

DEVON AND CORNWALL POLICE AUTHORITY

INTERNAL AUDIT MONITORING REPORT

FOR 2004 / 2005

OPEN UNDER FOIA

1. INTRODUCTION

- 1.1 This report identifies and outlines the nature of audit work undertaken during the year 2004-2005. The report highlights the key areas of work undertaken and summarises our main findings and recommendations aimed at enhancing control of risks identified during the normal course of completing the audit plan. Overall we are pleased to be able to report that the majority of systems and areas we have examined generally have well developed and sound control processes in place and staff are committed to ensuring that suitable processes and procedures are followed. Force Managers show a high level of commitment to ensuring adequate or good systems are in place or, where they are not, working towards enhancements to systems and controls.
- 1.2 The content of the report illustrates aspects where, in our opinion, and through a process of briefing and discussion with Management, it was agreed that controls should be improved or where opportunities present themselves to enhance, and where possible to simplify business processes without compromising the effectiveness of internal control. The audit plan for the year 2004/05 was risk-based and risk assessments scored by management were used to inform the year's audit activities.
- 1.3 Devon Audit Services (DAS) has been a key player in raising the awareness of the Authority and Force of the benefits and opportunities offered by having a structured and enterprise-wide risk management strategy in place. Some progress has been made toward working up a corporate risk register but this document was not yet sufficiently mature to enable full harmonisation of the audit plan with the Force's risk register for 2004/05. We continue to have representation as an independent voice on the Devon & Cornwall Police Authority's, Devon County Council's and Devon Fire & Rescue Service's Risk Management Groups. DAS is actively involved in networking with other internal audit providers and agencies to share ideas on good practice and to keep abreast of current developments. DAS is an active member of the National Police Audit Group and chairs an informal forum of police internal auditors based in the South West.

2. PROGRESS OF AUDITS IN CURRENT YEAR

- 2.1 During the year, we have conducted audit reviews which covered a wide range of systems and activities. Final reports have been issued in respect of :
- Tactical Firearms Unit (details reported in 6 month report)
 - Firearms Inventory (details reported in 6 month report)
 - Engineering Stores (details reported in 6 month report)
 - Contracts & Tenders (details reported in 6 month report)
 - Fleet Management – PIR Transform (details reported in 6 month report)
 - Payments to Source (details reported in 6 month report)
 - Road Policing (details reported in 6 month report)

- Major Operations (See 3.1 below)
- Equality & Diversity (See 3.2 below)
- Key Financial Systems comprising the following:- (See 3.3 below)
 - Accounting system
 - Budgetary Control
 - Payroll
 - Creditor Payments
 - Debtors
 - Investments
 - Loans
 - Fixed Assets
 - Pensions
- Insurances (See 3.4 below)
- Bank Reconciliation (See 3.5 below)
- Control & Suspense Accounts (See 3.6 below)
- Value Added Tax (See 3.7 below)
- Contract Systems (inc Tendering) (See 3.8 below)
- Members' Allowances (See 3.9 below)
- BCU Risk Registers (See 3.10 below)

An audit review of Corporate Governance and Risk Management is near completion. We have no material concerns on matters of Corporate Governance. However, the audit was delayed pending the production of the Force Corporate Risk Register, but the departure of the Principal Analyst responsible for Risk Management and the time taken to appoint his replacement, has led to further slippage in timescales. The findings of this review will support the Authority in its preparation of the Statement of Internal Control (SIC).

- 2.2 We continue to maintain close and regular contact with the project team for the Force Integrated Management System (FIMS) Project throughout its life so far. This contact has comprised attendance at scoping meetings, practitioners workshops, pre- and post-tender evaluation exercises as well as providing consultancy on certain technical aspects of the project, eg payroll year-end processes, overtime recording systems and asset management. Where appropriate we have liaised with the Audit Commission to ensure that key stages of the project are adequately controlled and are transparent to external reviewers. The FIMS Project seeks to fundamentally change the way that the HR and finance administrative activities are performed. The impact of job evaluation will need to be considered carefully so as to progress the business benefits of this project in a managed and controlled way.
- 2.3 Fieldwork on the Tactical Aid Group (TAG) audit is complete and pending issue of a draft report.
- 2.4 In addition we liaised closely with the Audit Commission in preparation for their review of Best Value Performance Indicators by obtaining, assembling and testing background source data prepared by Force analysts and statisticians.

We are fully committed to a participative approach to problem solving where unanticipated risks emerge. Therefore, a number of planned audits gave way to reviews of these emergent risks and/or urgent requests for audit assistance reflecting the more flexible approach to the audit plan in recent years. In these circumstances, the Treasurer is consulted and approval sought for any material modifications to the agreed plan.

We responded to a range of ad hoc requests for unplanned audit input. These included:-

- Local Criminal Justice Board Expenditure

- Trial of Government Procurement Card
- Audit of 2003/04 Drugs Testing Pilot Programme grant claim
- Document retention
- Police Widows' Pensions (See 3.11 below)
- Warrant Accounts

The planned audit of the Scientific Support Unit and Forensics was postponed following the publication of the Carrier and Lanner reports. It was found that the terms of reference for the planned internal audits would cover very similar ground to those carried out by the Force. Consequently we obtained agreement that DAS will perform a follow-up review of the findings of Carrier and Lanner during the year 2005/06.

3 SUMMARY OF FINDINGS

3.1 Major Operations – Logistical and Financial Arrangements

- 3.1.1 Our review of the logistical and financial arrangements in place to support Major Operations was carried out during October and November 2004. Operation Rowan was selected as the subject for this review. Operation Rowan was established to investigate a Category 'A' crime in Cornwall, unusual in its seriousness and forensic complexity.
- 3.1.2 The report highlighted a number of recommendations to improve the management of major operations and the supporting financial arrangements. The recommendations covered processes, procedures and operational support mechanisms including abstraction management.

Force Response – This audit was instigated at the request of the Head of Finance to help develop the management of major operations from a resource perspective. The recommendations from the major operations audit have been included in the toolkit that has been developed to manage all major operations. Finance staff involved in supporting major operations attend a best practice seminar which is held quarterly. The seminar provides an excellent opportunity to share best practice, discuss any areas of concern and improve working practices.

3.2 Equality & Diversity

- 3.2.1 To date the PDR (Personnel Development Review) process has not been used to any identifiable extent to consider Equality & Diversity Competencies or Training needs. It is envisaged that with the intended introduction of the Integrated Competency Framework in April 2005 this position will change and all staff competencies will be scored leading to individualised training needs.
- 3.2.2 Equality & Diversity training is among the most important issues the Force needs to address and is likely to present them with a significant challenge. Key issues to face are the need to develop a comprehensive Equality & Diversity training strategy, sourcing high quality training and overcoming staff resistance to training.
- 3.2.3 Corporate communication with staff with sensory impairments has improved considerably and equipment has been provided to address communications difficulties.
- 3.2.4 Flexible working arrangements generally appear to be operating satisfactorily and needs for flexible working are generally addressed. The main observation is that First Line Managers' initial attempts to deal with requests are not always well handled.
- 3.2.5 The Employing Disabled Persons Policy is now in place and a process to handle Requests for Reasonable Adjustments (RRA) is about to be rolled out. Strong RRA monitoring processes are required in our view and had not been agreed when the audit was carried out.

- 3.2.6 The system for monitoring Internal Recruitment in relation to Equality & Diversity has not been progressed since the last audit. There is a range of key areas where monitoring processes need to be addressed.
- 3.2.7 Since the last audit, the “Fairness at Work – Grievance, Anti-Harassment, Anti-Bullying” report has been ratified but the accompanying forms to record and monitor grievance have been developed and will soon be rolled out. A number of staff have commented that the Grievance Procedure is not viewed positively. The speed with which grievances are processed is still slow and outside timescales and is seen by staff as a key failing. There is a potential opportunity to market the new policy as a fresh start but grievance processing times need addressing.
- 3.2.8 BCU Diversity managers are doing some excellent work and are fostering progressive development between the Force and the Communities they serve. There are good links with the Force Diversity Team (HQ). If we have any concern, it is cohesiveness of the link with the centre and we have identified certain areas where a more “joined up” approach” may need to be considered.
- 3.2.9 The Force is making sound progress with Equality & Diversity in a number of areas and the outlook in these areas is very encouraging. While we have given only limited assurance in some areas we anticipate that within the year, several initiatives will have improved systems or developed them significantly. Developing training is likely to be the most challenging issue that will confront the Force. The audit has examined the areas as set in the audit brief, but we would wish to make an overall comment that, while a lot of good and very positive work is being done to advance the Equality & Diversity agenda in the Force, in some areas the direction of forward travel may not satisfy bodies such as HMIC & Commission for Racial Equality (CRE). Strong leadership is likely to be required to ensure that training programmes are progressed promptly and that the different sections of the Force involved with Equality & Diversity work in concert in the most effective way.

Force Response – The recommendations from this audit have been incorporated into the continuous improvement database where all recommendations pertaining to HR are monitored and reported to the Performance Monitoring Board. The requirement for diversity training is being considered by the Force Training Board and will be prioritised against other training priorities.

3.3 Key Financial Systems

3.3.1 Accounting System Various data is fed into the main accounting system, FINEST. For instance, Payroll data is fed through from Devon Payroll Services each month once the pay run is completed. The transfer of data was found to contain adequate internal control and, therefore, full assurance can be given.

3.3.2 Budgetary Control

The budgetary control cycle in place appears to contain a level of internal control sufficient to ensure that devolved budgets are continuously monitored both locally and centrally. We are able to give a full assurance opinion for this system.

3.3.3 Payroll

Full assurance has been given for the Payroll system as no weaknesses were identified as part of the standard testing carried out. The Payroll system is largely managed by Devon Payroll Services, with some internal processing carried out at Middlemoor’s Pay Department. In the case of most employees, Devon Payroll Services will ensure that they continue to be paid the same amount each month, unless an instruction for an adjustment is received. Although Pay Department are reliant on the accuracy of information they receive from HR, HR’s internal

processes were considered to be outside of the scope of this audit and so no testing took place.

3.3.4 Creditor Payments

The Creditor Payments system appears to contain a sufficient level of internal control to enable substantial assurance to be given. However, one minor weakness was identified which requires management's attention. The Force have set themselves an internal target of paying at least 95% of invoices within 28 days. At the point of our visit, 17,743 invoices had been paid on time from a possible 20,890 which equates to a success rate of 84.9%. The Force are tracking this figure very closely and are now looking at which sections are achieving the greatest success rates. Because urgent manual BACS payments attract a higher processing fee, it is obviously in the Force's interest to reduce the number as far as possible and pay with the standard BACS method instead. Over a 4 month period, it appears that less than 87 urgent manual payments have been made compared to 5,150 standard BACS payments. On this evidence, urgent manual payments represent less than 2% of all BACS transactions. Cheque transactions are also understood to involve increased processing fees. The Force began an exercise in late 2003 to convert as many creditors as possible from cheque to BACS payments. It is clear that the exercise had a positive effect and so it was run again in mid 2004 with similarly successful results.

3.3.5 Debtors

Although substantial assurance can be given for this system, a few minor weaknesses were identified and are reported. Last year's written off debt (£26,816.31) represents only a small proportion of total income due, therefore debt recovery has been reasonably successful. During our visit, it was established that £2,155.86 has been written off so far in 2004/05. The one issue identified was that, although debt recovery procedures are documented, the system is primarily operated by one individual and it appears that other individuals would have great difficulty in understanding the paperwork left behind in the event of sickness or absence. This was apparent during our visit as from the small sample tested two invoices were discovered to have received no action, one of which had been overdue for 42 days (6 weeks). The reason for this appeared to be that the individual responsible had taken some leave over the summer and, whilst most of this debt is expected to be recovered, the risk of non-recovery is increased as time passes.

3.3.6 Investments

Appropriate monitoring procedures appear to be in place to ensure that value for money is achieved and so full assurance is given.

3.3.7 Loans

The Loans system is subject to very little activity with only one long term loan having been taken out this year. Full assurance has been given for this area as the Authority appear to be aware of all currently held loans and the associated repayment terms. The Authority currently hold four loans from the Public Works Loans Board (PWLB), totalling £4,327,600. Each loan has been taken out over a 25.5 year period, in which the Authority is only responsible for repaying the interest on the loan each period, with the principal repayable at the end of the term.

3.3.8 Fixed Assets

Full assurance is given over the limited area that was covered during this audit. Balance sheet figures were left untested to avoid duplication as the Audit Commission already cover this area. Similarly the individual asset management systems were not tested as work has previously been conducted by Devon Audit Services in these areas and corresponding recommendations can be found in the appropriate reports. Although vehicles, IT equipment and other major capital equipment are recorded individually on various asset management systems, no net book value is included and so the Force maintain a separate record of 'bottom-line' figures for each asset type. These values are derived from total purchases, less disposals and depreciation.

3.3.9 Pensions

We are able to give full assurance for the Pensions system as only a small part of the process is carried out by Pay Department at Middlemoor. The majority of the process is managed by Devon County Council's Pensions Services and we are able to give assurance for this area from audit work previously conducted by Devon Audit Services.

Force/Authority Response – The Force is pleased with the overall level of assurance expressed by the auditors. The two recommendations from this audit have been actioned and there are no issues outstanding. The advice of the auditors will be necessary for the development of the new FIMS system so as to ensure that further improvements can be made to the internal controls of the Authority.

3.4 Insurances

- 3.4.1 Devon & Cornwall Police Authority's insurance brokerage contract provided by Aon Ltd. ran from April 1998 to March 2001 and has since been renewed annually by mutual agreement. With effect from 1 April 2005, Marsh (UK) Ltd have been awarded the broking contract for a trial 12 month period.
- 3.4.2 The motor insurance policy includes a Stop Loss provision of £950,000, which has risen from £775,000 in 2003/04, and as a result the premium has decreased from £412,687 to £330,120. The current policy states that 1,048 vehicles were covered at April 2004. However, at the time of our visit, Engineering Dept. provided figures indicating an increase to 1,097 vehicles in operational service by February 2005. Aon Ltd. had arrived at a total of 1127. This discrepancy in numbers represents a difference in premiums of approximately £4k. In our opinion, the discrepancy may represent a risk to the Force as the overstatement in vehicle numbers may result in unnecessary premium costs.
- 3.4.3 The Combined Liability cover includes a £50,000,000 indemnity, with a £100 excess for individual claims and a £990,000 aggregate Stop Loss provision. The premium paid is £302,978 for 2004/05 and it is not anticipated that the Force will exceed their Stop Loss provision during the current year.
- 3.4.4 As the total value of claims for Motor and Combined Liability issues does not appear that it will approach the value of the Stop Loss provision, barring exceptional circumstances, it is not anticipated that the Force will make any claims against either of these policies. As for the other four policies, no claims have been made to the end of January 2005. With no Stop Loss provisions in place, any claims in these areas would be made against the corresponding policies.
- 3.4.5 The Force's Risk Management Strategy is currently in the process of development. At this stage we understand that Insurance provision is to be co-ordinated with Risk Management arrangements and the Force Claims Handler anticipates close involvement in the consultation process.

Force Response – The audit produced one recommendation. The Force has progressed this recommendation and arranged for a full actuarial review to be undertaken by the new brokers and this work will commence in July 2005.

3.5 Bank Reconciliation

- 3.5.1 The Bank Reconciliation is carried out on a monthly basis in accordance with Force policy. We were able to obtain copies of the reconciliations over the period April to August 2004.
- 3.5.2 The Audit Commission raised the issue of an imbalance at the end of the financial year 03/04 where cheques relating to debtors accounts were received and banked by the force during the last week of March 2004, but the cash was not posted to the bank account until 1st April. We understand that this will not recur since cheques received during the last week in March will in future be held back to ensure that only those bankings that have been processed and received into the Force's accounts are entered into FINEST.
- 3.5.3 In the case of the five reconciliation exercises carried out this year, all appear to have been appropriately completed and signed by both the responsible officer and the Corporate Finance Manager.
- 3.5.4 As part of the review, we were asked to carry out a spot check on bank reconciliations to ensure that they are being completed accurately, within stated timescales, with each reconciliation statement being independently checked and authorised by the Corporate Finance Manager.

Force Response – The Force welcomes the involvement of Internal Audit and their assistance is greatly appreciated. The year end audit produced no new recommendations and the Force welcomes this outcome.

3.6 Control & Suspense Accounts

- 3.6.1 The Payroll and VAT control accounts are reconciled on a monthly basis and signed by an appropriate manager. There are 24 payroll suspense accounts that make up the Payroll Control Account. These are regularly reviewed and entries are usually cleared each month, resulting in a zero balance.
- 3.6.2 Other suspense accounts do not experience such frequent activity and so, although they are regularly reviewed, the entries and balance are not cleared on a monthly basis.
- 3.6.3 A report is automatically run each weekday evening, which reconciles all debtor transactions within FINEST for the current year. The report is regularly (once to twice per week) checked to ensure it balances to zero, although there is no evidence of this check as the file is too large to print and so is kept electronically. An identical process is in operation for all creditor transactions.

Force Response – The accounting arrangements in respect of control and suspense accounts are regarded as sound. There were no recommendations made during the audit.

3.7 Value Added Tax

- 3.7.1 Training has already been provided to relevant staff in order for coding to be accurate. In addition to this, Exchequer management carries out spot-checking, but no evidence is available for this. FINEST contains all VAT codes and each type of income and expenditure is allocated a default code.
- 3.7.2 A random sample of debtor invoices was reviewed for coding accuracy and no issues were identified. The previous audit of VAT found a problem with VAT being charged at Standard Rate for training fees, rather than being Zero Rated or Exempt. In light of this, some testing was done by examining training invoices. The majority of these were found to be coded as

expected. However, a few instances were identified where VAT had been incorrectly charged at the Standard Rate for training fees.

Force Response – The recommendations from this audit are being progressed and actioned. It is anticipated that the result of the implementation of the new FIMS system will produce the opportunity to allocate further time to VAT compliance work.

3.8 Contract Systems & Tendering

- 3.8.1 The Contracts Section within Commercial Services provides a professional procurement service to Devon & Cornwall Constabulary. It was created to promote best value and protect the Force from the risks attached to major procurement activity. We were impressed by an evident commitment to continuous improvement within the Section and the development of contracts staff through structured training programmes is integral to this process. We noted that Commercial Services management were undertaking a systematic review of their full range of activities around the time of the initial audit with the aim of producing a detailed set of procedures.
- 3.8.2 The additional audit survey work carried out in May 2004 identified that there are a number of issues involving the need for improved two way communication between the Contracts Department and other Departments and BCU's.
- 3.8.3 It was noted at the commencement of the audit that the Contracts Section is currently operating below full establishment and is leaving some posts unfilled to fund a professional training programme for qualification in the Chartered Institute of Purchasing & Supply (CIPS). However, there is a high market demand for professionally qualified procurement specialists and staff turnover is relatively high. The loss of qualified staff and the expertise they bring was illustrated during the course of the audit by the departure of a senior contracts officer to a regional procurement post. In recent years four out of six CIPS qualified staff have left the Section. The Force enjoys a good reputation in procurement with the Head of Procurement taking a leading role in national initiatives; however staffing and resourcing issues present difficulties in sustaining Commercial Services as a centre of excellence. We have identified a number of areas where an increased demand for the services of the Contracts Section is likely in the future and conclude that a revised strategy may be required to support greater workloads. Clearly staffing affects the ability of the Contracts Department to be fully effective in communicating with internal Force departments.

Force Response - The Force has established a Strategic Procurement Group and a Contracts Super User Group. The purpose of these groups is to improve communication and to enable contracts to be fit for purpose for both regional and Force requirements. These groups are at an early stage and have already introduced significant improvements. The groups will be kept under review throughout this financial year. Other recommendations from this audit are being progressed and most of these will be resolved through the Strategic Procurement Group.

3.9 Members' Allowances

- 3.9.1 The basic allowances paid to Members of the Police Authority are detailed in the *Scheme of Members' Allowances*, produced by the PA to the Chief Executive to the Police Authority. The scheme is derived from Home Office guidance and all members tested appeared to be receiving the appropriate basic allowance for the position. However, it was noted that a new additional payment of £2,065 per annum is payable where a Member assumes certain responsibilities. Although two Members are currently receiving this payment, there is no mention of it in the latest version of the *Scheme of Members' Allowances*.

- 3.9.2 Claims are submitted by individual members of the Police Authority, often on a monthly basis. These are checked against the diary held at Pynes Hill, but only events that the Pynes Hill office are aware of can be verified, whilst others are taken on trust. This means that limited testing can be done to verify the authenticity of claims. Full assurance is given for this limited area as a number of events from claims were successfully matched to the diary.
- 3.9.3 In order that Members' Income Tax liability can be accounted for accurately by the Inland Revenue, the cumulative amount paid to each Member is recorded in the Payroll system and attached to their National Insurance Number. This is then reportable in accordance with PAYE guidelines.
- 3.9.4 The principal recommendations from the previous audit made reference to the need for segregation of duties and the prompt submission of claims by Members. There is evidence to suggest that the Chief Executive's staff have taken steps to address the issues raised in the previous report and, as a result, the assurance given is full in all but one case.

Authority Response - The one recommendation from this audit has been actioned as required.

3.10 BCU Risk Registers

- 3.10.1 A series of consultation meetings with each of the BCU Finance Management Teams was conducted in order to identify, define and score the threats to the achievement of BCU objectives. The results of these consultations were presented in the form of individual reports and an aggregated risk register to the Head of Finance and to the BCU Command Teams. The document may be found in Appendix A.

Force Response - The Force welcomes the contribution made by Internal Audit to develop BCU risk registers. These have now been incorporated into the corporate risk management arrangements. Future audits will review locally identified risks, which in turn will help inform audit activity. Future planning arrangements will also use the data contained within the BCU risk registers.

3.11 Widows' Pensions

- 3.11.1 The issue of entitlement to receiving continued benefits was raised following a "whistleblowing" incident in which it was alleged that a police widow was co-habiting and therefore no longer entitled to receive a Police Widow's Pension. Careful and lengthy investigation proved that there was no substance to the allegations made.
- 3.11.2 Devon Audit Services were asked by the Treasurer to carry out a verification exercise on behalf of the Police Authority, which involves obtaining a declaration from selected beneficiaries currently in receipt of a widows/widowers pension. The exercise was initially targeted at the lowest age group of beneficiaries up to the age of 70 years. One widow returned a declaration indicating that she was no longer entitled to receive benefit. Further investigation revealed that the widow in question had been co-habiting for approximately six years but claimed she was unaware of the pension rules regarding co-habitation. We interviewed the beneficiary in April 2005 to ascertain whether her ignorance of the rules was justified and whether the circumstances of her case would determine; a) whether the Authority would seek recovery of the overpayment of approximately £55k, and b) whether there was any intent to obtain continued benefit by deception.
- 3.11.3 Following the interview, throughout which we were accompanied by a member of the Personnel Team from Cornwall & IOS BCU, we were satisfied that she had indeed

received ambiguous and conflicting information regarding the implications of co-habitation and that there was no suggestion of deception. A copy of our report was passed to a nominated officer within the Force to confirm that no criminal act was apparent. The outcomes of our review were reported to the Treasurer who in turn recommended to the Members of the Authority that, pending any further change in the widow's circumstances, her pension benefit would cease with effect from May 2005, but that no further steps would be taken to recover the overpayment. A number of weaknesses were identified during the course of the exercise, particularly the lack of clarity in annual reminders to pension beneficiaries with regard to co-habitation.

Force Response – The Force pension booklets have been reviewed and the new booklets should be received shortly. The Head of Finance is in discussion with Internal Audit to develop an annual process of review to ensure that entitlement is confirmed each year.

4. CONCLUSION

- 4.1.1 The audit plan, apart from a number of postponed or deferred audit assignments and a small amount of outstanding work in progress, was completed on time. Priority was given to a number of emergent risks which displaced planned activities. This approach is quite consistent with the principles of Risk Based Internal Auditing to which Devon Audit Services are fully committed. The mechanisms, established by the Head of Finance for tracking the implementation of agreed recommendations are now well established within the Force and provide high assurance that the risks identified by internal audit reports are being appropriately controlled.
- 4.1.2 Regular meetings have been held with the Force and the Authority to monitor progress on the audit plan, to discuss the draft reports issued and to identify emerging areas where internal audit could or should be involved. We welcome these meetings and find that the “open” approach adopted by the both the Force and Authority enables our work to be completed effectively, and ensures that internal audit resources continue to be employed appropriately.
- 4.1.3 Members and Senior Managers can be assured that generally the systems operated within Devon & Cornwall Constabulary that we have examined contain a satisfactory level of control and are generally being operated effectively. Examples of control weaknesses need to be seen in the context of an organisation which is generally well managed.
- 4.1.4 Finally we would like to use this report to thank all of the staff who have worked with us to deliver the audit programme and for their willingness to positively engage in the audit process.

Ed Wardle (Senior Auditor)

Darren Herd (Senior Audit Manager)

Devon Audit Services
May 2005