



## WEST LINDSEY DISTRICT COUNCIL

Follow Up 2

Revised Final Internal Audit Report: 11.24/25

20 May 2025

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

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## OUTCOME OVERVIEW

### Background:

We have undertaken a review to follow up on progress made to implement the previously agreed management actions from the following audits:

- IT Operations (1.24/25);
- Follow Up (2.24/25);
- Staff Appraisal Process (3.24/25);
- Risk Management (4.24/25);
- Purchasing and Creditors (5.24/25); and
- Complaints Handling (Standards Regime) (6.24/25).

The focus of this review was to provide assurance over the progress made against previously agreed management actions. We have considered a total of 27 actions, consisting of 19 low priority actions and eight medium priority actions. These actions were all originally due for implementation at the time of the audit.

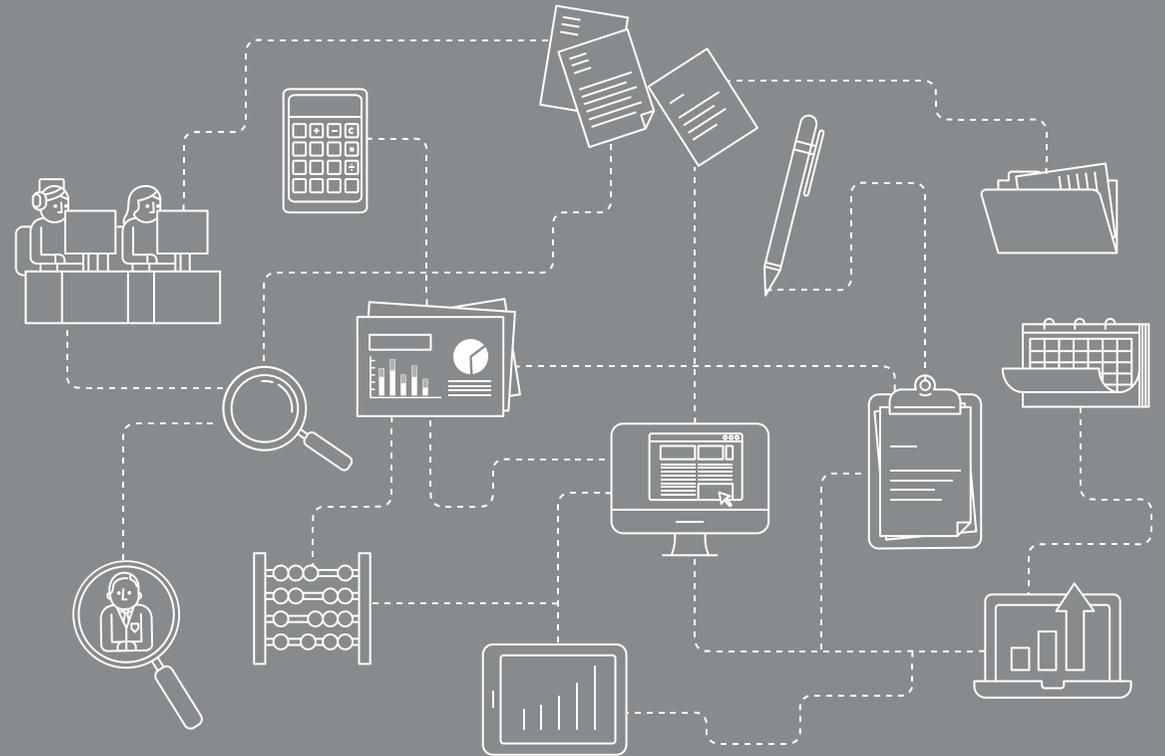
### Headline findings:

Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion The Council has demonstrated **reasonable progress** in implementing agreed management actions. Of the actions considered, testing found that 16 actions had been implemented or superseded, two actions had been partly implemented and the remaining nine actions were not implemented.

We have agreed new management actions which are detailed in section two of this report.

# Progress on Actions

01



## SUMMARY OF PROGRESS ON ACTIONS

The following table includes details of the status of each management action:

| Implementation status by review                  | Number of actions agreed | Implemented (1) | Implementation ongoing (2) | Not implemented (3) | Superseded (4) | Confirmation as completed or no longer necessary (1)+(4) |
|--|--------------------------|-----------------|----------------------------|---------------------|----------------|--|
| IT Operations (1.24/25)                          | 1                        | 1               | 0                          | 0                   | 0              | 1  |
| Follow Up (2.24/25)                              | 7                        | 5               | 0                          | 1                   | 1              | 6  |
| Staff Appraisal Process (3.24/25)                | 3                        | 1               | 0                          | 2                   | 0              | 1  |
| Risk Management (4.24/25)                        | 9                        | 4               | 2                          | 3                   | 0              | 4  |
| Purchasing and Creditors (5.24/25)               | 1                        | 1               | 0                          | 0                   | 0              | 1  |
| Complaints Handling (Standards Regime) (6.24/25) | 6                        | 3               | 0                          | 3                   | 0              | 3  |
| <b>Total</b>                                     | <b>27</b>                | <b>15 (56%)</b> | <b>2 (7%)</b>              | <b>9 (33%)</b>      | <b>1 (4%)</b>  | <b>16 (59%)</b>  |

# Findings and Actions

# 02



## FINDINGS AND ACTIONS

| Status | Detail   |
|--------|--|
| 1      | The entire action has been fully implemented.                |
| 2      | The action has been partly though not yet fully implemented. |
| 3      | The action has not been implemented.                         |
| 4      | The action has been superseded.                              |
| 5      | The action is no longer applicable.                          |

### Assignment: Follow Up (2.24/25)

|  |  |   |                              |                                   |
|--|--|---|------------------------------|-----------------------------------|
| <b>Original management action / priority</b> | To ensure that risk management training is rolled out following the review of the Risk Management Strategy.<br>Priority: <b>Medium</b>   |   |                              |                                   |
| <b>Findings Summary</b>                      | Through discussion with the Assistant Director People and Democratic Services, it was identified that training is due to be scheduled once the Risk Management Strategy has been approved. We noted that the strategy is being presented at the Governance and Audit Committee for approval on 22 April 2025.<br><b>3: The action has not been implemented</b> |   |                              |                                   |
| <b>Management Action 1</b>                   | Management will ensure that risk management training is rolled out following the review of the Risk Management Strategy.   | <b>Responsible Owner:</b><br>Assistant Director of People and Democratic Services | <b>Date:</b><br>30 June 2025 | <b>Priority:</b><br><b>Medium</b> |

### Assignment: Staff Appraisal Process (3.24/25)

|  |   |
|--|---|
| <b>Original management action / priority</b> | Management will review and update the Performance and Development Appraisal Policy where necessary, to ensure it reflects the current practices. The policy will be reviewed and approved by the Management Team.<br>Priority: <b>Low</b> |
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**Assignment: Staff Appraisal Process (3.24/25)**

**Findings Summary** Through discussion with the People Services Manager, we identified that the Performance and Development Appraisal Policy has not yet been updated. We noted that the Council aim to have an updated policy in place by September 2025.

**3: The action has not been implemented**

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|                            |   |  |                                   |                                |
|----------------------------|---|--|-----------------------------------|--------------------------------|
| <b>Management Action 2</b> | Management will review and update the Performance and Development Appraisal Policy where necessary, to ensure it reflects the current practices. The policy will be reviewed and approved by the Management Team. | <b>Responsible Owner:</b><br>People Services Manager | <b>Date:</b><br>30 September 2025 | <b>Priority:</b><br><b>Low</b> |
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**Assignment: Staff Appraisal Process (3.24/25)**

**Original management action / priority** Management will review and ensure that the role descriptors reflect the most current job position and duties of the staff members.  
Priority: **Low**

**Findings Summary** The People Services Manager confirmed that role descriptors have not yet been reviewed by management. We noted that the Council aim to have reviewed all role descriptors by September 2025.

**3: The action has not been implemented**

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|                            |  |  |                                   |                                |
|----------------------------|--|--|-----------------------------------|--------------------------------|
| <b>Management Action 3</b> | Management will review and ensure that the role descriptors reflect the most current job position and duties of the staff members. | <b>Responsible Owner:</b><br>People Services Manager | <b>Date:</b><br>30 September 2025 | <b>Priority:</b><br><b>Low</b> |
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**Assignment: Risk Management (4.24/25)**

**Original management action / priority** In line with the development of the new Risk Management Strategy, the Council, Governance and Audit Committee, and Management Team will carry out an exercise to holistically review the Strategic Risk Register. Supporting material provided as part of this audit may be useful in considering the key risks facing the Council and its achievement of objectives within the Corporate Plan.  
Priority: **Medium**

**Findings Summary** Through discussion with the Assistant Director People and Democratic Services, it was identified that a full review of the Strategic Risk Register is due to be undertaken once the Corporate Plan has been updated and agreed.

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**Assignment: Risk Management (4.24/25)**

**3: The action has not been implemented**

|                            |   |  |                               |                            |
|----------------------------|---|--|-------------------------------|----------------------------|
| <b>Management Action 4</b> | In line with the development of the new Risk Management Strategy, the Council, Governance and Audit Committee, and Management Team will carry out an exercise to holistically review the Strategic Risk Register. Supporting material provided as part of this audit may be useful in considering the key risks facing the Council and its achievement of objectives within the Corporate Plan. | <b>Responsible Owner:</b><br>Assistant Director People and Democratic Services | <b>Date:</b><br>31 March 2026 | <b>Priority:</b><br>Medium |
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**Assignment: Risk Management (4.24/25)**

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| <b>Original management action / priority</b> | The Council will implement a risk reference for each strategic risk and operational risks within the same area to embed a systematic approach.<br>Priority: <b>Low</b> |
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|-------------------------|--|
| <b>Findings Summary</b> | We obtained the updated Strategic Risk Register and confirmed that strategic risks now have a risk reference. We did note that adding a risk reference for operational risks is currently being implemented and has been delayed due to changes needed to the system used by the Council.<br><b>2: The action has been partly though not yet fully implemented</b> |
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|----------------------------|---|--|-------------------------------|-------------------------|
| <b>Management Action 5</b> | Management will implement a risk reference for each operational risk. | <b>Responsible Owner:</b><br>Assistant Director People and Democratic Services | <b>Date:</b><br>31 March 2026 | <b>Priority:</b><br>Low |
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**Assignment: Risk Management (4.24/25)**

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| <b>Original management action / priority</b> | Following the completion of the consultation on the risk appetite statement, risk appetite will be considered for each risk in the Strategic Risk Register. The appetite of each risk will be detailed in the register, ensuring target scores assigned to each risk align to the risk appetite of the Council.<br>Priority: <b>Low</b> |
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| <b>Findings Summary</b> | Through discussion with the Assistant Director People and Democratic Services, it was identified that the appetite of each risk will be detailed in the risk register once the Risk Management Strategy is reviewed in April and the Corporate Plan is agreed.<br><b>3: The action has not been implemented</b> |
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**Assignment: Risk Management (4.24/25)**

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| <b>Management Action 6</b> | Following the completion of the consultation on the risk appetite statement, risk appetite will be considered for each risk in the Strategic Risk Register. The appetite of each risk will be detailed in the register, ensuring target scores assigned to each risk align to the risk appetite of the Council. | <b>Responsible Owner:</b><br>Assistant Director People and Democratic Services | <b>Date:</b><br>31 March 2026 | <b>Priority:</b><br><b>Low</b> |
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**Assignment: Risk Management (4.24/25)**

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|--|---|
| <b>Original management action / priority</b> | In line with the development of the new Risk Management Strategy, the Council will implement an inherent, residual and target risk approach. The Council may opt to use different terminology for this approach, but this will be clearly defined within the Risk Management Strategy and consistently applied. Scores on the Strategic Risk Register will be reviewed following the implementation of the new Risk Management Strategy and risk review under Management Action 3, ensuring the scores are calculated using the defined approach. |
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Priority: **Medium**

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|-------------------------|--|
| <b>Findings Summary</b> | Through review of the Risk Management Strategy 2025-2029, we noted that the Council has a six step approach for managing risk, which includes assessing inherent risk levels and target risk levels. We obtained the Strategic Risk Register and confirmed that there was a clearly assigned inherent, residual and target risk score for each risk. We did note, of the 19 risks listed there were 13 instances where the inherent score was equal to the residual score, despite there being multiple controls in place. |
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Through discussion with the Assistant Director People and Democratic Services, we noted that the Strategic Risk Register will be reviewed following the approval of the Risk Management Strategy in April 2025.

**2: The action has been partly though not yet fully implemented**

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|----------------------------|---|--|-------------------------------|--------------------------------|
| <b>Management Action 7</b> | Scores on the Strategic Risk Register will be reviewed following the implementation of the new Risk Management Strategy and risk review, ensuring the scores are calculated using the defined approach. | <b>Responsible Owner:</b><br>Assistant Director People and Democratic Services | <b>Date:</b><br>31 March 2026 | <b>Priority:</b><br><b>Low</b> |
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**Assignment: Risk Management (4.24/25)**

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| <b>Original management action / priority</b> | The Management Team will review the key triggers assigned to each risk to ensure they fully cover the potential triggers. The Management Team will review all controls and ensure these are explicitly detailed so it is clear how these align to the risk and triggers. Actions will be identified where current controls are not in place or require further enhancement. |
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**Assignment: Risk Management (4.24/25)**Priority: **Medium**

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**Findings Summary** The Assistant Director People and Democratic Services established that a review of the Strategic Risk Register will be undertaken by the Council once the Risk Management Strategy is reviewed in April 2025 and the Corporate Plan is agreed.**3: The action has not been implemented**

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**Management Action 8** The Management Team will review the key triggers assigned to each risk to ensure they fully cover the potential triggers. The Management Team will review all controls and ensure these are explicitly detailed so it is clear how these align to the risk and triggers. Actions will be identified where current controls are not in place or require further enhancement. **Responsible Owner:** Assistant Director People and Democratic Services **Date:** 31 March 2026 **Priority:** **Medium**

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**Assignment: Complaints Handling (Standards Regime) (6.24/25)****Original management action / priority** Management will investigate and identify whether timeframes in the complaints handling process(standards regime) or processes to complete responses need amending to ensure that complaints are being adhered to in a realistic timeframe. Priority: **Medium**

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**Findings Summary** The Monitoring Officer noted that there is a meeting due to take place in the upcoming weeks to discuss whether timeframes in the complaints handling process (standards regime) need amending.**3: The action has not been implemented**

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**Management Action 9** Management will investigate and identify whether timeframes in the complaints handling process or processes to complete responses need amending to ensure that complaints are being adhered to in a realistic timeframe. **Responsible Owner:** Monitoring Officer **Date:** 30 June 2025 **Priority:** **Medium**

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**Assignment: Complaints Handling (Standards Regime) (6.24/25)****Original management action / priority** Management will review the complaints handling process (standards regime) for District Councillors and Parish Councillors and consider implementing an expected time frame for sending an outcome letter to the subject matter and complainant. Priority: **Low**

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**Assignment: Complaints Handling (Standards Regime) (6.24/25)**

**Findings Summary** The Monitoring Officer noted that there is a meeting due to take place in the upcoming weeks to discuss whether timeframes in the complaints handling process (standards regime) need amending.

**3: The action has not been implemented**

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|                             |   |   |                              |                                |
|-----------------------------|---|---|------------------------------|--------------------------------|
| <b>Management Action 10</b> | Management will review the complaints handling process (standards regime) for District Councillors and Parish Councillors and consider implementing an expected time frame for sending an outcome letter to the subject matter and complainant. | <b>Responsible Owner:</b><br>Monitoring Officer | <b>Date:</b><br>30 June 2025 | <b>Priority:</b><br><b>Low</b> |
|-----------------------------|---|---|------------------------------|--------------------------------|

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**Assignment: Complaints Handling (Standards Regime) (6.24/25)**

**Original management action / priority** Management will investigate and if necessary, implement a formal timescale extension process where they are unable to meet the 20-day timescale for consultation. Where an extension is necessary, notification is made to the complainant.

Priority: **Medium**

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**Findings Summary** Through discussion with the Monitoring Officer, we noted that there is a meeting due to take place in the upcoming weeks to discuss whether timeframes in the complaints handling process (standards regime) need amending.

**3: The action has not been implemented**

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|                             |   |   |                              |                                   |
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| <b>Management Action 11</b> | Management will investigate and if necessary, implement a formal timescale extension process where they are unable to meet the 20-day timescale for consultation. Where an extension is necessary, notification is made to the complainant. | <b>Responsible Owner:</b><br>Monitoring Officer | <b>Date:</b><br>30 June 2025 | <b>Priority:</b><br><b>Medium</b> |
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## APPENDIX A: DEFINITIONS FOR PROGRESS MADE

The following opinions are given on the progress made in implementing actions. This opinion relates solely to the implementation of those actions followed up and does not reflect an opinion on the entire control environment.

| Progress in implementing actions | Overall number of actions fully implemented | Consideration of high priority actions                                    | Consideration of medium priority actions                            | Consideration of low priority actions                                |
|----------------------------------|---|---|---|--|
| Good                             | 75% +                                       | None outstanding.   | None outstanding.   | All low actions outstanding are in the process of being implemented. |
| Reasonable                       | 51 – 75%                                    | None outstanding.   | 75% of medium actions made are in the process of being implemented. | 75% of low actions made are in the process of being implemented.     |
| Little                           | 30 – 50%                                    | All high actions outstanding are in the process of being implemented.     | 50% of medium actions made are in the process of being implemented. | 50% of low actions made are in the process of being implemented.     |
| Poor                             | < 30%                                       | Unsatisfactory progress has been made to implement high priority actions. | Unsatisfactory progress has been made to implement medium actions.  | Unsatisfactory progress has been made to implement low actions.      |

## APPENDIX B: ACTIONS COMPLETED OR SUPERSEDED

From the testing conducted during this review we have found the following actions to have been fully implemented or superseded.

| Assignment title                  | Management actions  |
|-----------------------------------|---|
| IT Operations (1.24/25)           | <p><b>Implemented (Medium)</b></p> <p>The BCP will be reviewed and approved in line with the review period. Furthermore, once the BIA's have been completed, the BCP will be updated to include the RPO's and RTO's for each key process and system including operational dependencies. The plan will be tested annually to ensure that all key stakeholders know their role and responsibility in the business continuity process. Where applicable, the BCP will be updated to reflect results of the test.</p> |
| Follow Up (2.24/25)               | <p><b>Implemented (Low)</b></p> <p>Supplementary contract management guidance should be produced following the Procurement Act 2023 reform in October 2024, which sets out in more detail the expectations of how each aspect of contract monitoring should work.</p>   |
|                                   | <p><b>Implemented (Low)</b></p> <p>Consider introducing a requirement to maintain formal risk registers for key contracts and undertake active risk management, following the Procurement Act 2023 reform in October 2024.</p>  |
|                                   | <p><b>Implemented (Low)</b></p> <p>Meet with Canals and Rivers Trust to discuss the ownership and how the Saxilby Footbridge should be managed in the future.</p>   |
|                                   | <p><b>Implemented (Low)</b></p> <p>For future projects, management will update the risk register and include further information, i.e. raised/closure dates and rationale for closure.</p>  |
|                                   | <p><b>Superseded (Low)</b></p> <p>Depending on outcome of discussions with C&amp;RT WLDC, the ownership of the bridge might be claimed. If so, a formal decision would be required and then a Statutory Declaration would be required, alongside the creation of a maintenance fund.</p>  |
| Staff Appraisal Process (3.24/25) | <p><b>Implemented (Low)</b></p> <p>Introduction of 'last reviewed date' within the Stakeholder register.</p>  |
|                                   | <p><b>Implemented (Medium)</b></p> <p>Management will remind Team Leaders, Line Managers and other staff members of:</p> <ul style="list-style-type: none"> <li>• Returning the appraisal form to the HR Team once completed;</li> <li>• Signing the appraisal form once completed;</li> </ul>  |

| Assignment title                   | Management actions   |
|------------------------------------|--|
| Risk Management (4.24/25)          | <ul style="list-style-type: none"> <li>• Signing the individual development plan / training requests once approved; and</li> <li>• Completing the annual appraisals within the set timeline.</li> </ul> <p>Where non-compliance is identified, this will be escalated through a reporting and monitoring mechanism.</p> <hr/> <p><b>Implemented (Low)</b></p> <p>The Risk Management Strategy will be reviewed and presented for approval by the Governance and Audit Committee. The key findings of this review will be considered when developing the new strategy.</p> <hr/> <p><b>Implemented (Low)</b></p> <p>The Strategic Risk Register will be updated to include job titles for risk owners.</p> <hr/> <p><b>Implemented (Low)</b></p> <p>The reported version of the Strategic Risk Register will be updated to include direction of travel and action response. Risk scores will be reviewed in line with the direction of travel supporting a dynamic risk management approach.</p> <hr/> <p><b>Implemented (Low)</b></p> <p>The Strategic Risk Register should be updated to include a clear status on the completion of actions.</p> |
| Purchasing and Creditors (5.24/25) | <p><b>Implemented (Low)</b></p> <p>Management will review all identified duplicate supplier profiles and remove all unnecessary and duplicated profiles. The suppliers who were setup but never paid will also be removed from the system.</p>   |
| Complaints Handling (6.24/25)      | <p><b>Implemented (Low)</b></p> <p>The Council will ensure that complaints handling training completed is monitored and a timescale for renewing training is agreed.</p> <hr/> <p><b>Implemented (Low)</b></p> <p>The Council will combine the complaints handling spreadsheet and the fortnightly spreadsheet information to ensure both reflect the same information including the date of the case meeting and agreed actions for each case. The Council will consider implementing a frequent process for monitoring the complaints to ensure those that are outdated are closed.</p> <hr/> <p><b>Implemented (Low)</b></p> <p>The Council will update the complaints tracking spreadsheet to be inclusive of any lessons learned that have been identified, alongside any actions raised being assigned an action owner and due date.</p> <p>Any actions identified will be monitored through an action tracker to ensure compliance and progression.</p> <p>Lessons learned will also be reported to the Governance and Audit Committee, and the Council, through the Monitoring Officer's Annual Report.</p>                                |

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## APPENDIX C: SCOPE

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

### Scope of the review

The internal audit assignment has been scoped to provide assurance on how West Lindsey District Council, manages the following area:

### Objective of the area under review

To meet internal auditing standards and to provide management with on-going assurance regarding implementation of management actions / recommendations.

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When planning the audit, the following areas for consideration and limitations were agreed:

### Areas for consideration:

- This review will examine the extent to which agreed management actions have been implemented in relation to the following assignment reports:
  - IT Operations (1.24/25);
  - Follow Up (2.24/25);
  - Staff Appraisal Process (3.24/25);
  - Risk Management (4.24/25);
  - Purchasing and Creditors (5.24/25); and
  - Complaints Handling (6.24/25).
- Testing will be performed as appropriate to confirm the implementation of agreed actions to manage risks identified as part of the initial fieldwork.
- Focus will be given to those management actions categorised as medium priority.
- Management assurances will be obtained for those management actions classified as low priority.

### Limitations to the scope of the audit assignment:

- The review only covers the management actions stated and will not review the whole control framework. We are not providing assurance on the entire risk and control framework of the individual areas.
- We will provide assurance as to the implementation of recommendations arising from the assignments listed and any outstanding actions from prior years.
- Conclusions will be based on our assessments made through discussions with managers responsible for the implementation of management actions and where necessary evidence which demonstrates implementation.

- The level of implementation may be informed by sample testing.
- Further management actions may be raised based on sample testing. Where samples are required, records will be selected by the auditor from the time period.
- 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.

**Debrief held** 4 April 2025  
**Draft report issued** 8 April 2025  
**Final Report I issued** 6 May 2025  
**Responses received** 20 May 2025  
**Revised final report issued** 20 May 2025

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