

Appendix B



SOUTH YORKSHIRE MAYORAL COMBINED AUTHORITY

Bus Tendered Services

Internal Audit Report: 1.24/25

FINAL

14 June 2024

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

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AUDIT OUTCOME OVERVIEW





In line with our scope, included at Appendix B, the overview of our findings is detailed below.

Conclusion:

Our testing noted that a number of controls are in place and operating in principle, however we noted that there was a lack of clear documentation in a number of areas to support these controls. We noted in particular that the decision making process for when a new tendered service is needed is not well documented, and instead relies on existing knowledge of the bus network. This finding resulted in a medium priority action. We have agreed three further medium priority actions relating to the lack of procedural documentation to support the day-to-day activities of the Tendered Services Team, a number of identified data quality issues in the new tendered services contract register, and a lack of signed contracts being held on file for the commencement date of tendered services.

It should be noted that the relative priority of a number of these actions may vary if the MCA chooses to pursue a franchising model for the bus network in the future. Details of the low and advisory management actions are detailed in Section 1.

Internal audit opinion:

 Minimal Assurance	 Partial Assurance	 Reasonable Assurance	 Substantial Assurance	<p>Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.</p> <p>However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).</p>
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Audit themes:

Policy, procedures and documentation:

- We noted that there are currently no formally documented procedures regarding the day-to-day activities within the Bus Tendered Services Team. This creates risk that controls may be inconsistently implemented, reducing their effectiveness. **Medium**
- While a summary of all network changes being made is produced and shared with the public and across the MCA, there is not a fully documented audit trail regarding why these decisions have been made, based on how operator changes effect the bus network. In turn, this makes reviewing the newly recommended tendered services difficult, as there is not a clear rationale for why each service is required. **Medium**
- From our sample of 10 live tendered service agreements, we noted that six had not been signed by both parties on the commencement date of the service. In some instances, the contract had not been signed for up to 10 months after commencement. This creates risk that the MCA is less able to hold operators to account, resulting in poor public service and damage to the MCA's reputation. **Medium**

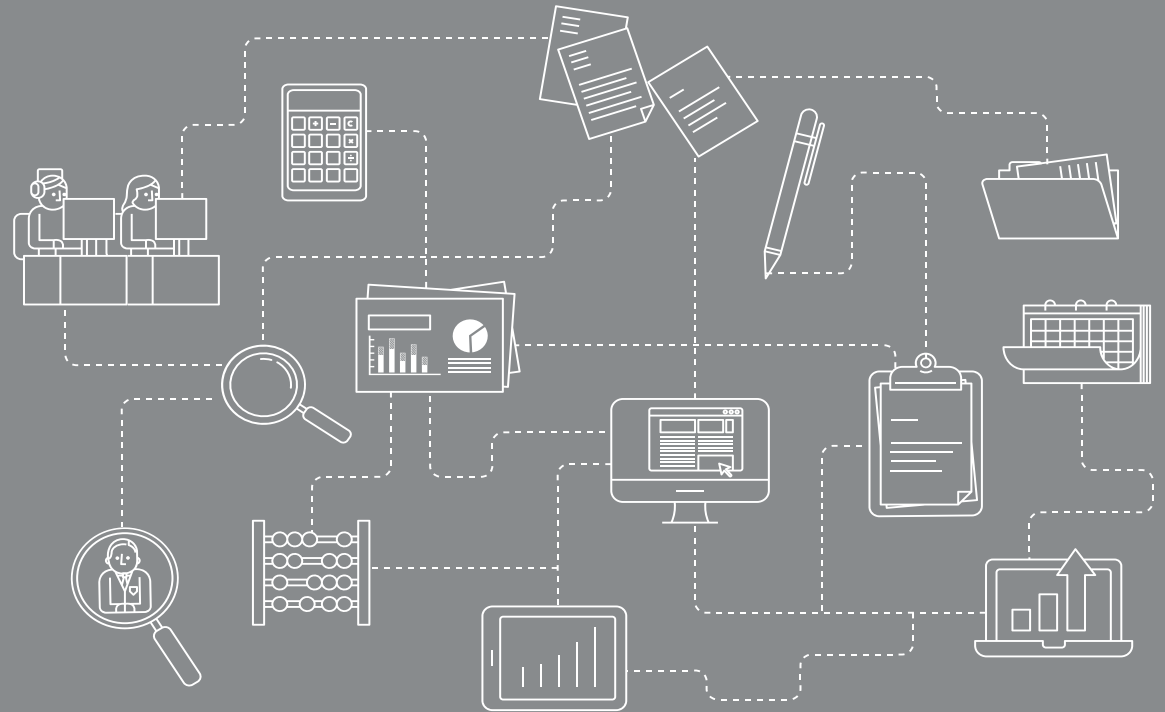
Data quality:

- We reviewed 10 contracts against the current contract register, and identified that in all 10 instances, at least one of the nine fields of data reviewed had an inaccuracy or was not supported by documentary evidence. While this is a relatively new requirement for the MCA, ensuring that there is an accurate and regularly reviewed contract register reduces risk that decisions are made based on inaccurate information. **Medium**

* Refer to Appendix A for more detail

Summary of Actions for Management

01



SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as*:

High

Immediate management attention is necessary.

Medium

Timely management attention is necessary.

Low

There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	<p>The MCA will document its processes and procedures relating to the following areas of tendered service management:</p> <ul style="list-style-type: none"> Decision making framework - how changes will be assessed, and the best option selected for replacing lost routes; Contract management - how performance of operators will be monitored; and Fines - how lost mileage will be reclaimed and the circumstances under which fines will be applied. 	Medium	Bus Partnership and Development Manager	31 August 2024
2	All commercial changes will be documented with their effects on the network. This documentation will include any changes which lead to breaches of the agreed tendered services criteria. These breaches will be used as the foundation of the service change requests, and each request and new tendered service will include rationale as to why it is necessary, as well as highlighting what other options were considered (i.e. coverage within the existing network, or whether covering the service was not within available budget). A review and approval process for these changes will be implemented.	Medium	Director of Public Transport Operations	31 October 2024
3	The MCA will review all contracts within the draft bus contract register to confirm that all data points are accurate. Appropriate formulae for calculation of costs over the duration of contracts will be calculated, and consistently applied across the register. A periodic review of the accuracy of information within the register will also be completed for assurance purposes.	Medium	Bus Partnership and Development Manager	31 October 2024
4	Documented approval in the form of signed record of officer decision forms will be completed in full, for all approved new tendered service contracts. Where appropriate, management approval papers to be considered by the Executive Director of Public Transport and her Directorate Team will be produced for more detailed information on the approval required.	Low	Director of Public Transport Operations	31 July 2024
5	The MCA will develop an agreed approach for when public consultation will be used to inform decision making around tendered services.	Low	Director of Public Transport Operations	30 September 2024

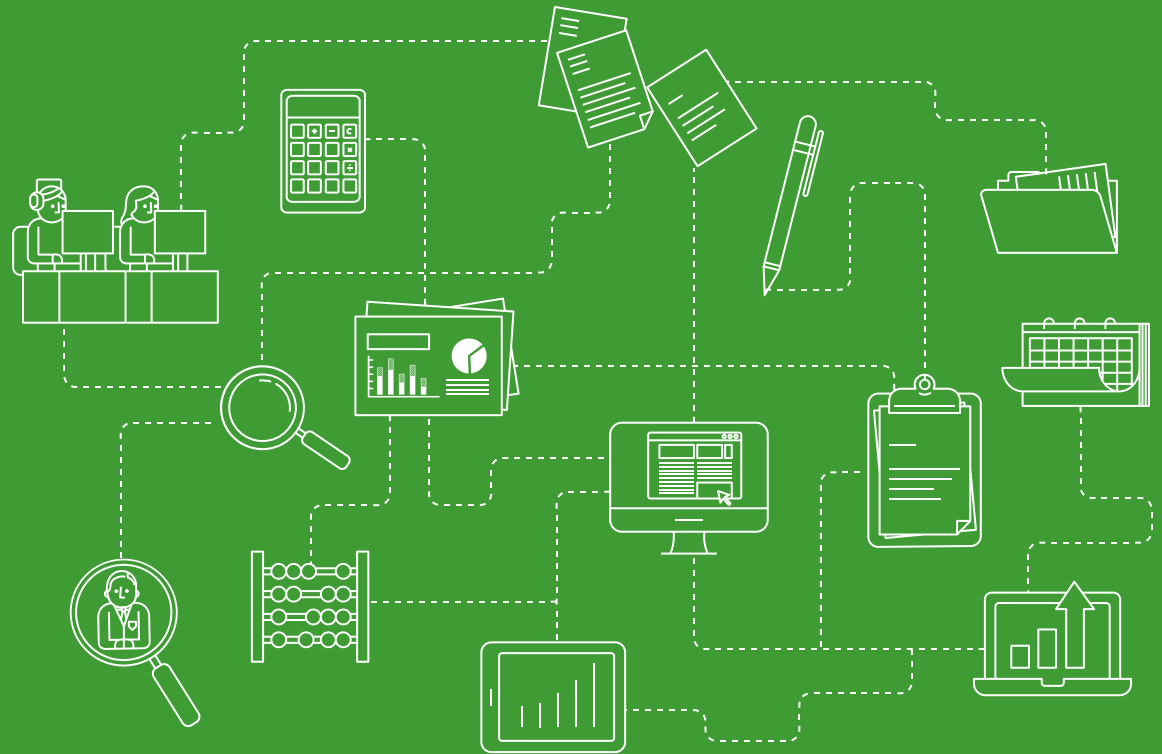
* Refer to Appendix A for more detail

Ref	Action	Priority	Responsible Owner	Date
6	The MCA will embed processes which ensure that signed award agreements are obtained from operators and retained on file. These will be obtained prior to service commencement.	Medium	Bus Partnership and Development Manager	30 September 2024
7	The MCA will consider the application of its fines and identify if application in chronological order or ascending lost mileage order is the most effective approach. This approach will be agreed and documented in procedural documentation.	Advisory	Bus Partnership and Development Manager	31 August 2024
8	The MCA will share an annual summary report of Tendered Service Activity with the MCA Board, highlighting challenges faced regarding budget and operator performance. This may be incorporated into existing reports, such as the year end contract reporting, for efficiency.	Advisory	Director of Public Transport Operations	31 July 2024

* Refer to Appendix A for more detail

Detailed Findings and Actions

02



DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all audit testing undertaken.

Background / Why we did the audit

South Yorkshire bus operators are free to decide when and where they run bus services. When changes to existing routes are made, altering frequency of service, route taken, or changing timetables, this has an effect on the bus network and its end users. South Yorkshire Mayoral Combined Authority (SYMCA) cannot restrict commercial decisions being made by bus operators. Instead, when service changes are deemed to have a significant impact on the network and its users, SYMCA utilises contractual agreements with operators to provide funding to cover costs, in order to retain a level of service and as such maintain the health of the bus network. These tendered bus services are the main tool which SYMCA has to impact the potential removal of service on the network.

Due to loss of patronage following the Covid pandemic, spending on tendered services has increased, as operators have received less income and as such a number of bus routes have been identified as being no longer commercially profitable. As such, the tendered bus service budget has increased to £11.89 million for 2023/2024, up from £6.948 million in 2021/22. As a result, this high amount of budget creates an increased risk relating to the management of tendered services. As such, we have reviewed the end-to-end processes for tendered service management, including how operator changes are reviewed, how the need for a tendered service is identified, and how this is then carried through to awarding the best value operator with the contract.

Area: Policies and Procedures

Control	Missing Control	Assessment:	
	There are documented processes in place regarding Tendered Service Decision making or Contract Management.	Design	×
		Compliance	-
Findings / Implications	<p>We noted through discussions with the Bus Partnership and Development Manager that policies and procedures were not documented in relation to the day-to-day activities of the Tendered Services Team. We did note that in July 2023, the MCA Board had approved to delegate authority to the Executive Director of Transport, in consultation with the MCA Chief Executive and the Mayor, to award tendered services that deliver a stable and sustainable network for the next two years. Whilst this provides the basis for the awarding of tendered services, it does not provide a structure for the assessment of changes to the network and how decisions are made regarding the use of the tendered services budget. There are also no agreed procedures regarding contract management or how the MCA will monitor performance of operators and claim back lost mileage.</p> <p>Without a document which communicates how changes will be assessed for impact, how alternative options (i.e. alteration of existing services) will be explored, and how decisions will be agreed, there is risk that the MCA does not utilise a consistent and recorded approach to reaching the</p>		

Area: Policies and Procedures

decision to award a tendered service. This creates risk that decisions are made inconsistently or without thorough assessment of available options and their effects on the network, which may lead to cost inefficiencies and damage the reputation of the MCA.

Management Action 1	<p>The MCA will document its processes and procedures relating to the following areas of tendered service management:</p> <ul style="list-style-type: none"> Decision making framework - how changes will be assessed, and the best option selected for replacing lost routes; Contract management - how performance of operators will be monitored; and Fines - how lost mileage will be reclaimed and the circumstances under which fines will be applied. 	<p>Responsible Owner: Bus Partnership and Development Manager</p>	<p>Date: 31 August 2024</p>	<p>Priority: Medium</p>
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Area: Route Changes

Control	<p>Once the MCA are informed that a route is being removed or amended by an operator, various options are considered to assess how best to maintain the network.</p>	Assessment:	
		Design	✓
		Compliance	×

Findings / Implications	<p>Route changes are commercial decisions, made by the operators, which the MCA cannot control. As a result, the MCA's maintenance of a network is in response to these commercial route changes. The changes are made twice a year, as agreed by the Bus Enhanced Partnership, and are collated on a spreadsheet, as operators inform the MCA of proposed changes. Changes are summarised based on the (positive and negative) effect they have on the network. We selected a sample of 10 route changes, and requested evidence to support the decision making process that the MCA used to decide whether a commercial change could be covered by existing routes, or whether a new tendered service was required to maintain the network. We noted the following:</p> <ul style="list-style-type: none"> One bus route from 2022 had been essentially fully replaced and was tendered under a new route and timetable. While the summary spreadsheet captured the lost journeys and how these would be replaced, there is no clear and documented reference to the service priorities - at this time, service priorities would have been based on the model agreed by the South Yorkshire Passenger Transport Executive (SYLTE) Board in 2017, and had a clear data driven approach. Four services had been approved as part of a package of approvals at the July 2023 MCA Board. Whilst individual services do not have a documented rationale for the action taken, these service changes were approved alongside a paper which brought in new service prioritisations in order to be able to fund the network within the current budget. One change was an increased frequency on an existing service. As this did not have negative effects on the network, no action was required from the MCA.
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Area: Route Changes

- The remaining four changes did not have a clear approval paper and did not have a documented rationale for the MCA action taken.

Currently, the lack of consistent documentation supporting decisions being made regarding tendered services creates risk that management are unable to effectively scrutinise the decisions being made. This has an increased risk due to the amount of expenditure on the tendered service network (£11.89 million budget for 2023/24) as well as the loss of services caused by commercial cuts, as the available budget must be used efficiently and effectively to maintain the health of the network. Discussions with the Bus Partnership and Development Manager and the Director of Public Transport Operations noted that the existing knowledge within the Tendered Services Team was being used to inform decision making, although it was noted that a lack of clear documentation and alignment with the tendered service criteria does make review of decisions more difficult, and it is not as clear as to whether other options may also be pursued. It was also noted that the Tendered Services Team were currently operating at a deficit of five full time staff, and that this will have contributed to less documentation being available to support decision making.

Management Action 2	All commercial changes will be documented with their effects on the network. This documentation will include any changes which lead to breaches of the agreed tendered services criteria. These breaches will be used as the foundation of the service change requests, and each request and new tendered service will include rationale as to why it is necessary, as well as highlighting what other options were considered (I.e. coverage within the existing network, or whether covering the service was not within available budget). A review and approval process for these changes will be implemented.	Responsible Owner: Director of Public Transport Operations	Date: 31 October 2024	Priority: Medium
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Area: Live Contract Register

Control	The MCA have in place a live contract register that details the full portfolio of active bus routes detailing their cost and duration.	Assessment:	
		Design	✓
		Compliance	×
Findings / Implications	<p>As part of the move from SYPTE to SYMCA, the MCA is required to maintain a record of all contracts, including bus tendered service contracts. We selected a sample of 10 tendered services, and tested to identify that all data within the contract register was accurate and could be traced to source data. We identified the following:</p> <ul style="list-style-type: none"> None of the 10 contracts had fully accurate data across all nine fields tested. Two service numbers were not supported by evidence. Two routes had inaccurate weekly mileage per the contract register (compared to the lots) and three did not have evidence to support the documented mileage figure. A further contract did not have a mileage figure on the contract - this was due to there being a mid-contract movement in timings, and as such was in addition to the existing route. 		

Area: Live Contract Register

- Two routes had no data to support weekly contracted trips, while two more had an inaccurate number of weekly trips compared to the contracted log. The service change agreement as noted above did also not have a figure for weekly contracted trips.
- One contract had an inaccurate start and end date which did not match between the lot, award schedule and the contract register. The Service change does not have an end date in the contract register, however it is linked to the existing, original contract, and so would end on 31 March 2025.
- Eight contracts had inaccurate annual and weekly prices within the contract register. In all instances, this appeared to be due to calculation errors. The contract register does not consistently utilise formulas, and as such values vary. Examples in our sample include an annual price of £4,819,350 for a five-year contract with a total value of £253,650.
- Of the three contracts with calculated prices per day, one is correct. Similar to above, calculations and formula inconsistencies appear to have damaged the existing data.

The poor data quality within the contract register damages the potential management information that will be drawn from the register. Lack of accurate information creates risk that decisions may be made based on inaccurate data, which in turn may cause operationally inefficient decisions, leading to reputational damage for the MCA.

Management Action 3	The MCA will review all contracts within the draft bus contract register to confirm that all data points are accurate. Appropriate formulae for calculation of costs over the duration of contracts will be calculated, and consistently applied across the register. A periodic review of the accuracy of information within the register will also be completed for assurance purposes.	Responsible Owner: Bus Partnership and Development Manager	Date: 31 October 2024	Priority: Medium
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Area: Tender Approval

Control	The tendering decision is fully documented, with appropriate approval in line with delegated authority to award the contract and release funds to successful bidders.	Assessment:	
		Design	✓
		Compliance	×

Findings / Implications	<p>Based on our sample of tendered services, we requested evidence to identify that the successful operator had been approved in line with the scheme of delegated authority at the MCA. Our testing identified the following:</p> <ul style="list-style-type: none"> • Six contracts had been awarded with the approval of the required authority within the MCA, either through approvals at the MCA Board, or through completion of record of officer decision forms. • The approval for the contract for routes 51, 82, 442 and X5 beginning in September 2023, were approved via a record of officer decision form as part of a batch of approved contracts. This form was dated 14 November 2023 and had not been signed by the Executive Director of Transport. <p>Incomplete approval forms create risk that payments are made without being agreed and approved, bypassing the MCAs scheme of delegation and risking unauthorised expenditure of funds.</p>
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Management Action 4	Documented approval in the form of signed record of officer decision forms will be completed in full, for all approved new tendered service contracts. Where appropriate, management approval papers to be considered by the Executive Director of Public Transport and her Directorate Team will be produced for more detailed information on the approval required.	Responsible Owner: Director of Public Transport Operations	Date: 31 July 2024	Priority: Low
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Area: Public and Politician Consultation

Control	The MCA consult with both the public and local Politicians regarding changes to tendered services.	Assessment:	
		Design	✓
		Compliance	×

Findings / Implications	<p>Discussion with the Bus Partnership and Development Manager and the Director of Public Transport Operations identified that consultation was not a fully embedded part of the tendered services process. There are a number of areas which make consultation difficult to fully implement in the tendered services process.</p> <p>Changes to services are often commercial decisions - as such, consultation cannot take place on the impact of these changes, as they are beyond the remit of the MCA. The MCA would however expect that individual operators consult with the public on changes to their own services.</p> <ul style="list-style-type: none"> • Consultation regarding potential new tendered services is difficult, as there is limited budget to keep the network running, and public opinion is likely to be weighted towards retaining all services, without consideration as to budget restraints. • Consultation regarding changes being made is a matter of informing, in that the agreed changes are shared with the public so they are aware of how this may affect them. <p>While we were provided with evidence of different types of consultation, there is no agreed process for how this will be managed within the tendered service process. Consideration must be given as to how the MCA will be able to remain capable of making informed decisions, based on available budget, while also being able to consult with the public as required. There is a risk that consultation may drive inefficient use of available funds, if it is too heavily weighted in the decision making process, however, not consulting appropriately may lead to damage of the MCA's public reputation. As such, a process will be devised which allows for consultation in instances where the MCA's tendered service criteria are not met, and the need for a new tendered service is required, the public will be consulted on the potential options to pursue, if time and resource is available to consult, however this will act as a source of information to inform the final decision, and will not be prioritised over maintaining alignment with the tendered service criteria.</p>
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Management Action 5	The MCA will develop an agreed approach for when public consultation will be used to inform decision making around tendered services.	Responsible Owner: Director of Public Transport Operations	Date: 30 September 2024	Priority: Low
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Area: Contract and Agreement Signatures

Control	The MCA retain copies of signed contracts and agreements, for all active tendered service bus routes.	Assessment: Design ✓ Compliance ×						
Findings / Implications	<p>We selected a sample of 10 existing tendered services, to confirm that they had a signed contract on file, and that this had been signed in a timely manner, ahead of service commencement. We noted the following:</p> <ul style="list-style-type: none"> All 10 contracts had a signed award letter stipulating the terms of service agreed. Four of these were signed prior to service commencement, with the remaining six having been signed up to 10 months after the service had commenced. <p>Without a signed award letter or award schedule on file, prior to service commencement, there is risk that the MCA is not able to hold operators to account for performance measures. Discussion with the Bus Partnership and Development Manager identified that they had started their role in April 2024, and had identified the lack of signed agreements on file. It was noted that an emphasis on obtaining signed agreements in a timely manner would be taken going forwards.</p>							
Management Action 6	<p>The MCA will embed processes which ensure that signed award agreements are obtained from operators and retained on file. These will be obtained prior to service commencement.</p> <p><i>Management Comment: I have rectified all of these since taking responsibility and before the audit. Risk however is low - services are legally registered, the operator is running them and we pay in arrears.</i></p>	<table border="0"> <tr> <td>Responsible Owner:</td> <td>Date:</td> <td>Priority:</td> </tr> <tr> <td>Bus Partnership and Development Manager</td> <td>30 September 2024</td> <td>Medium</td> </tr> </table>	Responsible Owner:	Date:	Priority:	Bus Partnership and Development Manager	30 September 2024	Medium
Responsible Owner:	Date:	Priority:						
Bus Partnership and Development Manager	30 September 2024	Medium						

Area: Contractor Performance Monitoring

Control	The MCA monitor lost mileage for all tendered service operators. Processes are in place to withhold funding for lost miles, and fines are enacted for operators who breach the 1% contractual requirement in lost mileage.	Assessment: Design ✓ Compliance ✓
Findings / Implications	<p>Through our discussions with the Bus Partnership and Development Manager we noted that the MCA monitors performance of operators through their lost mileage returns. These are returns created each four week period and include any instances where the operator did not run a service in full, as stipulated within its agreed timetable. Lost mileage is then deducted from the payments made to the operator for the period, and the cost of the contract per mile is used to calculate the deductions.</p> <p>We also noted that lost mileage expectations are set as standard at 0.5% of the contracted mileage per period, however, since the Covid-19 pandemic, due to difficulties with supply chain and staffing, the MCA had been working to an expectation of 1% lost mileage. When operators breach this 1% limit, the MCA instigates a £34 fine per individual instance of lost mileage after the 1% breach. The MCA may wish to consider the method of calculating instances of lost mileage in ascending miles order, rather than chronological order, as this may increase the number of instances of lost mileage required prior to breaching the 1% threshold, which in turn would reduce the number of fines applied to the operator per period.</p> <p>We undertook testing of 10 instances where lost mileage had been deducted or where a fine for lost mileage had been issued. We tracked deductions and fines back to the original lost mileage statements from the operator and confirmed that values were accurately carried through and any mileage where the operator was not at fault was not deducted. Our testing identified that all 10 deductions had evidence to support the deduction, with any lost mileage clearly reported by the operator, and decisions not to apply any lost miles (i.e. if the operator was not at fault) were clearly recorded. All deducted figures were supported by clear CPM (Cost Per Mile) calculations on a contract-by-contract basis.</p>	
Management Action 7	The MCA will consider the application of its fines and identify if application in chronological order or ascending lost mileage order is the most effective approach. This approach will be agreed and documented in procedural documentation.	Responsible Owner: Bus Partnership and Development Manager Date: 31 August 2024 Priority: Advisory

Area: Governance Reporting

Control	The MCA Board do not receive regular reports regarding Bus Tendered Services as they have delegated this decision making to the Executive Director of Transport.	Assessment:	
		Design	✓
		Compliance	✓

Findings / Implications

In July 2023 the MCA Board received a paper presented by the Director of Public Transport Operations, highlighting the challenges faced by the bus network as a result of loss of custom following the Covid pandemic, as well as reduced funding support from central government. The paper notes that available funding cannot cover every service which is withdrawn by operators when it is no longer commercially viable. The paper requests that the Executive Director of Transport be given delegated authority to award tendered service contracts within the available budget for the next two years, under the premise of the newly agreed priorities for retaining tendered services. This paper provides the MCA Board with an oversight of the challenges faced by the bus network, as well as setting out how priorities were forced to change to adapt to budget being stretched across more of the network. We were informed that no additional papers had been presented to the MCA Board regarding bus tendered services since July 2023, as authority had been delegated to the Executive Director of Transport. An annual summary of the tendered service activity, presented to the Board, may assist in providing context to the increased budget of the tendered services, as well as providing background as to why the bus franchising route is being considered by the MCA.

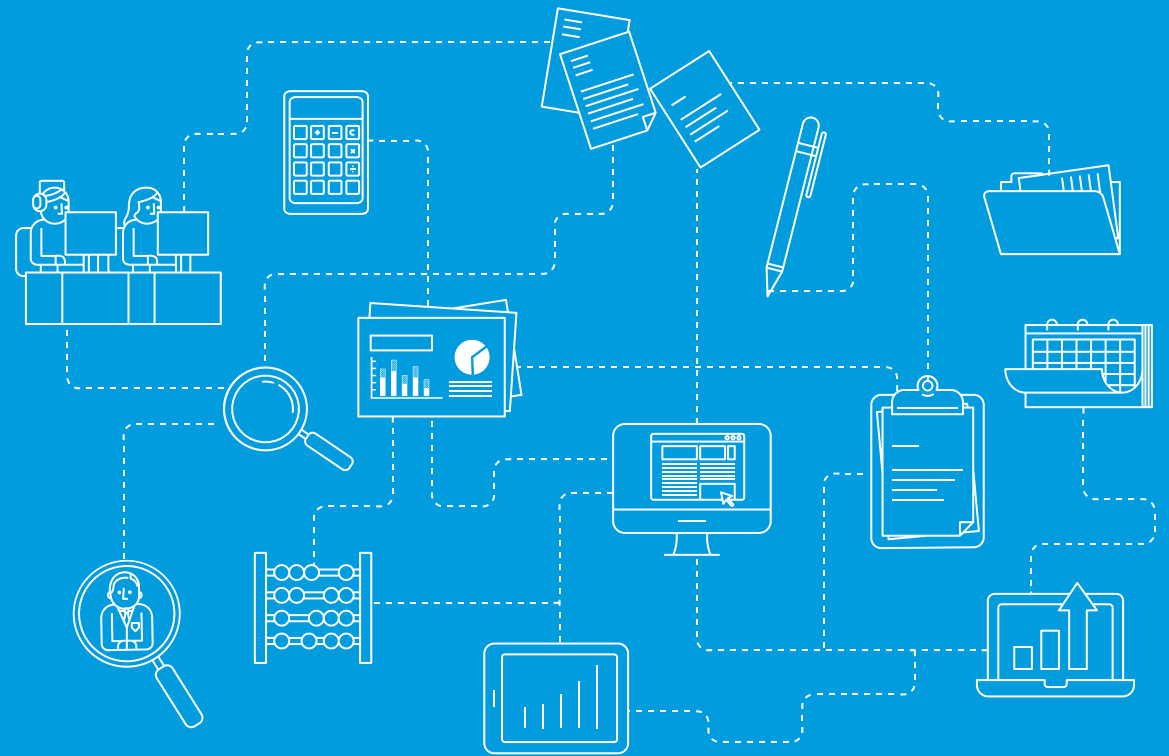
We queried whether the MCA Board, or any other governance forum, received information relating to operator performance. The Bus Partnership and Development Manager informed us that poor performance was reported only by exception, and not formally to any governance forum, but instead through operational meetings with the Director of Public Transport Operations and when required, to the Enhanced Partnership Board. As we have noted that there is regular monitoring of operator lost mileage, no action is required to formalise this reporting.

We also noted that there is a dashboard which collates overall network statistics such as patronage and includes lost mileage. While this is a full network view, shared at Enhanced Partnership meetings, and does not specifically reflect the Tendered Service element of this audit, we did note that performance statistics are being monitored, network wide, at a minuted forum.

Management Action 8	The MCA will share an annual summary report of Tendered Service Activity with the MCA Board, highlighting challenges faced regarding budget and operator performance. This may be incorporated into existing reports, such as the year end contract reporting, for efficiency.	Responsible Owner: Director of Public Transport Operations	Date: 31 July 2024	Priority: Advisory
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Appendices

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APPENDIX A: CATEGORISATION OF FINDINGS

Categorisation of internal audit findings

Low

There is scope for enhancing control or improving efficiency.

Medium

Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.

High

Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Area	Control design not effective*	Non-compliance with controls*	Agreed actions		
			Low	Medium	High
Bus Tendered Services	1 (10)	5 (10)	2	4	0
		Total	2	4	0

* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

APPENDIX B: SCOPE

The scope below is a copy of the original document issued.

Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following objective:

Objective of the risk under review

This review will assess how the MCA are using the available data to make decisions with what routes to tender and the process for tendering the routes, through to accepting the successful bidder, and the subsequent management of the contract. This will include how the MCA ensure value for money is obtained for these routes.

When planning the audit, the following were agreed:

Areas for consideration:

- Whether policies or procedures are in place outlining the processes and controls for bus tendered services, from initial identification through to tendering and contract monitoring.
- Whether a detailed timeline is in place outlining the steps to be taken from the 70 day notification through to 42 days prior to contract start date.
- How the MCA identify at risk routes or gaps in routes that need to be filled through a tendered service.
- How the MCA respond to initial notifications from operators of routes that are no longer profitable to identify ways forward before agreeing on the need for a tendered service.
- How the MCA take a holistic view of the full portfolio of bus routes to evaluate risk and cost against other demands and priorities to inform their decision making.
- Whether the decision to provide a tendered service is formally documented and approved in line with delegated authorities.
- Whether consultation with the public and politicians is in line with defined processes prior to final changes and approval.
- Whether processes are complied with for the tendering process including:
 - Evaluating submitted bids; and
 - Awarding of contracts.
- Whether signed contracts are in place with each operator outlining the specific tendered services in place.
- How the MCA review the delivery of each operator against the agreed deliverables outlined in the contract and conduct regular review meetings to discuss performance.
- Where underperformance is identified, whether the MCA invoke penalty clauses and charge operators in line with the contract.
- How bus tendered services is reported through the governance structure for scrutiny and challenge.

Limitations to the scope of the audit assignment:

- We will not provide an opinion on the performance of bus operators.
- We will not provide an opinion on the decisions made by the Authority.
- We will not comment on the suitability and/or viability of the tendered services identified.
- We will not comment on the content or quality of individual bid/proposal submissions.
- We will not comment on the value of claims made against operators.
- The results of our work are reliant on the quality and completeness of the information provided to us.
- Our work will not provide an absolute assurance that material errors, loss or fraud do not exist.

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Draft report issued 7 June 2024
Responses received 14 June 2024

Final report issued 14 June 2024

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We are committed to delivering an excellent client experience every time we work with you. If you have any comments or suggestions on the quality of our service and would be happy to complete a short feedback questionnaire, please contact your RSM client manager or email admin.south.rm@rsmuk.com.

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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