

# Cambridgeshire and Peterborough Fire Authority

## Internal Audit Progress Report

**7 October 2021**

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## Contents

1	Key messages .....	3
	Progress against the internal audit plan 2021/22 .....	3
	Appendix A – Other matters .....	5
	Appendix B – Executive summaries and action plans (High and Medium only) from finalised reports .....	6

# 1 Key messages

This report below provides a summary update on progress against each plan and summarises the results of our work to date. The report finalised since the last Committee is highlighted in **bold** below.

## Progress against the internal audit plan 2021/22

Assignment	Status / Opinion issued	Actions agreed			Opinion Issued
		L	M	H	
<b>Asset and Fleet Management System</b>	<b>Final Report</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>Partial Assurance</b>
Sickness Absence Management	Draft Report 25 August 2021				
Human Resources - Wellbeing Strategy	Planned 10 November 2021				
Key Financial Controls	Planned 30 November 2021				
Follow Up	Planned 31 January 2022				
CFMIS - Collection and Update of Risk Information	Planned 07 February 2022				
Capital Projects - Training Centre	Planned				

Assignment	Status / Opinion issued	Actions agreed			Opinion Issued
		L	M	H	
	21 February 2022				
Training Centre Resourcing	Planned 22 March 2022				
ICCS and Mobs Implementation	Planned March 2022				

\* see Appendix B for details

## Appendix A – Other matters

### Annual Opinion 2021/22

The Overview and Scrutiny Committee should note that the assurances given in our audit assignments are included within our Annual Assurance report. The Committee should note that any negative assurance opinions will need to be noted in the annual report and may result in a qualified or negative annual opinion. We have finalised one negative opinion to date in relation to Asset and Fleet Management System. The outcomes of this reviews will impact our opinion but will not in isolation qualify the opinion.

### Changes to the audit plan

Since the last Overview and Scrutiny Committee, we were requested to postpone the Capital Projects - Training Centre and Training Centre Resourcing audit by management due to the delay in the capital build due to the architectural dig. We have rearranged the audits for February and March 2022 and will keep this timing under the review.

We have also been requested to delay the audit of ICCS and Mobs Implementation due to the delay in the project, this has been rearranged from November 2021 to March 2022.

### Information and briefings

There has been one relevant client briefing issued since the last Committee meeting:

- Emergency Services News Briefing – August 2021

### Quality assurance and continual improvement

To ensure that RSM remains compliant with the IIA standards and the financial services recommendations for Internal Audit we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews being used to inform the training needs of our audit teams.

The Quality Assurance Team is made up of; the Head of the Quality Assurance Department (FCA qualified) and an Associate Director (FCCA qualified), with support from other team members across the department. This is in addition to any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments.

## Appendix B – Executive summaries and action plans (High and Medium only) from finalised reports

## EXECUTIVE SUMMARY – ASSET AND FLEET MANAGEMENT

With the use of secure portals for the transfer of information, and through electronic communication means, remote working has meant that we have been able to complete our audit and provide you with the assurances you require. It is these exceptional circumstances which mean that 100 per cent of our audit has been conducted remotely. Based on the information provided by you, we have been able to sample test, or complete full population testing.

### Why we completed this audit

As part of the approved 2021/22 annual audit plan for Cambridgeshire and Peterborough Fire Authority, we carried out a review of Asset (including Fleet) Management, to provide assurance over the control framework in place. We also considered the planned benefits of the Asset and Fleet Management System, Miquest to ensure that it is operated as intended.

Miquest was implemented in 2017 and used for recording purchased assets, disposals / archived assets, servicing and maintenance tasks and weekly inventories. The Authority are currently considering a potential upgrade of Miquest, with an approximate cost of £20k. Our review assessed whether the current system was being used to its full capacity, which will contribute to the Authority's decision to determine whether an upgrade is required.

Weekly inventories are carried out at each station for all operational vehicles and equipment, to ensure the appropriate tools are in place for each vehicle, and assets can be easily located. The assets are fitted with a barcode on purchase which is then scanned and automatically recorded within Miquest to allow tracking. The stations have live feeds of station specific Miquest dashboards to provide updates on outstanding inventories and maintenance schedules.

The Finance system is not integrated with Miquest, therefore finance tasks within Miquest are completed manually, for example disposals.

### Conclusion

We found there to be adequate controls in place with respect to schedule of works, including a planned maintenance date populated within Miquest and confirmed, from our sample of assets, that barcodes were present to allow scanning of assets for inventories. In addition, governance arrangements were in place to manage asset and equipment issues.

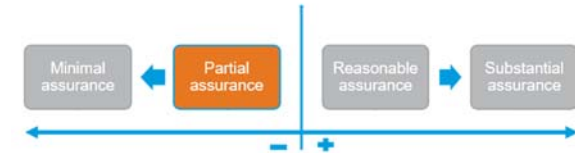
However, we identified a number of weaknesses that need to be addressed. We found that processes could be improved in relation to utilising the asset management system. Miquest provides fields to be populated, such as asset cost, end of life, station location and purchase dates, however these are currently not being fully utilised or consistently populated. This poses a risk in being able to manage the Authority's assets and could impact appropriate budgetary decisions. In addition, the Authority does not have an Asset Management Policy in place to define the roles and responsibilities with regards to asset management, furthermore there is no central guidance on how the Authority purchases, tests and maintains their assets.

We have undertaken data analytics as part of our review on areas such as asset duplicates, completion of descriptions, maintenance review dates and asset defects analysis, findings have been included within our report where appropriate, full details can be found in Appendix A

**Internal audit opinion:**

Taking account of the issues identified, the Authority can take partial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified risk(s).



## Key findings

We identified the following weaknesses, leading to four medium priority management action being agreed:



### Asset Management Policies

The Authority refers to the Home Office Fire Service Manual for guidance on how to test and maintain their fleet of assets. All guidance documents are downloaded as PDF's and saved within the Miquet documents folder.

We confirmed, through review of the Miquet documents folder, that the Home Office Fire Manuals have been uploaded and are accessible to staff. However, through discussions with the Asset Database Systems Administrator, we found that there are no internal policies to define the roles and responsibilities in adhering to the Home Office Service Manuals and the purchasing of assets. If policies are not in place to define how purchases, tests and maintenance of the assets are completed and clear roles and responsibilities are not defined, there is a risk of inconsistencies of the process and staff unaware of their responsibilities and lack overall accountability. Gaps in policies was identified during the 2018/19 Asset and Equipment Audit and therefore this issue has not yet been addressed. **(Medium)**



### Inspections and End of Life Assets

When a new asset is created, a schedule of works is automatically assigned within Miquet, which includes date received, cost and location. The date of the inspection is populated by the Asset Database Systems Team.

For a sample of 20 assets, we found that all had inspection dates populated within Miquet. We found however that for nine in our sample, there was no delivery date, two which did not include a cost, one in our sample with no station location included, and for two in our sample the location was recorded as 'unknown location'. We further found, as part of our data analysis work that, of the 64,400 assets within Miquet, 357 were not supported by station descriptions.



Through discussion with the Asset Database Systems Administrator, we were informed that the fields were not populated as the location of the identified assets were either unknown or it should have been recorded as disposed of. We noted the top missing assets included entry control boards, portable handheld radios, and Chinagraph pencils.

There is a function within Miquet which allows finance to populate the depreciation and estimated life for each asset and purchase date, however we found this is not currently being utilised. The Asset Database Systems Administrator explained that as the finance system and Miquet are not integrated, populating the asset end of life date would involve either a manual transposition or creation of a script and this has not been done to date.

There is a risk that if asset end of life dates, purchase dates or location of assets are not accurate or populated and assets are not being identified to be disposed of and full use is not being made of the Miquet system and functionality, the Authority cannot appropriately make budgetary decisions due to the asset log being inflated. **(Medium)**



### Reconciliations

Weekly inspections of all equipment are undertaken at each station and automatically recorded on station reports, ensuring an audit trail and a record of next reconciliation due dates are captured. All assets over £150 are fitted with a barcode and this provides a scanning functionality within the system to help track the items during inspections.

Through review of the last five reconciliations for five stations, Ely, Huntingdon, Ramsey, Sutton and Whittlesey, we found that inventories for two of the stations were being carried out fortnightly and three stations were being carried out monthly, therefore not in compliance with the required weekly checks to ensure the correct equipment is located on vehicles. We also found that although the stations have regular inventory reconciliations, Fleet and Workshop do not have one undertaken.

In addition, as part of our sample testing of 20 assets, we found that one item, a thermal image camera costing £3,000 has not been scanned since 21 October 2020. Through discussion with the Asset Database Systems Administrator, we found that the asset was located on a vehicle which is currently not operational, therefore has not been subject to regular inspections. Whilst we note that the vehicle is not operational, the assets should still be scanned as part of the stock check to ensure they are accounted for accurately.

If all assets and locations are not subject to regular inventory checks, there is an increased risk of loss or theft which is unaccounted for or identified which could negatively impact the Authority financially. **(Medium)**



## Disposals

The Authority does not have a documented process for asset disposals. End of life dates are recorded within the Finance System, DREAM and as part of the end of year process and the annual Capital Programme, the Assistant Financial Accountant reviews all assets above £10,000 that reach their depreciation date with the Equipment Advisor, with authorisation levels for disposals set within the system. We noted that no assets with a value over £10,000 were disposed of during the March 2021 review.

We further reviewed the Miquet Asset Disposal List and found that 486 assets under £10,000 had been disposed of during 2020 and 2021. We reviewed the values and noted the highest was £3,831, however we, noted that 328 of those assets disposed of within Miquet did not have a cost associated to them, therefore we were unable to confirm if any assets were above the £10,000 threshold.

We further selected a sample of 20 assets disposed of within Miquet and confirmed the authorisation to dispose of items were in compliance with the Authorities approval levels for 17, as confirmed by the Asset Database Systems Administrator, however three assets in our sample did not include a cost and therefore we could not confirm compliance.

There is a risk that assets are not being appropriately disposed if there is no formally documented asset disposal process in place. There is a further risk that if cost of assets is not populated within Miquet, the Authority cannot make appropriate financial decisions, with the risk of inappropriate disposals, ultimately impacting on budget management. The same gaps in policies was identified during the 2018/19 Asset and Equipment Audit. **(Medium)**



## Assets

Assets recorded in Miquet do not include purchase dates, therefore we were unable to specifically select a sample of new assets. As part of our review, we planned to look at 20 physical assets, 10 selected from the Asset Fleet Data Report to confirm Asset was present and 10 selected from physical asset back to the report to confirm the assets were accurately recorded within Miquet. Due to COVID-19 restrictions and gaining access to stations, we placed reliance on station reconciliations for our sample of 10 from the report to the asset.

We confirmed for five in our sample that each item was scanned within the last week, therefore in compliance with inventory requirements. We confirmed that four assets in our sample were unknown, and had not been scanned and reconciled within the last week, we have agreed a management action for ensuring information is populated within Miquet. For the other asset, we found that the vehicle was not operational and was being used as a training vehicle, however it was not clear whether this vehicle should have been included within the weekly inventory check. Through discussions with the Asset Database Systems Administrator, we were advised that as the vehicle is not operational, weekly inventories are not required. Management actions have been agreed previously to address these areas.

We arranged for the Asset Database Systems Administrator to attend two stations, Whittlesey and Thorney to review our sample of 10 assets to agree back to Miquet. We confirmed that each asset had a bar code and description, which agreed to Miquet.

**We noted the following controls to be adequately designed and operating effectively:**



**Schedule of Works**

The Inspection Schedule Criteria is manually entered into Miquet and schedules are set by either Legislation such as LOLER Regulations, insurance requirements, manufacturers recommended inspection requirements or the Home Office Fire Service Manual, which provides reference to all Fire Service recommended Equipment. The Inspection Schedule includes completed defects, work orders and inspections by work type and user groups. Vehicle or location are all recorded and logged by reference number, date and who completed the inspection. Any defects found during inspections are to be reported immediately to Fleet via the Inspection Data Base. The manual entry can be time consuming and result in errors, therefore the efficiency of this process and automation should be considered by management to identify if this can be improved through a data upload, potentially from the finance system, we have agreed management actions to consider this process further.

Through a sample of 20 maintenance inspections, we confirmed that a Planned Maintenance (PM) description was defined within Miquet, providing the required inspection period for each asset and an inspection had been completed within the required time. We found that nine were in relation to the Fire Service Manual requirements, seven were in relation to the LOLER Regulations, two assets were not subject to legislative maintenance requirements and inspection timescales were established by the Authority, one asset was in relation to insurance requirements and one was in relation to the manufacturers recommended inspection requirements. We confirmed through review of the PM schedules within Miquet for our sample of assets requiring adherence to the Fire Service Manual, that these were complied with.

In addition, five of our PM inspections have been flagged with defects during the inspection. For all five, we confirmed that the work was carried out on the same day to address the defect. As part of our data analytics work (see appendix A) we identified three errors out of 7,188 assets in which incorrect dates were included, due to the small level of errors we have not raised a management action, however, automatic upload would prevent these issues from occurring.



**Governance**

Operational Support Group (OSG) / Health and Safety / Fleet meet on a monthly basis to review any asset and equipment issues, and meeting minutes are retained to evidence discussions and any actions where applicable. Through review of March, April and June 2021 meeting agenda and minutes, we confirmed all three teams were in attendance. We further confirmed that there was a standing agenda to review equipment, vehicle incidents, including appliances and specialist vehicles and discuss any issues, where applicable. We noted specifically in April's meeting that the group were looking at trigger points for defects, and in turn will bring in OSG who would look at equipment and if there are any trends that H&S could share. It was noted that there currently were no patterns for equipment failures identified.

## 2. 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 internal audit testing undertaken.

Area: Asset Management Policies				
<b>Control</b>	<p>The Authority refers to the Home Office Fire Service Manual for guidance on how to purchase, test and maintain their fleet of assets.</p> <p>All guidance documents are downloaded as PDF's and saved within the Miquet documents folder, therefore accessible to all staff.</p>	<b>Assessment:</b>		
		<b>Design</b>	x	
		<b>Compliance</b>	n/a	
<b>Findings / Implications</b>	<p>We confirmed, through review of the Miquet documents folder, that the Home Office Fire Manuals have been uploaded and accessible to staff. However, through discussions with the Asset Database Systems Administrator, we found that there are no internal policies to define the roles and responsibilities in adhering to the Home Office Service Manuals.</p> <p>If policies are not in place to define how the authority purchase, test and maintain their assets and clear roles and responsibilities are not defined, there is a risk of inconsistencies of the process and staff unaware of their responsibilities and lacks overall accountability.</p>			
<b>Management Action 1</b>	<p>An asset management policy and relating procedures will be developed to define the roles and responsibilities of employees responsible for purchasing, testing, maintaining assets and disposals. This will also include:</p> <ul style="list-style-type: none"> <li>• Full required process of entering new assets and subsequent details</li> <li>• Cost detail level</li> <li>• Time period for final disposal of assets.</li> </ul> <p>Once finalised this will be held in CFRS Corporate/Fleet and Equipment/shared documents, with a copy also made available in the fleet building.</p>	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		GC Ben Fawcitt	September 2021	Medium

## Area: Inspections and End of Life Assets

<b>Control</b>	<p>When a new asset is created within Miquet, a schedule of works is automatically assigned and includes date received, cost and location. The date of the inspection is then populated by the Asset Database Systems Team.</p> <p>There is a function within Miquet which allows finance to populate the depreciation and estimated life for each asset.</p>	<b>Assessment:</b>	<b>Design</b>	x
		<b>Compliance</b>		n/a
<b>Findings / Implications</b>	<p>For a sample of 20 assets, we found that all had inspection dates populated within Miquet. We found however that for nine in our sample, there was no delivery date, two which did not include a cost, one in our sample with no station location included, and for two in our sample the location was recorded as 'unknown location'.</p> <p>We further found, as part of our data analysis work that, of the 64,400 assets within Miquet, 357 were not supported by station descriptions. Through discussion with the Asset Database Systems Administrator, we were informed that the fields were not populated as the location of the identified assets were either unknown or it should have been recorded as disposed of. We noted the top missing assets included entry control boards, portable handheld radios, and Chinagraph pencils.</p> <p>There is a function within Miquet which allows finance to populate the depreciation and estimated life for each asset and purchase date, however we found this is not currently being utilised. The Asset Database Systems Administrator explained that as the finance system and Miquet are not integrated, populating the asset end of life date would involve either a manual transposition or creation of a script and this has not been done to date.</p> <p>There is a risk that if asset end of life dates, purchase dates or location of assets are not accurate or populated and assets are not being identified to be disposed of, the authority cannot appropriately make budgetary decisions due to the asset log being inflated.</p>			
<b>Management Action 2</b>	<p>The Authority will utilise the asset end of life and purchase date functionality within Miquet. This can be completed by a script entry to populate the information within Miquet.</p> <p>The Authority will also review its assets where the location is unknown to identify where assets require being investigated or disposed of after a period of time. In respect of disposals, the Authority will consider implementing a set time scale as to when to consider an asset is fully missing.</p>	<b>Responsible Owner:</b>	<b>Date:</b>	<b>Priority:</b>
		GC Ben Fawcitt	January 2022	Medium

### Area: Inspections and End of Life Assets

The Authority will run an all assets report and ascertain which assets still have no cost associated and request a script be run to fill in these details once cost to type has been fully established.

### Area: Reconciliations

Control	Weekly inspections of all equipment are undertaken at each station and automatically recorded on station reports, ensuring audit trail and record of next reconciliation due dates are captured. All assets over £150 are fitted with a bar code and provides a scanning functionality within the system to help track the items during weekly reconciliations.	Assessment:		
	Only stations are subject to weekly inventories and that Fleet and Workshop have not had any reconciliations completed.	Design		x
		Compliance		n/a
Findings / Implications	Through review of the last five reconciliations for five stations, Ely, Huntingdon, Ramsey, Sutton and Whittlesey, we found that inventories for two of the stations were being carried out fortnightly and three stations were being carried out monthly. In addition, we found that only stations are subject to regular inventories and that Fleet and Workshop have not had any reconciliations completed.			
	In addition, as part of our sample testing of 20 assets, we found that one item, a thermal image camera costing £3,000 has not been scanned since 21 October 2020. Through discussion with the Asset Database Systems Administrator, we found that the asset was located on a vehicle which is currently not operational, therefore has not been subject to regular inspections. Whilst we note that the vehicle is not operational, the assets should still be scanned to ensure accounted for.			
	There is a risk that assets may not be located, increasing the risk of loss or theft if all assets and locations are not subject to regular inventory checks.			
Management Action 4	The Authority will agree an appropriate timescale for performing regular inventories at Fleet and Workshop locations and for assets that are located on non-operational vehicles, to ensure all assets can be accounted for.	Responsible Owner:	Date:	Priority:
		Graham Wiggins	December 2021	Medium

## Area: Reconciliations

Fleet will provide areas to be included, the frequency, and items by type and quantity at each location. The results of the checks will be displayed on the relevant Dashboards

## Area: Disposals

<b>Control</b>	<p>The Authority does not have a documented process for asset disposals. End of life dates are recorded within the Finance System, DREAM and as part of the end of year process and the annual Capital Programme, the Assistant Financial Accountant reviews all assets above £10,000 that reach their depreciation date with the Equipment Advisor. The Equipment Advisor will review the assets to confirm any items which require being disposed of. Items are then removed from the global asset list by an authorised employee.</p> <p>Approvals of disposals are set within the system, ensuring only those authorised can dispose of an asset.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ×</p> <p><b>Compliance</b> n/a</p>
<b>Findings / Implications</b>	<p>Through Review of the Equipment Asset List for 2021, we confirmed that there was a total of 119 items, totalling £2.7m which have reached their depreciation date, with the oldest being 31 March 2014. Through review of an email from the Equipment Advisor to the Assistant Financial Accountant, we noted that the assets were currently in use and no items were disposed of during the March 2021 review.</p> <p>We further reviewed the Miquet Asset Disposal List and found that 486 assets have been disposed of during 2020 and 2021, however the highest value asset was £3,831, therefore no assets over £10,000 have been disposed of this financial year. We have noted that 328 of those assets disposed of within Miquet did not have a cost associated to it, therefore unable to confirm if any assets were above the £10,000 threshold.</p> <p>We further selected a sample of 20 assets disposed of within Miquet, we confirmed that 11 items were disposed of by the Asset Database Systems Administrator, two were disposed of by the Project Manager for Database, one asset was disposed of by the Maintenance Technician and six were electronically disposed of in 2018 as part of the system change.</p> <p>The authorisation to dispose of items were in compliance with the Authorities approval levels, as confirmed by the Asset Database Systems Administrator, however three assets in our sample did not include a cost.</p>	

### Area: Disposals

There is a risk that assets are not being appropriately disposed if there is no formally documented asset disposal process in place. There is a further risk that if cost of assets is not populated within Miquest, the Authority cannot make appropriate financial decisions, ultimately impacting on budget management.

<b>Management Action 5</b>	The Authority will formally define its disposal policy to ensure there are clear processes in place, including identifying and monitoring when an asset comes to its end of life and approvals for disposing of assets to include who can dispose of assets and when.	<b>Responsible Owner:</b> GC Ben Fawcitt	<b>Date:</b> November 2021	<b>Priority:</b> Medium
	The Authority will populate the cost of assets in Miquest, which can be completed by a script entry for all assets.			

### Area: Use of Miquest

<b>Control</b>	All stations have access to live data from Miquest, via the Station Dashboard which is used to monitor tasks and ensure they are completed timely.	<b>Assessment:</b>
	The Station Dashboard provides information including, latest Inventory, excess items, missing items, overdue inspections, and outstanding H&S work orders.	<b>Design</b> ✓ <b>Compliance</b> ×
<b>Findings / Implications</b>	<p>As part of our review we planned to interview five users to assess how they access and use the data available on Miquest. However, due to COVID-19, the stations were short staffed, therefore we received three responses from three fire fighters.</p> <p>From the three responses, we confirmed that Miquest data is easily accessible via tablets and that dashboards are located at each station. We noted that users found Miquest provides for numerous tasks, such as vehicle driver checks, performing inventories, equipment checks and defected equipment which automatically informs relevant personnel to address in a timely manner. We further noted that training on utilising Miquest has been received, however if further training was available, this would be welcomed.</p> <p>We have noted from the feedback, that it is considered that information shared on Miquest can sometimes be missed or not followed up which can result in additional work or chasing.</p>	



#### Area: Use of Miquet

For example, if equipment is missing but not defective this data wouldn't notify relevant personnel so emails would be sent to notify even though data was completed to say it was missing. There is a risk that, if data is not available, this could have an impact in the delay of tasks or non-completion. In addition, there is a risk of duplication or avoidable administrative tasks if relevant personnel are not being notified of missing items.

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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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