

**Received:** 31 July 2025 17:14

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 2024/25.

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 2024/25.
  - 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 as well as the outcome of the Trusts mandatory Counter Fraud Functional Standard Return declaration.
  - 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**



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