



Meeting	Audit, Risk and Assurance Committee
Date	21 May 2025
Location	Online
Title of Paper	Internal audit update
Presented By	John McNellis Head of Finance, Audit and Risk
	Claire Robertson, BDO
Recommendation to Members	For discussion
Appendix Attached	Yes – Appendix A Internal audit progress update Appendix B – Q4 Management action follow-up

PURPOSE

To provide the Audit, Risk and Assurance Committee (ARAC) with BDO's Internal Audit Progress report. This includes review conclusions on, and Q4 Follow Up review results.

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 Annual Internal Audit Report presented at agenda item 3.2, includes the information normally included in quarterly the internal audit progress report. This report provides an update on progress with the implementation of previously raised recommendations.
- 1.2. The 2025/26 internal audit plan was approved at the last ARAC, February 2025.

2 FURTHER DETAIL

Appendix A Internal audit progress update

- 2.1. The report provides an update on each of the 12 scheduled audits within the 2025/26 plan.
 - Nine audit are “scheduled” with details provided about the timeline of when they will commence.
 - One audit, Management of Recommendations is “in progress” as fieldwork has commenced.
 - Two other audits are in the “planning” stage as TOR has been issued and fieldwork is due to commence imminently.
- 2.2. Even internal Audits KPI’s are outlined in the report.
 - Nine KPI’s are ‘on track’ / “green”;
 - Two KPI’S are “grey” which indicates these are not yet started.
- 2.3. The final aspect of the report provides details of how budgeted days have been spent throughout the cycle of the audits.

Appendix B – Q4 Management action follow-up

- 2.4. Appendix B summarises the progress made by Police Scotland, Forensic Services and SPA in implementing previously agreed internal audit actions. Internal audit validate the closure of actions with targeted timeline in Q4 2024/2025.
- 2.5. Total 86 recommendations followed up in April 2025:
 - 28 (33%) are fully implemented
 - 54 (63%) remain in the process of being implemented
 - 2 (2%) were not yet implemented
 - 2 (2%) were superseded

3 FINANCIAL IMPLICATIONS

- 3.1 The cost of providing the internal audit service is included in the 2025/26 budget.

4 PERSONNEL IMPLICATIONS

- 4.1 There are no specific personnel implications associated with this paper, however, reviews may have considered this aspect.
- 4.2 The internal audit service is provided by an external provider, BDO.

5 LEGAL IMPLICATIONS

- 5.1 There are no specific legal implications associated with this paper. Reviews will consider applicable legal implications.

6 REPUTATIONAL IMPLICATIONS

- 6.1 There are no specific reputational implications associated with this paper. The objective of the internal audit service is to provide an independent opinion on the organisation and the effectiveness of its operations. Its reviews aim to help the organisation promote improved standards of governance, better management, decision making and more effective use of funds. This aids transparency and contributes toward confidence in the Authority.

7 SOCIAL IMPLICATIONS

- 7.1. There are no specific social implications associated with this paper, however, reviews may have considered this aspect.

8 COMMUNITY IMPACT

- 8.1 There are no specific community impact implications associated with this paper, however, reviews may have considered this aspect.

9 EQUALITIES IMPLICATIONS

- 9.1. There are no specific equalities implications associated with this paper, however, reviews may have considered this aspect.

10 ENVIRONMENT IMPLICATIONS

10.1. There are no specific environmental implications associated with this paper, however, reviews may have considered this aspect.

RECOMMENDATIONS

Members are requested to note the internal audit progress report.

SCOTTISH POLICE AUTHORITY

Internal Audit Progress Report

May 2025



CONTENTS

EXECUTIVE SUMMARY	3
INTERNAL AUDIT STATUS UPDATE	4
INTERNAL AUDIT PERFORMANCE KPIS	5
INTERNAL AUDIT QUALITY	6
INTERNAL AUDIT FINANCE PERFORMANCE	7

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The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

EXECUTIVE SUMMARY

ROLE OF INTERNAL AUDIT

Internal audit 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.

Responsibility for these arrangements remains fully with management, who should recognise that internal audit can only provide a reasonable level of assurance and cannot provide any guarantee against material errors, loss or fraud. Internal audit also plays a valuable role in helping management improve risk management control and governance, so reducing the effects of any significant risks faced by the organisation.

PURPOSE OF THIS DOCUMENT

The purpose of this document is to provide the SPA's Audit & Risk Assurance Committee (ARAC) with an update as to the status of internal audit activity against the 2025/26 Annual Internal Audit plan.

PROGRESSION UPDATE

Since the last ARAC in February 2025, please see below an update of internal audit activity against our 2025/26 plan:

- ▶ 1 review is currently in progress - 'Management of Recommendations'
- ▶ 2 reviews have draft Terms of References issued, with fieldwork to commence shortly 'Health & Safety' and 'Overtime'

See page 4 for further detail on the progression made to date against the internal audit plan. At the time of writing, we expect to deliver all audits within the Internal Audit plan by the end of 2025/26.

AMENDMENTS TO THE APPROVED INTERNAL AUDIT PLAN

There have been no amendments to the Internal Audit plan since the last meeting of the ARAC.

WORK OUTSIDE OF THE APPROVED INTERNAL AUDIT PLAN

No other work has been completed by BDO outside of the approved Internal Audit plan.

INTERNAL AUDIT STATUS UPDATE

SUMMARY OF WORK PERFORMED TO DATE

Internal Audit has made the following progress in delivering the agreed audits from the approved 2025/26 internal audit plan.

AUDIT ACTIVITY	STATUS	COMMENTARY
Management of Recommendations	IN PROGRESS	➤ Fieldwork in progress. Draft report expected in June 2025.
Health & Safety	PLANNING	➤ Draft Terms of Reference issued. Fieldwork to commence 19 May 2025.
Overtime	PLANNING	➤ Draft Terms of Reference issued. Fieldwork to commence 9 June 2025.
Commonwealth Games	SCHEDULED	➤ Review scheduled for July 2025.
Duty Modifications/ Scenario Planning	SCHEDULED	➤ Review scheduled for August 2025.
Environment and Sustainability	SCHEDULED	➤ Review scheduled for July/August 2025.
Change	SCHEDULED	➤ Review scheduled for July/August 2025.
Implementation of Estates Plan	SCHEDULED	➤ Review scheduled for September 2025.
Communications and Engagement	SCHEDULED	➤ Review scheduled for October/November 2025.
Recruitment and Retention	SCHEDULED	➤ Review scheduled for November/December 2025.
IT System	SCHEDULED	➤ Review scheduled for January 2026.
Productions (Forensic type)	SCHEDULED	➤ Review scheduled for January/February 2026.

INTERNAL AUDIT PERFORMANCE KPI'S

Performance KPI	Status	Comments
Internal Audit Efficiency		
In-scope audits are completed to their planned ARACs.	On-Track	
All in-scope audits for FY 2025/2026 are completed by 31 March 2026.	On-Track	
Annual Internal Audit report/opinion is presented to the May 2026 ARAC.	Not yet started	
Internal Audit Quality		
All recommendations made to each audit are discussed with the management. Agreed recommendations are logged into the system for following up.	On-Track	
All audits are led and reviewed by qualified staff, with audits required to be involved with SMEs from other teams.	On-Track	
Customer Satisfaction survey results	Not yet started	Surveys will be issued for all finalised 2025/26 reports.
Internal Audit Engagement		
Regular liaison meetings with SPA/PS Audit & Risk teams; with PS management; and with HMICS and external auditor.	On-Track	
Initial Term of Reference of the audit is issued 4 to 6 weeks ahead of fieldwork starting date.	On-Track	
Internal audit issues draft audit report within 10 working days of closing meeting.	On-Track	
Finalised audit report issued to stakeholders within 3 working days of final management responses being received and agreed.	On-Track	
Internal Audit Quality		
Actual vs Budgeted days of audits are provided to ARAC.	On-Track	

INTERNAL AUDIT QUALITY

We have provided insights below of how are planning to use SMEs in different audits:

Audits	SME Used?	SME Usage
Management of Recommendations	No	n/a
Health & Safety	Yes - H&S SME	c. 10% expected
Overtime	No	n/a
Commonwealth Games	tbc	n/a
Duty Modifications/ Scenario Planning	tbc	n/a
Environment and Sustainability	tbc	n/a
Change (TBC)	tbc	n/a
Implementation of Estates Plan	tbc	n/a
Communications and Engagement	tbc	n/a
Recruitment and Retention	tbc	n/a
IT System (TBC)	tbc	n/a
Productions (Forensic type)	tbc	n/a

IA PERFORMANCE - FINANCE PERFORMANCE

The table below provides details of how budgeted days have been spent throughout the cycle of the audits.

<u>FY 2025/26</u>	<u>ARAC Approved Audit Days</u>	<u>Apr-25</u>	<u>Days Left for the year</u>
<u>Audit, Risk and Assurance Committee, liaison and reporting</u>			
Management time	60	8.00	52.00
Follow up	20		20.00
<u>Audits</u>			
Management of Recommendations	25	2.50	22.50
Health & Safety	30	2.00	28.00
Overtime	40	2.00	38.00
Commonwealth Games	35		35.00
Duty Modifications/ Scenario Planning	30		30.00
Environment and Sustainability	30		30.00
Change (TBC)	40		40.00
Implementation of Estates Plan	35		35.00
Communications and Engagement	30		30.00
Recruitment and Retention	35		35.00
IT System (TBC)	35		35.00
Productions (Forensic type)	45		45.00
Total Days	490	14.50	475.50

FOR MORE INFORMATION:

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POLICE SCOTLAND

INTERNAL AUDIT REPORT - FINAL

Q4 FOLLOW UP OF PRIOR RECOMMENDATIONS

APRIL 2025

IDEAS | PEOPLE | TRUST



CONTENTS

1. <u>EXECUTIVE SUMMARY</u>	3
2. <u>APPENDIX I - DETAILED FINDINGS</u>	7
3. <u>POWER BI DASHBOARD</u>	6
4. <u>APPENDIX I - DEFINITIONS</u>	10
5. <u>APPENDIX II - COLLEAGUES INTERVIEWED</u>	12

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	Audit Manager (PS)
	Head of Finance, Audit & Risk (SPA)
	Audit & Risk Lead (SPA)
FOR INFORMATION	Audit, Risk & Assurance Committee Members

REPORT STATUS

DATES WORK PERFORMED:	31 March - 15 April 2025
DRAFT REPORT ISSUED:	15 April 2025
FINAL REPORT ISSUED:	14 May 2025



EXECUTIVE SUMMARY

BACKGROUND

As part of the provision of continual assurance over the design, effectiveness of controls and closure on control gaps, we have undertaken a review to assess the degree of implementation of the recommendations made in prior years in accordance with the Annual Internal Audit Plan.

If recommendations are not implemented on a timely basis, weaknesses identified through internal audits in control, risk management and governance activities will remain in place. Furthermore, a reluctance or inability to implement recommendations reflects poorly on management's commitment towards maintaining a robust internal control and governance environment. Therefore, confirmation of the implementation status of recommendations is a key determinant of our annual opinion over your governance, risk, and internal control framework.

SCOPE

In accordance with the 2024-25 Internal Audit Plan, we have considered the implementation status of all recommendations raised from the work carried out by Internal Audit which were due to be implemented by 31st March 2025 (Q4). This resulted in a

total of 75 recommendations to be followed up. The recommendations relate to 18 audit areas, as shown in the tables below and overleaf.

METHODOLOGY





During our testing we followed up on all recommendations which had a target completion date of on or before 31st March 2025 (Q4).

Management's Internal Audit recommendation progress was reviewed to establish the degree of implementation achieved. Where it was confirmed that the recommendation had been implemented, evidence was sought, and testing was undertaken to verify the ongoing operation of the recommended controls. Where Management's response in the Internal Audit report differed from the original recommendation, we tested the agreed management actions.

We noted that the previous Internal Auditor for the Scottish Police Authority rated their recommendations on a grading 1-4, Police Scotland equated this to their risk levels of low-very high whilst SPA Forensic Services retained the 1-4 grading; we have therefore used both labels in the table below.





STATUS OF RECOMMENDATIONS AT MARCH 2025

The table below outlines the implementation status of the recommendations followed up:

Audit Area		STATUS AT MARCH 2025					
	Action Significance Rating	 Fully implemented	 Being implemented	 Not implemented	 Superseded	Not due for implementation this quarter	Total
Recommendations from 2020/21 - 2024/25							
Legal Claims Handling 2021/22	Medium	-	1	-	-	-	1
ICT Service Delivery 2021/22	High	-	2	-	-	-	2
Organisational Learning 2022/23	Medium	-	8	-	-	-	8
Cyber Security 2022/23	High	-	1	-	-	-	1







EXECUTIVE SUMMARY

Audit Area	Action Significance Rating	Continued from previous slide					
		 Fully implemented	 Being implemented	 Not implemented	 Superseded	Not due for implementation this quarter	Total
Cyber Security 2022/23	Medium	1	1	-	-	3	5
Vetting 2022/23	High	-	1	-	-	-	1
Compliance PAVA Airwave 2022/23	High	-	4	-	-	-	4
Compliance PAVA Airwave 2022/23	Medium	-	1	-	-	-	1
Business Continuity Planning - Forensic Services 2022/23	Medium	-	1	-	-	-	1
Forensic Services Data Security 2022/23	High	1	-	-	2	-	3
Ill Health Retirements & Injury 2023/24	Medium	-	1	-	-	2	3
Best Value Readiness 2023/24	Low	2	-	-	-	-	2
Core Financial Systems 2023/24	Low	-	-	-	-	1	1
IT General Controls 2023/24	Medium	1	-	-	-	3	4
IT General Controls 2023/24	Low	-	1	-	-	4	5
Grievance Process 2023/24	High	-	1	-	-	-	1
Grievance Process 2023/24	Medium	-	1	-	-	-	1
New Legislation 2023/24	High	1	-	-	-	-	1
New Legislation 2023/24	Medium	1	-	-	-	-	1







EXECUTIVE SUMMARY

Audit Area	Action Significance Rating	Continued from previous slide					
		 Fully implemented	 Being implemented	 Not implemented	 Superseded	Not due for implementation this quarter	Total
Electronic Data Retention plus iVPD Focus 2023/24	Medium	1	5	-	-	1	7
Electronic Data Retention plus iVPD Focus 2023/24	Low	-	1	-	-	-	1
Biometrics (Police Scotland) 2023/24	Medium	-	6	1	-	1	8
Biometrics (Police Scotland) 2023/24	Low	-	1	1	-	-	2
Biometrics (Forensic Services) 2023/24	Medium	-	3	-	-	-	3
Investment Prioritisation 2023/24	Medium	-	1	-	-	-	1
Your Leadership Matters 2024/25	Medium	-	3	-	-	1	4
Equality and Human Rights Impact Assessment (EqHRIA) 2024/25	High	-	-	-	-	6	6
Equality and Human Rights Impact Assessment (EqHRIA) 2024/25	Medium	-	-	-	-	10	10
Equality and Human Rights Impact Assessment (EqHRIA) 2024/25	Low	-	2	-	-	-	2
Implementation of Change Projects 2024/25	High	-	-	-	-	5	5
Implementation of Change Projects 2024/25	Medium	-	-	-	-	9	9
Implementation of Change Projects 2024/25	Low	-	-	-	-	1	1



EXECUTIVE SUMMARY

Audit Area	Action Significance Rating	Continued from previous slide					
		 Fully implemented	 Being implemented	 Not implemented	 Superseded	Not due for implementation this quarter	Total
Risk Management (Police Scotland) 2024/25	Medium	3	-	-	-	-	3
Risk Management (Police Scotland) 2024/25	Low	5	-	-	-	-	5
Risk Management (SPA) 2024/25	Medium	3	-	-	-	-	3
Risk Management (SPA) 2024/25	Low	6	-	-	-	-	6
Cos - Core Operating Solutions 2024/25	Medium	2	3	-	-	1	6
Cos - Core Operating Solutions 2024/25	Low	-	2	-	-	-	2
Forensic Performance Management & Reporting 2024/25	Medium	1	3	-	-	1	5
Totals		28	54	2	2	49	135

CONCLUSION

We found that of the 86 recommendations due for implementation and followed up in April 2025:

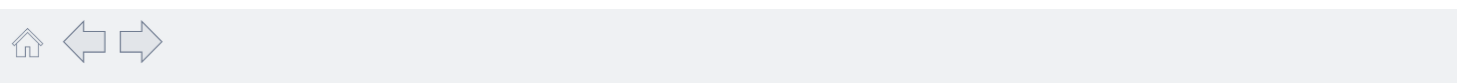
- 28 (33%) are fully implemented
- 54 (63%) remain in the process of being implemented
- 2 (2%) were not yet implemented
- 2 (2%) was superseded



POWER BI DASHBOARD

We have developed a [Power BI Dashboard](#) to provide a more intuitive and interactive view of recommendations.

Each tile on the contents page takes you to a separate dashboard when clicked, there are arrow buttons and a Home button in the top left to help toggle between dashboards or return to the home page.



Contents

Overview	Upcoming Actions	Overdue Actions
Deferred Actions	Detailed Findings	Appendix

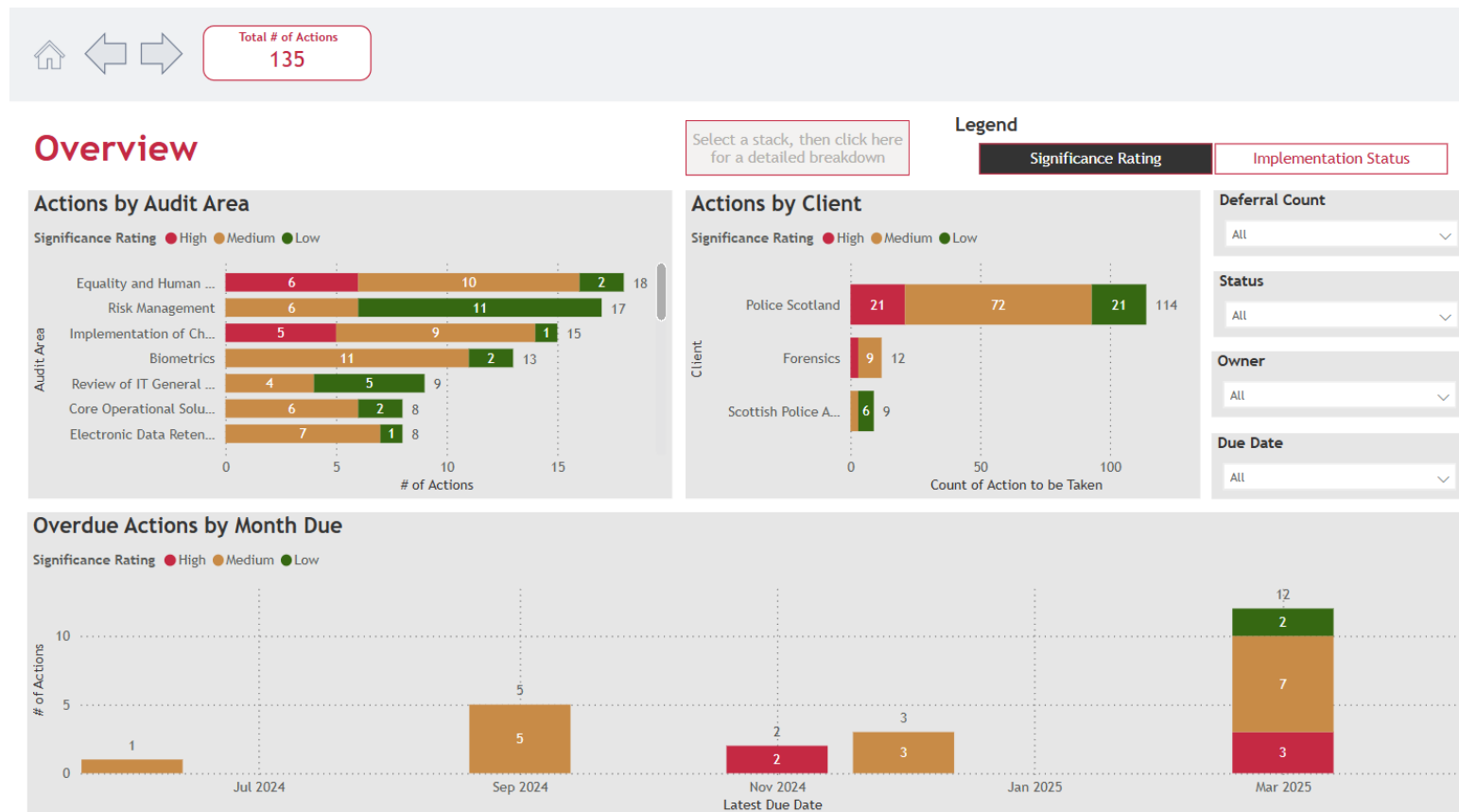


POWER BI DASHBOARD

The Overview dashboard provides a view of recommendations by audit area and which organisation owns them. Users can toggle between viewing by significance rating and implementation status under the legend in the top right.

In order to view the detail of the recommendations, the user can click on a colour block (e.g. the orange block of 10 recommendations for the Equality and Human Rights Impact Assessment review in the first graph pictured) and then click the box which reads “select a stack, then click here for a detailed breakdown”. A pop up will then show the detailed breakdown for each of the 10 medium significance recommendations related to the EqHRIA review.

Users can also click on one of the audit areas or organisations for the same effect; i.e. clicking on “Police Scotland” in the second graph, followed by the “select a stack, then click here for a detailed breakdown” which will then display the detail of each of the 114 recommendations related to Police Scotland.





POWER BI DASHBOARD

The next two dashboards (seen to the right) provide a view of upcoming recommendations which are due to be implemented, and recommendations which are overdue for implementation.

Both dashboards can also be toggled between showing recommendations by significance rating and by current implementation status.

As in the previous dashboard, users can drill into the detail of recommendations by making a selection and clicking the button which reads “select a stack, then click here for a detailed breakdown”, as seen below.

Home ← → Total # of Actions
82

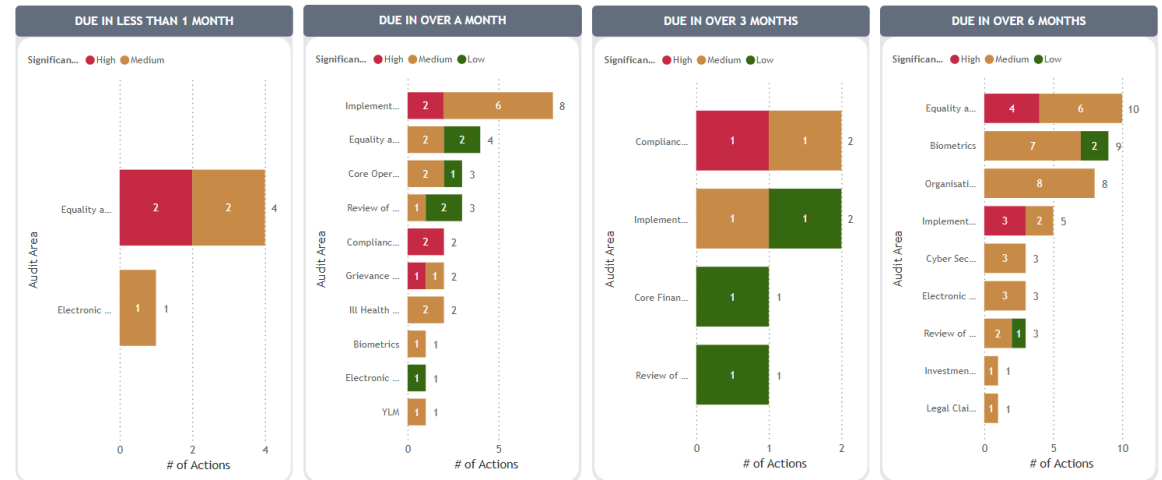
Upcoming

Select a stack, then click here for a detailed breakdown

Legend

Significance Rating

Implementation Status



Home ← → Total # of Actions
24

Detailed Breakdown

Client	Audit Area	Recommendation Title	Recommendation	Significance Rating	Implementation Status	Due Date	Overdue Indicator	Owner	Background
Police Scotland	Ill Health Retirements & Injury	1.1 IHR and IoD SOP	Following the completion of the joint investigation, the IHR and IoD SOP should be updated to reflect current agreed procedure in addition to any actions arising from the joint review which have since been implemented. Following updates being drafted, the IHR and IoD SOP should be formally reviewed and approved for use.	Medium	Being Implemented	31/03/2025	Overdue	Head of People Health and wellbeing	Policies and procedures should be up to date and reflect DESIGN. The Ill Health Retiral and Injury on Duty (Police Officer Through discussions with management, we also identifi which no longer take place in practice, as follows: • The SOP outlines that: "All requests to refer an offic 'PBD prepare a report for HR Business Partner to decide as SGP assessment, the initial review and approval by an HR I where an officer who was progressed through the IHR process preference is not the sole determinant of whether they are ultim made. However, an initial review of the application would be which reasonable adjustments have already been considered and re-direct to the correct next step if appropriate. Discs and approval would help to prevent officers commencing t is a critical step in many circumstances, the distinction be clear. • The SOP outlines that: "the Director of PBD will rep restricted duties and the expected pattern of potential medical remain useful for the Authority to receive such inform consider this numerical information in the context of individual

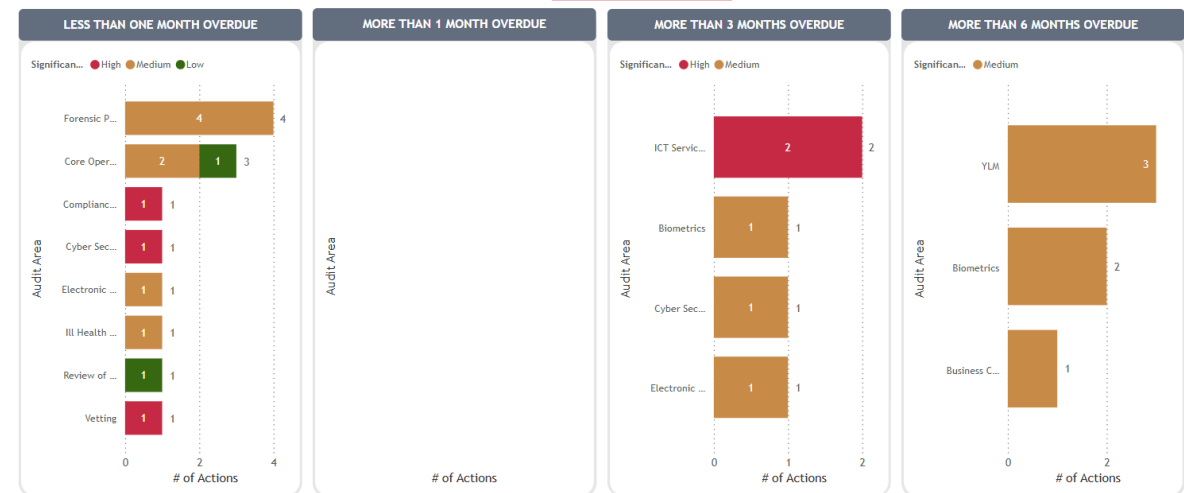
Overdue

Select a stack, then click here for a detailed breakdown

Legend

Significance Rating

Implementation Status



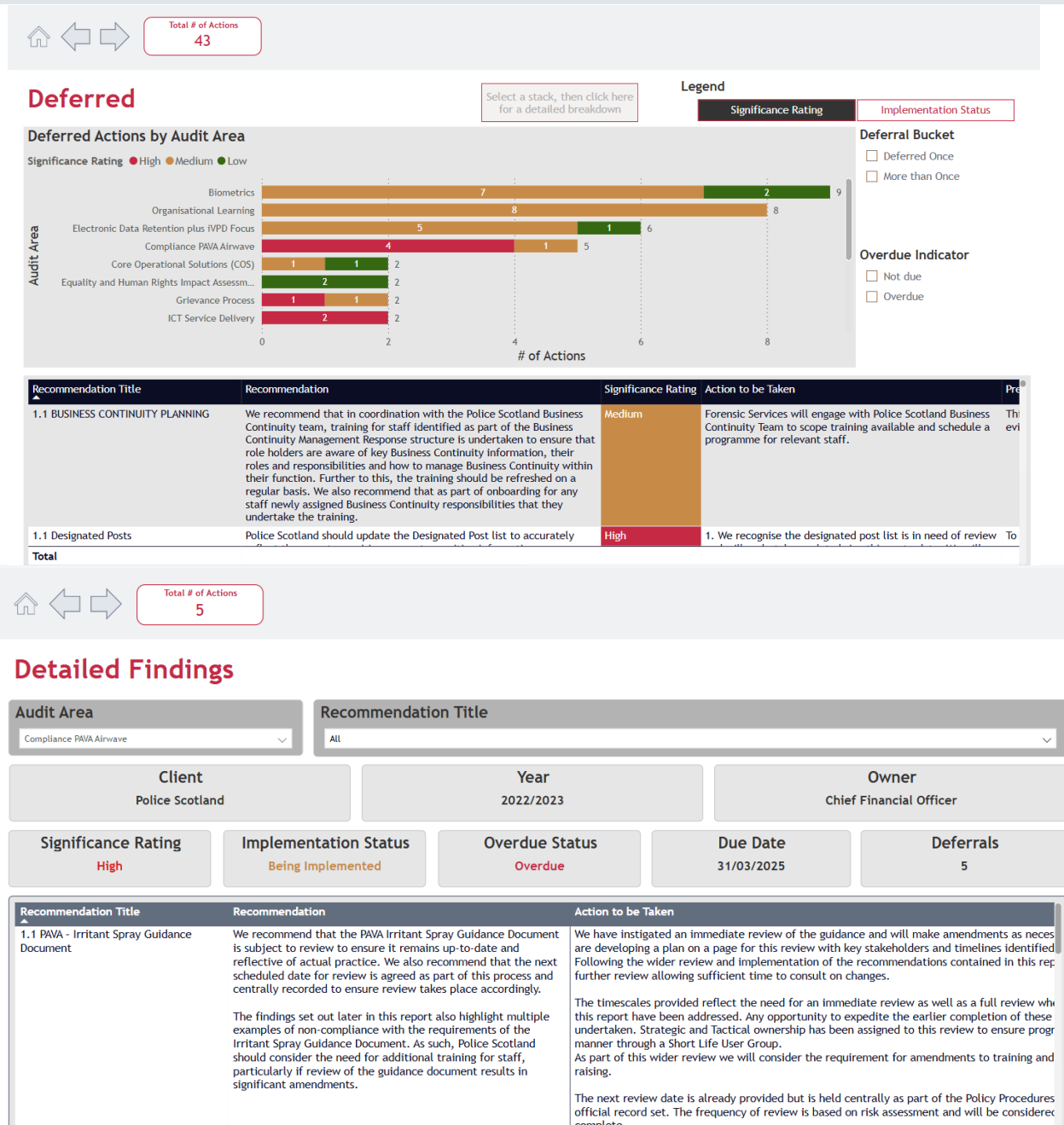


POWER BI DASHBOARD

The final two dashboards, which can be seen to the right, provide a view of recommendations for which the target date has been deferred, and a facility for filtering through the recommendations to see the detail.




In the deferred dashboard, users can select to filter recommendations based on whether they have been deferred once or more than once to help identify recommendations which may be being frequently pushed back and to understand the blockers of this. Details of the deferred recommendations are included in a table at the bottom of the dashboard.

In the detailed findings dashboard, users can select a particular audit area to see all of the open recommendations in that area, and can then further filter down to individual recommendations if required.





APPENDIX I: DEFINITIONS

RECOMMENDATION STATUS	MEANING
	Fully Implemented
	Being Implemented
	Not Implemented
	Could not be tested at the time of the audit
	Superseded

BDO RECOMMENDATION SIGNIFICANCE	
HIGH	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
MEDIUM	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
LOW	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.
ADVISORY	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.



APPENDIX I: DEFINITIONS

PREVIOUS INTERNAL AUDITOR FORENSICS RECOMMENDATION SIGNIFICANCE	
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



APPENDIX II: COLLEAGUES INTERVIEWED

COLLEAGUES INTERVIEWED

BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.

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Audit Management Officer

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