



<b>Meeting</b>	<b>Audit, Risk and Assurance Committee</b>
<b>Date</b>	<b>9 May 2024</b>
<b>Location</b>	<b>Via Video Conference</b>
<b>Title of Paper</b>	<b>Integrated Assurance Statement (2023/24)</b>
<b>Presented By</b>	<b>John McNellis Head of Finance, Audit and Risk</b>
<b>Recommendation to Members</b>	<b>For Consultation</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 June 2023 the second 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 2023/24 across each of the four lines of defence; and
  - an overall conclusion i.e. the integrated assurance statement for 2023/24.

## **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 2023/24 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**

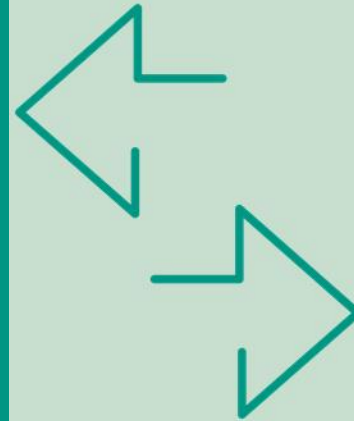
10.1. There are no environmental implications in this report.

## **RECOMMENDATIONS**

Members are requested to note the integrated assurance statement report.

# Appendix A Integrated assurance statement (2023/24)

May 2024



SCOTTISH POLICE  
AUTHORITY  
ÙGH DARRAS POILIS NA H-ALBA

# Executive Summary

01

## Background

- The Authority's strategic assurance maps have been reported to ARAC for the previous two years.
- 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 2023/24 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 Authority's internal auditors provided an internal audit opinion on the internal control environment. They have concluded they can provide for some areas '**reasonable assurance**' as well as a number of areas where '**limited assurance**' was provided and further work is required to improve the control environment. These findings will also be highlighted in the governance statement.

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 and so on, 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.



# 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 2023/24.

## Management assurance developments:

Assurance source	Developments during 2023/24 include:
Strategies	<ul style="list-style-type: none"> <li>• Joint Strategy for Policing (May 2023)</li> <li>• Digital Strategy Strategic Outline Business Case (August 2023)</li> <li>• PS Procurement Strategy (February 2024)</li> </ul>
Plans (APP/ LPP's/ BCPs, etc)	<ul style="list-style-type: none"> <li>• Annual Police Plan 2024/25 (March 2024)</li> <li>• Forensic Services 2-year business plan (2022-2024) and associated people, functional/quality plans, are reported to the SPA Forensic Services Committee</li> </ul>
Risk registers	<ul style="list-style-type: none"> <li>• Annual Board strategic risk workshop (December 23) 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 performance reporting focusing on exceptions (PPC March 24).</li> <li>• Forensic Services Performance Framework (October 23)</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>• Capital strategy (5 year outlook – August 2023)</li> <li>• Updated Authority Financial Regulations, including Scheme of Delegation (August 2023)</li> <li>• SPA Budget 2024/25 (March 2024)</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:
  - Under investment in the police estate;
  - Lack of estates management data;
  - Findings from the investment prioritisation internal audit;
  - Unsupported financial software;
  - Financial controls / governance issues in grant awards and management.
- 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 2023/24 include:
SPA and Board oversight & scrutiny  	<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 2023/24 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 need for improvement in the appropriateness and accessibility of committee reports.</li> <li>○ Setting more realistic timelines and strengthening Committee’s ability to track related progress.</li> <li>○ Ensuring briefing notes always cover key risks, the governance journey, strategic context, issues and any gaps in control.</li> </ul> </li> </ul>


# 2nd Line of Defence: *continued*

## Assessment of the 2nd line of defence:

Assurance source	Assessment of work during 2023/24 include:
<p>Business assurance (Police Scotland)</p> 	<ul style="list-style-type: none"> <li>• 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.</li> <li>• The activities are planned annually to provide assurance cross 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 2023/24 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. Key areas to highlight:             <ul style="list-style-type: none"> <li>○ Continued and support with the National Firearms Licensing, which is an area of risk, following the 2022 Assurance Review.</li> <li>○ Support was provided pre and post scrutiny with the Naloxone and PAVA assurance work.</li> <li>○ PVG was a high-risk area which was supported with a full assurance review resulting in 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 2 risk reviews concluding in Q4.</li> </ul> </li> <li>• In total there were 55 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, 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 (2023/24): Continued

Assurance source	Assessment of work during 2023/24 include:
<p>Internal quality assurance (SPA Forensic Services)</p> 	<ul style="list-style-type: none"> <li>• SPA Forensic Services also have an established internal quality assurance team.</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. 57 quality audits were conducted in 2023/24 across technical/scientific activities and the quality management system. A risk-based approach is taken to audit schedule creation</li> <li>• Recommendations and actions are made from reviews which are formally recorded and monitored with progress reported to the Forensic Services Planning and Performance Board and SMT.</li> <li>• This internal oversight function is also subject to external review by the UK accreditation service (UKAS).</li> <li>• Validation and verification of new methods and equipment within FS to 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 2023/24 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 2024 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 4 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 5 of 11 audits – **further work is required** to ensure there are robust controls in place and **reasonable assurance could not be provided**.
- 2 of 11 audits were advisory in nature and an assurance opinion is not 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 (2023/24):

- Internal audit reviews the 1st & 2nd lines of defence.
- In particular, its reviews identified **5 '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 No Management Actions								Overall Report Conclusion	
		High	Actions	Med	Actions	Low	Actions	Advisory	Actions	Design	Operational Effectiveness
1	Core Financial Systems – General Financial Controls	-	-	2	5	2	3	-	-	Substantial	Moderate
2	Decision Making Process – Governance	-	-	1	2	2	2	-	-	Moderate	Moderate
3	Ill health Retirements and Injury	-	-	5	12	1	1	-	-	Moderate	Limited
4	Electronic data protection plus iVPD focus	-	-	5	9	4	5	-	-	Limited	Limited
5	Biometrics	-	-	4	9	3	2	-	-	Moderate	Moderate
6	Investment Prioritisation	2	5	3	4	1	2	-	-	Limited	Limited
7	Review of IT General Controls	-	-	3	7	3	6	-	-	Moderate	n/a
8	New Legislation	1	3	4	5	-	-	-	-	Limited	n/a
9	Grievance Process	2	3	2	3	1	3	-	-	Limited	Limited
10	Best Value Readiness	-	-	-	-	-	-	6	9	n/a – advisory review	
11	Middle Office Restructure Project	-	-	-	-	-	-	4	5	n/a – advisory review	
<b>Total</b>		<b>5</b>	<b>11</b>	<b>29</b>	<b>56</b>	<b>17</b>	<b>24</b>	<b>10</b>	<b>14</b>		

# 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. However, during 2022/23 there have been no significant internal control weaknesses identified.

## Assessment of the 4<sup>th</sup> line of defence (2023/24):

Assurance source	Developments in 2022/23
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 2023/24 was presented to ARAC in February 24.</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>• Grant Thornton’s reporting to date has not highlighted any significant findings. 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>• ICO carried out a data protection audit of Police Service of Scotland – reported to ARAC Nov 23.</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>
Scottish Biometrics Commissioner	<ul style="list-style-type: none"> <li>• Annual assessment on compliance with the Scottish Code of Practice by Police Scotland. (Jan 24)</li> <li>• Annual assessment on compliance with the Scottish Code of Practice by SPA (Jan 24)</li> </ul>

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

Assurance source	Developments in 2023/24
UKAS (UK accreditation service)	<ul style="list-style-type: none"> <li>Independent assessment by the United Kingdom Accreditation Body (UKAS) during 2023/24 consisting of 75 auditor days across 17 days onsite by 14 auditors. These resulted in maintenance of scope of accreditation, as well as extensions to scope in Toxicology and Biology.</li> </ul>
SG / Parliamentary Committees	<ul style="list-style-type: none"> <li>The Authority continued its engagement with the Scottish Government (SG) on a number of key issues including the spending review and responses to Government consultations.</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, mental health in policing; officer wellbeing and suicides; Ill Health Retirement &amp; Injury on Duty Awards, technology and changes to police pensions.</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 and COSLA national framework for scrutiny, offering guidance for Elected Members in local authorities responsible for scrutinising delivery of local police and fire and rescue services, has been embedded and is in the process of review and refresh. To support this a series of webinars are being held for scrutiny leaders and support officers across every Local Authority in Scotland. The framework will also be enhanced through a specific section on understanding policing performance. Consultation and feedback is undertaken at key points: to inform the Annual Review of Policing; Joint Strategy for Policing; regular meetings with COSLA leadership and local police scrutiny conveners.</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 (2023/24): Summary of HMICS work

#	Review type	HMICS reports	No. Rec's	Considered by:
<b>Completed reviews</b>				
1	Audit & assurance review	Custody Inspection Report – Lanarkshire	15	PPC Sept 23
2	Audit & assurance review	Assurance review of SPA Forensic Toxicology Provision	25	Board June 23
3	Thematic review	Custody Inspection Report – Tayside	8	PPC Sept 23
4	Audit & assurance review	Assurance review of vetting policy and procedures within Police Scotland	15	Complaints and Conduct Nov 23
5	Thematic review	Thematic review of Mental Health in Scotland	14	PPC Dec 23
6	Audit & assurance review	Custody Inspection Report – D&G	14	PPC June 24
7	Thematic inspection	Thematic Inspection of Organisational Culture in PS	11	People Feb 24
8	Audit & assurance review	Custody Inspection Report – Fife	15	PPC June 24
	<b>Total</b>		<b>117</b>	
<b>Other reviews in progress (part of HMICS 2022 to 2025 scrutiny plan)</b>				
9	Validated self-evaluation	SPA Corporate		Expected May 24
10	Audit & assurance review	HMICS Frontline Focus – Wellbeing		Published April 24
11	Thematic review	Thematic inspection of road policing in Scotland		In progress
12	Thematic review	Thematic inspection of police response to missing persons in Scotland		In progress



HMICS presented their scrutiny plan to ARAC in May 23 their three year scrutiny plan 2022 – 2025 and are scheduled to provide an update to ARAC in August. The Authority was involved in consultation on this scrutiny plan and a longer term outlook is welcomed. This longer range view will allow 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.



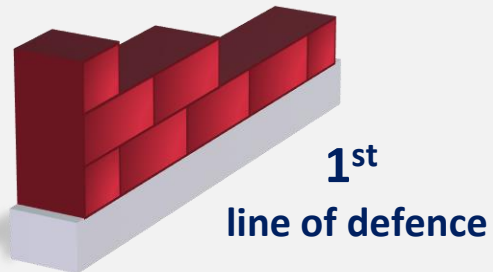
# Conclusion: integrated assurance statement

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 finding 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 2023/24 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 (2023/24).

## Management

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



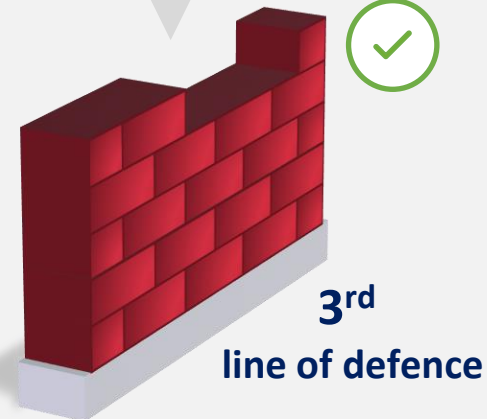
## Oversight function

- ✓ 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 2022/23 there have been no significant internal control weaknesses identified.

