

**Deloitte.**



# **Scottish Public Services Ombudsman**

Report to the Scottish Public Services Ombudsman and the Auditor General for Scotland on the 2021/22 audit

Issued on 27 October for the meeting 4 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 Ombudsman for the year ending 31 March 2022 audit of the Scottish Public Sector Ombudsman ('SPSO'). The scope of our audit was set out within our planning report presented to the Committee in March 2022.

This report summarises our findings and conclusions in relation to:

- The audit of the **financial statements**; 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 SPSO 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 SPSO.

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.

We have identified disclosure misstatements in relation to the Remuneration Report which is included on page 21.

# 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** – SPSO are projecting to achieve short term balance in 2022/23.

Our view remains that although the SPSO receives annual funding, it is possible to prepare a Medium-Term Financial Plan. This is based on the fact that many other public sector organisations prepare plans even though they have single year funding arrangements. This will enable, in conjunction with the Strategic Plan, the SPSO how it will fund a structure that allow the SPSO to meet its strategic objectives.

Our detailed finding is included on page 21 of this report.

### Next steps

An agreed Action Plan is included on page 20 of this report, including a follow-up of progress against prior year actions.

### Added value

Our aim is to add value to the SPSO 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 SPSO 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 SPSO, 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

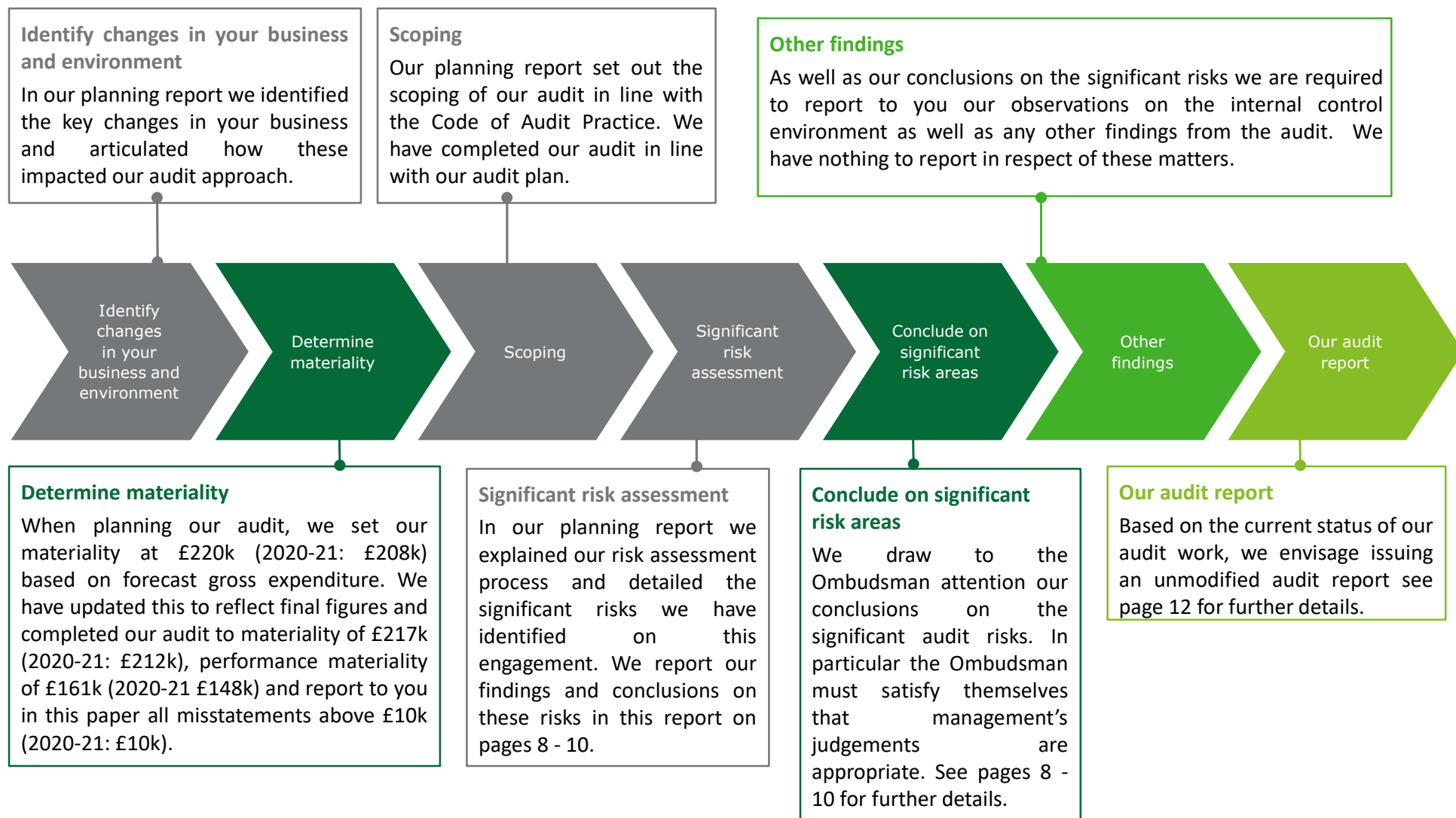
Management and those charged with governance are in a position to influence the effectiveness of our audit, through timely formulation of judgements, provision of accurate information, and responsiveness to issues identified in the course of the audit. This slide summarises some key metrics related to 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				All information and supporting documentation for judgements made was available on request.
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 SPSO 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 there being no resubmission requests during the audit.
Quality of draft financial statements				A full draft of the Annual Report and Accounts was received for audit on 15 <sup>th</sup> July 2022. Minimal changes to the accounts were required.
Response to control deficiencies identified				We did not identify any control deficiencies during our audit.
Volume and magnitude of identified errors				We have not identified any significant financial adjustments to date. We have identified some disclosure adjustments in relation to the Remuneration report, discussed further on page 21.

 Lagging     Developing     Mature







# Our audit explained

We tailor our audit to your business and your strategy



# Significant risks

## Dashboard

Risk	Material	Fraud risk	Planned approach to controls testing	Controls testing conclusion	Consistency of judgements with Deloitte's expectations	Comments	Page no.
Operating within expenditure resource limits			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)

## Operating within expenditure resource limits



### Risk identified and key judgements

Under Auditing Standards there is a rebuttable presumption that the fraud risk from revenue recognition is a significant risk. In line with previous years, we do not consider this to be a significant risk for SPSO as there is little incentive to manipulate revenue recognition with the majority of revenue being from the SPCB which can be agreed to confirmations supplied.

We therefore consider the fraud risk to be focused on how management operate within the expenditure resource limits set by the SPCB. The risk is that the SPSO could materially misstate expenditure in relation to year end transactions, in an attempt to align with its tolerance target or achieve a breakeven position.

The significant risk is therefore pinpointed to the completeness of accruals and the existence of prepayments made by management at the year end and invoices processed around the year end as this is the area where there is scope to manipulate the final results. Given the financial pressures across the whole of the public sector, there is an inherent fraud risk associated with the recording of accruals and prepayments around year end.



### Deloitte response and challenge

We have evaluated the results of our audit testing in the context of the achievement of the target set by the SPCB. Our work in this area included the following:

- Evaluating the design and implementation of controls around monthly monitoring of financial performance and year end accruals;
- Performed focused testing of accruals and prepayments made at the year end; and
- We tested a sample of post year-end payments to assess the accuracy of the year-end accruals.

### Deloitte view

We have concluded that expenditure and receipts were incurred or applied in accordance with the applicable enactments and guidance issued by the Scottish Ministers.

Based on our testing, we confirm that the SPSO has performed within the limits set by SPCB and has achieved an overall underspend in the year. This was following additional contingency funding received in the year.

# 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; 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.

# 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 SPSO accounts have been prepared in accordance with the Government Financial Reporting Manual (FRoM).

### 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, and the new fair pay requirements.

### 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.

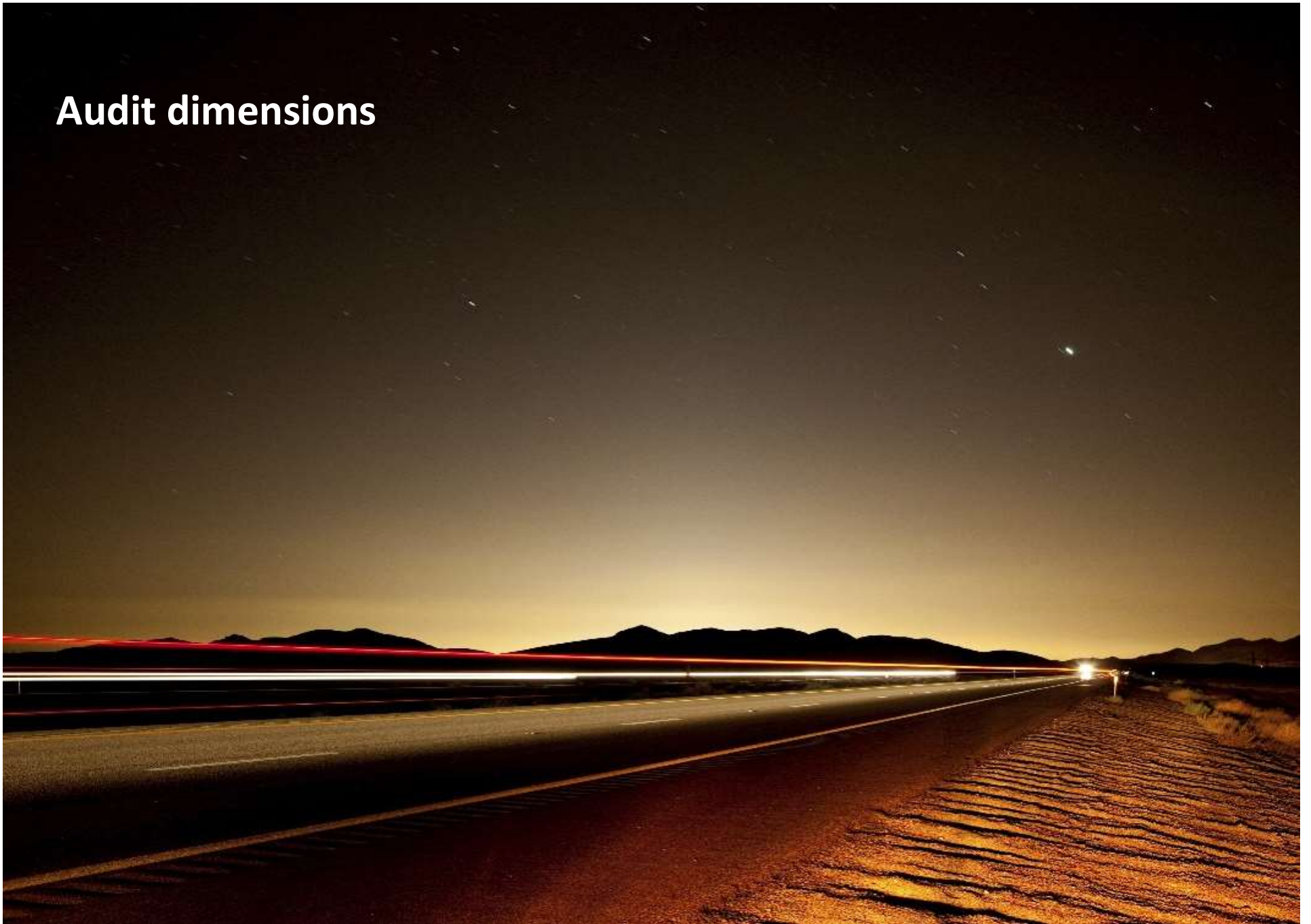
Our opinion on matters prescribed by the Auditor General for Scotland are discussed further on page 13.

# 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.

	Requirement	Deloitte response
The Performance Report	The report outlines the SPSO’s performance, both financial and non-financial. It also sets out the key risks and uncertainties faced by the SPSO.	<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. We identified disclosure misstatements in relation to the remuneration report, including new requirements, which are discussed further on page 21.</p>

# 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 13) and
- The financial sustainability of the SPSO 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 SPSO’s arrangements for the prevention and detection of fraud and irregularities. Overall we found the SPSO 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 approved 2021/22 budget of £6,117k was submitted to the SPCB on 17 September 2020, though there were no efficiency targets built into the budget. It 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 overspend of £0.045m (1%) against the original budget. The Leadership Team and Ombudsman regularly review progress against budget throughout the year. From review of the reporting throughout the year, variances are clearly reported and explained.

The 2022/23 budget of £6,301k, was approved by the leadership team on 9 September 2021, being a balanced budget. We have assessed the assumptions used in the 2022/23 budget and overall consider them to be reasonable. The budget included an anticipated £100k increase in staff costs to account for inflation, £40k for increased national insurance contributions, and an £18k increase in the cost of operating Bridgeside House.

There are no efficiency targets built into the budget. Through the review of the 2020-24 Strategic Plan, cost and other efficiencies are loosely defined and not quantified. The SPSO should consider incorporating discrete efficiency reviews into their budgeting process.

Based on the above, we are satisfied that the SPSO can achieve short term financial balance.



# Financial sustainability (continued)

## Medium-to long-term financial planning

Although the Ombudsman contacted the SPCB regarding the possibility of developing a medium-to-long-term financial plan during the 2020/21 audit, no such exercise has taken place.

While there is some financial information in the 2020-24 Strategic Plan, there remains a risk that robust medium-to-long-term planning arrangements are not in place and that the Ombudsman has not quantified any funding gaps which need to be addressed over the medium-term. This is especially important given the ongoing effects of the COVID-19 pandemic.

The risk of lack of access to adequate funding and resources been remains a significant risk within the SPSO 2021/22 risk register, through we note that, as discussed on page 20, there is little more the SPSO can do without SPCB support.

## Effective investment

The SPSO has three primary KPIs:

- PI1: 95% of advice stage complaints handled within 10 working days
- PI2: 95% of early resolution complaints decided or moved to more complex investigation stage within 70 working days
- PI3: 85% of investigation complaints decided within 260 working days

Improvements were noted compared to PI1 & PI 2 compared to 2020/21, though there has been a significant decrease in achievement of PI3, which has declined by 50% since 2019/20. Whilst the SPSO note that there has been an increase in productivity this year in terms of case progression, the trajectory of PI3 highlights the importance of a funded MTFP which links to a Strategic Plan that demonstrates how the SPSO will meet its objectives.

Performance indicator	2021-22	2020-21	2019-20
PI1	98%	91%	100%
PI2	65%	60%	66%
PI3	31%	46%	81%

### Deloitte view – Financial sustainability

The SPSO has achieved financial balance within 1% of the target in 2021/22, set a balanced budget for 2022/23, therefore is financially sustainable in the short term. There is a risk that robust medium-to-long-term planning arrangements are not in place to ensure that the SPSO can manage its finances sustainably and deliver services effectively, reducing the SPSO's ability to identify issues early and respond to these promptly.

# 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 Ombudsman 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 the SPSO, 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 Ombudsman.

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 | 27 October 2022

# Appendices



# Action Plan (continued)

## Follow-up 2020/21 action plan

We have followed up the recommendations made in our previous years audits.

Recommendation	Management Response	Priority	Management update 2021/22
<p><b>Financial Planning</b></p> <p>The SPSO should develop a Medium Term Financial Plan, to ensure that the Ombudsman can manage its resources sustainably and deliver services effectively</p>	<p>As noted in the 2019-20 Auditor's report, SPSO have considered the Scottish Government's Medium-Term Financial Strategy when drafting the a four-year Strategic Plan to ensure it is consistent with the Scottish Government's direction of travel.</p> <p>The Strategic Plan sets out clearly the funding challenges which SPSO face with increased volume and additional responsibilities. SPSO have set out the different funding sources that they have available to them.</p> <p>The lack of medium or long-term financial plan is as a direct result of not being able to obtain multiyear funding from the SPCB. This is compounded by the SPCB request that we work to a zero base budget on an annual basis.</p>	Low	<p>As noted in the 2019/20 Auditor's report, SPSO have considered the Scottish Government's Medium Term Financial Strategy when drafting the a four year Strategic Plan to ensure it is consistent with the Scottish Government's direction of travel.</p> <p>The Strategic Plan sets out clearly the funding challenges which SPSO face with increased volume and additional responsibilities SPSO have set out the different funding sources that they have available to them.</p> <p>The lack of medium or long term financial plan is as a direct result of not being able to obtain multiyear funding from the SPCB This is compounded by the SPCB request that we work to a zero base budget on an annual basis.</p>
<p><b>Workforce Planning</b></p> <p>The SPSO should develop a formalised Workforce Plan. Workforce planning should outline the current workforce, the future workforce and how the organisation can achieve its required future workforce.</p>	<p>Documenting the SPSO process for workforce planning will be added as a project for the next Business Plan 2022-23, if the required resource for the project becomes available.</p>	Low	<p>Documenting the SPSO process for workforce planning will be added as a project for the next Business Plan 2022/23, if the required resource for the project becomes available.</p> <p><b><i>On hold until the required resource for the project becomes available.</i></b></p>

# Audit adjustments

## Disclosures

### Disclosure misstatements

The following disclosure 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.

Disclosure	Summary of disclosure requirement	Quantitative or qualitative consideration
<p><b>Remuneration and Staff Report:</b></p> <p>Deloitte have noted a four disclosure deficiencies within SPSO's remuneration report - these are noted below:</p> <ul style="list-style-type: none"> <li>• The banding of the HISE has been incorrectly stated in increments of £10k rather than the prescribed £5k banding.</li> <li>• Prior year information for the former Head of Improvement, Standards and Engagement was not initially presented.</li> <li>• The directors remuneration banding was disclosed as the full time equivalent rather than the actual banding.</li> <li>• The required % movements in highest paid and average pay were not included in the initial draft of the accounts.</li> </ul>	<p>Disclosure of the required elements as per sections 6.5 of the FReM</p>	<p>Qualitatively material - Important for the users' understanding of the organisations remuneration and for ensuring compliance with laws and regulations.</p>

# 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 SPSO 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 SPSO 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 operating within the expenditure resource limit 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 SPSO 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 £18,190, as analysed below:

	£	
	2021/22	2020/21
Auditor remuneration	14,790	14,480
Audit Scotland fixed charges:		
Pooled costs	3,420	3,330
Contribution to AS costs	700	740
<b>Total fee</b>	<b>18,910</b>	<b>18,550</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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