**Sport Ireland Internal Audit**

Pulse Review of Clare Sports Partnership Company Limited By Guarantee

**June 2022**

**By KOSI Corporation, Internal Auditors**



**ACRONYMS**

Clare Sports Partnership Company Limited By Guarantee: Clare Sports Partnership Limited LSP: Local Sports Partnership

TOR: Terms of Reference

BCP: Business Continuity Plan Code: Governance Code for Sport SI: Sport Ireland

KOSI: KOSI Corporation Limited

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# EXECUTIVE SUMMARY

* 1. **INTRODUCTION**

In accordance with Sport Ireland’s ‘Terms & Conditions of Grant Investment’ and as part of the 2021/2022 Audit Plan, KOSI were engaged to conduct a limited scope review of Clare Sports Partnership Company Limited By Guarantee (the Local Sports Partnership for County Clare).

# BACKGROUND

Clare Sports Partnership Company Limited By Guarantee, is a company Limited by Guarantee (Company number 351270) which delivers the Local Sports Partnership activities in County Clare. Clare Sports Partnership was established in 2001 through a private company model. Despite recommendations that fell out of the 2005 Fitzpatrick Report, which looked at Sports Partnerships nationally, Clare Sports Partnership remained as a company limited by guarantee being one of eight such Sport Partnerships operating across Ireland.

The aim of the Sport Partnerships is to create a structure to co-ordinate and promote the development of sport at local level, to increase participation in sport and physical activity especially amongst specific target groups and to ensure that local resources are put to their best possible use.1

Clare Sports Partnership Limited is a Type C2 organisation funded by Sport Ireland.

Clare Sports Partnership Limited self-declared their compliance with the Governance Code for Sport in December 2021 in response to Sport Ireland’s requirement for all grantee organisations to be fully compliant by 31 December 2021.

The following provides a snapshot of the organisation as reported in their Financial Statements;

1 Claresports.ie

2 A type C organisation is thought of as large, although size is not as much a factor as the role of the board and staffing structure. The main characteristics are that people who sit on the board focus solely on the governance/oversight role, delegating management and operational duties to staff. There is a clear division between the governance role of the board and the management role of staff with the CEO or equivalent takes a high level of management responsibility.

|  |  |  |
| --- | --- | --- |
|  | **FY2021 (Draft)** | **FY2020** |
| **Total Income** | €698,173 | €471,319 |
| **Sport Ireland Funding included in Total Income:** |  |  |
| Core Grant | €293,016 | €292,900 |
| Other SI Grants (Dormant accounts, Communications) | €57,482 | €11,978 |
| Covid Funding reflected in Accounts | €100,844 | €51,386 |
| Total | €593,341 | €356,264 |
| Sport Ireland Funding (% of total Income) 2020 | 85% | 75.6% |
| **No. of Employees** | 5 | 5 |

# AUDIT SCOPE

The scope of the audit is to provide a high-level assessment of the governance arrangements with reference to the Governance Code for Sport, and financial control framework in place.

***COVID-19*** Due to the COVID-19 pandemic, there was no physical visit to Clare Sports Partnership Limited or locations and no physical records reviewed or assessed on-site. The audit was completed remotely using electronic / digital communications.

# AUDIT APPROACH AND METHODOLOGY

In line with the standards laid down by the Chartered Institute of Internal Auditors (IIA), KOSI completed the following:

1. Conducted an opening meeting to discuss the audit process and clarify any issues;
2. Distributed a detailed questionnaire for completion by the Senior Administrator in the organisation for purpose of obtaining an understanding of the governance and financial control environment;
3. Distributed short questionnaires for completion by each Board/Committee member;
4. Reviewed the organisations Public Statement of Compliance, Comply or Explain Form and Compliance Record Form (CRF);
5. Conducted an analysis between good practice controls and what is noted as being in place by reference to questionnaire responses and the compliance documentation;
6. Requisitioned and reviewed documents to support the responses provided in the questionnaires and compliance documentation;
7. Completed search of publicly available information, i.e., Company search and website;
8. Assessed the control environment by having discussions and completing walkthroughs with key contacts to obtain an understanding of the systems and control processes in place;
9. Carried out audit tests to assess the adequacy and effectiveness of controls including the examination of systems and sample testing;
10. Conducted a close out meeting to discuss audit findings;
11. Issued a draft report to management to verify the accuracy of the report and to provide management comments; and
12. Issued final report to Sport Ireland on receipt and agreement of management responses.

# AUDIT SAMPLE

Samples were selected based on specific identified testing within the objectives and are outlined within the relevant detailed findings below, as applicable.

Sport Ireland Internal Audit – Pulse Review – Clare Sports Partnership Company Limited By Guarantee

# SUMMARY FINDINGS AND RECOMMENDATION

Set out below are the review findings summarised under the relevant Governance Code for Sport Principles. The rating structure used to classify our findings is set out in the table below. The full findings are set out in detail in Section two of this report.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Governance Code****Principle** | **Key elements of Governance Code Principle** | **High** | **Medium** | **Low** |
| **Principle 1: Leading the organisation** | 1. Vision, Purpose, Mission, Values and Objectives
2. Developing a plan to achieve stated objectives
3. Managing, supporting and holding to account staff and volunteers
 | - | 1 | 1 |
| **Principle 2: Exercising Control over the organisation** | 1. Identifying and complying with all legal and regulatory requirements
2. Making sure there are appropriate internal financial and management controls
3. Identifying major risks and managing the risks
 | - |  | 2 |
| **Principle 3: Being transparent and accountable;** | 1. Identifying stakeholders and ensuring regular and effective communication
2. Responding to stakeholders’ questions or views about the organisation
3. Encouraging and enabling stakeholder engagement in the planning and decision making of the organisation
 | - | - | - |
| **Principle 4: Working Effectively** | 1. Making sure Governing Body, Governing Body members, committees, staff and volunteers understand roles, legal duties and delegated responsibility
2. Making sure Governing Body exercise collective responsibility through holding efficient and effective Board meetings
3. Making sure Governing Body has suitable recruitment, development and

retirement processes | 1 | - | - |
| **Principle 5: Behaving with Integrity** | 1. Being honest, fair and independent
2. Understanding, declaring and managing conflicts of interest and loyalties
3. Protecting and promoting organisation’s reputation
 | - | 1 | - |
| **Total** |  | 1 | 2 | 3 |

Each Finding is assigned a rating based on the risk definitions noted below.

|  |  |
| --- | --- |
| **Issue Rating** | **Description** |
| **High** | Our finding represents a significant weakness in the current control environment, financial management or governance and required immediate action by management. |
| **Medium** | Our finding is an opportunity to improve the effectiveness of the control environment, financial management or governance and requires management action in the near future. |
| **Low** | Our finding is a general opportunity to improve efficiency and effectiveness of the processes or the controls. |

# CONCLUSION

The key review findings relate to the requirement for the Board of Clare Sports Partnership Company Limited by Guarantee to undertake board effectiveness and board skillset reviews annually and to establish appropriate terms for board members. Working more effectively together and implementing an annual CEO/ LSP Co-ordinator appraisal in 2022 will significantly assist the Board to ensure the company’s full compliance with the Governance Code for Sport going forward.

# LEVEL OF ASSURANCES

On the basis of our audit findings, Audit conclude that **ADEQUATE** assurance can be placed on the adequacy and effectiveness of the internal controls in place surrounding the governance arrangements in place in Clare Sports Partnership Company Limited By Guarantee when compared to the requirements of the Governance Code for Sport.

The following table summarises the categories of assurance resulting from the Pulse review depending on findings:

|  |  |
| --- | --- |
| **CATEGORY** | **CATEGORY DESCRIPTION** |
| **Excellent Assurance** | Key controls exist and are applied consistently and effectively. Considerable assurance can be given that the system will achieve its objectives safely. |
| **Substantial Assurance** | Key controls exist but there may be some inconsistency in application. Compensatory controls are operating effectively. Assurance can be given that the system will achieve its objectives safely. |
| **Adequate Assurance** | There are some control weaknesses but most key controls are in place and operating effectively. Some assurance can be given that the system will achieve its objectives safely. |
| **Limited Assurance** | Controls are in place but operating poorly or controls are inadequate. Only limited assurance can be given that the system will achieve its objectives effectively. |
| **Poor Assurance** | Controls are failing or not present. No assurance can be given that the system, process or activity should achieve its objective safely. |

# ACKNOWLEDGEMENTS

KOSI wishes to express its appreciation for the co-operation and helpfulness of the CEO/LSP Co- ordinator and Finance & Governance Manager of Clare Sports Partnership during the course of the Pulse review.

# DETAILED TESTING, FINDINGS, RECOMMENDATIONS AND MANAGEMENT COMMENTS

Details of the areas reviewed and audit work conducted is provided as a supplement to this report. Below are our audit findings, reported on by exception.

PRINCIPLE 1: LEADING THE ORGANISATION

* + 1. : Finding 1

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| **Internal Audit Unit’s Input** |
| Governance Code for Sport Principle 1 and sub sections thereof 1.1(b) 1.1(c) 1.1(d) requires the following: 1.1(b) The organisation has a governing document;1.1 (c) The formal governing document has been reviewed in the last three years; and1.1 (d) Develop and agree written policy statements and review at least every three years. |
| **Findings** |
| 1. Clare Sports Partnership Limited has a constitution which was reviewed and amended to ensure compliance with the 2014 Companies Act. The amended constitution was filed with the CRO in 2016. The Governance Code for Sport notes the governing document should be reviewed every three years. Audit note there is no requirement to file an amended Constitution every three years. |
| **Risk Rating for Business Area** |
| **LOW** |
| **Recommendation** |
| Audit recommends the following:1. The LSP reviews the Constitution in a 3 year cycle to ensure relevance and notes same at Board level. |
| **Management Input** |
| **Management Responses** |
| **As part of the development the Governance Framework, the constitution was reviewed but this process was not formally documented.** |
| **Implementation Date** |
| **By September end, 2022** |
| **Person Responsible** |
| **Governance Sub-Committee** |
| **Update:** |
|  |
| **Evidence Location:** |
|  |

* + 1. : Finding 2

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| **Internal Audit Unit’s Input** |
| Governance Code for Sport Principle 1 and sub sections thereof 1.3(b), 1.3(d) and 1.3(e) requires an organisation to make sure:1.3(b) formal arrangements are set up for the ongoing supervision and development of staff; and formal arrangements are set up for the supervision and development of the CEO/LSP Co-ordinator which should include a yearly or twice yearly appraisal.1.3(d) Delegate responsibility for job descriptions and staff supervision to CEO/LSP Co-ordinator.1.3(e) set yearly performance expectations of CEO/LSP Co-ordinator. |
| **Findings** |
| Audit reviewed Clare Sports Partnership Limited’s current arrangements for staff appraisal and noted thefollowing:1. There is no formal review undertaken of the CEO/LSP Co-ordinator, however, we understand the CEO/LSP Co-ordinator had informal reviews with the Chair each year where objectives and development were discussed. We also acknowledge the ongoing close working relationship between the board and the CEO/LSP Co-ordinator.

1 BM questionnaire noted no formal evaluation of the CEO/LSP Co-ordinator1. The CEO/LSP Co-ordinator formally appraises other staff members annually and evidence was sighted of 2021 appraisal/reviews.

Audit note the following governance concerns:* 1. Regular appraisals of the CEO/LSP Co-ordinator is a requirement of the Governance Code and audit note it is important that senior staff receive feedback on performance.

The lack of formal performance review of the CEO/LSP Co-ordinator increases the risk profile for the organisation. |
| **Risk Rating for Business Area** |
| **MEDIUM** |
| **Recommendation** |
| Audit recommends the organisation:1. Agrees and implements formal arrangements for the supervision and development of the CEO/LSP Co-ordinator to include at least an annual review.
2. Formally sets yearly objectives and expectations for the CEO/LSP Co-ordinator.
3. Considers establishing a sub- committee (or delegating to appropriate existing sub-committee) to conduct the CEO/LSP Co-ordinator annual appraisal as this will ensure the potential for criticism is minimised should the supervision be left as the sole responsibility of the Chair.
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| **Management Input** |
| **Management Responses** |
| **As noted, the CEO/LSP Co-ordinator does not get formally appraised. The board will commit to working on an agreed format, TOR and timeframe for same.** |
| **Implementation Date** |
| **By June end, 2022** |
| **Person Responsible** |
| **Chairperson** |
| **Update:** |
| **Coordinator was appraised as per recommendation in June by the Chairperson.** |
| **Evidence Location:** |
| **Filed separately by Chairperson and CEO.** |

# PRINCIPLE 2: EXERCISING CONTROL

* + 1. Finding 1

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| **Internal Audit Unit’s Input** |
| Governance Code for Sport Principle 1 and sub sections thereof 2.1(e) and 2.1(g) requires the following: 2.1(e) Satisfy yourselves that your group is complying with all legal, regulatory and contractual obligations.2.1 (g) Make sure policies regarding employment, equality and data protection are in place. |
| **Findings** |
| 1. Audit reviewed the suite of policies and procedures in place and noted that one key document was outdated and one key document was awaiting formal approval:
	* Garda vetting policy – December 2018
	* Business Continuity plan – awaiting formal approval Audit acknowledge the BCP is suitably detailed and is operational

2. Audit note that Clare LSP are not completing periodic reviews of policies and procedures to ensureexistence/ completeness. |
| **Risk Rating for Business Area** |
| **LOW** |
| **Recommendation** |
| Audit recommends the following: 1. The Garda vetting policy should be reviewed, updated and maintained current.
2. The Business Continuity Plan should be formally approved.
3. It is good practice that each policy should have a cover sheet noting an “owner” and the date of the next review as appropriate.
4. Policy content should be periodically reviewed (at least every 3 years) to ensure that they are adequate to enable the LSP to execute its objectives.
5. The LSP should maintain a register of all relevant policies and procedures and the date of last update to ensure that they are being adequately maintained.
 |
| **Management Input** |
| **Management Response** |
| 1. **The Garda Vetting policy will be reviewed this year. Given the statutory and best practice of this policy, it is not envisaged that there will be any substantial changes to same as national guidance has not changed.**
2. **Noted**
3. **Cover sheet will be included with owner. Please note that each policy has an adopted and review date on front page.**
4. **Noted and as point 3**
5. **Noted**
 |
| **Implementation Date** |
| **By September end, 2022** |
| **Person Responsible** |
| **CEO/LSP Co-ordinator** |
| **Update:** |
|  |
| **Evidence Location:** |
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* + 1. Finding 2

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| **Internal Audit Unit’s Input** |
| Governance Code for Sport Principle 2 and sub sections thereof 2.1 (j) requires the following;2.1(j) Comply with the terms and conditions of public or private grants received, including governance requirements. |
| **Findings** |
| Audit reviewed the Sport Ireland Terms and Conditions of Grant Investment 2021 which was provided to Clare Sports Partnership and note:1. Section 6.11 relates to the requirements for all organisations to comply with Circular 13/2014.
2. Section 8.2 relates to the requirements for all organisations to include a note in the audited financial statements that the grantee is compliant with relevant circulars including Circular 44/2006.
3. Section 10.3 relates to the requirements for all organisations to rotate external auditors every 10 years (with certain exceptional circumstances).

Audit have reviewed the 2020 audited financial statements and undertaken a company search and note the following: 1. Note 12 to the financial statements lists the Sport Ireland grants received in the period with an explanation as to deferred income without allocating to grant source. The note is not fully compliant with the requirements of Circular 13/2014.
2. The notes to the audited financial statements do not advise of their compliance with relevant circulars including Circular 44/2006.
3. The current Auditors would appear to have been Auditors to the company for over 10 years.
 |
| **Risk Rating for Business Area** |
| **LOW** |
| **Recommendation**Audit recommends that Clare Sports Partnership:1. Reviews the 2021 audited financial statements to ensure full compliance with Circular 13/2014. Note 12 to the audited financial statements would benefit from additional disclosure to ensure terms of periods of grants and deferred amounts per each grant source.
2. The notes to the audited financial statements would benefit from additional disclosure in terms of a note stating compliance with relevant circulars including Circular 44/2006.

Rotates auditors to ensure compliance with the SI terms and conditions of grant (potentially engaging with SI in the first instance on matter if exceptional circumstances exist). |
| **Management Input** |
| **Management Responses** |
| 1. **Noted and communicated to auditor for 2021 accounts**
2. **Noted and communicated to auditor for 2021 accounts**

**Due to the imminent AGM, we have corresponded with SI to discuss same and to seek a solution for 2022.** |
| **Implementation Date** |
| **By June end, 2022** |
| **Person Responsible** |
| **Finance and Governance Manager / Treasurer**

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| **Update:** |
| 1. / 2. This has been addressed on the 2022 audited accounts.

3 Auditor has confirmed that although the company has been auditing the accounts for more than 10 years, the current auditor has only been appointed since 2019 thus we are are in compliance |
| **Evidence Location:** |
| 1,2 Filed audited accounts 2022 in office and with Vaughan & Co 3 – Lanserver – Critical Data - Pulse |

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* 1. **PRINCIPLE 4: WORKING EFFECTIVELY**

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| **Internal Audit Unit’s Input** |
| Governance Code for Sport Principle 4 and sub sections thereof requires an organisation to:4.1 (a) make sure members are familiar with Governance code and governing documents;4.1 (c) agree and document role of members and terms of reference;4.3 (a) review annually the way the board/committee works and identify improvements;4.3 (b) review annually the board/committee skills, attributes and experience;4.3 (c) make sure new members receive appropriate induction to include governing document, yearly work plan, policy positions, board minutes and the Governance Code; and4.3 (d) make sure members receive appropriate training. |
| **Findings** |
| Audit reviewed the governance arrangements for the LSP and noted the following:1. The LSP has worked closely with the IPA through 2018 and 2019 together with 7 other LSPs structured as a company limited by guarantee which has clearly benefitted the limited LSPs and their respective journey towards compliance with the Governance Code for Sport.
2. No annual review of the LSP Board effectiveness has been undertaken since the completion of the engagement with the IPA.
3. The LSP Board comprises 7 members which are drawn from key agencies and representative groups operating in Clare which ensures a strong key stakeholder representation on the Board. A potential downside is that particular skillsets are not being included within selection criterion which may result in the Board lacking in certain skillsets. Furthermore, there is no annual review of Board members skillsets undertaken by the Board.

2 BM questionnaires noted a desire for greater skillsets on the board going forward.1. New Board members do not receive a letter of appointment.
2. There is no formal induction training in place for new Board members nor is there a schedule of training in place.

3 BM questionnaires noted no induction pack or appointment letter. 3 BM questionnaires noted no induction training at appointment.Audit note that training was offered to all Board members in December 2020 and training is planned for June 2022 to coincide with new board members being appointed.1. While succession arrangements are reviewed periodically, audit note that of the current Board members, 1 have served for greater than 20 years and another member has served for greater than 10 years.
 |
| **Risk Rating for Business Area** |
| **HIGH** |

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| **Recommendation** |
| Audit recommends that:1. A review of the Board effectiveness is undertaken in 2022 and annually thereafter
2. A review of Board members’ skillsets requires is undertaken in 2022 and annually thereafter
3. New Board members should receive letters of appointment.
4. Formal induction training should be provided for new Board members in addition to a schedule of training being put in place that should be agreed by the Board in 2022 and annually thereafter.
5. Succession arrangements should be reviewed and term limits agreed; whilst the Governance Code does not dictate the length of terms, Board renewal is a key component of Code compliance and serving for greater than 20 years is considered too long a tenure for a board appointment.
 |
| **Management Input** |
| **Management Responses** |
| 1. **Noted**
2. **Noted**
3. **Noted**
4. **Induction conversations are completed with newly appointed board members. Along with this they receive a copy of our governing documentation, strategy etc.**
5. **Noted**
 |
| **Implementation Date** |
| **All recommendations to be addressed by October end, 2022** |
| **Person Responsible** |
| **CEO/LSP Co-ordinator / Chairperson** |
| **Update:** |
|  |
| **Evidence Location:** |
|  |

**2.5 PRINCIPLE 5: BEHAVING WITH INTEGRITY**

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| --- |
| **Internal Audit Unit’s Input** |
| Governance Code for Sport Principle 5 and sub sections thereof requires an organisation to:5.1 (b) develop and agree a code of conduct for board members that outlines the expected standards of behaviour and what happens if they are not met;* 1. (d) make sure all board members sign a commitment to follow the code when they are appointed;
	2. (e) review the code of conduct every three years;
	3. (a) hold a discussion about the issues of conflict of interest and conflict of loyalty and develop a policy on each of these;
	4. (c) establish a register of directors’ interests and update annually;
	5. (a) make sure board members understand their responsibility to act as champions; and

5.3 (b) make sure code of conduct clarifies board member duty to maintain confidentiality of meetings. |
| **Findings** |
| Audit reviewed the governance arrangements for the Sports Partnership and noted the following:1. There is a Code of Conduct included in the Governance Framework adopted by the LSP Board in September 2021, however, Board members do not sign a commitment to follow the Code.

Conflict of interest is noted as a standing agenda item at Board meetings.1. There are no annual declarations of interest made.

4 BM questionnaires noted no annual declaration of conflicts of interests1. A Register of Board members’ interests is not maintained on an annual basis. Audit acknowledge Board members complete a B10 form at appointment for filing with the CRO which outlines their corporate interests at that time.
 |
| **Risk Rating for Business Area** |
| **MEDIUM** |
| **Recommendation** |
| Audit recommend:1. The Code of Conduct included in the Governance Framework of the LSP Board is signed by Board members as a commitment to follow the Governance Code for Sport.
2. Annual declaration of Conflict of interests are prepared and signed by each Board member.
3. A Register of Board members’ interests is maintained, reviewed and updated annually based on the declaration submissions.
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| **Management Input** |
| **Management Responses** |
| 1. As part of the board adoption of the framework of governance, it was accepted that board ‘signed’ up to the code of conduct. It was not possible to sign physically due to the pandemic, however this will be undertaken by end Sept 2022.
2. Noted and will be implemented by end Sept 2022.
3. Noted and will be implemented by end Sept 2022.
 |
| **Implementation Date** |
| **By September end, 2022** |
| **Person Responsible** |
| **Finance and Governance Manager** |
|  |

**APPENDIX 1 STATEMENT OF RESPONSIBILITY**

KOSI take responsibility for this report, which is prepared on the basis of the limitations set out below.

The matters raised in this report are only those which came to the IAU’s attention during the course of its work and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Recommendations for improvements should be assessed by Management for their full usefulness, impact and cost of implementation before they are implemented.

The performance of internal audit work is not and should not be taken as a substitute for management’s responsibilities for the application of sound management practices. It is emphasised that the responsibility for a sound system of internal controls and the prevention of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal control, nor relied upon to identify all circumstances of fraud and irregularities.

Even sound systems of internal control can only provide reasonable and not absolute assurance and may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas as identified by management as being the greatest risk and significance and as such we rely on management to provide us full access to their account records and transactions for the purposes of our audit work and to ensure the authenticity of these documents. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.



……………………………………………………………. On behalf of KOSI Corporation Limited June 2022