

ASW Assurance  
Newcourt House  
Newcourt Drive  
Old Rydon Lane  
Exeter, EX2 7JQ

Mr Malcolm Coe, Director of Finance and Section 151 Officer  
Torbay Council  
Town Hall  
Castle Circus  
Torquay, TQ1 3DS

Sent via email to [malcolm.coe@torbay.gov.uk](mailto:malcolm.coe@torbay.gov.uk)

5<sup>th</sup> July 2023

Our ref: AL050723

Dear Mr Coe,

**Statement of Assurance for Internal Audit and Counter Fraud Services to Torbay and South Devon NHS Foundation Trust**

Please find enclosed a statement of assurance for internal audit and counter fraud, provided by the Director of Audit and Assurance Services at ASW Assurance; the provider of internal audit, counter fraud and consultancy services to Torbay and South Devon NHS Foundation Trust; in relation to services provided to the Trust for 2022/2023.

This assurance statement consists of the following elements:

- 📌 Internal Audit Assurance Statement, including:
  - Head of Internal Audit Annual opinion, including the audit and assurance work we completed in support of the Opinion for 2022/2023.
  - Information on the Third-Party Assurance report in relation to IT General Controls in respect of the Electronic Staff Record (ESR).
  - Internal audit recommendations.
- 📌 Counter Fraud Service Assurance Statement, including information on:
  - The annual Counter Fraud work plan covered the 13 components of the Government Functional Standard 013: Counter Fraud.
  - The risk assessment in compliance with Government Counter Fraud Profession Risk Assessment Methodology (GCFP).

Yours sincerely



**Amanda Lowe**  
**Director of Audit and Assurance Services**  
**ASW Assurance**

cc: Director of Adult and Community Services – [Joanna.williams@torbay.gov.uk](mailto:Joanna.williams@torbay.gov.uk)  
Devon Audit Partnership, via email - [tony.d.rose@devon.gov.uk](mailto:tony.d.rose@devon.gov.uk)