



MOORE STEPHENS

National Railway Museum Internal Audit report for the Science Museum Group (SMG)

Restricted and Confidential

September 2012

Document history		Distribution	

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1 Introduction

- 1.1 At the request of the Board of Trustees Audit Committee, the Science Museum Group (SMG) has commissioned an independent review following allegations of potential impropriety at the National Railway Museum (NRM).
- 1.2 The overall objective of this audit was to investigate the facts and circumstances surrounding allegations set out in articles published in August and September 2012.
- 1.3 The SMG requested assurance in the following areas:
 - Adherence to the SMG Code of Conduct;
 - The declaration of interests by those associated with the alleged transactions and activities;
 - Compliance with the SMG procurement processes
- 1.4 The audit will be limited to the specific allegations made. At this stage, the broader procurement process will not be considered

2 Factual background

- 2.1 Between July and September 2012, a number of requests were made to the NRM for information under the Freedom of Information Act in relation to the relationship between the NRM and Adrian Ashby, the husband of Helen Ashby who is the Head of Knowledge and Collections at the Museum.
- 2.2 The information obtained from the freedom of information requests resulted in press reports alleging that Adrian Ashby has been paid in the region of £25,000 by the NRM in relation to painting work on NRM exhibits and duties in connection with the UK and Canadian productions of the Railway Children.
- 2.3 The allegations that some of the work was awarded to Mr Ashby in the absence of competitive tender and suggests that this amounts to 'nepotism'.
- 2.4 Adrian Ashby has a long historical association with the NRM. Mr Ashby first started working with the NRM in 1978 as a volunteer and remains a participant in the volunteer programme as a Volunteer Liaison on engineering projects. Mr Ashby is also engaged as a casual employee of the NRM (largely on footplate/ driver duties). Mr Ashby (who is a professional painter and decorator) has also contracted with the NRM as a painter, supporting exhibit conservation.
- 2.5 Helen Ashby has worked for the NRM since 1982, having started in an administrative grade being promoted through to her current position as Head of Knowledge and Collections.

3 Key findings

3.1 Adherence to SMG Code of Conduct and declaration of interest by those associated with the allegation

3.2 In its 1996 report, The Nolan Committee on Standards in Public Life recommended that all non-departmental public bodies adopt a code of conduct for employees. One of the key findings from the review was that public employees should not use their position to pursue personal interest or gain a pecuniary advantage. As a result of the Committee's recommendation, it is commonplace for organisations who are wholly or part funded from the public purse to adopt a code of conduct. Staff are usually required to adhere to this as part of their terms and conditions of employment. As a consequence all SMG employees are required to adhere to the code of conduct.

3.3 As part of our investigation of the events behind the allegations we have been asked to consider whether there has been a breach of the SMG Code of Conduct. Our review has focused on examination of the iterations on the Code that remain available within SMG archives (the earliest dates back to 2003) and whether the circumstances surrounding the allegations constitute a breach of the Code. The issue of whether there has been a breach of the Code cannot be considered in isolation from declaration of interest and therefore these two matters, for the purpose of this report, have been dealt with together.

3.4 In setting out the duties and responsibilities of staff under the Code, the general tenets of the policy are of high standards of propriety, to act in good faith and in the best interests of the SMG at all times, not to obtain a personal advantage through their position as an employee of SMG and to 'declare any private interest which may be perceived to conflict with ...an employment relationship with SMG'. The overriding principle is that any conflict of interest should be declared to line management and through formal processes (where they exist).

3.5 Adrian Ashby, as noted above, has a long history spanning 34 years with the NRM as a volunteer, paid casual employee and painting contractor. This association pre-dates Helen Ashby's joining of the NRM as an employee. We sought to ascertain whether these relationships had been fully and appropriately declared by Helen and Adrian Ashby. On the basis of our interviews and reviews of documentation, our findings are as follows:

- Adrian Ashby's relationship with Helen Ashby (i.e. that they were husband and wife) was widely known and accepted at the NRM.
- Adrian Ashby is not required to complete an annual declaration of interest, as this process is restricted to employees who are: budget holders, senior management, a member of the Executive, an indigo or enterprises salary or above, have significant sign off or purchasing authority or have senior access to payment, sales or cash systems.
- The variety of roles that Adrian Ashby has undertaken within the NRM was common knowledge amongst staff and senior management at the Museum.
- Declaration of interest returns for Helen Ashby covering the period 2011/12, 2012/13 were found in place. These declared under 'other interest details' her husband's activities as a painter and decorator/ NRM Volunteer and causal member of rail operations. This statement would appear to cover Adrian Ashby's relationship with the NRM in all its forms.
- In a June 2009 letter (i.e. during 2009/10) to the then Director of the NRM, Helen Ashby declared Adrian Ashby's contractual relationship with the NRM in connection with the restoration of the Flying Scotsman. This letter was

endorsed and dated by the Director as acknowledged. We have been informed the letter was written due to the high profile nature of the painting commission which related to the Flying Scotsman.

- Limited declaration of interest information was available for Helen Ashby prior to 2009. Access was provided to some register of interest information covering the period 2005 and 2006. These interests relate largely to trustee, director and head of service level roles. No interests for this period were noted for Helen Ashby. We understand that declarations of interest may have been captured through annual assurance statements, though we have been unable to validate this.
- Helen Ashby is the budget holder for one of the largest cost centres of the NRM and there is an indirect reporting line between the parties. Evidence was found that some of the work done by Adrian Ashby as a casual employee fell under her cost centre. However alternative authorisation arrangements were noted with transactions relating to Adrian Ashby counter signed or signed off by the Director of the NRM.

3.6 Whilst overall, we were satisfied that the declarations of interest were appropriately made by the parties to the allegation in line with the Code of Conduct; we considered there to be a poor perception within the NRM of the extent to which the conflict, whether actual or perceived, constituted a risk to the reputation of the SMG both externally and amongst NRM employees. The risk was obviously considered – this would appear to be substantiated by the alternative signatory arrangements which were put in place. If the situation is considered in isolation from the conjugal relationship which existed between the Ashby's, the multiple roles which Adrian Ashby fulfilled could still give rise to claims that a pecuniary advantage was obtained due to his multi-dimensional relationship with the NRM. On the basis of these findings, we have drawn the following conclusions:

3.7 We noted that formal declarations are not reviewed or risk assessed once uploaded to the Cascade database and historically there has been no process for this. We understand this is because the formal declaration is considered to be the recording of a declaration which should have already been brought to the attention of line management by the employee. However, as noted at Paragraph 3.7, this approach fails to take account of scenarios where the line manager may not act on the verbal declaration which has been made, or where at departmental level, no risk is perceived. In order to protect SMG and individual employees, a process should be introduced whereby all formally recorded interests are reviewed and risk assessed **centrally** to identify anything which may constitute a conflict – whether actual or perceived - and may be damaging to the reputation of SMG. Ideally, this should be linked to SMG risk management activity (**Recommendation 1**). In our opinion, had such a process been in place, we have reasonably expected that any perceived conflict in relation to the current allegations would have been identified and mitigating action taken.

3.8 In our opinion, there has been poor records management in relation to SMG register of interests prior to 2010. Centralised record keeping and transparency around conflict of interest should be improved to ensure that an appropriate audit trail of activity is maintained in line with the appropriate records management retention schedule (**Recommendation 2**).

3.9 Cyclical training and guidance should be introduced for **all** staff on the code of conduct and conflict of interest both actual and perceived. This should address both an individual employee declaring an interest and line management responsibilities where a declaration has been made to them by a staff member. Wherever possible, training and guidance should draw on case studies/ hypothetical scenarios which illustrate how, though a situation may appear innocent, a conflict may be construed, particularly when a public interest test is applied (**Recommendation 3**).

3.10 Where it is identified that a familial relationship exists between two employees or an employee and a contractor, reasonable steps should be taken to ensure that there is no reporting line between them, to prevent allegations of nepotism or impartiality (**Recommendation 4**).

3.11 Where special signatory arrangements exist within a museum outside of those prescribed by the scheme of delegation, these should be notified to the Director of Finance and Chief Operating Officer of the SMG (**Recommendation 5**).

3.12 Compliance with SMG procurement processes

- 3.13 Publicly funded bodies are required to be able to demonstrate value for money in procuring goods and services. Procurement processes must be transparent to demonstrate that best value (both in terms of price and quality) has been achieved. As a result, public bodies are required to have robust procurement processes to demonstrate that public money has been well spent, having regards to the principles of competition.
- 3.14 The allegation in the press reports is that Adrian Ashby was paid in the region of £25,000 between June 2008 and 2012 for work conducted in relation to painting of museum exhibits (rail stock) and also involvement in the UK and Canadian productions of the Railway Children. During the course of this review, we have examined the invoices and paperwork relating to this work and where possible discussed the procurement process followed in awarding the contracts with the commissioning officers.

3.15 Painting work

- 3.16 It was reported that Adrian Ashby earned £9520 for seven paintwork contracts awarded between 2008 and 2012. It is alleged that some of these contracts were awarded in the absence of competitive tender and that the NRM has been unable to find paperwork to support the procurement exercise undertaken.
- 3.17 Procurement is a devolved exercise within the SMG. As a result, corporate expectations as regards how goods and services will be procured is outlined in a procurement policy which is available to all staff via the intranet. Given that the painting contracts which form part of the allegation date back to 2008, we have reviewed both current and retrospective versions of the procurement policy covering the period between 2003 to 2012 (versions September 2003, October 2011 and May 2012). We have been unable to determine whether any revised versions of the policy were issued between 2003 and 2011, therefore in considering contracts awarded prior to 2011, we have applied the standards of the 2003 policy.
- 3.18 The contracts that were subject to FOI requests range in value between £250 and £2500. It is common in public procurement that the process to be followed is linked to a spend threshold. Therefore, the requirements for procurement under £10,000 is different to that between £10,000 and £100,000. Under current arrangements, procurement exercises under £9,999 require a purchase order to be raised; staff must be able to demonstrate value for money by obtaining three quotes and 'quotations should be assessed and the most economic supplier should be utilised'. If not using the most reasonable supplier, justification should be provided. Under the 2003 procurement policy, there was greater segmentation in spend thresholds. Spend under £500 necessitated three verbal quotes to be obtained and recorded, with spend under £5000 requiring three verbal or written quotes to be obtained and recorded.

3.19 We observed that the 2011 policy does not advise whether the quotes obtained should be written or verbal, or that the information should be recorded and retained. We would recommend that this requirement is made explicit in the policy for the purposes of clarity and that the time line for retention is in line with the statute of limitations for financial information (**Recommendation 6**).

3.20 The table below sets out the procurement process for each of the painting contracts subject to the freedom of information requests and includes our assessment as to whether the designated process was followed:

Purchase Order Number	Value	Date Raised	Work Performed	Policy Deemed to Apply and requirements	Circumstances/ Procurement process followed?
519285	£500	15 April 2008	Hand finishing of L & Y Directors Saloon	September 2003 Policy 3 verbal quotes should be obtained and recorded	Unable to independently verify circumstances. No evidence that 3 quotes obtained
537752	£1,150	08 June 2009	Removing surface dust and rust from Flying Scotsman and application of top and undercoat to all surfaces	September 2003 Policy 3 verbal and written quotes obtained and recorded	Unable to independently verify circumstances as commissioning staff member retired. Helen Ashby's declaration in 2009 relates to this activity. No evidence that 3 quotes obtained
554131	£250	27 May 2010	Weatherproofing , , clean, sand an paint of Huskisson coach	September 2003 Policy 3 verbal quotes should be obtained and recorded	Huskinsson carriage to be used outside with Rocket engine , but finish on vehicle not suitable for external environments hence painting required to prevent water ingress. Not enough time to seek alternative quotes. 3 quotes not obtained
558797	£550	10 September 2010	Prepare and paint entire roof of LMS 3 rd Brake 5987	September 2003 Policy 3 verbal and written quotes obtained and recorded	Another contractor identified by curatorial team to do the work. We have not looked at this procurement

Purchase Order Number	Value	Date Raised	Work Performed	Policy Deemed to Apply and requirements	Circumstances/ Procurement process followed?
561874	£525	22 November 2010	Primer and undercoat application on LMS 3 rd Brake and	September 2003 Policy 3 verbal and written quotes obtained and recorded	<p>process as part of this review. Upon visit to workshop contractor indicated would be unable to paint roof of the vehicle but would perform rest of job. Adrian Ashby available at short notice to undertake commission so the project could progress.</p> <p>No evidence that 3 quotes obtained</p> <p>Vehicle stripped using in-house resources. Contractor as above, unable to perform work as contracted due to ill health after the roof was painted. LMS Brake due to leave workshop to make room for another vehicle. Adrian Ashby available at short notice to undertake commission and prime the vehicle to prevent corrosion when moved to the yard to mitigate against the loss of man hours spent on preparing foundations.</p> <p>No evidence that 3 quotes obtained</p>
567675	£3625	04 May 2011	Repainting, lettering and lining and repainting of sides of LMS Brake 5987	September 2003 Policy 3 verbal and written quotes obtained and recorded	<p>Inability to make contact with contractor (as above) to complete job. Two further quotes</p>

Purchase Order Number	Value	Date Raised	Work Performed	Policy Deemed to Apply and requirements	Circumstances/ Procurement process followed?
577812	£2500	31 March 2012	Painting of 09 017	October 2011 3 quotations should be obtained	requested from Adrian Ashby and another to undertake the remainder of the work. Adrian Ashby responded the other contractor declined to quote as an associate of the original contractor. Evidence of attempts to obtain further quotes 3 quotes requested. One contractor declined to quote as too busy, Adrian Ashby the cheapest of the remaining 2 contractors
Total	£9100*				

* Purchase orders 565536 and 570935 for £180 and £240 respectively do not relate to painting but crew for yard operations. When added to the value of painting contracts, this gives the figure of £9520. The information on the purchase orders detailed on this table were provided in response to an FOI request on 10 May 2012. These payments were made in connection with museum activity as opposed to the trading arm.

- 3.21 As noted above in the majority of circumstances, the contracts awarded were small amounts in relative terms, though cumulatively they add up to a not insubstantial amount. In the majority of cases, we found no evidence that three quotes were obtained in line with the procurement policy. However, some extenuating circumstances accompany the procurement exercises outlined above, usually associated with time constraints. Adrian Ashby was available at short notice and given his long association with the NRM was known within museum circles for his ability to deliver within required timelines, commitment to quality and value for money. In our opinion, it was this, as opposed to his relationship with Helen Ashby that was the overriding factor in the award of the painting contracts.
- 3.22 The use of a single supplier is not unusual due to time constraints or because the field is so specialist there are a limited number of suppliers which provide the service. It could be argued that train restoration/ conservation falls into the latter category. However, transparency requires that such procurements are accompanied by a single supplier justification, which we found to be absent. The procurement policy makes provision for single supplier justifications under such circumstances, but formalising the justification is limited to transactions over £5000. No reference is made to circumstances where the contract is under this value. Evidence was also found there was some misunderstanding as to the requirements of the procurement policy; when it was appropriate to obtain three quotes and what to do if any of the contractors approached decline to provide a quote.
- 3.23 We would recommend that the arrangements for single supplier justifications are reviewed by the SMG to ensure that they also cover transactions of less than £5000 or transactions which could be considered high risk. Cyclical training should also be provided for all staff on procurement (**Recommendation 7**).

3.24 The Railway Children productions and other casual employee work

- 3.25 The allegation is that Adrian Ashby has been paid in the region of £16,000 for his driver duties in relation to the Railway Children productions including feasibility trips to Toronto in relation to the staging of the Canadian production. The project managers for the UK and Canadian production of the Railway Children are no longer with the NRM, and therefore we are unable to build a clear picture as to how Adrian Ashby was selected to fulfil these roles. We spoke with other staff ancillary to the production who indicated that Mr Ashby's initial involvement in the UK productions came about as he was part of the original crew of drivers trained for the productions, however, driver illness and the fall away of other drivers recruited for the production led to him taking a larger role. As regards the Canadian feasibility study, we understand that given Mr Ashby's involvement in the UK production and his extensive experience both of the production and rail engineering, it was determined that he was the most suitable candidate to assess whether the production could be staged in Canada on the site selected for the production.
- 3.26 We have identified the following payments made to Mr Ashby in relation to the Railway Children. Payments pre December 2010 have been paid to Mr Ashby as a contractor. After this date, payments were made via the payroll as a casual employee. The figures quoted are gross and do not include any subsistence related expenses which may have been paid or casual employee holiday payments.

Purchase Order Number (where applicable)	Value	Date Raised	Work Performed
Railway Children - York Production (18 July 2008 to 23 August 2008\ 23 July 2009 to 05 September 2009)			
482190	£600	09 September 2009	Shunter driver for Railway Children between 29 July 2009 and 03 September 2009
Railway Children - London Waterloo Production (04 July 2009 to 02 January 2010\ 19 June 2010 to 08 January 2011)			
490940	£4600	07 July 2010	Driving for the Railway Children between 07 July 2010 and 08 November 2010
Payroll	£700	n/a	Driving for the Railway Children between 15 December 2010 to 02 January 2011
Railway Children – Toronto Production (03 May 2011 to 14 August 2011)			
Payroll	£9300	n/a	Driving for the Railway Children between 26 March 2011 and 08 January. *
Total	£15,200		

* Some of the payslips require further clarification as they do not fit within the timescales provided for the Canadian production.

3.27 Ashby's Delicatessen

- 3.28 On the 29 August 2012 an enquiry was made to the NRM Press Office about the use by the NRM of Ashby's Delicatessen in York for catering purposes. On the 25 August 2009 Helen Ashby ordered picnic food to the value of £84 from Ashby's Delicatessen for an NRM event. The delicatessen was at that time owned by Adrian Ashby's daughter. We have been informed that the arrangement was made at the last minute as an alternative to in-house catering in order to provide variety of choice to the guests. It has been stated that this arrangement was agreed by the then Director. Review of the payment requisition form confirms that it was signed off by the Director. However, the catering was procured in the absence of alternative quotes (either internal or external) which given the amount involved and the timing of the service required, is not unreasonable. The procurement of the picnic food from Adrian Ashby's daughter by Helen Ashby constitutes a conflict of interest. The Director of the NRM was made aware of the interest but this was not documented.

4 Conclusion

- 4.1 It is clear that Mr Ashby has been engaged with the NRM in different capacities over many years and in the period 2008 to 2012 Mr Ashby earned income as a casual worker and contractor. Whilst this review has highlighted areas where processes can be enhanced, we have found no evidence of impropriety or evidence that this work was awarded to Mr Ashby due to the influence of his wife.
- 4.2 It appears that circumstances have come about due to the multi-dimensional nature of the relationship between Mr Ashby and the NRM. The nature of this relationship was well known and, if the activities were not to be curtailed, given the potential for conflict, there is a reasonable expectation that earning levels should have been monitored to ensure they did not in themselves present a risk, reputational or otherwise, to the NRM or the individual.
- 4.3 In relation to the declaration of the interest arising from Mr and Mrs Ashby's relationship, it is important to note that this was clearly a known relationship across the NRM and therefore a widely recognised interest. This is supported by some of the mitigating control measures introduced such as the NRM Director (past and present) signing or counter signing purchase orders or payment requests. On the basis that the main purpose of declaring an interest is to raise awareness of the interest amongst decision makers to ensure controls are implemented to manage conflict, this appears to have been done.
- 4.4 There are issues arising in relation to the procurement process and, in particular, the management of cumulative expenditure with an individual, regardless of the capacity in which they are involved. Recommendations have been made to enhance existing processes in this area.
- 4.5 The recommendations and associated management actions arising from the review are detailed in section 6 below.

5 Audit approach

- 5.1 Approach to completing the audit involved interviews and documentary review and analysis.
- 5.2 To prevent the identities of the staff involved in this review, details of staff consulted can be provided upon request.

6 Recommendations and management action plan

Finding	Recommendation	Priority	Management response, responsible officer and implementation date
Formal declarations are not reviewed or risk assessed once uploaded to the Cascade database and historically there has been no process for this .	1. In order to protect SMG and individual employees, a process should be introduced whereby all formally recorded interests are reviewed and risk assessed centrally to identify anything which may constitute a conflict – whether actual or perceived - and may be damaging to the reputation of SMG. Ideally, this should be linked to SMG risk management activity.	1 / 2 / 3	Agreed, and a sample selection of 'nil returns' on the declaration of interest returns will also be reviewed. Adele McAllister March 2013
Poor records management in relation to SMG register of interests prior to 2010.	2. Centralised record keeping and transparency around conflict of interest should be improved to ensure that an appropriate audit trail of activity is maintained in line with the appropriate records management retention schedule.	1 / 2 / 3	This has been identified as a weakness and a formal process has been implemented for the recording of interests of senior staff. We consider the current methodology for recording such interests is adequate to meet the risk of unidentified conflicts of interest arising, although we accept that a formal centralised review of returns as recommended above would enhance risk management in this area.
Poor risk perception in relation to conflict of interest.	3. Cyclical training and guidance should be introduced for all staff on the code of conduct and conflict of interest both actual and perceived. This should address both an individual employee declaring an interest and line management responsibilities where a declaration has been made to them by a staff member. Wherever possible, training and guidance should draw on case studies/ hypothetical scenarios which illustrate how, though a situation appear innocent, a conflict may be construed,		Agreed. Adele McAllister March 2013

Finding	Recommendation	Priority	Management response, responsible officer and implementation date
	particularly when a public interest test is applied.		
Indirect reporting line between employees/ employee and contractor who have a familial relationship.	4. Where it is identified that a familial relationship exists between two employees or an employee and a contractor, reasonable steps should be taken to ensure that there is no reporting line between them, to prevent allegations of nepotism or impartiality		Agreed in part. However, in practical terms, given the nature and structure of some of the teams at each of the sites it may not always be practical to ensure that no reporting lines exist in such circumstances. Given the recommendations made elsewhere we believe sufficient controls are in place to mitigate any risk here.
Special signatory arrangements.	5. Where special signatory arrangements exist within a museum outside of those prescribed by the scheme of delegation, these should be notified to the Director of Finance and Chief Operating Officer of the SMG		Agreed and such a system is in place and the regime of senior notifications will be implemented. October 2012 Jane Ellis
Enhancement to the current procurement policy necessary.	6. The 2011 policy does not advise whether the quotes obtained should be written or verbal, or that the information should be recorded and retained. We would recommend that this requirement is made explicit in the policy for the purposes of clarity and that the time line for retention is in line with the statute of limitations for financial information		Agreed. November 2012 Anthony Latham
No formalised arrangements for single supplier justifications under £5000.	7. We would recommend that the arrangements for single supplier justifications are reviewed by the SMG to ensure that they also cover transactions of less than £5000 or transactions which could be considered high risk. Cyclical training should also be provided for		Agreed in part. Extending the single supplier justifications to transactions below £5000 would not necessarily improve our ability to identify high risk transactions. In combination with recommendation 6 above we will ensure that the procurement policy is clear and proportionate. November 2012 Anthony Latham

Finding	Recommendation	Priority	Management response, responsible officer and implementation date
	all staff on procurement.		

Appendices

A Audit objectives

Audit objective: Per the terms of reference

Scope

To investigate the facts and circumstances surrounding allegations made as a result of FOI requests between July and September 2012.

The SMG has requested assurance in the following areas:

- Adherence to the SMG Code of Conduct;
- The declaration of interests by those associated with the alleged transactions and activities;
- Compliance with the SMG procurement processes.

B Terms of Reference

Introduction

The Science Museum Group (SMG) has commissioned an independent review following allegations of potential impropriety at the National Railway Museum.

Principal contacts

Name	Job title
Jonathan Newby	Chief Operating Officer

Audit objective

To investigate the facts and circumstances surrounding allegations made as a result of FOI requests between July and September 2012.

The SMG has requested assurance in the following areas:

- Adherence to the SMG Code of Conduct;
- The declaration of interests by those associated with the alleged transactions and activities;
- Compliance with the SMG procurement processes.

Scope of audit

The audit will be limited to the specific allegations made. At this stage, the broader procurement process will not be considered.

Client staff to be consulted

Name	Job title	Email address
TBA		

The client staff listed above will be consulted during the audit fieldwork to assist in completion of the audit. All these staff will be contacted prior to fieldwork to agree the timing of our visit and will be issued with a copy of this terms of reference once finalised.

Audit timetable and audit team

Lea John will be carrying out the work reporting to Robert Noye-Allen. Robert is Head of Internal Audit with overall responsibility. They can be contacted on 020 7334 9191, or by email: lea.john@moorestephens.com or Robert.noye-allen@moorestephens.com.

The audit fieldwork is due to commence on 11 September 2012.

Reporting arrangements

The audit fieldwork will take place in the week commencing 10 September 2012. A report will be issued following the completion of the on-site work. This report will be issued to Jonathan Newby, the SMG Chief Operating Officer, in the first instance and the SMG Director and members of the Audit Committee, as required.

A final report will be presented to the Director and the Audit Committee following clearance with the COO.

Memorandum: Key dates

Stage	Timing
Terms of reference to be agreed	10 September 2012
Start of fieldwork	11 September 2012
Closing meeting	TBA (with J Newby)
First draft report	w/c 17 September 2012
Management comments	TBA
Final report	TBA
Audit committee	TBA