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<p>On the “IncInp” and “Fee changes” sheets we note that there is a mix of hard coded dates and links to the timeline. We recommend that these should link to a common timeline as in the other income sheets.</p> <p>FAST 3.06-02 states that a model should not link to a link (otherwise known as "daisy chaining". All links should form a link to the original source not an intermediate link creating a series. Within IncWrkAS G220:H221 these rows link to another row within the worksheet which in turn links to the IncInp sheet. We recommend that the links should be updated to reference the IncInp sheet directly.</p> <p>On the FTPQuant and FCPQuantSW worksheets we note a number of counter flows which should be shaded grey to indicate such a flow (for example G13:EO48).</p>		
<p><b>2 Registrant calculations within 5 Year Plan Model</b></p> <p>FAST 1.01-06 imports should be marked with red font. These rows are outputs to other sheets however they are not marked in red font. On the Reg_Summary worksheet, cells G11:EO28 are outputs to other sheets however they are not marked in red font, we recommend that the font colouring is updated so as to be consistent with FAST.</p> <p><b>3 Fitness to Practice Costs within 5 Year Plan Model</b></p> <p>FAST 1.01-06 recommends that exports should be marked with red font and imports with blue font. On worksheet FTPCost,</p>		

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<p>Rows 34, 42, 92 and 229 have been formatted in red font despite these rows having no external dependents on other sheets. We would recommend that the font colour on these rows be updated to black.</p> <p>On worksheet FTPQuant cells G60:EO60 we note that the row label is hard coded and the row contains a difference calculation between two inputs. We would suggest bringing in each input and having a calculation on the sheet.</p> <p>Where values are a link to another part of workbook we suggest also linking label. In cells G13:G48 within the FTPQuant worksheet we note that the row label does not link to the correct row below or they are not linked at all.</p>		
<p><b>4 Overall review of 5 Year Plan generic comments</b></p> <p>As per the FAST 3.04-02 we note that to improve readability it is suggested to include spaces in formulae (eg. FTPQuant worksheet, cells A82:EO82). We note that additional spaces within formulae have been omitted in numerous calculations and suggest that the formulae are reviewed and updated accordingly to aid readability.</p> <p>Lack of column consistency across sheets, we note that column H has been used for comments in the “Inc” sheets but is used as “DEPT” in the operating expense sheets such as “Payroll_Inputs”.</p> <p>The model contains a number #REF! and #DIV/0! errors for example on the “Departmental expenditure detail” worksheet,</p>		

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cells R26:V26. We recommend that these are reviewed and cleared prior to model finalisation.		



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