

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

28 June 2024

Our ref: AL280624

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 2023/24.

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 2023/24.
 - 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 which covered the 13 components of the Government Functional Standard 013: Counter Fraud.
 - Confirmation that completed risk assessments are undertaken in compliance with Government Counter Fraud Profession Risk Assessment Methodology (GCFP).

Yours sincerely



Amanda Lowe
Director of Audit and Assurance Services

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