

<b>Meeting</b>	<b>Audit, Risk and Assurance Committee</b>
<b>Date</b>	<b>14 July 2022</b>
<b>Location</b>	<b>Video-conference</b>
<b>Title of Paper</b>	<b>Internal Audit Update</b>
<b>Presented By</b>	<b>John McNellis, Head of Finance Audit and Risk Elizabeth Young, Azets</b>
<b>Recommendation to Members</b>	<b>For consultation</b>
<b>Appendix Attached</b>	<b>Appendix A: Internal Audit Progress Report Appendix B: Management Action Follow Up</b>

**PURPOSE**

To provide the Audit Risk and Assurance Committee (ARAC) with an update on progress against the Annual Internal Audit Plan and summary of management progress in completing management actions arising from internal audit reports.

*The paper is presented in line with the corporate governance framework of the Scottish Police Authority (SPA) and Audit, Risk and Assurance Committee (ARAC) terms of reference and is submitted for consultation.*

**1. BACKGROUND**

- 1.1 The Internal Audit plan for 2022/23 was approved by the SPA Board in February 2022.
- 1.2 Updates against delivery of the internal audit plan and a summary of management actions arising from internal audit reports are reported to the ARAC on a quarterly basis.

**2. FURTHER DETAIL ON THE REPORT TOPIC**

**Internal Audit Progress Report (appendix A)**

- 2.1 Appendix A provides an update on delivery of the internal audit plan for 2022/23.
- 2.2 The plan includes ten assignments, excluding follow up, of which two have now been completed plus one partially complete - presented at agenda item 3.1.
- 2.3 Progress of the internal audit assignments and reporting to ARAC aligns with previously reported timescales. This also represents an improvement compared with previously years when no audit assignments were able to presented to the equivalent July 2022 ARAC.
- 2.4 Internal audits KPI's are outlined in the report. All KPIS's are shown as "green" and the SPA currently has no concerns with the performance or progress of internal audit.

**Management Action Follow-up (appendix B)**

- 2.5 Appendix B summarises the progress made by SPA, Forensics Services and Police Scotland in implementing previously agreed internal audit actions. Internal audit validate the closure of actions on a sample basis focused on recommendations graded 3 (high risk) and above.
- 2.6 The total number of open actions has moved as follows:

<b>Actions</b>	<b>Number of actions:</b>
Previously open	36
Add new	19
Less closed	(23)
<b>Remaining open</b>	<b>32</b>

- 2.7 In their report, Azets note that management has made reasonable progress in implementing agreed audit actions. Actions which have passed their original due date represent approximately one third of the currently open actions
- 2.8 There are ten overdue actions, which is an increase from the previous quarter from six overdue. Full detail of the overdue actions and an update on the action is included within appendix two of the progress report.

**3. FINANCIAL IMPLICATIONS**

- 3.1 There are no financial implications associated with this paper.

**4. PERSONNEL IMPLICATIONS**

- 4.1 There are no personnel implications associated with this paper.

**5. LEGAL IMPLICATIONS**

- 5.1 There are no legal implications associated with this paper.

**6. REPUTATIONAL IMPLICATIONS**

- 6.1 There are no reputational implications associated with this paper, however there are potential reputational implications associated with the pace and effectiveness of addressing management actions arising from internal audit reports.

**7. SOCIAL IMPLICATIONS**

7.1 There are no social implications associated with this paper.

**8. COMMUNITY IMPACT**

8.1 There are no community impact implications associated with this paper.

**9. EQUALITIES IMPLICATIONS**

9.1 There are no equality implications associated with this paper.

**10. ENVIRONMENT IMPLICATIONS**

10.1 There are no environmental implications associated with this paper.

**RECOMMENDATIONS**

Members are requested to:

- Note progress against the annual internal audit plan (2022/23);  
and
- Note progress regarding the follow up of internal audit actions.



**Scottish Police Authority**  
**Internal Audit**  
**Progress Report**  
July 2022





# **Scottish Police Authority**

## **Internal Audit Progress Report**

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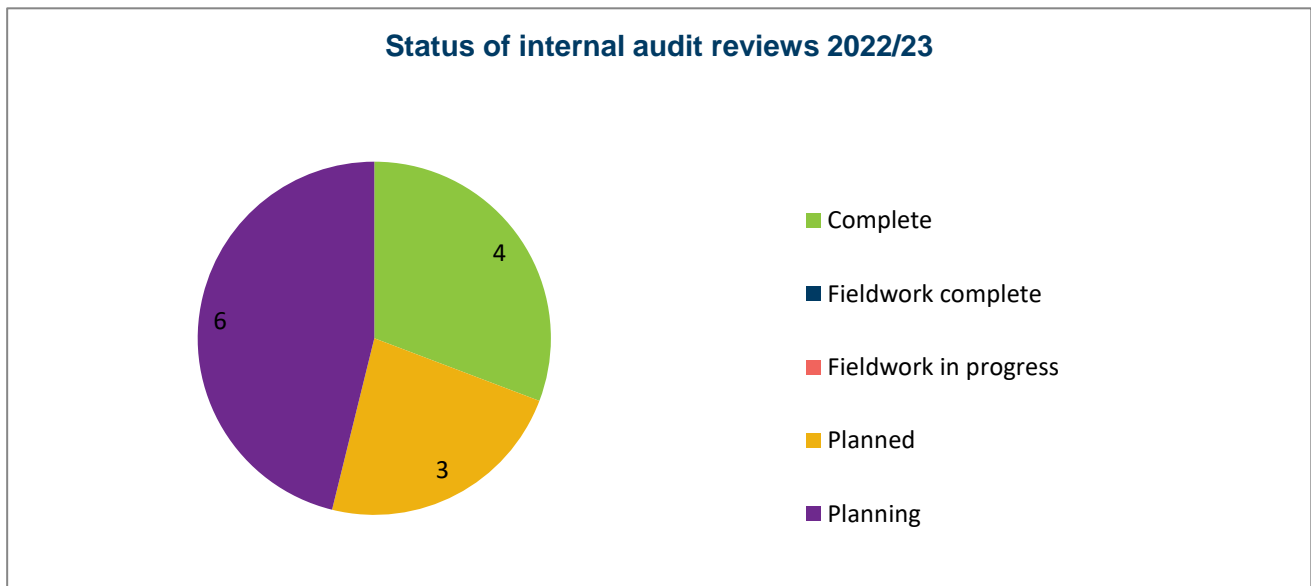
# Summary

This paper provides the Audit, Risk, and Assurance Committee with a summary of internal audit activity since its last meeting and confirms the reviews planned for the coming quarter, identifying any changes to the annual plan.

## Progress against annual audit plan

In the latest period to July 2022 we have completed the following audits, final reports of which are included as appendices:

- A.1 Core Financial Systems – Treasury, Receivables, Cash Management
- C.12 Vetting
- D.1 Business Continuity Planning
- G.4 Q1 Follow Up



We have also begun scoping our work for the remainder of the year, most notably progressing discussions to agree the scope and timing of our audits of Organisational Learning, Change Management (DESC) and Cyber Security.

## Plan for Quarter 2 of 2022/23

We note that the Audit and Risk Committee meeting dates are currently under review and once these are finalised, we will refresh our audit timeline to align planned reports to committee meetings.

During the next quarter we intend to complete fieldwork on the following reviews:

- B.3 Organisational Learning
- C.9 Change Management (DESC);
- D.3 Cyber Security; and
- G.4 Q2 Follow-Up

## Action for Audit, Risk, and Assurance Committee

The Audit, Risk, and Assurance Committee is asked to note the contents of this report and to approve the plan for the next quarter. We invite any comments on the format or content of this report.

Elizabeth Young, Partner	<a href="mailto:Elizabeth.Young@azets.co.uk">Elizabeth.Young@azets.co.uk</a>	0141 567 4500
Paul Kelly, Director – Business Technology & Consulting	<a href="mailto:Paul.Kelly@azets.co.uk">Paul.Kelly@azets.co.uk</a>	0141 567 4500
Rachael Weir, Senior Audit Manager	<a href="mailto:Rachael.Weir@azets.co.uk">Rachael.Weir@azets.co.uk</a>	0141 567 4500
Andrew Diffin, Audit Manager	<a href="mailto:Andrew.Diffin@azets.co.uk">Andrew.Diffin@azets.co.uk</a>	0141 567 4500

# Appendix 1 – 2022/23 audit plan progress

Ref and Name of report	Audit Sponsor	Status	Quarter	Planned ARAC	Actual ARAC
A.1 Core Financial Systems	CFO SPA Head of Finance, Audit and Risk	Complete	Q1	Jul 22	Jul 22
B.3 Organisational Learning	ACC Professionalism and Assurance ACC Major Crime and Public Protection SPA Head of Workforce Governance	Planning	Q2	TBC	
B.4 Staff Absence and Modified Duties	Director of People and Development SPA Head of Workforce Governance	Planning	Q3	TBC	
C.12 Vetting	ACC Professionalism and Assurance SPA Head of Workforce Governance	Complete	Q1	Jul 22	Jul 22
C.9 Change Management: DESC	Chief Digital and Information Officer CRO Criminal Justice and Reform Programme	Planning	Q2	TBC	
C.10 Change Management: Organisational Design	Tbc	Planning	Q3	TBC	
D.1 Business Continuity Planning	ACC Operational Support SPA Head of Finance, Audit and Risk Forensic Service Head of Strategy and Business Performance	Complete	Q1	Jul 22	Jul 22

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Ref and Name of report	Audit Sponsor	Status	Quarter	Planned ARAC	Actual ARAC
D.3 Cyber Security	Chief Digital and Information Officer SRO Cyber Strategy Implementation Programme SPA Head of Finance, Audit and Risk	Planning	Q2	TBC	
G.5 PS Compliance	ACC Professionalism and Assurance ACC Major Crime and Public Protection SPA Head of Finance, Audit and Risk	Planning	Q3	TBC	
G.4 Follow up Q1	N/A	Complete	Q1	Jul 22	Jul 22
G.4 Follow up Q2	N/A	Planned	Q2	TBC	
G.4 Follow up Q3	N/A	Planned	Q3	TBC	
G.4 Follow up Q4	N/a	Planned	Q4	TBC	

Key:	Description
<b>Complete</b>	Audit work complete and report has been agreed and finalised
<b>Draft Report</b>	A draft report has been issued
<b>Fieldwork complete</b>	The audit work is complete but the draft report has not yet been issued.
<b>Fieldwork in progress</b>	The audit work is in progress.
<b>Planned</b>	The scope and timing of the audit has been agreed with management
<b>Planning</b>	The scope and/or timing of the audit has yet to be agreed with management

## Appendix 2 – Additional Work

The Audit Committee is responsible for the appointment of Azets as Internal Auditors and oversees the delivery of the Internal Audit Plan.

Police Scotland are able to independently commission Azets to carry out additional consultancy work, where this does not affect the internal audit plan and the cost is met from the relevant Police Scotland budget.

In accordance with the Protocol agreed between Azets and the SPA at the September 2020 meeting of the ARAC, a summary of all such work carried out by Azets will be provided to the ARAC on a quarterly basis.

### Work billed to date

The following is a summary of work undertaken and delivered since the last update presented to the committee in May 2022.

Description	Instructed by	Fees since last update	Cumulative fee (including this period)
COP26 Assurance	James Gray, CFO	£24,239	£102,404
<b>Total</b>		<b>£24,239</b>	<b>£102,404</b>

# Appendix 3 – Progress against KPIs

KPI description	Status	Comments
1. The Annual and Strategic Internal Audit plans are presented to and approved by the Audit Committee prior to the start of the audit year.	GREEN	The 2022/23 Internal Audit Plan was approved by the SPA Board at the March 2022 meeting.
2. 90% of audit input is provided by the core team and continuity of staff is maintained year on year.	GREEN	
3. Draft reports are issued within 15 working days of completing fieldwork.	GREEN	Reports have been issued an average of 7 working days after completion of fieldwork.
4. Management responses are received within 15 working days and final report issued within 10 working days.	GREEN	Management Responses have been received in an average of 8.5 days so far in the period 2022/23.  Final reports have been issued an average of 5 working days after initial receipt of management responses.
5. At least 90% of the audit recommendations we make are agreed with and accepted by management.	GREEN	All recommendations made so far in the period 2022/23 have been accepted.
6. At least 75% of Audit Committee meetings are attended by an Internal Audit Partner.	GREEN	
7. The annual internal audit plan is fully delivered within agreed cost and time parameters.	GREEN	All changes to the plan have been agreed with the Audit, Risk and Assurance Committee.
8. The annual internal audit report and opinion is presented to and approved by the Audit Committee at the first meeting after the year-end each year.	GREEN	The Annual Report for 2022/23 was presented to the May 2022 ARAC meeting.
9. All internal audit outputs are finalised and submitted to the Committee Secretary at least 10 working days before the Audit Committee meeting to allow time for senior management review.	GREEN	All papers submitted in line with agreed timescales.
10. Members of senior management and the Audit Committee are invited to participate in the firm's client satisfaction survey arrangements.	N/A	Not yet due.

## Key

<b>RED</b>	More than 15% away from target
<b>AMBER</b>	Within 15% of target
<b>GREEN</b>	Achieved

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# Scottish Police Authority

## Internal Audit Report

### Management Action Follow-up

Q1 2022/23

July 2022



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# Scottish Police Authority

## Internal Audit Report

### Management Action Follow-up – Q1 2022/23

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# Introduction and background

## Introduction

As part of the internal audit programme, we complete a follow up review every quarter to provide the Scottish Police Authority (SPA) with assurance that management actions agreed in previous internal audit reports have been implemented appropriately. This report summarises the progress made by management in implementing agreed management actions during Q1 2022/23.

## Scope

A follow up tracker is maintained by Police Scotland (PS) to record updates on the progress made by management across PS to implement actions from previous internal audits. We have agreed with PS that they will make the tracker available to Internal Audit on a quarterly basis for review. We also liaise with SPA staff to obtain updates in relation to SPA-specific actions.

For recommendations graded priority 3 or above, we request evidence to validate completion of any actions marked for closure by management.

## Action for the Audit, Risk, and Assurance Committee

The Committee is asked to note the progress made by management in implementing agreed management actions. The Committee is also asked to consider and approve those actions for which revised timescales have been provided by management (these are detailed at Appendix 2).

## Acknowledgements

We would like to thank all staff who provided updates for their assistance and co-operation.

# Summary of progress

The table below shows the movement in actions included on the Audit Recommendation Tracker, including any outstanding actions brought forward from the previous review in April 2022:

	Number of Actions
Open actions brought forward	36
Actions added to tracker	19
<b>Total actions to follow-up</b>	<b>55</b>
Actions closed	23
<b>Open actions carried forward</b>	<b>32</b>

## Status of Actions as at July 2022



We have validated the closure of 23 actions (42%) in the period to July 2022. Four of these actions are higher risk (grade 3 or 4).

In relation to the remaining actions, 22 actions (40%) were not yet due at the time of our validation work and a further ten (18%) are in progress but have passed their original due date. Further detail on all actions that have passed their original due date for completion is included at Appendix 2.

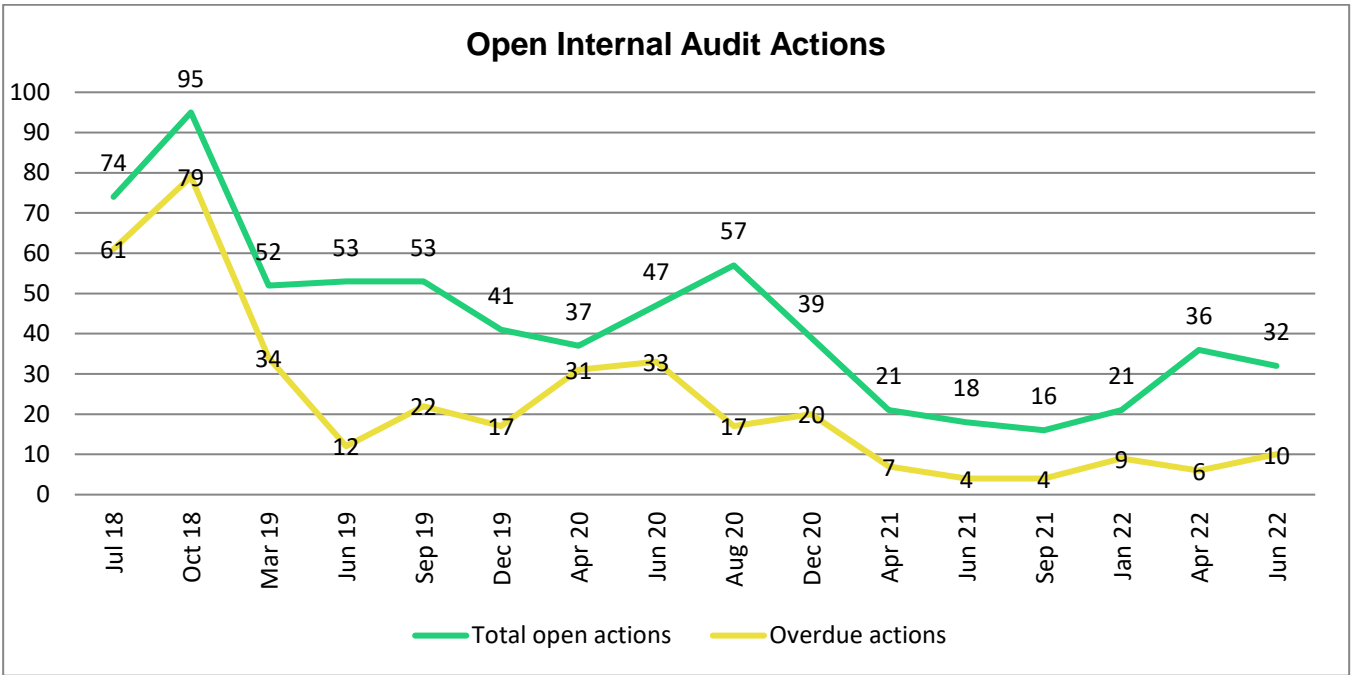
We therefore consider that management has made reasonable progress in implementing agreed audit actions. Actions which have passed their original due date represent a minority of the currently open actions.

A summary of the status of actions by report is shown at Appendix 1.

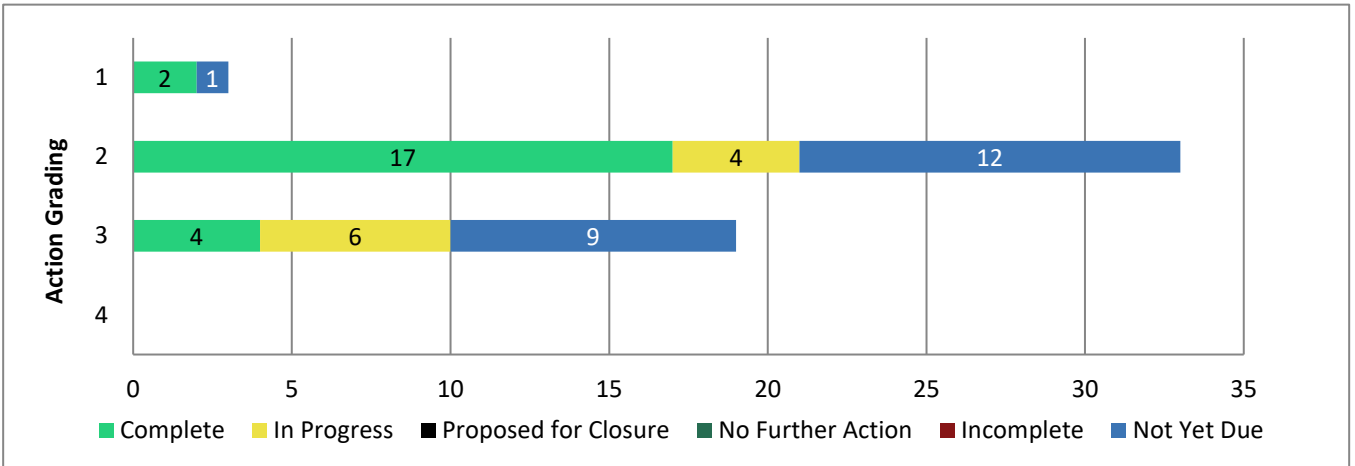
## Open Internal Audit actions

The following graph illustrates management’s progress in implementing actions since July 2018. The two lines show the total number of open actions, which includes those not yet due for completion, and the number of overdue actions that have passed their original completion date.

There is an overall downwards trend has continued in both open and overdue actions, following a peak in open actions towards the end of 2020, attributable to the suspension of work not critical to the delivery of operational policing during the response to the COVID-19 pandemic.



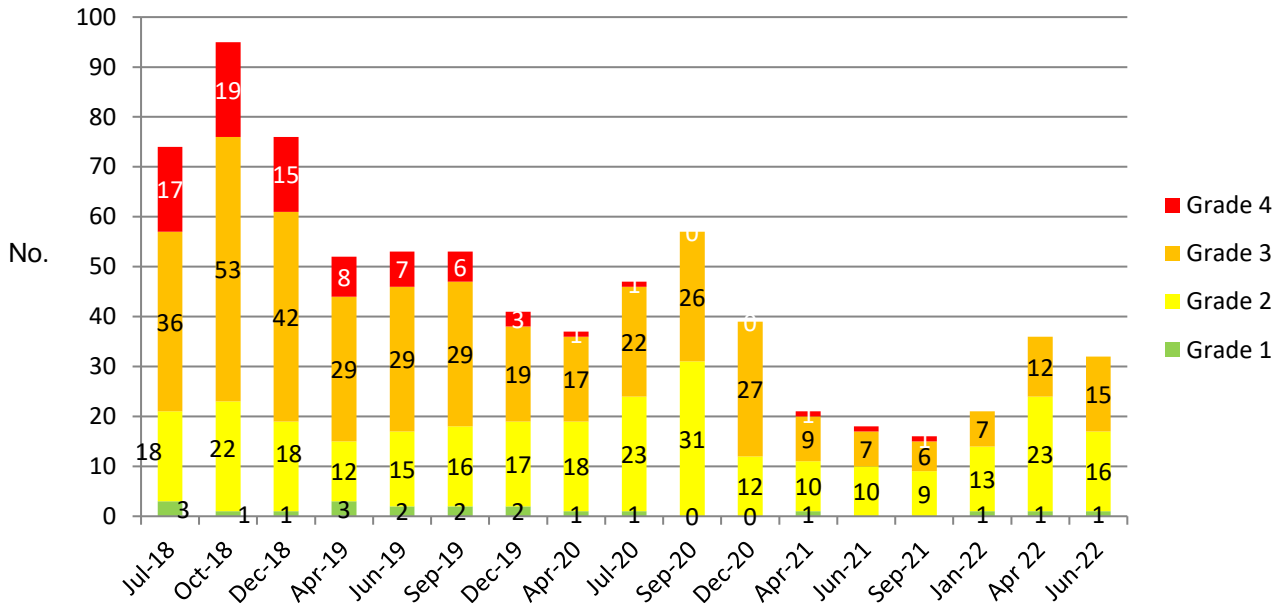
## Status by Grading



There are no Grade 4 actions currently open, and the majority of open actions have not yet fallen due. Of those actions that have fallen due, the majority are complete.

## Movement in Audit Actions

The graph below prioritises the outstanding actions by grade, as reported in our follow up reports since July 2018.



Appendix 2 sets out the current status of actions classed as “partially complete” or “incomplete” based on updates provided by management.

# Appendix 1: Action status by report

Report title	Date of Issue	Audit Sponsor	Total report actions	Completed in previous quarters	Open in Qtr 1	Breakdown of Outstanding actions			
						Complete or no longer applicable	In Progress	Incomplete	Not Yet Due
Data Protection	Jun 20	ACC Professionalism and Assurance Interim Chief Executive	17	15	2	1	1	-	-
Benefits Realisation and Efficiency Targets	Oct 20	Chief Digital Information Officer	11	9	2	-	2	-	-
Forensic Case Management	Nov 20	Director of SPA Forensic Services	3	2	1	-	1	-	-
Performance Management	Jan 21	Director of Strategy and Analysis	7	2	5	2	3	-	-
Home Working Security	Mar 21	SPA CO, PS Deputy CO, Director of Forensics	4	3	1	-	-	-	1
<b>2020-21 Sub Total</b>			<b>42</b>	<b>31</b>	<b>11</b>	<b>3</b>	<b>7</b>	<b>-</b>	<b>1</b>
Legal Claims Handling	Aug 21	SPA Chief Executive DCC People and Professionalism PS Head of Legal Services	8	5	3	2	-	-	1
Data Quality and Integrity	Sept 21	ACC Professionalism and Assurance	6	1	5	3	1	-	1
Overtime and Allowances	Dec 21	Director of People and Development	4	2	2	-	-	-	2
Estates Management	Dec 21	Chief Financial Officer Head of Estates	7	3	4	4	-	-	-
Strategic Planning	Dec 21	Director of Strategy and Analysis SPA Head of Strategy and Performance	4	1	3	1	-	-	2
Core Financial Systems (IFRS16)	Feb 22	Chief Financial Officer	5	2	3	3	-	-	-
Forensic Services Data Security Review	Mar 22	SPA Head of Finance, Audit and Risk	5	-	5	3	2	-	-
ICT Service Delivery	Apr 22	Chief Digital Information Officer	8	-	8	-	-	-	8
Staff Pay and Reward Modernisation	Apr 22	Director of People and Development SPA Head of Workforce Governance	1	-	1	1	-	-	-
Health and Safety	Apr 22	ACC Professionalism and Assurance SPA Head of Workforce Governance	10	-	10	3	-	-	7
<b>2021-22 Sub Total</b>			<b>58</b>	<b>14</b>	<b>44</b>	<b>20</b>	<b>3</b>	<b>-</b>	<b>21</b>
<b>TOTAL</b>			<b>100</b>	<b>45</b>	<b>55</b>	<b>23</b>	<b>10</b>	<b>-</b>	<b>22</b>

## Appendix 2: Summary of actions past their current due date

Report/Action	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2021/22 Q4 Follow Up	Status
<b>2020/21 Reviews</b>							
Data Protection (SPA)	<p>6.1 Monitoring of Training Completion Rates</p> <p>We recommend that the Information Management team requests and receives online training completion rates from Police Scotland on a regular basis e.g. monthly or quarterly. These reports should be reviewed to identify any staff who have not yet completed the training. Those staff who have not completed the training should be reminded to do so. If staff persist in not completing the training, the issue should be escalated to their line manager and then to senior management, if necessary.</p>	Head of IM	2	30/06/2021	30/06/2022	At the time of follow up, software has been procured and this action is progressing and on target for completion by the end of June 2022.	<b>In Progress</b>
Forensic Case Management	<p>4.1 Prioritisation and agreed timescales for casework</p> <p>The Forensic Service should ensure that the setting of service standards and expected timescales are addressed in the revised MoU. The MoU should specify the service standards required in enough detail that these can be seen to be consistent with the business rules applied by the Forensic Service and effectively monitored. If greater flexibility is required, the MoU could specify a process by which service standards are agreed and reviewed, to allow for these to be revisited without revising the MoU as a whole.</p>	Director of Forensic Services	2	30/04/2021	31/12/2022	<p>Progress on development of the MOU continues to be provided to the FS Committee.</p> <p>A status report will be provided to the August 2022 Forensic Committee.</p>	<b>In Progress</b>

Report/Action	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2021/22 Q4 Follow Up	Status
Benefits Realisation	<p>3.2 Performance impact of realised benefits</p> <p>We have previously raised recommendations in our 2019/20 review Demand and Productivity that relate to the development of measures of demand and capacity and the implementation of the Resource Allocation Model, which we understand will provide a greater ability to view organisational performance from a productivity and efficiency perspective.</p> <p>In the interim we recommend Police Scotland convert forecast or realised FTE benefits into a clearly articulated performance impact expressed in terms of operational performance metrics. Pending the review and implementation of the Resource Allocation Model, we recognise that there are limitations to the data available to support this, however potential approaches include:</p> <ul style="list-style-type: none"> <li>- Updating Benefit Profiles for benefits which release FTE such that they include a summary of expected impacts to relevant performance metrics and monitoring these in conjunction with benefits data collated by the Project Teams; or</li> <li>- Analysing divisional or organisational performance metrics against volumes of measured capacity or efficiency created in those areas to identify trends.</li> </ul>	Director of Strategy and Analysis Head of Portfolio Management	3	31/12/2021	31/08/2022	An approach is in development which will support the ability to report the conversion of measured benefits expressed as FTE into realisable capacity.	<b>In Progress</b>
Benefits Realisation and Efficiency Targets	<p>5.1 Organisational performance reporting</p> <p>Performance reporting should be revised to reflect realised benefits in terms of their impact on organisational performance. This may be contingent on the implementation of actions to address MAP 3.1 and 4.1, which would provide for the availability of relevant data to carry out this analysis.</p>	Director of Strategy and Analysis	3	31/12/2021	31/08/2022	An exercise has been completed to reconcile historically reported FTE releases to capacity redeployments, and provide assurance to the ODDG over the delivery of these benefits.	<b>In Progress</b>



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Report/Action	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2021/22 Q4 Follow Up	Status
						An approach is in development which will support the ability to report the conversion of measured benefits expressed as FTE into realisable capacity.	
Performance Management	3.1 Defining and Recognising Good Performance	Alison Shepherd, Interim Head of APU	3	31/05/2022	30/09/2022	<p>Now that the Performance Framework is finalised this will allow for the Performance Dictionary to be created. The Dictionary will include all of the processes to be followed and is being worked on now. This will demonstrate the consistent approach.</p> <p>The Performance Framework sets out all of the measures as a direct result of PS Action. The Technical Notes will also support this work.</p>	In Progress
Performance Management	4.1 Half Yearly Reporting	Alison Shepherd, Interim Head of APU	3	31/05/2022	30/11/2022	There have been some amendments to the half yearly report in respect of linking to the outcome sought and tracking against	In Progress

Report/Action	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2021/22 Q4 Follow Up	Status
						<p>timescales where known. However, some of the actions set out within the original Annual Policing Plan were in the main recorded as "ongoing business as usual activities".</p> <p>We have worked with our colleagues in SPA and Board Members to ensure measures have specific milestones or end dates so that we can report progress more effectively.</p> <p>The target dates have been clearly articulated in the Annual Policing Plan 2022/23. The first evidence of this being available will be in November 2022 when we produce the half year report evidencing progress against these targets.</p>	

Report/Action	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2021/22 Q4 Follow Up	Status
Performance Management	4.2 Reporting Policy	Alison Shepherd, Interim Head of APU	2	31/05/2022	30/09/2022	<p>We have agreed the priority measures with SPA members and these are incorporated within the Framework. We report by exception on these where the data is outwith statistical tolerance or where further context is required for qualitative measures.</p> <p>Assessed as In Progress, pending submission of first reports under the revised framework.</p>	In Progress
<b>2021/22 Review</b>							
Data Quality and Integrity	<p>1.3 Roles and Responsibilities of Data Owners</p> <p>We understand that overall data literacy may be improved by the upcoming NPCC Data Office's aim to improve data literacy across the police, and in turn may increase the understanding of the Data Owner model. However, we recommend that the current Data Owners, including Strategic, Operational and Tactical where applicable, and Data Stewards are documented for each domain. These Data Owners, as well as their responsibilities and scope should be communicated throughout the organisation to increase awareness of the roles of the Data Owners.</p>	Head of Data Strategy	2	30/06/2022	31/12/2022	<p>We have captured the Data Owners for each Domain and saved in the Data Governance Board folder. Data Owners have received communication to confirm allocation and accept ownership.</p> <p>In relation to training, IAO training has been delivered but the CDO are now revising this to</p>	In Progress

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Report/Action	Recommendation	Action Owner	Grade	Original timescale	Revised timescale	Update 2021/22 Q4 Follow Up	Status
	<p>We recommend that sufficient training is provided to new Data Owners to ensure they are aware of both their roles and responsibilities and that they have a good background understanding of data and data quality before they are in place. This could be built into the current asset owner induction training which is currently in place, with a focus on the differences between the Asset Owner and Data Owner roles.</p> <p>We also recommend that Data Owners are informed of their responsibility to make the Data Office aware if they are leaving their role. We recommend these responsibilities are included within job specifications for Data Owners coming into the role.</p>					include Data Owner Training which we hope to have devised and delivered by the end of the year. In relation to portfolio changes. These are communicated via the Intranet and we then arrange to meet the new lead as soon as this is formally announced.	
Forensic Services – Data Security	Recommendation 1 Please refer to the Private session papers of the March Meeting of the ARAC	Forensic Services/SPA IM	3	30/06/2022	At the time of follow up this action was progressing towards 30/06/2022 due date.		In Progress
Forensic Services – Data Security	Recommendation 1 Please refer to the Private session papers of the March Meeting of the ARAC	SPA IM Forensic Services	3	30/06/2022	At the time of follow up this action was progressing towards 30/06/2022 due date.		In Progress

# Appendix 3: Audit Risk Categorisations

## Management action grades

4	•Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation.
3	•High risk exposure - absence / failure of key controls that create significant risks within the organisation.
2	•Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risks within the organisation.
1	•Limited risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues.

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