



Meeting	Audit, Risk and Assurance Committee
Date	22 June 2023
Location	MS Teams
Title of Paper	Internal audit annual report
Presented By	John McNellis Head of Finance, Audit and Risk Gary Devlin, Azets
Recommendation to Members	For discussion
Appendix Attached	Yes – Appendix A Internal audit annual report (2022/23)

PURPOSE

The internal audit annual report summarises the conclusions and key findings from the internal audit work undertaken during the year ended 31 March 2023, including the overall opinion on the internal control systems within Scottish Police Authority, Police Scotland and Forensic Services.

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 Scottish Public Finance Manual (SPFM) requires internal audit to provide an annual report to the Accountable Officer and Audit Committee that provides an opinion on the adequacy and effectiveness of the governance, risk management and internal control system of the organisation.
- 1.2. The internal audit plan for 2022/23 was approved by the Board in February 2022 with progress and all work reported to the ARAC.
- 1.3. The annual report forms part of the assurance required by the Accountable Officer to enable them to sign the Governance Statement to be provided alongside the accounts for which they are directly responsible.

2 FURTHER DETAIL

- 2.1 The annual report summarises internal audits conclusions and key findings from their work over the financial year.
- 2.2 **Appendix A** provides the full annual report. It includes:
 - the scope and responsibilities between management and internal audit;
 - planning process;
 - the coverage achieved in the year;
 - key themes from their work
 - confirmation of independence;
 - statement of conformance with Public Sector Internal Audit Standards;
 - KPI's / internal quality assurance; and
 - overall internal audit opinion for the year.
- 2.3 Overall, internal audit have concluded:

*"In our opinion the Scottish Police Authority, Police Scotland and Forensic Services have a framework of governance, risk management and controls in place that provides **reasonable assurance** regarding the effective and efficient achievement of objectives. This is **except in relation to:***

- *Change Management – Resource Deployment Unit; and*
- *Compliance arrangements – PAVA Spray and Airwave Terminal Units*

Our audits in each of these areas highlighted significant areas for improvement relating to a need to more consistently implement central policies and procedures across the organisation, as well as a need to improve arrangements for management scrutiny and oversight at senior management level.

- 2.4 This opinion has been provided for all areas (SPA, Forensic Services and Police Scotland) with the exception of the two review areas highlighted.

3 FINANCIAL IMPLICATIONS

- 3.1 The cost of providing the internal audit service is included in the 2022/23 budget. Some reviews have also considered financial implications, in particular the reviews of core financial controls and projects.

4 PERSONNEL IMPLICATIONS

- 4.1 There are no specific personnel implications associated with this paper, however, some reviews have considered personnel implication and in particular the reviews on: overtime / allowances, SPRM and other reviews.
- 4.2 The internal audit service is provided by an external provider, Azets.

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 annual report.



Scottish Police Authority

Internal Audit Annual Report 2022/23

May 2023



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Scottish Police Authority

Internal Audit Annual Report 2022/23

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Introduction

The Public Sector Internal Audit Standards (PSIAS) state that:

“The Chief Audit Executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.”

“The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control.”

To meet the above requirements, this Annual Report summarises our conclusions and key findings from the internal audit work undertaken at the Scottish Police Authority (SPA), including Police Scotland, during the year ended 31 March 2023, including our overall opinion on SPA’s internal control system.

Acknowledgement

We would like to take this opportunity to thank all members of management and staff for the help, courtesy and co-operation extended to us during the year.

Overall internal audit opinion

Basis of opinion

As the Internal Auditor of the Scottish Police Authority (SPA), we are required to provide the Audit, Risk and Assurance Committee with assurance on the whole system of internal control. In giving our opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide is reasonable assurance that there are no major weaknesses in the whole system of internal control.

In assessing the level of assurance to be given, we have taken into account:

- All reviews undertaken as part of the 2022/23 internal audit plan;
- Any scope limitations imposed by management;
- Matters arising from previous reviews and the extent of follow-up action taken including in year audits;
- Expectations of senior management, the Audit, Risk and Assurance Committee and other stakeholders;
- The extent to which internal controls address the client's risk management /control framework;
- The effect of any significant changes in SPA's objectives or systems; and
- The internal audit coverage achieved to date, including additional work requested by the Chief Financial Officer in the year.

In my professional judgement as Head of Internal Audit, sufficient and appropriate audit procedures have been conducted and evidence gathered to support the basis and the accuracy of the conclusions reached and contained in this report. The conclusions were based on a comparison of the situations as they existed at the time against the audit criteria. The conclusions are only applicable for the entity examined. The evidence gathered meets professional audit standards and is sufficient to provide senior management with proof of the conclusions derived from the internal audit work.

Internal Audit Opinion

In our opinion the Scottish Police Authority, Police Scotland and Forensic Services have a framework of governance, risk management and controls in place that provides reasonable assurance regarding the effective and efficient achievement of objectives. This is except in relation to:

- Change Management – Resource Deployment Unit; and
- Compliance arrangements – PAVA Spray and Airwave Terminal Units

Our audits in each of these areas highlighted significant areas for improvement relating to a need to more consistently implement central policies and procedures across the organisation, as well as a need to improve arrangements for management scrutiny and oversight at senior management level.

Azets

May 2023

Internal audit work performed

Scope and responsibilities

Management

It is management's responsibility to establish a sound internal control system. The internal control system comprises the whole network of systems and processes established to provide reasonable assurance that organisational objectives will be achieved, with particular reference to:

- risk management;
- the effectiveness of operations;
- the economic and efficient use of resources;
- compliance with applicable policies, procedures, laws and regulations;
- safeguards against losses, including those arising from fraud, irregularity, or corruption; and
- the integrity and reliability of information and data.

Internal auditor

The Internal Auditor assists management by examining, evaluating, and reporting on the controls in order to provide an independent assessment of the adequacy of the internal control system. To achieve this, the Internal Auditor should:

- analyse the internal control system and establish a review programme;
- identify and evaluate the controls which are established to achieve objectives in the most economic and efficient manner;
- report findings and conclusions and, where appropriate, make recommendations for improvement;
- provide an opinion on the reliability of the controls in the system under review; and
- provide an assurance based on the evaluation of the internal control system within the organisation as a whole.

Planning process

In order that we can provide an annual assurance statement supporting the Governance Statement, we include all of the SPA's activities and systems within the scope of our internal audit reviews.

Our strategic and annual internal audit plans are designed to provide the Audit, Risk and Assurance Committee with assurance that SPA's internal control system is effective in managing the key risks and best value is being achieved. The plans are therefore informed by SPA's risk management system and linked to the Corporate Risk Register.

The Strategic Internal Audit Plan was agreed in consultation with senior management and formally approved by the Audit, Risk and Assurance Committee. The Annual Internal Audit Plan is subject to revision throughout the year to reflect changes in SPA's risk profile.

We have planned our work so that we have a reasonable expectation of detecting significant control weaknesses.

However, internal audit can never guarantee to detect all fraud or other irregularities and cannot be held responsible for internal control failures.

Cover achieved

Our Internal Audit Plan comprises 500 days per annum. We completed 500 days of core internal audit work in 2022/23. The majority of work was carried out by the core internal audit team and included the use of specialist auditors from our Technology Risk team.

We made use of Data Analytics specialists to supplement our audit work where appropriate, most notably in our audit of Staff Absence and Modified Duties.

A comparison of actual coverage against the 2022/23 plan is attached at Appendix 1.

We confirm that there were no resource limitations that impinged on our ability to meet the full audit needs of the SPA and no restrictions were placed on our work by management.

We did not rely on the work performed by a third party during the period.

Reports

We issued eleven substantive internal audit reports during 2022/23 as summarised in the table below.

Where relevant, reports contained action plans detailing responsible officers and implementation dates. The reports were fully discussed and agreed with management prior to submission to the Audit, Risk and Assurance Committee.

We made no recommendations that were not accepted by management.

Review	Control objective assessment	No. of issues per grading			
		4	3	2	1
A.1 Core Financial Controls		-	-	1	3
B.3 Organisational Learning	n/a – advisory				
B.6 Staff Absence and Modified Duties		-	1	10	-
C.9 Change Management – DESC		-	2	5	1
C.10 Change Management – RDU		2	1	4	3
C.12 Vetting		-	7	8	2
D.2 Business Continuity Planning (Forensics)		-	1	5	-
D.2 Business Continuity Planning (SPA/PS)		-	2	3	1
D.4 Cyber Security	n/a	-	2	7	-
G.5 Compliance arrangements – PAVA Spray and Airwave Terminal Units		3	4	2	-
G.6 Forensics Services – Physical Data Management		-	2	2	-
TOTAL		5	22	47	10

See Appendix 2 for definitions of colour coding.

Progress in implementing previous internal audit actions

During the year, we undertook quarterly follow up to validate management’s progress in implementing agreed audit actions. These reviews have allowed us to confirm that, in common with previous years, management have continued to make good progress in implementing agreed actions from internal audit reports.

In total we reviewed management’s progress in implementing 125 actions. As at our Q4 follow up in April 2023, we confirmed that 80 of these (64%) had been completed in the year. Of the 45 remaining outstanding actions, 39 (31%) were not yet due for completion.

Benefits realisation

As at the time of writing this report, two actions are proposed for closure by management. These relate to our 2019/20 audit of Benefits Realisation. Management’s view is that although the process for benefits realisation has been updated, the current pipeline of projects “*does not allow practical demonstration of the documented process*”. As such, management do not intend to take any further action in respect of these two recommendations at present.

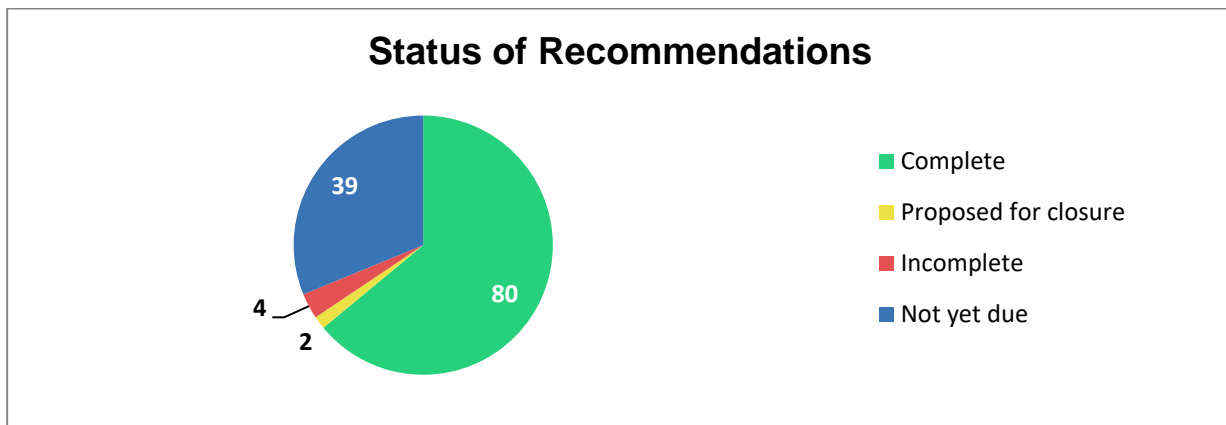
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The risks raised during the 2020 audit of Benefits Realisation related to an inability to demonstrate that the reported 'realised benefits' had been demonstrated in real terms, in either in a cost or time saving within the relevant business areas (which should be demonstrable by considering financial and/or performance impacts). This has not been demonstrated either during or since the audit, with management explaining that they intend to implement a new process but are yet to have the opportunity to demonstrate that. Our view is that the risk in this area remains unmitigated as a result.

The position was previously reported to ARAC in January 2023 and an agreement reached that management would continue to review opportunities to apply the benefits realisation process via the ongoing Strategic Efficient Review work. No revised timescales have been agreed as management persist that there is no clear pathway for practical demonstration of the documented process.

ICT Service Delivery

We have assessed the remaining four actions, relating to our 2021/22 audit of ICT Service Delivery. We understand there has been competing priorities associated with developing a Digital Strategy and Target Operating Model (TOM). It is expected that development of the strategy and TOM will supersede the actions identified as part of the ICT Delivery audit, however the new TOM requires additional funding, therefore the actions are 'on hold' until management better understand the funding available. This is expected by August 2023.



We note the higher proportion of very high risk (grade 4) findings identified in the year as compared with the prior year (2021/22: 0; 2022/23: 5). We would highlight that these findings were identified within areas highlighted to us by management with known control weaknesses. As such, we do not consider that this increase represents a worsening overall control environment.

Significant findings

During 2022/23, two of our audits identified very high risk (grade 4) recommendations requiring immediate senior management attention. As such, these areas have been explicitly referenced within our annual opinion as we are able to provide only limited assurance as to the strength of respective control frameworks in these areas.

PS Compliance arrangements – PAVA Spray and Airwave Terminal Units

This audit was proposed by management for inclusion within our 2022/23 audit plan due to known issues of governance, oversight and consistency of process across the Police Scotland estate.

In order to ascertain the extent of these issues, we conducted a series of site visits to confirm whether Pelargonic Acid Vanillylamide (PAVA) sprays and Airwave communication units are stored and issued in line with national guidance, internal procedures, and legislation as relates to e.g., firearms and the Control of Substances Hazardous to Health (COSHH).

We found that arrangements for PAVA were underdeveloped and did not support effective monitoring of compliance. Most notably, overall responsibility for oversight of PAVA had not been assigned. Our site visits across the Police Scotland estate identified numerous significant issues relating to the safe and consistent storage and issue of PAVA spray canisters, and the accuracy and integrity of underlying stock records.

In respect of Airwave units, compliance monitoring activities in respect of Airwave units are subject to national direction from the Home Office. As such, we were able to confirm that there is a clear rolling monthly audit process in place to meet these requirements. However, as part of our site visits, we identified issues relating to safe storage of Airwave terminals and lack of formal governance arrangements to ensure that issues identified from monthly audits are appropriately addressed on a timely basis.

The issues identified in our audit work, particularly in respect of PAVA, present significant reputational and compliance risks to both Police Scotland and the Scottish Police Authority. Whilst management have committed to implementing the improvement actions identified in our audit, the majority of the actions have long timescales, and the Management Action Plan is not expected to be fully implemented until January 2024 meaning that these risks will remain unmitigated into 2023/24.

Change Management – Resource Deployment Unit

The Resource Deployment Unit (RDU) is tasked with ensuring the required number of people with the appropriate skillset are available in the right place, at the right time, in the most cost-effective manner, with care for wellbeing. This includes management of Operational Base Levels (staffing targets), as well as management of all absences, such as Annual Leave, Re-rostered Rest Days, Time Off in Lieu, Court Citations, Training, Sickness, etc. The RDU are also responsible for allocating officers to Events and Major Incidents.

The RDU is based on a legacy structure inherited from the previous individual police forces prior to the creation of Police Scotland. As a result, there are inconsistencies in structures and processes across and within the four regions (National, North, East and West) which have not been addressed to date.

As such, Police Scotland are looking to restructure the way the RDU operates with an aim to “provide a consistent, professional structure across Scotland to maximise efficiencies”. An Initial Business Case has been drafted to support Senior Management’s ability to make an informed decision on whether to approve the development of a Final Business Case. Management requested that our audit of RDU focused on the current approach by RDU in

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the deployment of officers to events and assessed the assumptions and forecasts within the RDU Initial Business Case for reasonableness and alignment with best practice.

Overall, we found the Initial Business Case (IBC) for a National Resource Deployment Unit (RDU) to be compliant with appropriate guidance. In this context, our audit identified some discrepancies within the business case and the application of outdated data that would need to be updated prior to approval by the Change Board. Importantly, we also found some core issues within the daily operations of some of the resourcing teams. The project team should ensure these are resolved, ideally prior to progressing with the business case or by the business case if the capacity for BAU to address is constrained.

Specifically, quality standards setting out performance expectations and operational outcomes have not been set. As a result, there are limited performance metrics or management information available to identify the root cause of existing performance challenges within each current RDU. In these circumstances, the Project Team should seek to use divisional performance metrics to support any proposals on how a resourcing structure should look and operate. This underlying data will enable the Project Team to fully understand and quantify the complex interaction of the known issues which need to be addressed, as well as identify further potential issues, and demonstrate the improved processes which will deliver success through the business case.

Developments in year

In December 2022, legionella bacteria (which causes Legionnaires' disease) was identified through routine sampling at Police Scotland Headquarters at Tulliallan, leading to a temporary closure of the site.

Atalian Servest was subsequently commissioned to provide a technical water quality report and assist in the remediation of the issues of Tulliallan. One of the key areas of control relates to Police Scotland's obligation to maintain up to date Water Risk Assessments (WRAs) for all properties that have been completed by appropriately qualified and experienced individuals.

Although a WRA was in place for Tulliallan, no legionella risks were identified leading to a concern as to the integrity of the assessment. As a result, we were commissioned by the Chief Financial Officer to undertake a review of the extent to which the issues at Tulliallan were replicated across the wider Police Scotland estate.

We undertook a review of records for a sample of 24 sites, with our sample targeted towards higher risk areas including those with accommodation, aging premises, and buildings that are not routinely occupied.

Our work identified significant shortcomings in arrangements for ensuring compliance with health and safety legislation across the Police Scotland estate – most notably the Legionella Advanced Code of Practice (ACOP) L8 guidance. In particular:

- We were unable to confirm that a recognised, up to date and readily available policy exists to ensure that all relevant individuals understand their responsibilities and the processes that are required to ensure compliance with the ACOP L8 guidance;
- We found there to be a lack of consistent understanding at site level as to who within the organisation held Duty Holder and Responsible Person responsibility, and this was reflected within the sample of 24 WRAs that we reviewed.
- Most Water Risk Assessments (WRAs) sampled were out of date, with 17 of 24 (70%) completed more than six years ago.

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- We also found there to be limited central record keeping within Estates as to the completion of WRAs, remedial actions identified, and planned dates for reassessment to be undertaken, with one incomplete spreadsheet dated 2016 the only evidence provided to us by Estates during our audit.
- There is no central record keeping by Estates to ensure that a risk assessment is carried out for any actions not implemented in line with recommendations by water safety contractors. As such, there is a risk to the organisation that the risk exposure to Legionella across the entirety of the organisation is not consistently understood.
- We were also unable to confirm the existence of an escalation process to ensure that actions not implemented due to budgetary constraints are highlighted to senior management within the organisation. We did not obtain evidence of any funding requests for remedial water safety works being submitted and subsequently declined.

Key themes

In addition to the above audits, our audit of Vetting in July 2023 raised a number of significant recommendations that impact both the Force Vetting Unit and the wider organisation. A number of these related to the need to proactively manage vetting demand and plan resource accordingly, as well as supporting the organisation to engage effectively with the vetting process.

Taken together, these three audits, and the additional work commissioned by management, point to a lack of clarity and consistency on the expected processes to be deployed locally. In addition, responsibility for management oversight has not been clearly articulated.

Our report to management on Water Safety did not form part of our 2022/23 Internal Audit Plan and is not therefore directly referenced within our overall opinion. However, the issues identified within that work are consistent with the key themes outlined above.

Resourcing pressures with Police Scotland was commonly cited as a limiting factor for improving performance and ensuring compliance with expected processes.

The ongoing impact of budget pressures and the associated forecast reduction in officer numbers, indicate that these issues will likely continue to have an impact in the year ahead.

Independence

PSIAS require us to communicate on a timely basis all facts and matters that may have a bearing on our independence.

We can confirm that the staff members involved in each 2022/23 internal audit review were independent of SPA and their objectivity was not compromised in any way.

Conformance with Public Sector Internal Audit Standards

We confirm that our internal audit service conforms to the Public Sector Internal Audit Standards, which are based on the International Standards for the Professional Practice of Internal Auditing. This is confirmed through our quality assurance and improvement programme, which includes cyclical internal and external assessments of our methodology and practice against the standards.

A summary of the results of our most recent internal assessment is provided at Appendix 3.

Key performance indicators

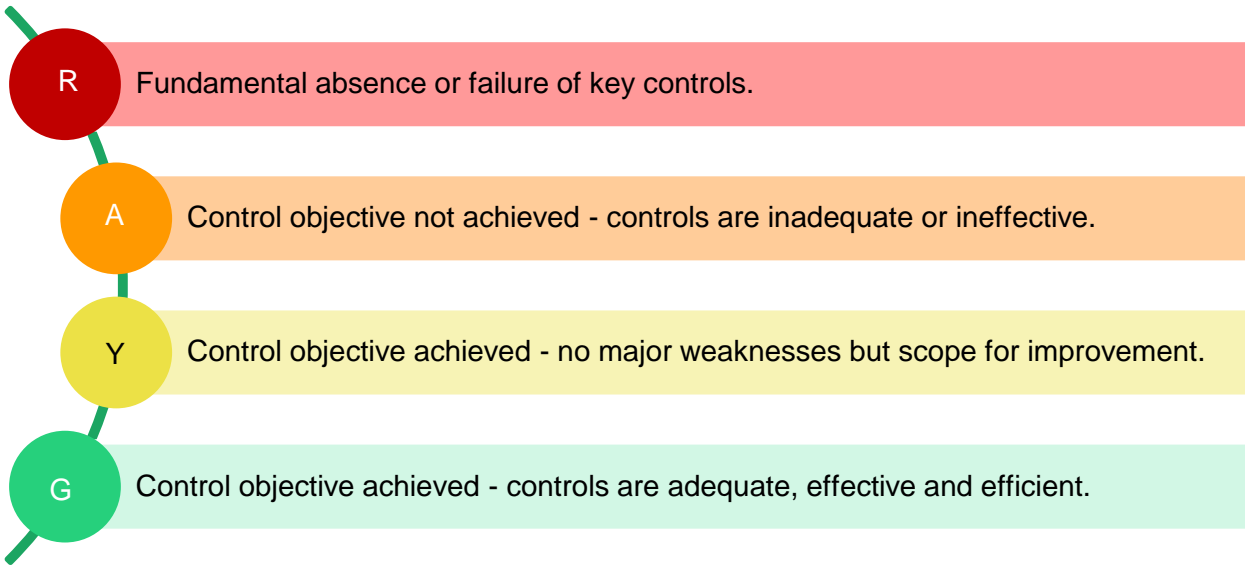
We use a suite of Key Performance Indicators (KPIs) to monitor the quality of the internal audit service. Appendix 4 includes a summary of performance against the KPIs.

Appendix 1 – Planned v actual days 2022/23

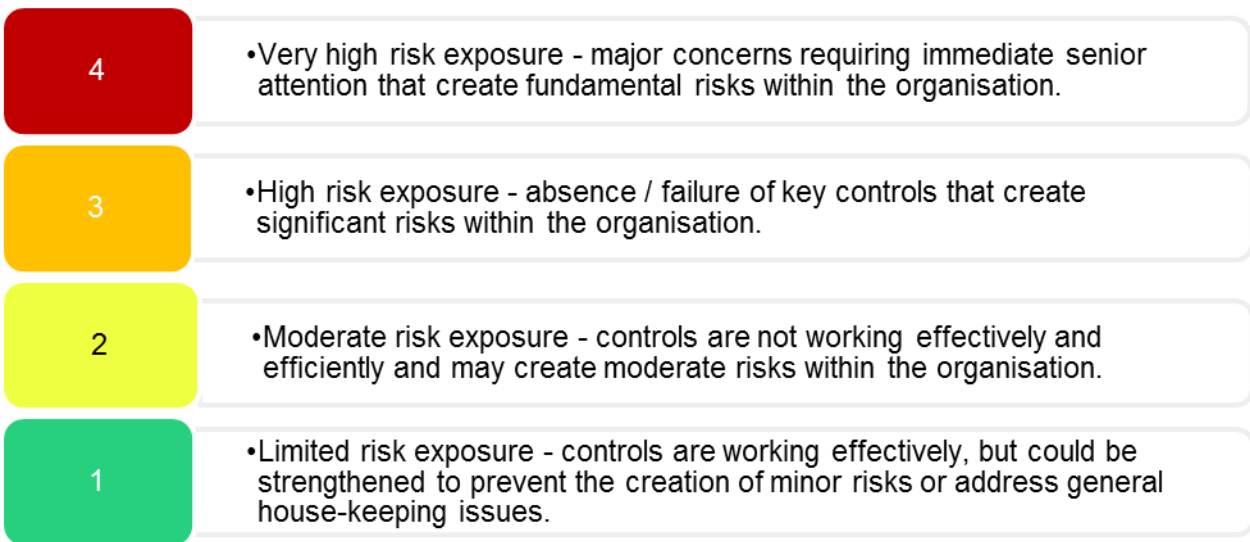
Ref and Name of report	Planned Days	Actual Days
A.1 Core Financial Systems	35.00	35.00
B.3 Organisational Learning	55.00	55.00
B.4 Staff Absence and Modified Duties	40.00	40.00
C.9 Change Management: DESC	40.00	40.00
C.10 Change Management: Organisational Design (RDU)	40.00	40.00
C.12 Vetting	35.00	35.00
D.1 Business Continuity Planning	50.00	50.00
D.3 Cyber Security	50.00	50.00
G.5 PS Compliance	45.00	45.00
G.6 SPA/Forensics Physical Data Management	30.00	30.00
G.4 Follow up	20.00	20.00
H.1 Audit & Risk Committee planning and attendance	20.00	20.00
H.2 Monthly liaison meetings	18.00	18.00
H.3 Reporting, ad-hoc meetings and other liaison*	6.00	6.00
H.4 Liaison with external audit and HMICS	4.00	4.00
H.5 Audit needs analysis - strategic and operational IA planning 2022/23	10.00	10.00
H.6 Annual internal audit report	2.00	2.00
Total	500.00	500.00

Appendix 2 – Definitions

Control objective assessment definitions



Management action prioritisation definitions



Appendix 3 – Summary of External Quality Assurance Assessment

As part of our regular quality assessment procedures, we commissioned an external quality assessment (EQA) against the Institute of Internal Auditors (IIAs) International Professional Practices framework (IPPF) and, where appropriate, the Public Sector Internal Audit Standards (PSIAS).

We are pleased to disclose the outcome of this assessment as we believe it is important to provide you with assurance that the service you receive is of a high quality and fully compliant with internal audit standards. Outlined below are extracts from our most recent external quality assessment undertaken in February 2023.

The full EQA report is available on request.

External Quality Assessment summary

Executive Summary

I am pleased to report that there are no material governance, methodology or practical issues that are impacting Azets Risk Assurance's overall conformance with the Institute of Internal Auditors (IIAs) International Professional Practices framework (IPPF).

Internal Audit have achieved the highest level of conformance with the Standards, as well as the Definition, Core Principles, and the Code of Ethics, which form the mandatory elements of the IPPF, the global standard for quality in Internal Auditing. The Institute describe this as "Generally Conforms".

This is an excellent result and is based on an extensive EQA covering the team's approach, methodology, processes, and an extensive sample of engagement files. The EQA assessor is an experienced, former Chief Assurance Officer and current Audit Committee Chair.

Conformance Opinion

The IPPF/PSIAS includes the Mission and Definition of Internal Auditing, the Core Principles, Code of Ethics, and International Standards. There are 64 fundamental principles to achieve, with 118 points of recommended practice.

I am delighted to confirm that Azets Risk Assurance generally conform with 62 of these 64 fundamental principles. This is an excellent result. Furthermore, there are no areas of 'partial' or 'non-conformance' with any of the remaining fundamental principles.

The overall assessment resulting from the EQA is that Azets Risk Assurance "generally conforms to the International Professional Practices Framework". The term "generally conforms" is used by the IIA to represent the highest level of achievement and performance.

I include a summary of Azets Risk Assurance's conformance to these fundamental principles below. Overall, I believe that Azets Risk Assurance has achieved an excellent performance given the breadth of the IPPF, and the diverse work and activity the team undertakes.

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Summary of IIA Conformance	Standards	N/A	Does not Conform	Partially Conforms	Generally Conforms	Total
Definition of IA and Code of Ethics	Rules of conduct				12	12
Purpose	1000 - 1130				8	8
Proficiency and Due Professional Care	1200 - 1230				4	4
Quality Assurance and Improvement Programme	1300 - 1322	1			6	7
Managing the Internal Audit Activity	2000 - 2130				12	12
Engagement Planning and Delivery	2200 - 2600	1			20	21
Total		2	0	0	62	64

Our response

The review identified a number of areas for future consideration to further enhance our internal audit practices. We welcome these findings and as such, a detailed action plan will be put into place to address the areas for further development.

Appendix 4 – Progress against KPIs

The table below sets out performance against the KPIs set by management and the Audit, Risk and Assurance Committee.

Service	Performance Standard	Status
1. The Annual and Strategic Internal Audit plans are presented to and approved by the Audit Risk and Assurance Committee prior to the start of the audit year.	The 2022/23 Internal Audit Plan was approved by the SPA Board at the March 2022 meeting.	GREEN
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.	Reports have been issued an average of 11 working days after completion of fieldwork. No reports have been issued outwith timescale.	GREEN
4. Management responses are received within 15 working days and final report issued within 10 working days.	<p>Management Responses have been received in an average of 18 days during 2022/23.</p> <p>Final reports have been issued an average of 5 working days after initial receipt of management responses.</p>	AMBER
5. At least 90% of the audit recommendations we make are agreed with and accepted by management.	All recommendations made in the period 2022/23 have been accepted.	GREEN
6. At least 75% of Audit Risk and Assurance 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.	All changes to the plan have been agreed with the Audit, Risk and Assurance Committee.	GREEN
8. The annual internal audit report and opinion is presented to and approved by the Audit Risk and Assurance Committee at the first meeting after the year-end each year.	The Annual Report for 2022/23 was presented to the May 2023 ARAC meeting.	GREEN

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Service	Performance Standard	Status
9. All internal audit outputs are finalised and submitted to the Committee Secretary at least 10 working days before the Audit Risk and Assurance Committee meeting to allow time for senior management review.	All papers submitted in line with agreed timescales.	GREEN
10. Members of senior management and the Audit Risk and Assurance Committee are invited to participate in the firm's client satisfaction survey arrangements.	Not yet due	N/A

Key

RED	More than 15% away from target
AMBER	Within 15% of target
GREEN	Achieved

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