been completed.
- 1.5. HR reports pulled from Oracle showed that as of August 2024, there were 20 cases of long-term absence, of which seven were discussed in that month’s SSP.
- 1.6. The scope area of ‘Panel Processes, (including meeting frequency, panel composition, recording of actions, follow up meetings and escalations)’ could not be tested as management explained that the overarching framework outlining meeting frequency, panel members and escalation was not in place. Therefore, an opinion could not be provided in this scope area. Issues relating to record keeping and action tracking have been raised in other areas of the scope.
- 1.7. The internal audit was undertaken as part of the agreed Internal Audit Plan for 2024/25. The objectives, approach and scope are contained in the Audit Terms of Reference at Appendix 1.

## LBC Final Report – Housing Directorate: Staff Sickness Panel 2024-25

**2. Key Issues**

- 2.1. It is acknowledged that the SSP in Housing is relatively new; however, with 20 long term sickness cases within the Directorate and some relatively significant issues with defining the governance of the SSP, unless resolved in a timely manner the assurance of future audits of this area may be limited.

**Priority 2 Issues**

No framework document was in place to define responsibilities and objectives for the SSPs within the Council. **(Issue 1)**

The process for selecting cases to go to SSPs was not defined and the rationale for selected cases was not recorded. **(Issue 2)**

Actions could only be provided in full for one of the three SSP meetings and there was no central document to summarise status of cases reviewed. **(Issue 3)**

The Priority 3 recommendation is included under item 4 below.

### 3. Actions and Key Findings/Rationale

#### Control Area 1: Legislative, Organisational and Management Requirements.

| Priority | Action Proposed by Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | Detailed Finding/Rationale - Issue 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2        | <p>(1) The documented framework agreed at CMT needs to be reshared with the Business Partners. The Housing HR Business Partner (HRBP) was not aware of the procedure.</p> <p>Management has reviewed the procedure and provided comments to the Housing HRBP who will discuss these with the Chief People Operating Officer:</p> <ul style="list-style-type: none"> <li>• <i>Each directorate will schedule regular, monthly sickness review panels.</i> – The Housing HRBP understands the frequency to be bi-monthly;</li> <li>• <i>HR will provide DMTs with confidential sickness casework reports.</i> – Housing DMT do not receive these and the HRBP was not aware of this; and</li> <li>• <i>At a suitable DMT meeting, the HR dashboard data and casework schedule will be reviewed.</i> This is not presented at DMT. A dashboard is circulated by email only. This is something that Housing DMT</li> </ul> | <p><b>Expected Control</b></p> <p>A documented framework is in place for the SSP which defines the frequency of meetings, the composition of the SSP including rotation of chairperson and how actions are stored and followed up on.</p> <p><b>Finding/Issue</b></p> <p>As referenced in the ‘Executive Summary’ paragraph 1.5, the HR Business Partner advised that no documented framework was in place regarding the SSP for Housing. This meant that assurance cannot be provided as to the panel processes.</p> <p><b>Risk</b></p> <p>Where there is no documented framework that supports the operation of the SSP, there is a risk that meetings are not held frequently enough or are not attended by the necessary staff which can lead to the Panel becoming inefficient and ineffective.</p> |

are keen to have and the HRBP is to present this when they attend the Housing DMT from July. (SK).

(2) The process commencing from 1 July:

- I. The HRBP will present the monthly sickness dashboard at Housing DMT which look at themes, root causes, cases that have not progressed. (GC)
- II. Cases will be selected for the sickness panel based on length of absence, patterns of absence, lack of actions from managers (Housing DMT);
- III. Bi-monthly meetings will be scheduled for the full year with a rotation of Director chairing (LM);
- IV. The tracker will be used to ensure all actions are captured and available for the chair of the next meeting to follow up on any actions (LM);
- V. The attending Executive Support Officer (ESO) will email the agreed actions to the manager within 7 working days of the meeting (LM); and

(3) A communication is to be issued to managers on managing absence and reminding them of

LBC Final Report – Housing Directorate: Staff Sickness Panel 2024-25

|                                                                                                     | the purpose of the sickness panel and how it functions (SG). |  |
|-----------------------------------------------------------------------------------------------------|--------------------------------------------------------------|--|
| Responsible Officer                                                                                 | Deadline                                                     |  |
| HR Business Partners / Strategic Support Officer (Housing) / Housing People and Culture Change Lead | 30 June 2025                                                 |  |

**Control Area 2: Processes for Identifying Sickness Cases that should be Referred to the Panel (including quality of sickness record data).**

| Priority                          | Action Proposed by Management                                                                                                                                                               | Detailed Finding/Rationale – Issue 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2                                 | The sickness dashboard will be presented at Monthly DMTs, and cases will be selected for the sickness panel based on length of absence, patterns of absence, lack of actions from managers. | <p><b>Expected Control</b></p> <p>A clearly defined process is in place to determine how cases to be discussed on the SSP are selected and ensure that long standing or complex cases are prioritised. The rationale for selecting each case is recorded within the meeting minutes.</p> <p><b>Finding/Issue</b></p> <p>A review of reports produced from the Oracle system from August 2024 highlighted 12 people in Housing Needs and Homelessness and eight people in Housing Management that were on long term sick leave. A review of the SSP actions from August 2024 showed that, of these 20 cases, seven were discussed. The HR Business Partner advised that the Director who chaired the SSP discussed who was picked for the Panel based on factors such as how long the absence has been and whether there have been implemented actions to follow up on.</p> <p>However, two of the cases discussed in the August 2024 were not on either report provided. The HR Business Partner stated that they may have been selected because they appeared in a report previously run from Oracle or that line managers still required assistance even if the employee was back to work.</p> <p>This links back to the issue raised above (issue 1) regarding a lack of documented framework supporting SSPs.</p> <p><b>Risk</b></p> <p>Where the process of identifying sickness cases to be discussed at the SSPs has not been formally defined, there is a risk that the SSP is not discussing and implementing</p> |
| Responsible Officer               |                                                                                                                                                                                             | Deadline                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| HR Business Partner / Housing DMT |                                                                                                                                                                                             | 30 June 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |

|  |  |                                                                                                    |
|--|--|----------------------------------------------------------------------------------------------------|
|  |  | actions for cases that require attention. This can lead to long term absences not being addressed. |
|--|--|----------------------------------------------------------------------------------------------------|

**Control Area 4: Record Keeping & Information Management**

| Priority                            | Action Proposed by Management                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      | Detailed Finding/Rationale – Issue 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2                                   | <p>A tracker has been created and attached which will be password protected and accessible by Housing DMT, Housing HRBP and Housing ESOs. The tracker will provide assurance on discussion points and actions. The process will make it easier for any follow up actions. This can be used in real time during the meeting to avoid duplication of work, notes not been shared and where an ESO may be absent from work.</p> <p>The ESO will be responsible for emailing the agreed actions to the manager attending within seven working days of the meeting.</p> | <p><b>Expected Control</b></p> <p>Important documentation and correspondence relating to each SSP meeting is be stored in a central location and be accessible to all relevant staff. A central tracker document exists which summarises the status of all cases discussed and dates by which action is taken, with agreement of these actions by the line managers also being recorded.</p> <p><b>Finding/Issue</b></p> <p>The HR Business Partner advised that SSPs have occurred in August, September, and November 2024. The minutes and actions for all seven cases from the August 2024 meeting were provided, but not those discussed in September and November 2024.</p> <p>The HR Business Partner advised that due to a reduction in the team of Executive Support Officers (ESO), the formal documentation from the September 2024 meeting was not recorded and actions relating to four of the six cases discussed in November 2024 had not been recorded. The HR Business Partner advised that there was an expectation of line managers to record the actions for themselves, but a central record of these should still be held.</p> <p>There was no evidence that line managers agreed with the actions and proposed timescales for implementation from the August 2024 Panel.</p> <p>The HR Business Partner explained that no central tracker was in place that contained the status of all cases that have been discussed. Therefore, it was not possible to see which cases were appropriately closed and the timeframes in which this was done.</p> <p><b>Risk</b></p> |
| Responsible Officer                 | Deadline                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Strategic Support Officer (Housing) | 13 June 2025                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |

LBC Final Report – Housing Directorate: Staff Sickness Panel 2024-25

|  |  |                                                                                                                                                                                                                                             |
|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|  |  | Where there is no central tracker document which summarises the status of all cases, there is a risk that line managers are unaware of what actions need to be taken by when, which can result in delays and long-term absences increasing. |
|--|--|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

#### 4. Priority 3 Issues

| Agreed action                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 | Findings                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b><u>Control Area 5: Management Reporting</u></b></p> <p><b><u>Action proposed by management:</u></b></p> <p>A tracker has been created to avoid email exchanges with a central system to record and monitor actions and root causes. This will ensure all DMT colleagues have access to agreed actions and can review this ahead of the panel they chair.</p> <p>HR is also to present the monthly sickness dashboard at DMT which will identify trends and themes.</p> <p><b><u>Responsible Officer:</u></b> HR Business Partner / Strategic Support Officer (Housing)</p> <p><b><u>Deadline:</u></b> July 2025 – to be in place for the July panel</p> | <p><b>Expected Control</b></p> <p>Results of the SSP's work and wider trends in sickness data across the Housing directorate are reported to senior management on a regular basis. Root causes of long-term absence and potential mitigating action are included in these reports.</p> <p><b>Issue/Finding</b></p> <p>The HR Business Partner explained that actions that were agreed in the SSP would be shared with the other Directors not chairing the SSP. However, no evidence such as emails could be provided which evidenced this had occurred.</p> <p><b>Risk</b></p> <p>Where results of SSP meetings are not regularly communicated to relevant members of senior management, there is a risk that the key themes and root causes of long-term absence are not shared across the directorate, which can lead to prolonged absences and a lack of support for staff on long-term sickness absence.</p> |

## AUDIT TERMS OF REFERENCE

### Staff Sickness Panel

#### 1. INTRODUCTION

- 1.1 Employees have the right to take time off work when they are ill or incapacitated, commonly referred to as 'sick leave.' If employees are off work for seven days or less, they do not need to give their employer a fit note or other proof of sickness from a healthcare professional. When they return to work, their employer can ask them to confirm they have been off sick. This is called 'self-certification.' The employer and employee will agree on how the employee should do this. They might need to fill in a form or send details of their sick leave by email.
- 1.2 Employees who are off work sick for more than four weeks may be considered long-term sick. A long-term sick employee is still entitled to annual leave. Before an employer can dismiss an employee on long term sick leave, they must consider whether the employee could return to work on a flexible or part time basis, or in a different role. Should an employee believe they have been unfairly dismissed due to their health condition, they may take their case to an employment tribunal.
- 1.3 Staff Sickness Panels are in place for each of the Council's directorates and were set up to monitor sickness absence. The aims of the Panel are:
  1. To monitor and review sickness absences of significant management concern.
  2. To ensure a fair and consistent approach to managing sickness absence, in line with the Council's sickness policy and procedure
  3. Challenge managers (e.g. where their reviews are outstanding), provide guidance and support
  4. Ensure accurate reporting and recording of sickness absence.
- 1.4 The Panel consists of designated directors and HR Business Partner. In advance of each panel the HR Business Partner produces a report from Oracle of sickness data which is shared with the Director leading the Panel. Based on the sickness levels the Director will select managers to attend the Panel to run through the sickness cases and provide guidance and support as required. At the Panel actions are agreed and these are followed up in a later follow up meeting. The Panels are designed so that the Director leading the Panel is not in the same directorate as the managers to ensure the process is objective. At the follow up meeting progress is discussed and if required further action taken.
- 1.5 This audit is being undertaken as part of the agreed Internal Audit Plan for 2024/25.

## LBC Final Report – Housing Directorate: Staff Sickness Panel 2024-25

**2. OBJECTIVES AND METHOD**

- 2.1 The overall audit objective is to provide an objective independent opinion on the adequacy and effectiveness of controls / processes.
- 2.2 The audit for each control / process being considered:
- Walkthrough the processes to consider the key controls;
  - Conduct sample testing of the identified key controls, and
  - Report on these accordingly.

**3. SCOPE**

- 3.1 The audit will consider the controls in place to manage staff sickness and assess the effectiveness of the Staff Sickness Panel in handling cases of staff sickness and absence in line with Council policies, and will include the following areas:

| Control Areas/Risks                                                                                                          | Issues Raised        |                        |                     |
|------------------------------------------------------------------------------------------------------------------------------|----------------------|------------------------|---------------------|
|                                                                                                                              | Priority 1<br>(High) | Priority 2<br>(Medium) | Priority 3<br>(Low) |
| Legislative, Organisational and Management Requirements                                                                      | -                    | 1                      | -                   |
| Processes for Identifying Sickness Cases that should be Referred to the Panel (including quality of sickness record data)    | -                    | 1                      | -                   |
| Panel Processes, (including meeting frequency, panel composition, recording of actions, follow up meetings and escalations)^ | N/A                  | N/A                    | N/A                 |
| Record Keeping & Information Management                                                                                      | -                    | 1                      | -                   |
| Management Reporting                                                                                                         | -                    | -                      | 1                   |
| <b>Total</b>                                                                                                                 | -                    | <b>3</b>               | <b>1</b>            |

^The Council did not have a framework in place, which set out the frequency of meetings, the composition of the panel and how actions are recorded, therefore we were unable to provide assurance that the operation of the Panel was consistent with its design.

## Definitions for Audit Opinions and Identified Issues

In order to assist management in using our reports:

We categorise our **audit assurance opinion** according to our overall assessment of the risk management system, effectiveness of the controls in place and the level of compliance with these controls and the action being taken to remedy significant findings or weaknesses.

|                                                                                     |                       |                                                                                                                                                                                                            |
|-------------------------------------------------------------------------------------|-----------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | Full Assurance        | There is a sound system of control designed to achieve the system objectives, and the controls are constantly applied.                                                                                     |
|    | Substantial Assurance | While there is basically a sound system of control to achieve the system objectives, there are weaknesses in the design or level of non-compliance of the controls which may put this achievement at risk. |
|    | Limited Assurance     | There are significant weaknesses in key areas of system controls and non-compliance that puts achieving the system objectives at risk,                                                                     |
|  | No Assurance          | Controls are non-existent or extremely weak, leaving the system open to the high risk of error, abuse and reputational damage.                                                                             |

Priorities assigned to identified issues are based on the following criteria:

|                                |                                                                                                                                                                                                                                                               |
|--------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Priority 1<br/>(High)</b>   | Fundamental control weaknesses that require immediate attention by management to action and mitigate significant exposure to risk.                                                                                                                            |
| <b>Priority 2<br/>(Medium)</b> | Control weakness that still represent an exposure to risk and need to be addressed within a reasonable period.                                                                                                                                                |
| <b>Priority 3<br/>(Low)</b>    | Although control weaknesses are considered to be relatively minor and low risk, still provides an opportunity for improvement. May also apply to areas considered to be of best practice that can improve for example the value for money of the review area. |

**Statement of Responsibility**

We take responsibility to the London Borough of Croydon 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.

This report is confidential and must not be disclosed to any third party or reproduced in whole or in part without our prior written consent. To the fullest extent permitted by law Forvis Mazars LLP accepts no responsibility and disclaims all liability to any third party who purports to use or rely for any reason whatsoever on the Report, its contents, conclusions, any extract, reinterpretation amendment and/or modification by any third party is entirely at their own risk.

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