

## **Scottish Legal Complaints Commission**

Report to the Audit Committee and the Auditor General for Scotland on the  
2021/22 audit

Issued 27 October for the meeting on 8 November 2022

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# Introduction

## The key messages in this report

Audit quality is our number one priority. We plan our audit to focus on audit quality and have set the following audit quality objectives for this audit:

- A robust challenge of the key judgements taken in the preparation of the Annual Report and Accounts.
- A strong understanding of your internal control environment.
- A well planned and delivered audit that raises findings early with those charged with governance.

I have pleasure in presenting our final report to the Audit Committee (“the Committee”) of the Scottish Legal Complaints Commission (“the Commission”) for the year ending 30 June 2022. The scope of our audit was set out within our planning report presented to the Committee in April 2022.

This report summarises our findings and conclusions in relation to:

- The audit of the **annual report and accounts**; and
- Consideration of the wider scope requirements of public sector audit. As set out in our plan, in line with previous years, we have concluded that the full application of the wider scope is not appropriate and applied the “small body” clause set out in the Code which allows narrower scope work to be carried out. We have updated our risk assessment during the audit and confirm that the judgement made in our audit plan has not changed. Our work in this area was restricted to concluding on:
  - The appropriateness of the disclosures in **the annual governance statement**; and
  - The **financial sustainability** of the Commission and the services that it delivers over the medium to longer term. As part of this work, we have followed up on progress with the recommendations made in our previous years audit report.

### Conclusions from our testing

Based on our audit work completed to date we expect to issue an unmodified audit opinion.

The Performance Report and Accountability Report comply with the statutory guidance and proper practice and are consistent with the financial statements and our knowledge of the Commission.

The auditable parts of the Remuneration and Staff Report have been prepared in accordance with the relevant regulations.

A summary of our work on the significant risks is provided in the dashboard on page 8.

# Introduction (continued)

## The key messages in this report (continued)

### Conclusions on audit dimensions

**Annual Governance statement** – The disclosures are appropriate and address the minimum requirements of the Scottish Public Finance Manual (“SPFM”) and the Government Financial Reporting Manual (“FReM”).

**Financial sustainability** – SLCC are projecting a modest deficit in 2022/23 which is funded by reserves. We welcome the levels of reserves held by SLCC, and note the planned use in 2022/23, but would caution the use of reserves over the medium to longer term. The budget setting process has captured the key drivers of movement since 2021/22 incorporating macroeconomic factors such as Covid-19 and the Cost of Living Crisis.

The Medium Term Financial Plan (MTFP) has been revised and now covers the period until 2027/28, using basic scenario panning to quantifying the potential impacts of changes in the operating and economic environment. We are pleased to note that the Commission have considered the future workforce needs through the formalised workforce plan and a new Succession Plan, detailing the risks and mitigating actions that would arise in the event of key posts becoming vacant.

Our detailed findings and conclusions are included on pages 16 to 18 of this report.

### Next steps

An agreed Action Plan is included on page 21 of this report, including a follow-up of progress against prior year actions.

### Added value

Our aim is to add value to the Commission by providing insight into, and offering foresight on, financial sustainability, risk and performance by identifying areas for improvement and recommending and encouraging good practice. In so doing, we aim to help the Commission promote improved standards of governance, better management and decision making, and more effective use of resources.

### Managing transition to 2022/23 audits

2021/22 is the final year of the current audit appointments. We will minimise disruption to all parties, and maximise the transfer of knowledge of the Commission, by working in partnership with Audit Scotland and the incoming auditors.

We would like to put on record our thanks to the Board, management and staff for the good working relationship over the period of our appointment.

**Pat Kenny**  
Associate Partner






















# Annual Report and Accounts audit



# Quality indicators

## Impact on the execution of our audit

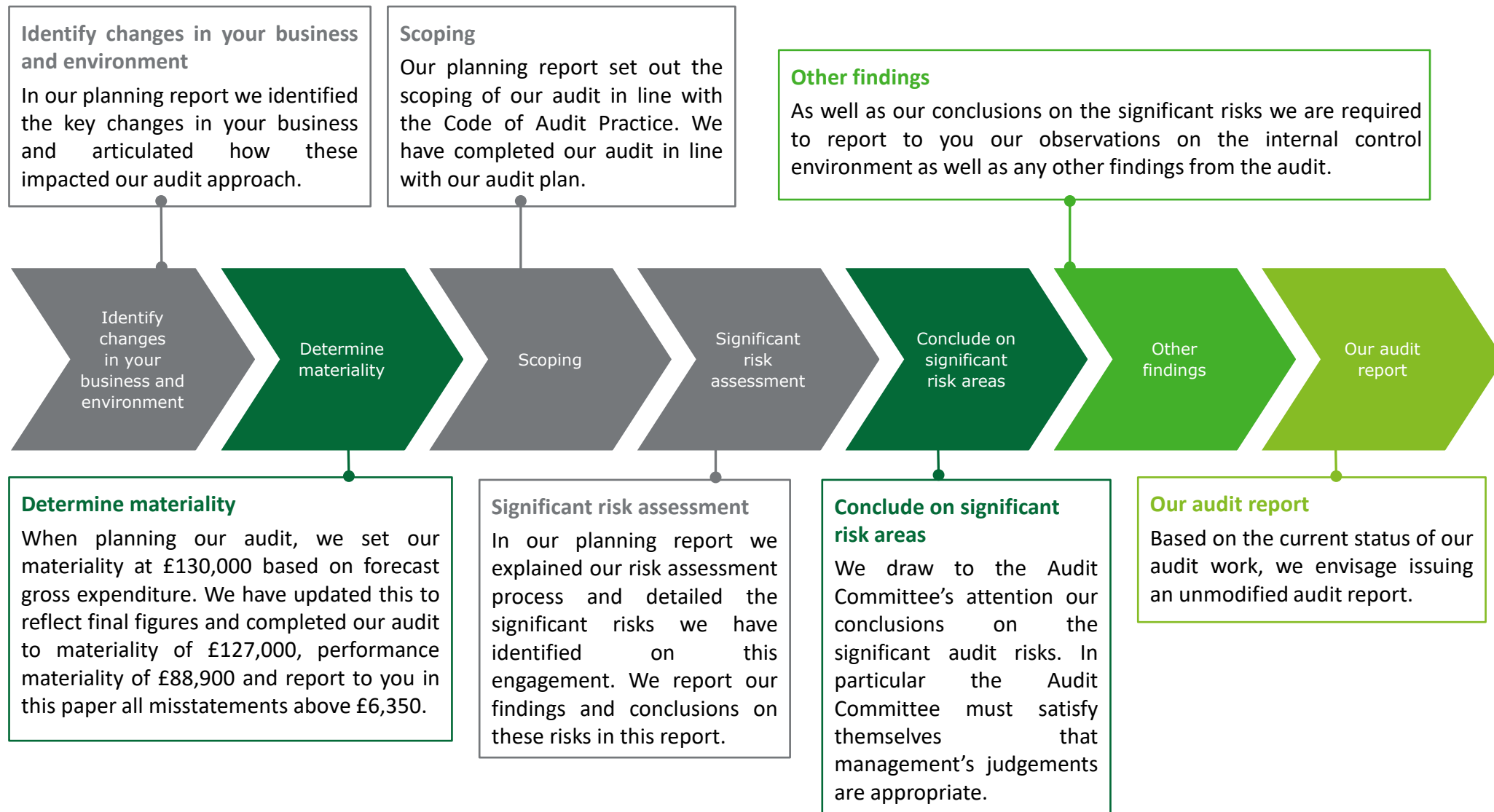
Management and those charged with governance are in a position to influence the effectiveness of our audit, through timely formulation of judgements, provision of accurate information, and responsiveness to issues identified in the course of the audit. This slide summarises some key metrics related to your control environment which can significantly impact the execution of the audit. We consider these metrics important in assessing the reliability of your financial reporting and provide context for other messages in this report.

Area	Grading			Reason
	FY22	FY21	FY20	
Timing of key accounting judgements				Key judgements relate primarily to provisions. Management demonstrated a clear understanding of these areas, were able to explain them clearly and provide sufficient and appropriate evidence to support these judgements at an early stage in the audit.
Adherence to deliverables timetable				Management provided all evidence in a timely manner, in advance of agreed timelines. Any follow-up requests during the audit were quickly actioned.
Access to finance team and other key personnel				Deloitte and the Commission have worked together to facilitate remote communication during the audit which has been successful. There have been no issues with access to the finance team or other key personnel.
Quality and accuracy of management accounting papers				Documentation provided has been of a high standard, which enabled an efficient audit. Working papers were clear and reconcilable to the Annual Report and Accounts. This is borne out by the resubmission rate on requests for the audit being low, at 1%.
Quality of draft financial statements				A full draft of the Annual Report and Accounts was received for audit on 17 August 2022. Only very minor changes were required to the accounts.
Response to control deficiencies identified				We did not identify any control deficiencies during our audit.
Volume and magnitude of identified errors				We have identified two financial adjustments during our audit relating to fixed assets and legal provision as set out on page 22.

 Lagging
  Developing
  Mature

# Our audit explained







We tailor our audit to your business and your strategy



# Significant risks

## Dashboard

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Risk	Material	Fraud risk	Planned approach to controls testing	Controls testing conclusion	Consistency of judgements with Deloitte's expectations	Comments	Page no.
Revenue Recognition			D+I	Satisfactory		Satisfactory	9
Management override of controls			D+I	Satisfactory		Satisfactory	10

Overly prudent, likely to lead to future credit



Overly optimistic, likely to lead to future debit.

**D+I:** Testing of the design and implementation of key controls



# Significant risks (continued)

## Revenue recognition



### Risk identified and key judgements

ISA 240 states that when identifying and assessing the risks of material misstatement due to fraud, the auditor shall, based on a presumption that there are risks of fraud in revenue recognition, evaluate which types of revenue, revenue transactions or assertions give rise to such risks.

The components of operating income for the Commission are income from levies and bank interest income. The significant risk is pinpointed to the recognition of levy income. This being completeness and accuracy of income from levies from professional bodies and complaints levy.



### Deloitte response

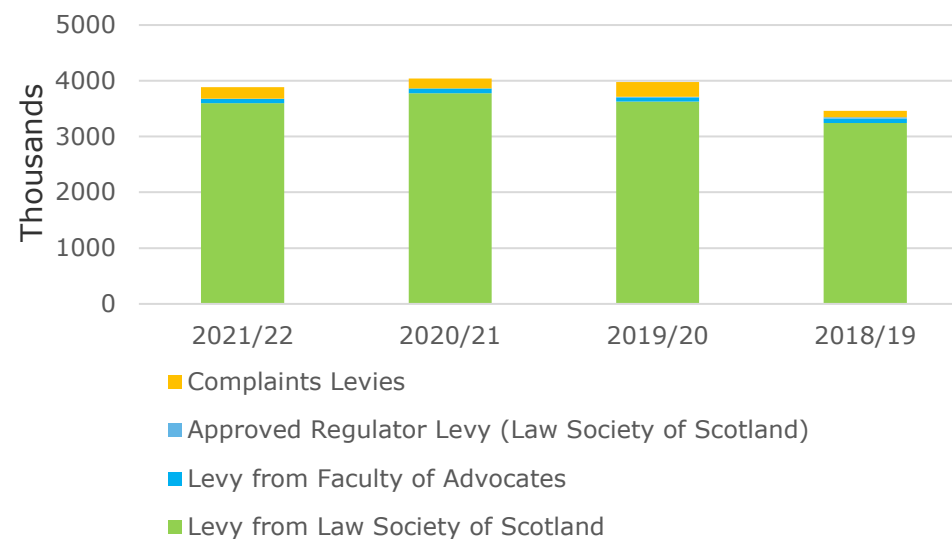
Our work in this area included the following:

- Obtained an understanding of the design and implementation of the key controls in place in relation to recording levy income;
- Sample tested levy income, tracing receipts of the ledger, to confirm completeness;
- Sample tested levy income recorded during the year to confirm accuracy; and
- Cut-off procedures to test the accurate recognition of levy income at the year-end

### Deloitte view

We have concluded through our testing that the accuracy and completeness of levy income recorded in the year is in line with financial reporting requirements and is therefore satisfactory

### Levy Income



# Significant risks (continued)

## Management override of controls



### Risk identified

Management is in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively.

Although management is responsible for safeguarding the assets of the entity, we planned our audit so that we had a reasonable expectation of detecting material misstatements to the Annual Report and Accounts and accounting records.



### Deloitte response and challenge

In considering the risk of management override, we have performed the following audit procedures that directly address this risk:

#### Journals

We have tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the Annual Report and Accounts. In designing and performing audit procedures for such tests, we have:

- Tested the design and implementation of controls over journal entry processing;
- Made inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments;
- Selected journal entries and other adjustments made at the end of a reporting period; and
- Considered the need to test journal entries and other adjustments throughout the period.

### Accounting estimates and judgements

We have reviewed accounting estimates for biases and evaluate whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud. In performing this review, we have:

- Evaluated whether the judgments and decisions made by management in making the accounting estimates included in the Annual Report and Accounts, even if they are individually reasonable, indicate a possible bias on the part of the entity's management that may represent a risk of material misstatement due to fraud. From our testing we did not identify any indications of bias. A summary of the key estimates and judgements considered is provided on the next page; and
- Performed a retrospective review of management judgements and assumptions related to significant accounting estimates reflected in the Annual Report and Accounts of the prior year.

### Significant and unusual transactions

We did not identify any significant transactions outside the normal course of business or any transactions where the business rationale was not clear.

#### Deloitte view

We have not identified any significant bias in the key judgements made by management.

We have not identified any instances of management override of controls in relation to the specific transactions tested.

# Significant risks (continued)

## Management override of controls (continued)

**Key estimates and judgements** The key estimates and judgments in the annual report and accounts includes those which we have selected to be significant audit risks around management override of control. This is inherently the area in which management has the potential to use their judgement to influence the annual report and accounts. As part of our work on this risk, we reviewed and challenge management’s key estimates and judgements including:

Estimate / judgement	Details of management’s position	Deloitte Challenge and conclusions
Dilapidations Provision	The Commission provides for legal or constructive obligations that are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation. A dilapidations provision of £93k was made in respect the leased office building.	The dilapidations provision is immaterial and has moved since the prior year due to increasing costs as a result of inflation.  We have challenged the assumptions made by management's expert and management in accounting for the impact of inflation and concluded that management’s estimate was appropriate.
Legal Provision	The Commission provide for legal or constructive obligations that are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation. A legal provision of £7k has been made in respect of claims against the Commission.	The legal provision is immaterial quantitatively; however is qualitatively material. We have obtained legal confirmations in relation to the cases provided for third party confirmation of the estimated liability. There was an adjustment made to increase the provision following new information being brought to management’s attention.

# Other significant findings

## Financial reporting findings

Below, we set out the findings from our audit surrounding your financial reporting process.

### Qualitative aspects of your accounting practices:

Following updates made by management, the Commission's accounts have been prepared in accordance with the Government Financial Reporting Manual (FReM).

### Significant matters discussed with management:

Significant matters discussed with management related primarily to the impact of COVID-19 on the organization, the basis of assessment relation to the going concern assumption, the new fair pay requirements, and the assessment of significant judgements and estimates, specifically dilapidations.

### Regulatory change

IFRS 16, Leases, comes into effect on 1 April 2022, therefore will be first implemented in financial year 2022/23. This will require adjustments to recognise on balance sheet arrangements currently treated as operating leases. We have considered the preparatory work carried out by management and the disclosures made in the 2021/22 Annual Report and Accounts and satisfied that the new standard has been appropriately considered.

### Other matters relevant to financial reporting:

We have not identified other matters arising from the audit that, in the auditor's professional judgement, are significant to the oversight of the financial reporting process.

We will obtain written representations from the Board on matters material to the Annual Report and Accounts when other sufficient appropriate audit evidence cannot reasonably be expected to exist. A copy of the draft representations letter has been circulated separately.

# Our audit report

## Other matters relating to the form and content of our report

Here we discuss how the results of the audit impact on other significant sections of our audit report.



### **Our opinion on the financial statements**

Our opinion on the financial statements is expected to be unmodified.



### **Material uncertainty related to going concern**

We have not identified a material uncertainty related to going concern and will report by exception regarding the appropriateness of the use of the going concern basis of accounting.

Practice Note 10 provides guidance on applying ISA (UK) 570 Going Concern to the audit of public sector bodies. The anticipated continued provision of the service is relevant to the assessment of the continued existence of a particular body.



### **Emphasis of matter and other matter paragraphs**

There are no matters we judge to be of fundamental importance in the financial statements that we consider it necessary to draw attention to in an emphasis of matter paragraph.

There are no matters relevant to users' understanding of the audit that we consider necessary to communicate in an other matter paragraph.



### **Other reporting responsibilities**

The Annual Report is reviewed in its entirety for material consistency with the financial statements and the audit work performance and to ensure that they are fair, balanced and reasonable.

### **Opinion on regularity**

In our opinion in all material respects the expenditure and income in the financial statements were incurred or applied in accordance with any applicable enactments and guidance issued by the Scottish Ministers.

Our opinion on matters prescribed by the Auditor General for Scotland are discussed further on page 14.

# Your Annual Report

We are required to provide an opinion on the auditable parts of the Remuneration and Staff Report, the Annual Governance Statement and whether the Performance Report is consistent with the disclosures in the accounts.

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	Requirement	Deloitte response
The Performance Report	The report outlines the Commission's performance, both financial and non-financial. It also sets out the key risks and uncertainties faced by the Commission.	<p>We have assessed whether the performance report has been prepared in accordance with the accounts direction. No exceptions noted.</p> <p>We have also read the performance report and confirmed that the information contained within is materially correct and consistent with our knowledge acquired during the course of performing the audit, and is not otherwise misleading. We provided management with comments and suggested changes and have received an updated version reflecting these changes.</p>
The Accountability Report	Management have ensured that the Accountability Report meets the requirements of the FReM, comprising the governance statement, Remuneration and Staff Report and the Parliamentary Accountability Report.	<p>We have assessed whether the information given in the Annual Governance Statement is consistent with the Annual Report and Accounts, has been prepared in accordance with the Accounts Direction and is consistent with our knowledge of the entity. No exceptions have been noted.</p> <p>We have also read the Accountability Report and confirmed that the information contained within is materially correct and consistent with our knowledge acquired during the course of performing the audit, and is not otherwise misleading. We provided management with comments and suggested changes and have received an updated version reflecting these changes.</p> <p>We have also audited the auditable parts of the Remuneration and Staff Report and confirmed that it has been prepared in accordance with the Accounts Direction. The entity complied with new requirements relating to the Fair Pay Disclosure.</p>

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# Audit dimensions



# Audit dimensions

## Overview

As set out in our Audit Plan, the Code of Audit Practice sets out four **audit dimensions** that frame the wider scope of the audit of the accounts. The audit dimensions provide a common framework for all the audit work conducted for the Auditor General and for the Accounts Commission.



In line with previous years, we have concluded that the full application of the wider scope is not appropriate and applied the “small body” clause set out in the Code which allows narrower scope work to be carried out. We have updated our risk assessment during the audit and confirm that the judgement made in our Audit Plan has not changed. Our work in this area was restricted to concluding on:

- The appropriateness of the disclosures in the annual governance statement (which is discussed on page 14) and
- The financial sustainability of the Commission and the services that it delivers over the medium to longer term. As part of this work, we have followed up on progress with the recommendations made in our previous years audit report.

In addition to the above, we have reviewed the Board’s arrangements for the prevention and detection of fraud and irregularities. Overall we found the Commission’s arrangements to be effectively designed and appropriately implemented.

The internal audit function has independent responsibility for examining, evaluating and reporting on the adequacy of internal controls. During the year, we have completed an assessment of the independence and competence of the internal audit team and reviewed their work and findings. The conclusions have helped inform our audit work, although no specific reliance has been placed on the work of internal audit.



# Financial sustainability

Can short-term (current and next year) financial balance be achieved?



Is there a long-term (5-10 years) financial strategy?



Is investment effective?



**Financial Sustainability**

## Short term financial planning

The Commission prepared their budget for 2021/22 which was approved by the board on the 26<sup>th</sup> January 2021. Total expenditure for the year was forecast to be £3,815k, and the Commission expected to achieve a surplus of £6k. It was not anticipated to utilise Reserves to achieve a balanced budget. The budget included savings that were driven primarily by a £295k reduction in staffing costs arising from a decrease in headcount within the Commission as well as further reductions within reporters' costs and members' salaries. The budget has been updated throughout the year to include in-year movements and the final outturn as reported in the Annual Report and Accounts is an underspend of £166k (4%) and overall surplus, due to higher income than forecast, of £343k. The Senior Management Team and Board regularly reviewed progress against budget throughout the year. From our review of the reporting throughout the year, variances are clearly reported and explained.

The Commission have prepared their budget for 2022/23. Total expenditure for the year has been forecast to be £3,870k, representing an increase of £55k compared with 2021/22. The budget setting process has captured the key drivers of movement since 2021/22, incorporating macroeconomic factors such as the impact of the cost-of-living crisis within inflationary impact as part of the medium-term financial planning (discussed further on page 18).

The Commission expects to incur a deficit of £134k, reserves being utilised to achieve a balanced budget. Taking cognisance of the Commission's stakeholders including levy payers, the recent surpluses achieved and the level of reserves held by the Commission, this is a pragmatic decision that will reduce reserves in line with the reserves policy levels while ensuring continued investment opportunities are available.

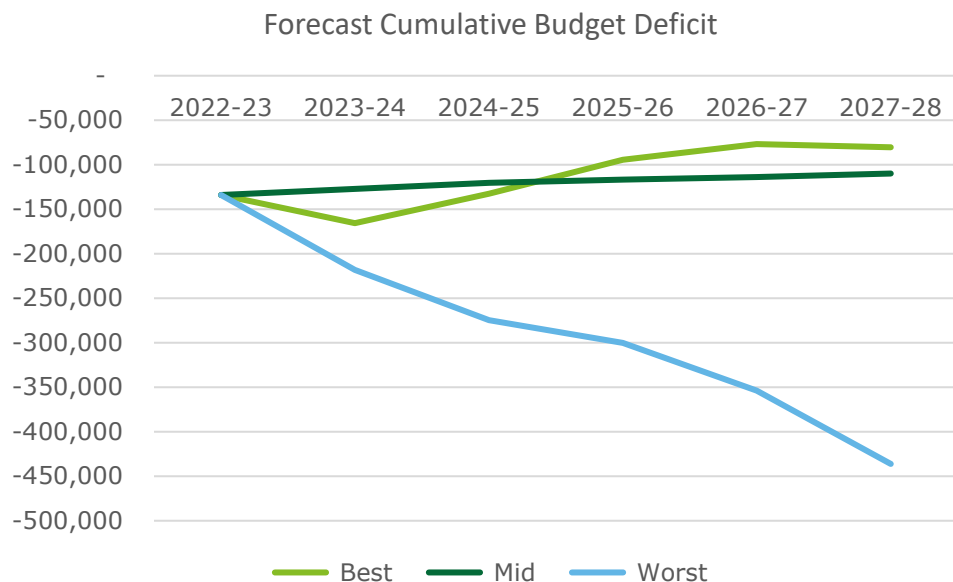
Based on the above, we are satisfied that the Commission can achieve short-term financial balance through minor planned use of reserves.

# Financial sustainability (continued)

## Medium-to long-term financial planning

It is positive to see that the Commission revised its MTFP in the year to consider the updated context within which it operates. The revised MTFP covers the period up to 2027/28, and uses basic scenario planning to consider a 'best', 'mid' and 'worst' case eventuality. Inputs into the budget include inflation, staff numbers (particularly the number of solicitors), potential property savings and the value of income from the individual levy.

The different scenarios of the MTFP identify different cumulative funding gaps between 2022/23 and 2027/28. Under the 'best' and 'mid' case scenarios, much of the cumulative deficit is incurred in 2022/23, though under the 'worst' case scenario deficits are present each year:



Under all three scenarios, the Commission has sufficient financial reserves to meet funding requirements, the value of closing reserves forecast to be approximately £1,400k in June 2028 under the 'worst-case' scenario.

However, given the ongoing cost of living crisis, where there is significant pressure on public sector pay, the Commission will have to frequently reassess whether the inputs into the best, mid, and worst case scenarios remain appropriate.

The Commission should also consider how the MTFP could set out a decision hierarchy that shows, should there be adverse developments, where, how and when changes would be made first to recover financial position.

## Workforce Planning

In our 2020/21 Audit, we concluded that the workforce plan could be further expanded to discuss succession planning and to explore potential internal and external career pathways.

We are pleased to note that the Commission introduced a new Succession Plan during 2021/22, which details a description and grading of the risks introduced by vacancies in key roles, but also identifies future candidates that, with appropriate training and experience, could be guided into these positions in the future. We note that the Succession Plan reflects the organisational requirements set out in the Workforce plan.

We recommend Management regularly reviews both documents to ensure they continue to reflect the needs of the Commission.

### Deloitte view – Financial sustainability

The Commission has achieved a surplus in 2021/22 and set a deficit budget for 2022/23 which draws down from reserves at a sustainable rate, therefore is financially sustainable in the short term. The Commission has a MTFP which demonstrates an awareness of ongoing economic realities and the impact that they may have on the Commission's financial position.

# Purpose of our report and responsibility statement

Our report is designed to help you meet your governance duties

## What we report

Our report is designed to help the Audit Committee discharge their governance duties. It also represents one way in which we fulfil our obligations under ISA (UK) 260 to communicate with you regarding your oversight of the financial reporting process and your governance requirements. Our report includes:

- Results of our work on key audit judgements and our observations on the quality of your Annual Report and Accounts;
- Our internal control observations; and
- Other insights we have identified from our audit.

## The scope of our work

Our observations are developed in the context of our audit of the financial statements.

We described the scope of our work in our audit plan.

## Use of this report

This report has been prepared for Commission, as a body, and we therefore accept responsibility to you alone for its contents. We accept no duty, responsibility or liability to any other parties, since this report has not been prepared, and is not intended, for any other purpose.

## What we don't report

As you will be aware, our audit was not designed to identify all matters that may be relevant to the Audit Committee.

Also, there will be further information you need to discharge your governance responsibilities, such as matters reported on by management or by other specialist advisers.

Finally, our views on internal controls and business risk assessment should not be taken as comprehensive or as an opinion on effectiveness since they have been based solely on the audit procedures performed in the procedures performed in fulfilling our audit plan.

We welcome the opportunity to discuss our report with you and receive your feedback.



**Pat Kenny, CPFA**

**For and on behalf of Deloitte LLP**

Glasgow | 8 November 2022

# Appendices



# Action Plan

## Follow-up 2020/21 action plan

We have followed up the recommendations made in our previous years audits. We are pleased to note that both recommendations have been fully implemented.

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Recommendation	Management Response	Priority	Management update 2021/22
<p><b>1. Financial Planning</b></p> <p>The Commission should improve its MTFP through covering a period beyond 2023/24, quantifying the potential financial impacts of various scenarios and through linking in with the workforce plan.</p>	<p><i>As part of the Op Plan for 21/22 we have in a number of projects that will impact the SLCC's Budget and will need to work on various scenarios to show the impact of these projects on future years levies.</i></p> <p><b>Responsible Person:</b> Director of Business Performance</p> <p><b>Target Date:</b> March 2022</p>	Medium	<p>As part of our preparation for the 22-23 Budget we plotted out budget scenario's until 27-28, these helped discuss the impact of any levy reduction on future years as well as the current year. Given the current economic climate this has proved a useful exercise to support the commission's long term financial stability.</p> <p><b>Fully Implemented</b></p>
<p><b>2. Workforce Planning</b></p> <p><i>The Commission should further develop its Workforce Plan to discuss succession planning and to explore potential internal and external career pathways.</i></p>	<p>We are due to present a final version of our succession plan framework for approval at Remuneration Committee in October 21 and this will then allow us to revise our workforce plan accordingly.</p> <p><b>Responsible Person:</b> Director of Business Performance</p> <p><b>Target Date:</b> March 2022</p>	Medium	<p>We have focused a lot on developing a succession plan and after this was signed off by our Remuneration Committee we updated our Workforce Plan. The Workforce Plan now shows a link to the succession plan with it detailing the experience and requirement needed for senior roles in the SLCC. The succession plan also details which candidates would be ready now, in the medium term and the long term for these management roles.</p> <p><b>Fully implemented</b></p>

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# Audit adjustments

## Corrected misstatements

The following misstatements have been identified up to the date of this report which have been corrected by management. We nonetheless communicate them to you to assist you in fulfilling your governance responsibilities, including reviewing the effectiveness of the system of internal control.

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		Debit/ (credit) Comprehensive Net Expenditure £k	Debit/ (credit) in net assets £k	Debit/ (credit) prior year taxpayers equity £k	Debit/ (credit) taxpayers equity £k	If applicable, control deficiency identified
Fully Depreciated Assets	[1]	-	-	-	-	N/A
Legal Provision	[2]	45	(45)			
<b>Total</b>		<b>45</b>	<b>(45)</b>	-	-	

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[1] During reconciliation of the trial balance to the accounts it was noted that the gross cost and accumulated depreciation were both overstated by approximately £30,000 due to fully depreciated assets remaining within the accounts figures. Management agreed to adjust both figures even though there was no net impact to the Statement of Financial Position.

[2] During the audit it was identified from a legal confirmation that the provision for legal cases required to be increased. This was as a result of new information being brought to managements attention. Management agreed to adjust for the increase in provision levels which also increased expenditure during the year.

# Our other responsibilities explained

## Fraud responsibilities and representations



### Responsibilities:

The primary responsibility for the prevention and detection of fraud rests with management and those charged with governance, including establishing and maintaining internal controls over the reliability of financial reporting, effectiveness and efficiency of operations and compliance with applicable laws and regulations.

As auditor, we obtain reasonable, but not absolute, assurance that the financial statements as a whole are free from material misstatement, whether caused by fraud or error.



### Required representations:

We have asked the Commission to confirm in writing that you have disclosed to us the results of your own assessment of the risk that the financial statements may be materially misstated as a result of fraud and that you have disclosed to us all information in relation to fraud or suspected fraud that you are aware of and that affects the entity .

We have also asked the Commission to confirm in writing their responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.



### Audit work performed:

In our planning we identified the risk of fraud in relation to revenue recognition and management override of controls as a key audit risk for your organisation.

During course of our audit, we have had discussions with management and those charged with governance.

In addition, we have reviewed management's own documented procedures regarding fraud and error in the financial statements.

# Independence and fees

As part of our obligations under International Standards on Auditing (UK), we are required to report to you on the matters listed below:

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## Independence confirmation

We confirm the audit engagement team, and others in the firm as appropriate, Deloitte LLP and, where applicable, all Deloitte network firms are independent of the Commission and our objectivity is not compromised.

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## Fees

The audit fee for 2021/22, in line with the expected fee range provided by Audit Scotland, is £13,130, as analysed below:

	£
Auditor remuneration	10,270
Audit Scotland fixed charges:	
Pooled costs	2,370
Audit support costs	490
<b>Total fee</b>	<b>13,130</b>

No non-audit services fees have been charged for the period.

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## Non-audit services

In our opinion there are no inconsistencies between the FRC's Ethical Standard and the company's policy for the supply of non-audit services or any apparent breach of that policy. We continue to review our independence and ensure that appropriate safeguards are in place including, but not limited to, the rotation of senior partners and professional staff and the involvement of additional partners and professional staff to carry out reviews of the work performed and to otherwise advise as necessary.

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## Relationships

We are required to provide written details of all relationships (including the provision of non-audit services) between us and the organisation, its board and senior management and its affiliates, including all services provided by us and the DTTL network to the audited entity, its board and senior management and its affiliates, and other services provided to other known connected parties that we consider may reasonably be thought to bear on our objectivity and independence.

We are not aware of any relationships which are required to be disclosed.

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