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Title: **Annual Internal Audit Report 2019/20**
Date: **13 May 2020 ARC Meeting**

For Information, Decision or Discussion:	For Discussion
Summary:	The purpose of this paper is to provide: • a full report to the Accountable Officer and the Audit and Risk Committee (ARC) on the work undertaken by the SNH internal audit function in 2019/20; • the Annual Statement of Assurance over SNH's internal control, risk management and governance framework for 2019/20.
Relevant to Corporate Priorities: **Fits with Government Priorities:**	The SNH internal audit plan focuses on ensuring that key risks to SNH's Corporate Plan Outcomes and/or major change projects are well managed, which in turn supports the delivery of NPF Indicators that SNH either leads or report on.
Risks/Opportunities:	Risks: Low – the 2019/20 Annual Internal Audit Report provides assurance to the Accountable Officer that SNH's systems relating to internal control, risk management and corporate governance are broadly sound. One limited assurance was though provided during 2019/20, and related to Lessons Learned. It did not though have a material impact on the organisational health of SNH.
Resource/Staffing:	No resource/staffing issues.
Implications:	The report summarises how specific audit findings demonstrate that SNH's systems and processes are helping to deliver Corporate Plan outcomes, and manage Corporate Risks.
Recommendations:	None
Report Author(s): **Sponsor:**	Helen McGeorge – Head of Internal Audit Francesca Osowska – Accountable Officer
Appendices:	None

2019/20 ANNUAL INTERNAL AUDIT REPORT TO THE ACCOUNTABLE OFFICER

Purpose

1. The purpose of this paper is to report to the Chief Executive, as SNH's Accountable Officer, and to the Audit and Risk Committee (ARC) the work undertaken by the internal audit team in 2019/20. The Annual Statement of Assurance for the period is included within the paper.

Action Required

2. **The Accountable Officer is asked to approve the Annual Internal Audit Report for 2019/20, in light of the comment and advice of the ARC.**

Background

3. For 2019/20, SNH's Accountable Officer was required to make arrangements for internal audit in line with the objectives, standards and practices set out in the Public Sector Internal Audit Standards. These require the Head of Internal Audit to present an annual audit opinion on the overall adequacy and effectiveness of the organisation's risk management, control and governance processes. This must be supported by a report of the work undertaken. The opinion and report forms part of the body of evidence that informs the annual Governance Statement, signed by the Accountable Officer as part of the statutory Accounts.

4. Interim reports and relevant ad hoc information are also required to be presented. Accordingly, summary reports on progress with the 2019/20 internal audit plan were provided for the Accountable Officer and the ARC in May 2019, August 2019, November 2019 and February 2020.

Distribution

5. Copies of this report will be provided to Audit Scotland and Scottish Government (SG) Internal Audit Directorate.

Matters of Interest

6. Given that four interim reports have been presented to the ARC this year, the contents of this annual report will be largely familiar.

<u>Resourcing</u>

7. The SNH in-house internal audit team substantive size is 1.73 full time equivalents (FTE) at C and F grade. The in-house team was supplemented by a co-sourcing contract with BDO during 2019/20. This provided additional and flexible audit resources and two audits were contracted out to BDO during the year.

8. The BDO co-sourcing contract finished at the end of March 2020. A new co-sourcing contract for 2020/21 onwards was therefore put in place during 2019/20. The Framework Agreement led by SNH is shared by a number of other public sector bodies, and after a competitive tender exercise Scott-Moncrieff was appointed.

9. During 2019/20, the Head of Internal Audit reported to the Accountable Officer on operational and performance matters. The SNH internal audit function had no executive responsibility for SNH business systems and processes.

10. For a short time-limited period in May 2019, the HIA had daily oversight of the Fusion Project (moving SNH's eBusiness systems to the Cloud) to cover a period of annual leave. However, all material project decisions were taken by the formal Project Board, and therefore there was no conflict of interest with respect to the HIA's independence.

Changes to the 2019/20 Internal Audit Plan

11. The Vacancy Management audit moved from a formal audit to a consultancy exercise following discussions over the scope with the AO and Director of Business Services & Transformation. ARC members were informed of this change by correspondence in May 2019.

12. A mid-year review was also undertaken of the 2019/20 internal audit plan. No changes were made to the suite of formal audits, but the consultancy input into the area of vacancy management was extended to include ring-fenced staff costs.

Internal Audit Charter

13. The SNH Internal Audit Charter was reviewed by the Head of Internal Audit in Q4 2019/20, in consultation with the AO and ARC Chair. No material revisions were needed as there have been no changes to Public Sector Internal Audit Standards or the way in which the SNH internal audit function operates.

Limited Assurances

14. During 2019/20, one limited assurance was given. This related to Lessons Learned, and this exercise is discussed in more detail later on in this Annual Internal Audit Report.

Summary of Progress

15. Annex A summarises progress against the 2019/20 internal audit plan, including those exercises from the 2018/19 plan which were still "live" in some form on 1 April 2019. In the "Progress" column a brief statement of the current standing of each exercise is given. A fuller account of progress with each exercise follows the table.

Work Carried Forward from 2018/19 Audit Plan

16. Carry-over work related to one audit undertaken near the end of 2018/19 – the annual **Risk Management Audit**. Fieldwork for the 2018/19 risk management audit was completed in late 2018/19, and closure of the report took place in 2019/20. Satisfactory assurance was provided over SNH's risk management system. It confirmed that SNH has an effective risk management framework in place helping ensure that material risks to SNH's four Corporate Plan Outcomes are identified, that proportionate controls are put in place and that regular reports on the management of the risk are made to senior managers. Two areas for improvement were identified – (1) reviewing long-standing, static Corporate Risks to determine if any should be de-escalated; and (2) updating Activity Team Risk

Appetite Statements to ensure they align to the organisational strategic risk appetite set by the Board in August 2018.

2019/20 Internal Audit Plan - Projects

17. Time was allocated to 6 consultancy areas this year, as listed in Annex A. The in-house team contributed to 4 of the areas, but the remaining 2 projects did not request any internal audit input.

2019/20 Internal Audit Plan – Required Audits

18. The annual **Compliance Audit of the SGRPID-SNH Scottish Rural Development Programme (SRDP) Service Level Agreement (SLA)** was completed. SNH is involved in handling casework for 2 SRDP schemes:
    - Agri-Environment Climate Scheme (AECs);
    - Improving Public Access Scheme (IPA).

19. The audit provided satisfactory assurance that casework assigned to SNH is handled in line with the required procedures, ensuring that funding is awarded to projects benefiting SSSI and Natura sites, improving public access, restoring peatland or managing deer. This helps ensure delivery of 3 of SNH's Corporate Plan Outcomes:
    - Outcome 1 – More people across Scotland enjoying and benefiting from nature;
    - Outcome 2 – Improving the health and resilience of Scotland's nature;
    - Outcome 3 – More investment in the management of Scotland's natural capital.

20. In addition, the exercise confirmed that Corporate Risk 71 (SNH Delivery Partner Responsibilities) is also being managed, thereby reducing the risk of financial penalties and reputational damage.

21. The 2019/20 **Risk Management** audit has been completed, and a good assurance was provided. This means that an effective process is in place and operating, allowing managers to focus on and manage risks across all four of SNH's Corporate Plan Outcomes. The audit forms a key piece of evidence for the annual Governance Statement. In addition to routine risk management work, during 2019/20, ARC received a number of deep dives on long-standing Corporate Risks. In addition, the 2020/21 SNH Business Plan and the suite of existing Corporate Risks were reviewed to ensure they aligned, and Activity Risk Appetite Statements were updated to reflect the Board's strategic risk appetite.

2019/20 Audit Plan – Other Audits

22. As part of the 2019/20 internal audit plan, ARC members requested that assurance was provided over the management of a number of Corporate Risks. One of these was Risk 463 – **EU Exit Readiness** (and now Risk 509 – Risk of No Deal EU Exit), and good assurance was provided over the controls in place. This demonstrates that SNH is well prepared across all four of its Corporate Plan Outcomes in terms of the EU Exit. The three lines of assurance model (as set out in the SG Audit and Assurance Committee Handbook) was used to review the controls put in place:

- First line: management assurance from “front line” or business operational areas;
- Second line: oversight of management activity;
- Third line: independent assurance from internal audit and/or external bodies.

23. The audit of the **Scottish Invasive Species Initiative Project** was undertaken by BDO. The project is an SNH-led Heritage Lottery Fund (HLF) project and given the significance of the HLF as a funding mechanism post EU Exit, providing assurance that SNH is complying with the requirements was seen as important by senior managers. The audit therefore looked at the governance of the project and the accuracy and transparency of its financial and decision-making records. The exercise also helped provide assurance over delivery of the Corporate Plan (Outcome 2) priority relating to taking action for threatened species and vulnerable habits. A moderate (equivalent to SNH’s satisfactory) assurance level was given, and a small number of recommendations were made. These related to ensuring decision making trails are in place for all expenditure, and processes are documented so they can easily be adopted by future HLF projects.

24. The audit of **Natural and Cultural Heritage Fund Casework** was also completed by BDO and substantial assurance (equivalent to SNH’s good assurance level) was provided. SNH is the Lead Partner for the Fund, which helps deliver the Corporate Plan (Outcome 3) priority relating to encouraging innovation and investment in natural capital at a landscape scale to sustain a prosperous and flourishing Scotland. The processes put in place for the Green Infrastructure Fund (which SNH also leads on) have been used to shape SNH’s management of this EU scheme. However, given the risks associated with EU disallowance, checking that casework in practice complies with EU regulations was seen as important. No material weaknesses were found in the Fund’s processes.

25. Another Corporate Risk that ARC members requested assurance over was Risk 21 - **Budget Management** which has been a long-standing and reasonably static Corporate Risk. The three lines of assurance model was again used to review the controls put in place to manage the risk. Good assurance was provided over the controls in place. Effective management of SNH’s budget helps ensure that SNH focuses its funding on Corporate Plan Outcome priorities, as well as meeting Scottish Public Finance Manual requirements.

26. The **Lessons Learned** audit was undertaken in order to assess whether SNH is a learning organisation, with good practice being shared and mistakes not repeated. This would help contribute to the delivery of the Corporate Plan (Outcome 4) priority relating to being the change we want to see by being more flexible and leading by example. Only a limited assurance was though provided for this area – whilst many lessons learned logs or reports are completed by project managers, there is limited review of them. This means that experience is not always shared, which can lead to common issues not being identified or addressed. We recommended that a risk-based framework for sharing lessons learned (for example, from major change or complex projects) is established, and aligns with the staff resources available.

27. The **Investment in Biodiversity Information** was undertaken due to the significant investment made by SNH in this area. It is therefore important that there is a cohesive strategic framework in place for investing staff time and funding into biodiversity information, as well as having an effective monitoring approach to ensure the anticipated benefits are then delivered in practice. Satisfactory assurance was provided, although recommendations were made to ensure that cumulative spend to individual suppliers/contractors is monitored so that Scottish Government and EU procurement thresholds are complied with.

28. The **Nature Targets** audit expanded on the Investment in Biodiversity Information audit, and assessed SNH's approach to monitoring and reporting on the progress of a range of nature-related targets and indicators. Good assurance over the framework in place was provided. Many of the externally set targets use the same datasets, but no duplication of effort in sourcing or formatting datasets was found, which backed up findings from the Investment in Biodiversity Information audit. In addition, in both audits clear staff leads and reporting processes are in place for individual nature targets. Both exercises therefore help provide assurance over delivery of SNH's Corporate Plan Outcome 2 which aims to improve the health and resilience of Scotland's nature as well as the Outcome 4 priority relating to providing information at the right time to inform decisions about nature.

29. The audit of **Conflicts of Interests Procedures** has been completed and a satisfactory assurance was provided. Whilst there is no specific Corporate Plan Outcome priority relating to this, the Board's strategic risk appetite states that SNH will comply with the high standards of corporate governance expected of a public body. The audit showed that there are regular reviews of potential or actual interests for staff and Board members, and key team managers actively engaging with their staff in terms of raising awareness of potential interests. Following the Strathbraan licensing case, it became clear there are, and will continue to be, situations where SNH corporate policy and personal views of SNH staff are different. People & Organisational Development staff had a set of actions to raise awareness about these newer types of conflicts (staff have good awareness of the more traditional conflicts such as close relationships with suppliers or grants recipients for example). Due to resourcing issues, the actions have not yet taken place but given the increasing public profile of SNH and the significant rise in social media use and exchange of information, it is important that this work goes ahead.

30. The third Corporate Risk that ARC members requested assurance over was Risk 283 - **Influencing Wildlife Management Stakeholders** which has also been a long-standing and reasonably static Corporate Risk. The three lines of assurance model was again used to review the controls put in place to manage the risk. Satisfactory assurance was provided with good evidence of a collaborative, co-production approach being used across wildlife management stakeholders. Having strong and constructive relations with wildlife management stakeholders is a major delivery method for Corporate Outcome 3 – Investing in Scotland's natural capital to improve prosperity and well-being. Corporate oversight of the health of SNH's relationships with its key stakeholders though is not currently as

strong as it could be, and Communications staff are looking to introduce a new risk-based framework for this. We have recommended the new approach is piloted with a sample of stakeholders before full roll-out (the last approach failed to be used by staff).

Fraud Investigations

31. During November 2019, SNH received information from an external third party that a supplier may have held onto some publications that SNH ordered and paid for in 2010. The value of the stock (at the time) is estimated to be less than £5k (including VAT). The software used by SNH and the associated information on publications stock is no longer available due to the time that has elapsed. In addition, the supplier is only required to keep records for 5 years, and therefore the allegations could not be confirmed or rejected. However, the current processes for ordering and delivering publications were reviewed and are sound.

32. The annual review of the SNH Fraud Policy and Response Plan was completed, with the Policy being reissued to all staff in March 2020. The Counter Fraud eLearning course for staff in key positions was finalised in Q4 2019/20. However, the launch was delayed until the first week of April 2020 due to the Covid-19 situation and the move to homeworking for all staff.

Performance Indicators

33. The Internal Audit Function Performance Indicators and the Follow-up Performance Indicator for 2019/20 are set out in the table below.

Performance Indicator	Target 2019/20	Actual 2019/20
Internal Audit Function KPI		
1. Staff Adequately Qualified (In-house and BDO)	100%	100%[1]
2. % of Time Spent on Audit Assurance Work (In-house)	80%	N/A[2]
3. Management of Closure Process (draft reports submitted to Head of Internal Audit by agreed deadline - In-house and BDO)	75%	100%[3] (SNH – 100%) (BDO – 100%)
4. Customer Satisfaction – average overall score out of 5 (1 = poor, 5 = excellent - In-house and BDO)	4	4.5 (SNH – 4.5) (BDO – 4.5)
Follow-up KPI		
5. Implementation of Priority 1 Recommendations on Time by Managers	85%	25%[4]

[1] In-house staff either qualified or in professional training programme; Contractor qualified.
[2] SNH's corporate work recording system was not in place during 2019/20 – therefore this KPI could not be monitored.
[3] For exercises within the 2019/20 audit plan –11 reports due (EU Exit Readiness, SRDP SLA, BDO SISI Project, Budget Management, Lessons Learned, BDO NCHF Casework, Investment in Biodiversity Information, Conflicts of Interests, Nature Targets, Influencing Wildlife Management Stakeholders, Risk Management);
[4] Average of the last four quarterly Priority 1 implementation rates (at the end of Q4 2019/20).

34. Due to SNH's corporate work recording system not being in place during 2019/20, KPI 3 could not be monitored in practice. However, across the 1.73 FTE in-house staff, 295 days were assigned to the 2019/20 internal audit plan out of a total of 367 available days (1 FTE equates to 212 days). This means 80% of the in-house team's time was assigned to audit work for the year.

35. All other internal audit performance indicators were met. However, the follow-up Priority 1 implementation rate KPI was not met. At the end of 2019/20 there was though only one delayed Priority 1 recommendation. Detailed updates on the Priority 1 rate and also the overall recommendation implementation rate were provided to the AO and ARC during 2019/20 through formal quarterly reports.

36. The internal audit team has devoted time to monthly monitoring of progress with recommendations, along with one to one discussions with recommendation owners if updates are not seen to provide sufficient information or are showing signs of delay. At the end of Q4 2019/20 there were only two delayed recommendations.

37. Our 2019/20 outturn against HM Treasury internal audit benchmarking KPIs is given in Annex B. We collate this data as the SG Internal Audit Directorate had previously indicated that it aimed to introduce a common set of KPIs across Scottish Central Government internal audit functions. No progress has yet been made to date on this by the SG, but collation of the data is not onerous in terms of the time required.

Statement of Assurance

38. The Head of Internal Audit is required to disclose any qualifications to the audit opinion offered below. The kind of qualifications that might most likely arise within internal audit teams are limitations of scope or access, or limitations on coverage caused, usually, by shortage of staff. For 2019/20, there are no material qualifications to report.

39. I can confirm that during 2019/20, the SNH internal audit function conformed to the requirements of the Public Sector Internal Audit Standards. This has been verified through the following:
    - 2019/20 Audit Scotland's Annual Audit Plan for SNH.

40. **Given the scope and status of the 2019/20 audit plan (including work carried over) and cumulative knowledge of control issues, I am able to provide an assurance to the Accountable Officer that SNH's systems relating to internal control, risk management and corporate governance are broadly sound**.

41. Completed audit work shows that SNH's systems and processes are helping to effectively manage the following Corporate Risks and deliver the following Corporate Plan Outcomes:

Audit	Corporate Risk	Corporate Plan Outcome
EU Exit Readiness Assurance Map	Risk 463 & 509	1, 2, 3 & 4

Audit	Corporate Risk	Corporate Plan Outcome
SRDP Service Level Agreement	Risk 71	1, 2 & 3
Scottish Invasive Species Initiative	-	2
Budget Management Assurance Map	Risk 21	4
Natural & Cultural Heritage Fund	-	3
Investment in Biodiversity Information	-	2 & 4
Conflicts of Interest	-	4
Nature Targets	-	2 & 4
Influencing Wildlife Management Stakeholders	Risk 283	3
Risk Management	-	1, 2, 3 & 4

42. In addition, where recommendations have been made to address any weaknesses identified in internal controls, progress with these are tracked through the internal audit follow-up system. Any delays are reported to the AO and ARC through the quarterly follow-up reports.

43. During 2019/20, one limited assurance was given which related to Lessons Learned. The Scottish Government Public Finance Manual lists the factors that should be considered when assessing if identified weaknesses are significant enough to warrant recording in the annual Governance Statement:
    - prevent achievement of the business plan or other priorities;
    - put a significant programme or project at risk, including diverting resources;
    - undermine the integrity or reputation of the organisation;
    - increase the risk of fraud or other misuse of resources;
    - have a material impact on the accounts;
    - put financial stability, security or data integrity at risk.

44. As Head of Internal Audit, my opinion is that the weaknesses identified through the Lessons Learned audit have not had a material impact on the organisational health of SNH. I therefore do not feel that they need to be covered in the 2019/20 SNH Governance Statement.

Helen McGeorge
Head of Internal Audit
April 2020

Annex A: 2019/20 Internal Audit Plan

Audit	Origin	Corporate Plan Link	Progress/Start Date[5]	Assurance Level	Anticipated Date to ARC
Exercises from 2018/19 to be Completed					
Risk Management System	Governance Statement	Outcome 1, 2, 3 & 4	Closed	Satisfactory	May 2019 ARC
Project Boards/Teams Contribution					
Review of Governance Statement Evidence	Governance Statement	Outcome 4	Advisory role - undertaken	N/A	N/A
Information Security Forum	Corporate Risk 47	Outcome 4	Advisory role – undertaken	N/A	N/A
Diversification of Funding	Corporate Risk 393	Outcome 4	Advisory role – not started	N/A	N/A
Adapting to Strategic Change	Corporate Risk 85	Outcome 4	Advisory role – undertaken	N/A	N/A
Impact of SNH's Planning Involvement on Natural Heritage	2019/20 planning round	Outcome 3	Advisory role – not started	N/A	N/A
Vacancy Management	Corporate Risk 83 & 137	Outcome 4	Advisory role – undertaken	N/A	N/A
Required Audits					
Risk Management System	Governance Statement and PSIAS	Outcome 4	Closed	Good	May 2020 ARC
SGRPID-SNH SRDP SLA	External SLA and Corporate Risk 71	Outcome 1, 2 & 3	Closed	Satisfactory	August 2019 ARC
Other Exercises					
BDO – Natural and Cultural Heritage Fund Casework	2019/20 planning round	Outcome 3	Closed	Substantial (= SNH Good)	February 2020 ARC
Conflicts of Interest	2019/20 planning round	Outcome 4	Closed	Satisfactory	May 2020 ARC
Investment in Biodiversity Information	2019/20 planning round	Outcome 2 & 4	Closed	Satisfactory	February 2020 ARC
BDO – Scottish Invasive Species Initiative Project	2019/20 planning round	Outcome 2	Closed	Moderate (= SNH Satisfactory)	November 2019 ARC
Nature Targets	2019/20 planning round	Outcome 2 & 4	Closed	Good	May 2020 ARC
Lessons Learned	2019/20 planning round	Outcome 4	Closed	Limited	February 2020 ARC
EU Exit Readiness Assurance Map	Corporate Risk 463 & 509	Outcome 1, 2, 3 & 4	Closed	Good	August 2019 ARC
Influencing Wildlife Management Stakeholders Assurance Map	Corporate Risk 283	Outcome 3	Closed	Satisfactory	May 2020 ARC
Budget Management Assurance Map	Corporate Risk 21	Outcome 4	Closed	Good	November 2020 ARC

[5] Anticipated position at time of writing.

Annex B: HM Treasury Internal Audit Indicators and 2019/20 SNH Outturn

HM Treasury Indicator	SNH Measure	2019/20 Outturn
Internal Audit Core Performance Indicators		
1. Completion of deliverables within the overall agreed plan - % of planned number of audit outputs delivered to final stage within the quarter.	Management Of Closure Process (draft reports submitted to HIA by agreed deadline).	100% (SNH – 100%) (BDO – 100%)
2. Budget vs. outturn cost - % variance between the agreed internal audit budget and the actual cost for each quarter.	Monitor on an annual basis BDO planned budget vs. outturn cost and calculate % variance.	0% variance
3. Staff utilisation - % of total days available spent on chargeable audit work.	% of Time spent on Audit Assurance work.	N/A[6]
4. Extent of outsourcing - % of total audit days that is outsourced to a third party.	Monitor on an annual basis % of total audit plan days outsourced to BDO.	7%[7]
5. % Implementation of recommendations.	% of Priority 1 Recommendations implemented on time by managers.	25%[8]
6. Results of external quality assessments that conclude that the internal audit service at least 'generally conforms' in each of the relevant sections of the quality assessment.	Results of (1) Audit Scotland annual review of the adequacy of Internal Audit; (2) Periodic results of internal self-assessments and external quality assessments.	(1) 2019/20 Audit Scotland Assessment – operates in accordance with required Standards; (2a) External Quality Assessment carried out by Scott-Moncrieff in 2015/2016 – conformed to required Standards; (2b) Internal Quality Assessment carried out in 2017/18 – conformed to required Standards; (2c) Peer Review Assessment carried out by SG Internal Audit Directorate in 2017/18 – conformed to required Standards.
7. Customer satisfaction - average score provided.	Customer Satisfaction – average overall score out of 5 (1 = poor, 5 = excellent).	4.5 / 5 (SNH – 4.5) (BDO – 4.5)

[6] SNH's corporate work recording system was not in place during 2019/20 – therefore this KPI could not be monitored;
[7] 20 / 298 days in 2019/20 internal audit plan assigned and used by BDO;
[8] Rolling average of the last 4 quarters at the end of Q4 2019/20.

HM Treasury Indicator	SNH Measure	2019/20 Outturn
Internal Audit Benchmarking Measures		
8. In-house cost per employee.	Calculate in-house staff costs per year.	£112,684[9]
9. Cost per contractor employed.	Calculate average costs of contractors per year using HM Treasury formula.	£11,616 (incl. VAT)
10. Balance of internal audit focus - ratio of chargeable time spent on: core systems: strategic risks: and consulting activity.	Calculate on an annual basis the ratio of time assigned in the internal audit plan to: Core systems audits: Risk driven audits: Consulting audits • Core systems – focus of the audit is on a core financial or information system (and is not directly driven by the risk register); • Strategic risks – focus of the audit is driven by a risk from the risk register, SNH driver for change or previous weak assurance; • Consulting – advisory work, undertaken with the aim of improving governance, risk management and control.	Core Systems[10]: 37% Risks/Change/Weak Assurances[11]: 43% Consulting[12]: 20%
11. Level of qualifying and fully qualified staff - % of in-house internal audit staff that are qualifying/fully professionally.	% Staff Adequately Qualified.	100% In-house either qualified or in professional training programme.
12. Internal audit experience - % of in-house staff with three years or more internal audit experience.	Calculate annually % of staff with three or more years internal audit experience.	100%
13. Staff turnover - % of staff leaving within the period.	Calculate annual % staff turnover figure.	0%

[9] Includes ERNIC, ASLCS and apportioned overheads;
[10] 2019/20 Core Systems reviewed – Corporate Governance, Risk Management System, SRDP, Budget Management, Conflicts of Interest, Lessons Learned;
[11] 2019/20 Risks/Drivers of Change/Weak Assurances reviewed – Wildlife Management Stakeholders, Natural and Cultural Heritage Fund, Investment in Biodiversity Information, Scottish Invasive Species Initiative, Nature Targets, EU Exit;
[12] 2019/20 Consulting provided – Information Security Forum, Strategic Change, Vacancy Management.