



<b>Meeting</b>	<b>Audit, Risk and Assurance Committee</b>
<b>Date</b>	<b>21 May 2025</b>
<b>Location</b>	<b>Online</b>
<b>Title of Paper</b>	<b>Integrated Assurance Statement (2024/25)</b>
<b>Presented By</b>	<b>John McNellis Head of Finance, Audit and Risk</b>
<b>Recommendation to Members</b>	<b>For Discussion</b>
<b>Appendix Attached</b>	<b>Yes – Appendix A</b>

## PURPOSE

To provide the Audit Risk and Assurance Committee (ARAC) with a strategic summary of the systems of internal control across the four lines of defence and a summary of the findings from key audit and inspection bodies.

This statement provides assurance to ARAC Members and the Accountable Officer over the extent of controls which provides the support to inform conclusions included in the annual report and accounts (ARA).

*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. In May 2024 the third SPA Integrated Assurance Statement was presented to the Audit, Risk and Assurance Committee. The aim is to give ARAC members visibility of all the assurance activities that have been completed in year across the four lines of defence. Furthermore, an overall conclusion was provided about the level of assurance that can be placed on the Authority's governance framework, oversight function and systems of internal controls.

## **2 FURTHER DETAIL**

- 2.1. The report at Appendix A outlines:
- background to sources of assurance, definitions and the Authority's four lines of defence model;
  - detail of the assurance received during 2024/25 across each of the four lines of defence; and
  - an overall conclusion i.e. the integrated assurance statement for 2024/25.

## **3 FINANCIAL IMPLICATIONS**

- 3.1. There are financial implications associated with this paper. To achieve the sources of assurance outlined in the report requires resources both internal and external. Each has a financial implication e.g. internal staff pay or payment to providers such as internal and external audit. The costs for 2024/25 are within approved budgets, however, the Authority must also ensure Best Value in the use of resources.

## **4 PERSONNEL IMPLICATIONS**

- 4.1. There are no personnel implications in this report.

## **5 LEGAL IMPLICATIONS**

- 5.1. There are no legal implications in this report.

## **6 REPUTATIONAL IMPLICATIONS**

There may be reputational implications associated with this paper, if the Authority is not able to demonstrate good stewardship of public

money and appropriate oversight / assurance on the systems of internal controls.

## **7 SOCIAL IMPLICATIONS**

7.1. There are no social implications in this report.

## **8 COMMUNITY IMPACT**

8.1. There are no community implications in this report.

## **9 EQUALITIES IMPLICATIONS**

9.1. There are no equality implications in this report.

## **10 ENVIRONMENT IMPLICATIONS**

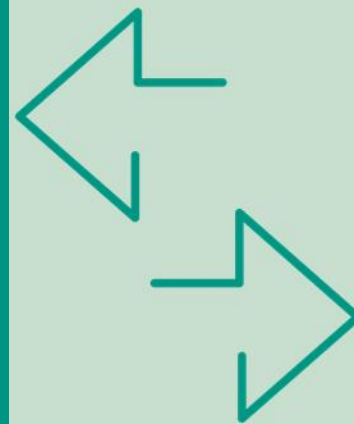
10.1. There are no environmental implications in this report.

### **RECOMMENDATIONS**

Members are requested to note the integrated assurance statement report.

# Appendix A Integrated assurance statement (2024/25)

May 2025



SCOTTISH POLICE  
AUTHORITY  
ÙGH DARRAS POILIS NA H-ALBA

# Executive Summary

01

## Background

- The Authority's strategic assurance maps are reported as part of internal audit planning.
- The purpose of this was to show ARAC members the planned assurance activities for the year across all four lines of defence. This approach is to be used as a tool to inform future planning and co-ordination of assurance activities.
- SPA also agreed to prepare an annual integrated assurance statement that brings together a single summary of the key assurance work undertaken over the year and their high-level findings.

02

## Findings

- This report considers at a **strategic level** the systems of internal controls in place during 2024/25 across the four lines of defence. It considers key development over the year and a summary of the findings from key audit and inspection bodies.
- Management controls have continued to develop and the internal assurance functions are well embedded across Police Scotland and Forensic Services. Material issues arising from the certificates of assurance will be highlighted in the governance statement.
- The Authorities internal auditors provided an internal audit opinion on the internal control environment. They concluded that the design of internal controls for 7 of the 11 audits performed were found to be suitable with the remaining 4 requiring further work. Reasonable assurance on the operational effectiveness was provided for 5 audits.

03

## Conclusion: *integrated assurance statement*

- Based on an overall assessment of the system wide controls across the Authority and its business areas across the four lines of defence, **reasonable assurance** can be placed on the Authority's: **governance framework, oversight function and systems of internal controls**.
- Areas for improvement have been identified across a number of areas. Material weakness will be highlighted in the governance statement.
- This conclusion provides assurance to ARAC Members and the Accountable Officer over the extent of controls which provides the **support to inform conclusions included in the annual report and accounts (ARA)**.



# Background / definitions

## Audit

'Audit' is an umbrella term generally used to describe a **systematic and independent review and investigation** on a certain subject matter. There are many types of audit including: financial audit, operational audit, statutory audit, compliance audit; the majority of which follow a set of agreed standards.

## Audit universe

- This shows all areas that could be examined from an audit perspective. It is not an audit plan but can be used to aid audit planning showing previous work.
- In addition, there will be issues that sit outside of the audit universe that don't neatly fall into a service / structure.

## External audit

- Statutory external audit is an **independent examination** to enable the auditor to **express an opinion on the financial statements**.
- In addition, the **wider scope of public audit** includes assessments and conclusions on: financial management, financial sustainability, governance and transparency and value for money / Best Value.

## Internal audit

- Internal auditing is an **independent, objective assurance and consulting activity** designed to **add value and improve an organisation's operations**.
- It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. *Source: public sector internal audit standards*

## HMICS work:

- A broader range of work including elements of both audit and assurance in addition to other scrutiny reviews (ie inspections, thematic reviews, continuous improvement reviews, professional advice notes, etc).

## Assurance

Assurance is an **objective examination of evidence** for the purpose of providing an **independent assessment** on governance, risk management and control processes for the organisation.

*Source: Institute of Internal Auditors*

## Integrated assurance

- A **single organisation wide view of risk and control** derived from assurance activity undertaken across the lines of defence.
- ARAC require a view on the adequacy of controls across the organisation. Complex organisations like the Authority commission and receive assurance from a wide number of activities.
- Integrated assurance **aims to take a step back and draw together the outcome from all activities over the year** to assist the ARAC.

# Aim of this report

- In February 2024, ARAC received a strategic assurance map of the planned assurance activities expected to be undertaken during 2024/25, focused on the **strategic objectives and risks** of the Authority. This work was also used to inform the planning of internal audit and HMICS activity for 2024/25.
- The integrated assurance statement brings together the **outcomes from all assurances providers** to provide ARAC with a **combined view** of the outcome/ findings of assurance activity across the Authority
- This aids ARAC and the Accountable Officer in reaching conclusion on the adequacy of risk management and systems of internal control required for the annual report and accounts including meeting the requirements of the Scottish Governments *Audit and Assurance Committee Handbook*.
- This report provides a single view for the financial year that **draws together** the annual report and findings / conclusions from assurance providers in a single document.



Operational assurance map



Strategic assurance map  
(Feb 25 - ARAC)



Integrated assurance statement  
(May 25- ARAC)



# 1st Line of Defence: *management (assurance from those responsible for delivery)*

- The first line of defence relates to assurance derived from **business-as-usual activities and controls established by managers** and those responsible for delivery of services such as: good policy and performance data, risk registers, reports on routine system controls and other management information.
- Across Police Scotland, Forensic Services and SPA corporate there are **extensive management internal controls in place**. These controls are well established but are continually developed and enhanced. Developments over the last year are highlighted below. Furthermore, the effectiveness of these internal controls is considered annually as part of the certificate of assurance process. This process has not identified any significant internal control weaknesses for 2024/25.

### Management assurance developments:

Assurance source	Developments during 2024/25 include:
Strategic documents	<ul style="list-style-type: none"> <li>• 2030 Vision (Dec 24)</li> <li>• Estates Masterplan (Nov 24)</li> <li>• Joint Equality Outcomes for Policing (Mar 25)</li> <li>• Procurement Strategy for 25-28 (Mar 25).</li> </ul>
Plans (APP/ LPP's/ BCPs, etc)	<ul style="list-style-type: none"> <li>• Police Scotland Three-year Business Plan (September 24)</li> <li>• Estates masterplan (September 2024)</li> <li>• Police Scotland Annual Police Plan (March 25)</li> <li>• Police Scotland Air Support Plan (June 24)</li> <li>• Police Scotland corporate Parenting Plan (Dec 24)</li> <li>• Forensic Services 2-year business plan (2024-2026) reported to the SPA FSC (May 2024)</li> </ul>
Risk registers	<ul style="list-style-type: none"> <li>• Annual Board strategic risk workshop (December 24) and review of risks.</li> <li>• SPA corporate reviewed its risks</li> <li>• Focus on risks above appetite and tolerance.</li> </ul>
Policies / SOPs	<ul style="list-style-type: none"> <li>• No specific comments. There are a large number of supporting policies / SOPs in place across the service.</li> </ul>
Performance management	<ul style="list-style-type: none"> <li>• Refreshed quarterly performance report to address committee feedback (PPC Sept 25).</li> <li>• Forensic Services Performance Framework Refresh (February 25)</li> </ul>
Financial management & reporting	<ul style="list-style-type: none"> <li>• Regular financial monitoring reports to all budget holders and to internal governance forums.</li> <li>• SPA Governance Framework refresh including Financial Regulations (November 24)</li> <li>• SPA Budget 2025/26 (March 2025)</li> </ul>

### Certificates of assurance

- Certificates of assurance are completed across the service from ACC/ Director level upwards. Each business area completes a detailed checklist based on Scottish Public Finance Manual (SPFM) and is required to provide a signed confirmation on the controls within their business area, highlighting any significant matters or control weaknesses.
- Certificates have been completed (for Police Scotland, SPA Forensics and SPA Corporate). A final report will be provided shortly to the Accountable Officer.
- Some areas have been highlighted including:
  - Lack of estates management data;
  - Unsupported financial software;
- For these areas there are plans in place to address the issues. These issues will be considered by the Accountable Officer with any issues considered material / significant being reported in the ARA governance statement.

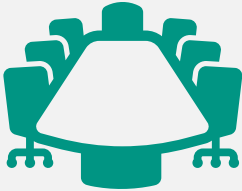


# 2nd Line of Defence:

*Oversight function (assurance separate from delivery & the management chain)*


- The second line of defence relates to **assurance** provided which is **separate from those responsible for delivery** but independent of the overall management chain.
- Across the service this is provided by the Authorities oversight and committees and through specific oversight teams within Police Scotland and Forensic Services. This continues to show mature oversight functions that are working well at evaluating the first line of defence.

## Assessment of the 2nd line of defence:

Assurance source	Assessment of work during 2024/25 include:
SPA and Board oversight & scrutiny <div>  </div>	<ul style="list-style-type: none"> <li>• Evaluated as part of our review of committee effectiveness, board effectiveness, and ongoing governance review.</li> <li>• Found that committees have fully discharged their responsibilities in line with terms of reference and overall, committees are performing well.</li> <li>• Key areas of focus for the exercise in 2024/25 were:               <ul style="list-style-type: none"> <li>○ Reports and briefings for committees;</li> <li>○ How well committees are monitoring progress, following through questioning, and seeking evidencing of impact in key areas of their remit; and</li> <li>○ How committees are addressing key themes including exploring organisational culture, capacity and capability.</li> </ul> </li> <li>• Areas for development will be explored with SPA staff. These include:               <ul style="list-style-type: none"> <li>○ The volume of reports at Committee meetings is regarded as being high</li> <li>○ Late paper submission causes difficulties and is quite common</li> <li>○ Some papers are written in a style more suited to executive rather than non-executive audiences</li> </ul> </li> </ul>


# 2nd Line of Defence: *continued*

## Assessment of the 2nd line of defence:

Assurance source	Assessment of work during 2024/25 include:
Business assurance (Police Scotland) <div>  </div>	<p>Police Scotland has a Business Assurance Team that delivers an assurance function to protect the organisation, maintain compliance, and exercise efficient governance. This provides assurance that policies and procedures are being followed and are working efficiently and effectively, to mitigate against risk.</p> <ul style="list-style-type: none"> <li>• The activities are planned annually to provide assurance across the national portfolio and make best use of the teams resources. The assurance topics were chosen to compliment the known audit and inspection activity (internal audit and HMICS), to avoid duplication or saturation, whilst providing the most value in the high-risk areas which would benefit from assurance expertise or assistance in preparation ahead of known scrutiny.</li> <li>• During 2024/25 the function produced a range of assurance products, covering operational and core business functions, both through proactive and reactive work to support the organisation and provide effective assurance services in key topics and areas of risk.</li> <li>• Key areas to highlight:               <ul style="list-style-type: none"> <li>○ Continued support provided to the PAVA SLWG in designing a robust QA process.</li> <li>○ Support was provided pre and post scrutiny with the Naloxone and PAVA assurance work.</li> <li>○ Continued support provided to PVG to close their 18 recommendations and 10 Improvement Opportunities.</li> <li>○ The assurance team continue to work in collaboration with Enterprise Risk Management to conduct a programme of Risk Reviews following a successful pilot in 2023 with a further two risk reviews concluding in Q2 2024/25.</li> </ul> </li> <li>• In total there were 54 recommendations, improvement opportunities and considerations generated collectively from all the various assurance activity. The assurance team analysis and verify all the evidence submitted against the recommendations for closure and report this through the P&amp;A governance structure.</li> <li>• All the recommendations and improvement opportunities are recorded and tracked on the PS recommendation management system, 4Action.</li> <li>• Following all assurance activity, a short survey is sent to the key contacts requesting feedback and suggestions for improvement based on the interaction the business areas had through their engagement with the assurance function. 100% of respondents were very satisfied, they found the report supplied to be comprehensive and would encourage others to utilise the assurance function.</li> </ul>

# 2nd Line of Defence: *continued*

## Assessment of the 2nd line of defence (2024/25): Continued

Assurance source	Assessment of work during 2024/25 include:
<div>Internal quality assurance (SPA Forensic Services)</div> <div></div>	<ul style="list-style-type: none"><li>• SPA Forensic Services also have an established internal Quality team, independent from other activity.</li><li>• The team conducts audits across a four-year programme, where compliance against Forensic Services internal management system and other relevant standards and codes are assessed. 80 internal quality audits were conducted in 2024/25 across support/technical/scientific activities and the quality management system. A risk-based approach is taken to audit schedule planning.</li><li>• Recommendations and actions are made from reviews which are formally recorded and monitored with progress reported to the Forensic Services Performance &amp; Quality Board and SMT.</li><li>• This internal oversight function is also subject to external review by the United Kingdom Accreditation Service (UKAS).</li><li>• Robust validation and verification of methods and equipment within FS provide assurance on our results.</li></ul>

## 3rd Line of Defence: *internal audit function*

- The third line of defence relates to assurance provided by the Authority's **internal audit function**. The SPA has engaged the services of BDO LLP to act as our internal audit provider. The internal audit plan for 2024/25 was approved by ARAC in February 2024.
- The activities and effectiveness of the third line of defence is considered below. The annual internal audit opinion provides **independent assurance on the systems of internal controls** in place during the year.

### Internal audit annual opinion summary:

The full annual report is provided to the May 2025 ARAC. In summary BDO provide report conclusion on each individual audit. Their overall opinion summarises the conclusions from the work conducted over the year in the context of materiality.

They outline:

- In 7 of 11 audits – **reasonable assurance can be provided** that the related risk management, control, value for money and governance objectives were achieved for the period under review.
- In 4 of 11 audits – **further work is required** to ensure there are robust controls in place and **reasonable assurance could not be provided**.

A summary of these audits and number of findings / action is shown on the next page.



# 3rd Line of Defence: *internal audit function continued*

**Assessment of the 3<sup>rd</sup> line of defence (2024/25):**

- Internal audit reviews the 1st & 2nd lines of defence.
- In particular, its reviews identified **12 ‘high risk’** findings.
- During the year, BDO undertook quarterly follow up work to validate management’s progress in implementing agreed audit actions.
- These reviews have allowed confirmation that, management have continued to make **progress in line with internal audits expectations.**

#	Internal audit review	Number of Findings and Management Actions						Overall Report Conclusion	
		High	Actions	Med	Actions	Low	Actions	Design	Operational Effectiveness
1	Your Leadership Matters	-	-	6	7	-	-	Moderate	Moderate
2	Forensic Performance Management and Reporting	-	-	5	8	-	-	Moderate	Limited
3	COS – Crime Operating System	-	-	6	6	2	2	Moderate	Moderate
4	Risk Management Review	-	-	1	-	4	-	Moderate	Moderate
5	Equality and Human Rights Impact Assessment (EQHRIA)	2	6	6	10	1	2	Limited	Limited
6	Implementation of Change Projects and Realisation of the Change benefits	2	5	5	9	1	1	Limited	Limited
7	Health and Safety -Transportation of Dangerous Goods	3	8	4	11	-	-	Limited	Limited
8	Estates and Asset Management	-	-	2	3	2	2	Moderate	Moderate
9	Grant Management Process	2	3	3	5	1	1	Moderate	Limited
10	Cash and Drug Productions and High Value Store	3	8	6	13	-	-	Limited	Limited
11	Review of ICT General Controls	-	-	-	-	1	2	Substantial	Substantial
Total		12	30	44	72	12	10		



# 4th Line of Defence: *external audit, inspection & review (independent external assessments)*

- The fourth line of defence relates to assurance delivered by independent assurance providers **external to the Authority**. This includes a wide number of formal audit and inspection bodies as well as other independent oversight bodies.
- External scrutiny bodies have carried out extensive independent reviews of the Authority, identifying a number of areas for improvement that have been agreed with management.

## Assessment of the 4<sup>th</sup> line of defence (2024/25):

Assurance source	Summary
Grant Thornton (external auditor)	<ul style="list-style-type: none"> <li>• Grant Thornton have been appointed by the Auditor General for Scotland as the Authorities external auditor for the five-year period commencing in 2022/23</li> <li>• The external audit plan for 2024/25 was presented to ARAC in February 25.</li> <li>• A new <a href="#">Code of Audit Practice</a> applies to public sector audits for financial years starting on or after 1 April 2022.</li> <li>• A number of IFRS Standards and amendments have been issued, but not yet adopted by the FReM.</li> <li>• Grant Thornton provided us with an unqualified audit opinion on the prior year accounts. During 2024/25 there has been one new recommendation identified and progress against 6 is still being monitored for the previous year. They are expecting to present their annual audit report to the September ARAC.</li> </ul>
HMICS	<ul style="list-style-type: none"> <li>• Statutory inspection body for policing.</li> <li>• Work considered by SPA committees – further detail provided in the following page.</li> </ul>
ICVS (independent custody visiting scheme)	<ul style="list-style-type: none"> <li>• ICVS provides key independent view on the treatment of persons in police custody.</li> <li>• Performance is reported quarterly to PPC.</li> </ul>
ICO (Information Commissioner’s Office)	<ul style="list-style-type: none"> <li>• The ICO has carried out a desk based follow up audit in Sept 2024 of the data protection audit performed at PS (2023). This was reported to ARAC in Nov 2024.</li> </ul>
PIRC (Police investigations and review commissioner)	<ul style="list-style-type: none"> <li>• Provides independent oversight, investigating incidents involving the police and reviewing the way the police handle complaints from the public.</li> <li>• PIRC provide a quarterly report to the SPA complaints and conduct committee that provides an overview of the complaints handling reviews received and concluded as well as any recommendations issued from their work.</li> </ul>

# 4th Line of Defence: *external audit, inspection & review (independent external assessments)*

Assurance source	Summary
Scottish Biometrics Commissioner	<ul style="list-style-type: none"> <li>Joint Assurance Review - Retrospective Facial Search Laid before the Scottish Parliament by the Commissioner in March 2025</li> <li>Joint Assurance Review – DNA, February 2025</li> <li>Biometric data retention: review report, Oct 2024 – PS supported the review as a strategic partner</li> <li>Annual assessment on compliance with the Scottish Code of Practice by Police Scotland. (Jan 25)</li> <li>Annual assessment on compliance with the Scottish Code of Practice by SPA (Jan 25)</li> </ul>
UKAS (UK accreditation service)	<ul style="list-style-type: none"> <li>Independent assessment by the United Kingdom Accreditation Body (UKAS) during 2024/25 consisting of 75 assessment days across 25 days onsite by a total of 14 assessors. The outcome was that accreditation was maintained along with extensions to scope in Drugs analysis and Mark Enhancement.</li> </ul>
SG / Parliamentary Committees	<ul style="list-style-type: none"> <li>The Authority continued its engagement with the Scottish Government (SG) on several key issues.</li> <li>There have been regularly discussion with the Cabinet Secretary for Justice and Home Affairs with notes of key meetings publicly available.</li> <li>In addition, there were a range of written exchanges with the Criminal Justice Committee and parliamentarians covering issues such as pre-budget scrutiny and policing vulnerable people.</li> </ul>
COSLA (Convention of Scottish Local Authorities); Local scrutiny bodies; and public voice	<ul style="list-style-type: none"> <li>There are local scrutiny arrangements in place for every Local Authority area. The arrangements are specific to each Local Authority but in each area the relevant committee or forum considers policing performance for their area.</li> <li>The Authority has set up named SPA officer points of contact for each local authority, to support communication and engagement, and to promote feedback on key policing matters in local communities.</li> </ul> <p>Other areas</p> <ul style="list-style-type: none"> <li>Direct engagement on key policing and public interest issues</li> <li>Public confidence polling</li> <li>Community engagement to understand levels of public confidence.</li> </ul>

# 4th Line of Defence: *external audit, inspection & review (independent external assessments)*

## Assessment of the 4<sup>th</sup> line of defence (2024/25): *Summary of HMICS work*

#	Review type	HMICS reports	No. Rec's	Considered by:
Completed reviews				
1	Audit & assurance review	Custody Progress Inspection Report - Dumfries and Galloway	2	Improvement Plan reported at PPC Jun 24 & Mar 25
2	Frontline Focus	Frontline Focus – Wellbeing	7	People Committee May 2024
3	Audit & assurance review	Custody Inspection Report - Ayrshire	8	Improvement Plan progress reported at PPC Dec 24
4	Audit & assurance review	Strategic review of the Scottish Police Authority	1	ARAC Aug 2024
5	Thematic review	Thematic inspection of police response to missing persons in Scotland	11	PPC Dec 24
6	Audit & assurance review	Custody Inspection Report - Argyll and West Dunbartonshire	18	Improvement Plan progress reported at PPC Dec 24 & Mar 25
7	Thematic inspection	Thematic inspection of road policing in Scotland	13	PPC Dec 24
8	Audit & assurance review	Custody Inspection Report - Greater Glasgow	6	Published Mar 25
Total			66	



HMICS presented their first three-year scrutiny plan, 2022 – 2025, to ARAC in May 23 which detailed these reviews. They have recently published their second three-year scrutiny plan, 2025 – 2028, which they will present at the May 25 ARAC. The Authority has again been involved in consultation on this scrutiny plan and a longer-term outlook is welcomed having seen the benefits. This longer-range view has provided opportunity for more effective assurance mapping with other assurance sources.

SPA committees have formally considered, as appropriate, HMICS reports and action plans with HMICS invited to present some reports. This has increased the visibility of HMICS work across the Authority and allowed the opportunity for Members to consider their findings.

Recommendations and actions from HMICS work is monitored following other reporting systems with overall progress and exceptions reported quarterly to ARAC.

HMICS will conclude its annual scrutiny plan by preparing an overall annual report. This is anticipated to be published in the coming months.

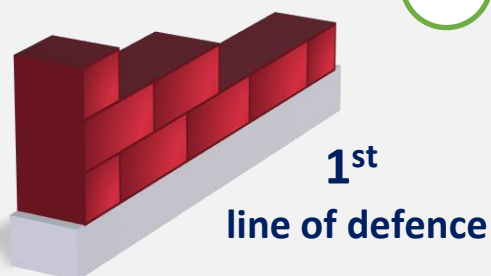
# Conclusion: integrated assurance statement

Based on an assessment of the system wide controls across the Authority and its business areas across the four lines of defence and considering materiality, **reasonable assurance** can be placed on the Authority's: **governance framework, oversight function and systems of internal controls**. Material issues identified will be disclosed in the governance statement.

A summary of the findings across each of the four lines of defence are shown below. The Authority has extensive controls and sources of assurance across the four lines of defence. Over the financial year 2024/25 they have functioned effectively and whilst they have identified a wide number of areas for continued improvement, there are no significant control weaknesses identified. This conclusion will be used to inform the annual report and accounts (2024/25).

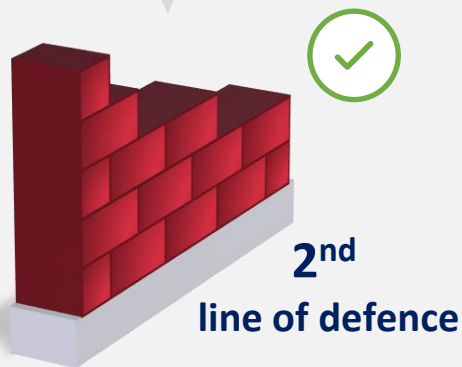
## Management

- ✓ Established controls and continued development in internal controls.
- ✓ Certificates of assurance identified areas for improved but no significant internal control weaknesses.



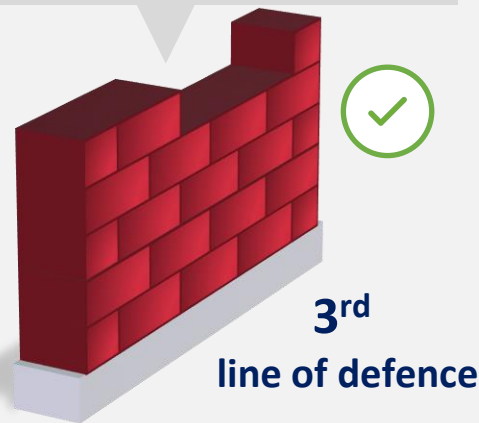
## Oversight function

- ✓ Committee effectiveness work identified no significant issues.
- ✓ Mature oversight functions that are working well at evaluating the 1<sup>st</sup>/2<sup>nd</sup> lines of defence in tandem with external reviews.



## Internal audit function

- ✓ 'Reasonable assurance' provided over a number of areas reviewed.
- ✓ Further work required for other areas which management has accepted and is taking forward steps to improve.



## External audit, inspection & review

- ✓ Extensive independent work conducted identifying a number of areas for improvement, agreed with management.
- ✓ During 2024/25 there have been no significant internal control weaknesses identified.

