

The Association undertake ongoing internal and external audit work to ensure the accuracy of our work and our reporting.

Internal Audit

We undertake internal audit work every year and employ the services of qualified Internal Auditors to review our procedures, processes and outcomes in relation to various areas of our work. The internal auditor reports directly to the Management Committee in their assurance that staff are carrying out the duties in line with legislative, regulatory and good practice requirements and to identify if any changes or improvements could be made. Our current internal auditor's details are as below:

TIAA
 Artillery House
 Fort Fareham
 Newgate Lane
 Fareham
 PO14 1AH
 T: 0845 300 3333
 E: enquires@tiaa.co.uk

The below details the programme of internal audit that is due to be undertaken from 2023-2025:

Review Area	Type	2023/24	2024/25	2025/26
Governance				
Corporate Governance – Regulatory Standards 1 & 2	Assurance	3		
Corporate Governance – Regulatory Standards 3 & 4	Assurance	3		
Corporate Governance – Regulatory Standards 5, 6 & 7	Assurance	3		
Corporate Performance Management	Assurance		3	
Finance				
Core Financial Controls	Assurance		3	
ICT				
Cyber Security	Assurance		4	
Operational				
Tenancy Sustainment & Debt Management	Assurance			3
Contract Management	Assurance		3	
Asset Management	Assurance			3
Factoring	Assurance			3
People				
Staff Recruitment and Retention	Assurance	3		
Staff Performance Reviews	Assurance			3
Follow Up				
Follow Up	Follow Up	1	1	1

Review Area	Type	2023/24	2024/25	2025/26
Management and Planning				
Annual Planning	Management	0.5	0.5	0.5
Annual Report	Management	0.5	0.5	0.5
Audit Management	Management	1	1	1
Total Days		15	16	15

External Audit

The external auditors undertake an audit of the Association's annual financial statements each year and report on this to the Management Committee and then to our shareholding members at our Annual General Meeting.

Our current external auditors contact details are as below:

Alexander Sloan
180 St Vincent Street
Glasgow
Scotland
G2 5SG
Tel: 0141 204 8989
Email: info@alexandersloan.co.uk

If you would like any further information in respect of the above matters, please contact Nick Jardine, Chief Executive Officer, at our offices.