CORPORATE / ASSURANCE / OPEN

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PURPOSE
To report to the Board the activity of the ARC.

RECOMMENDATION
The Board is recommended to note the activity of the ARC and seek further assurance as required regarding:

- the key issues considered at the ARC meeting held on 19 May 2026;
- the ARC Annual Report 2025/26 (appendix 1), including the Internal Audit Report 2025/26(appendix 1).

BACKGROUND
In accordance with the Scottish Government's Audit and Assurance Committee Handbook, the ARC supports the Board and Accountable Officer by reviewing the comprehensiveness of Scottish Canals' assurances and reviewing the reliability and integrity of these assurances.

ASSESSMENT
Annual ARC Report to the Board for 2025/26 - The ARC Annual Report, attached as appendix 1, is in addition to the quarterly ARC reports to the Board and summarises the ARC's evaluated opinion, based on evidence gained from the review of Scottish Canals' governance, risk management and internal control framework throughout the financial year ending 31 March 2026.

ARC Activity 2026/27 Update - The following is a summary of the key issues considered at the ARC meetings held on 26 March 2026 and 19 May 2026. The draft minutes of these meetings are included as agenda items 5ii and 5iii.

ARC Succession Planning
The ARC recommends that the Board approve the appointment of Amanda McGuigan as an independent member of the ARC with effect from 1st August 2026 for a 3-year term. During the recruitment process for the Board member role Amanda demonstrated the relevant skills and expertise to meet the criteria of the ARC skills matrix.

Katharina Kasper has stepped down as an independent ARC member with effect from 31 March 2026 and Nick Martin will step down as an independent member after the next ARC meeting on 15 September 2026.

To manage a smooth transition in anticipation of the end of terms in office of two Board members, who are also members of the ARC, in June 2027. The Board has appointed Robin Strang as a member of the ARC with effect from 30 June 2026 and Colette Filippi who is joining the Board with effect from 1 July 2026 will also join the ARC in due course as she has a financial qualification and recent and relevant experience working within the public sector.

Finance Reporting

The ARC was updated on external audit recommendations, fraud, and special payments and losses. The ARC was assured that appropriate external expertise has been engaged to ensure HMRC compliance, specifically in relation to benefits in kind and that process improvements were ongoing to enhance payroll control arrangements.

The ARC noted that quarterly Board reports on commercial income would include post-investment evaluation and regular monitoring against targets going forward to ensure transparency of investment decisions and performance outcomes.

An annual report of joint venture financial performance and governance arrangements will be included in ARC reports for further assurance to ensure alignment with best practice and adequate oversight.

External Audit

External Audit Plan 2025/26 - Audit Scotland presented the External Audit Plan for the financial year ended 31 March 2026. The external auditors highlighted the risk-based audit approach, materiality and identified key audit matters in relation to fraud caused by management override of controls, fraud in revenue recognition and controls within the payroll system for review due to significant risks of material misstatements. In addition, a review of the wider scope and Best Value risks of financial management of key financial controls and the non-current assets' valuation programme will be undertaken.

The first draft of the Annual Report & Accounts is required to be available for external audit by 7 September 2026 with the aim to issue the Annual Audit Report on 26 November 2026. The target is for the Board to approve the Annual Report & Accounts 2025/26 at its meeting on 15 December 2026, with timings for laying before parliament by 31 December 2026 to be confirmed by Transport Scotland. Regular progress updates will be circulated to ARC members during the audit process to provide assurance of progress in accordance with this timetable.

The proposed audit fee for 2025/26 is £107,100 (2024/25 £119,848) reflective of the audit work required to address the issues identified.

Scottish Canals Annual Report and Accounts 2025/26

Internal Controls Assurance - The ARC reviewed the certificates of assurance, executed by each Executive Director. The material level assurance concerns are an accurate reflection of the risks the ARC/Board are already sighted on.

The ARC was assured by the robust and collaborative good governance process to complete the internal controls checklist in accordance with the Scottish Public Finance Manual. While there were no significant control matters to raise, the ARC noted areas of lower confidence, particularly in HR-related processes and aspects of capital programme management. The ARC was assured that improvement work was underway in these areas.

The ARC discussed the maturity of risk management arrangements and noted that while a strong culture existed at senior levels, further work was required to embed consistent understanding and application across operational levels.

Scottish Canals Annual Report and Accounts 2025/26 - The ARC reviewed the draft narrative of the Annual Report & Accounts 2025/26 excluding the financial information, specifically the Foreword from the Board; Chief Executive's Statement; Performance Overview and Performance Analysis; Corporate Governance Report; Governance Statement; and Remuneration & Staff Report. The ARC had no initial concerns with the measured tone and content of the draft narrative and ARC members comments were noted. The Chief Executive requested a rewording of severance disclosures, and ARC noted an additional review of this initial draft Remuneration & Staff Report disclosures was required. The ARC members will review and submit further comments to include in the first draft of the Annual Report & Accounts to be available for external audit.

Internal Audit

Review of Organisational Culture – Audit Glasgow undertook a review of organisational culture including a survey issued to sixteen senior managers with fourteen responses received. The survey had four themes: Leadership, People, Collaboration, Learning and Listening and Ethics and Governance. Management responses to the internal audit recommendations include the development of a revised exit interview process to identify trends and recurring issues; initiatives to encourage staff feedback; consistent application of policies relating to flexible working. The EMT is developing an action plan to address the issues identified in the survey. The internal audit report together with the developed action plan will be reported to the Board in Q2 2026/27.

The Follow Up Report – Nineteen outstanding recommendations were reported although the majority are partially implemented, and four recommendations had been satisfactorily implemented since the previous report. The ARC continues to encourage the management team to maintain momentum to close older recommendations. Audit Glasgow and BDO are liaising to ensure a hand-over of the outstanding recommendations for follow-up by BDO and reporting to ARC.

Internal Audit Annual Audit Report 2025/26 – An overview of the work of Internal Audit for the year ended 31 March 2026 is attached to the ARC Annual Report to the Board for information. Internal Audit's opinion is that reasonable assurance could be placed upon the adequacy and effectiveness of the governance and control environment which operated during 2025/26 in Scottish Canals.

Port Marine Safety Code (PMSC) Compliance

Scottish Canals is non-compliant with the PMSC due to one outstanding area of non-compliance, reduced from five in the previous quarter, relating to continuing uncertainty regarding legislative powers and responsibilities. The MCA has accepted Scottish Canals statement of intent that it is working towards PMSC compliance due to the complexity of local legislation. External specialist legal expertise has been engaged to address this outstanding issue, and the ARC will continue to monitor progress.

Risk and Governance

Corporate Risks – The ARC reviews quarterly summaries of corporate risk monitoring and the Corporate Risk Register. The overall risk position remained stable during Q4, with no significant issues requiring escalation.

Risk Tolerance – An update on progress and ARC recommendations following a review of the risk tolerance survey results is detailed in a separate report to the Board.

Review of Assessment Questionnaires – The feedback from the ARC annual self-assessment and external audit reviews is included in the Annual ARC Report to the Board for 2025/26.

CORPORATE CONSIDERATIONS ANALYSIS

Strategic Priorities	The ARC provides assurance that Scottish Canals is focused on ensuring alignment of its business activities with the strategic objectives as set out in the Corporate Plan 2023-28.
Health & Safety	N/A
Financial	N/A
Legal	N/A
Risk / Risk Appetite	The ARC provides assurance that Scottish Canals is focused on strategically critical activities and corporate behaviours that should reduce risk.
Sustainability	N/A
Environment	N/A
People	N/A
Fair Work	N/A
Communication	The ARC Report is published on the Scottish Canals website in accordance with Scottish Canals' objective to be more transparent and accountable.
Community & Third Sector	N/A
Commercial	N/A
Asset	N/A

Appendix 1

ANNUAL ARC REPORT TO THE BOARD FOR 2025/26

Introduction

The Annual ARC Report summarises the ARC's work for the financial year 2025/26 in relation to its audit responsibilities and presents the ARC's opinion around the control and governance framework pertaining to the Annual Report & Accounts.

The Annual Report has been reviewed and approved by the ARC members.

Committee Members

Attendance by members of the ARC, internal auditors and external auditors for the financial year to 31 March 2026 is shown in the table below. The figure in brackets indicates the number of meetings that the ARC member, internal auditors and external auditors were eligible to attend:

Name	Position	Date Appointed	Date Re-appointed	Date Resigned	Audit & Risk Committee	
					Held	Attended
Michelle Wailes (Chair)	Chair and Board Member	01-04-2019	01-07-2025	-	5	5
Rob McGregor	Board Member	30-01-2020	01-07-2025	-	5	5
Katharina Kasper*	Independent Member	01-03-2021	01-03-2024	31-03-2026	5	1
Nick Martin	Independent Member	02-08-2021	02-08-2024	-	5	4
Internal Auditors Audit Glasgow BDO LLP	Attendees	 01-11-2020 02-02-2026		 31-03-2026 -	5	5
External Auditors	Attendee	Financial Year 2023/24		-	5	5

*Katharina Kasper resigned with effect from 31-03-2026 following three months' notice having acknowledged that an increase in other commitments had materially impacted on her capacity to attend ARC meetings.

Governance

The responsibilities of the ARC reflect the good governance requirements for Non-Departmental Public Bodies and specific oversight duties relevant to Scottish Canals' business.

<u>ARC Succession Planning</u> - At its meeting on 4th November 2025, the Board discussed ARC succession planning to manage a smooth transition in anticipation of the end of terms in office of two Board members, who were also members of the ARC, in June 2027. The Board approved the appointment of Robin Strang as a member of the ARC with effect from 30 June 2026.

At its meeting on 15th December 2025 the Board considered the skills matrix of the Board member to replace the Vice Chair in June 2026 and agreed that a financial qualification and recent and relevant experience working within the public sector should be essential requirements to be assessed at application and interview to aid succession planning subject to the completion of pre-employment checks, Colette Filippi is joining the Board with effect from 1 July 2026 and will become a member of the ARC due to her relevant skill set, including Chartered Accountant qualifications.

An independent ARC member has also been identified during this recruitment process to replace the ARC independent members stepping down in 2026.

ARC Terms of Reference - Following a review to ensure continuous best practice, the ARC terms of reference were approved by the Board at its meeting on 13th March 2026 incorporating amendments to the composition of the ARC membership and quorum.

Annual Procurement Report 2024/25 - The ARC reviewed the Annual Procurement Report prior to the Board approving as a statutory requirement. The report detailed Regulated Procurement activity carried out in the previous financial year as well as details of proposed procurement activity in the coming years.

Financial Management

During the year, the ARC undertook a comprehensive review of the draft Annual Report & Accounts 2024/25 (ARAs)and the accounting policies. The ARAs included an unmodified external audit opinion due to both the external audit and Scottish Canals teams working closely together to address any findings during the audit.

Quarterly Special Payments/Losses & Fraud Report - The collated information did not raise any concerns.

National Fraud Initiative (NFI) Progress Report - The ARC continues to advise the Board on anti-fraud arrangements and performance.

Reporting of Commercial Investments – The Capital Investment Quarterly Board report and Commercial Investment Quarterly Board report will be circulated to ARC members for information and transparency.

Risk

During the year the ARC reported to the Board quarterly on the ongoing embedding of a maturing risk management approach. The suite of risk reporting documentation includes a Corporate Risk Register, aligned with the Scottish Government methodology and guidance, a risk appetite statement specifying the amount of risk Scottish Canals is willing to accept in the pursuit of its long-term objectives, and a dashboard Board report to ensure the Board has a strategic overview of risk exposure and corporate level risk reporting.

A digital solution for risk management at corporate and departmental level, accompanied by a training programme to achieve working smarter efficiencies, was maintained during the year.

The identification, mitigation and reporting of risk at a departmental and corporate level continued. Significantly changing and emerging risks were reported to the Board and ARC as appropriate.

Risk Tolerance – The ARC recommended to the Board a shift in emphasis towards risk tolerance, not as a fixed statement of acceptance, but as a practical tool to guide decision-making, prioritisation, and mitigation. Framing risks in terms of what the organisation can realistically tolerate provides a clearer and more transparent basis for governance, while also sharpening the focus on where controls and mitigations need to be strengthened. The overall intention is to give the EMT, ARC and Board the means to make proportionate, well-evidenced choices and to demonstrate to external bodies that Scottish Canals is actively managing risks through appropriate mitigations. A risk tolerance survey was circulated to Board, ARC and EMT members to gather views on risk tolerance across key risk categories. The survey output will inform the development of draft risk tolerance statements for consideration by the ARC prior to reporting to the Board for approval.

Business Continuity

The ARC was assured that robust Incident Management Systems for cyber and business impact analysis for finance and payroll are in place. Whilst the ARC was assured of ongoing cyber security vigilance with a focus on training, cyber resilience remains a corporate risk.

Insurance

The ARC reviewed Scottish Canals current risk protection programme which was balanced between self-insurance of the canal infrastructure and commercially insured risks and recommended to the Board renewal of the proposed insurance arrangements for 2026/27 at the projected commercial insurance premium renewal costs based on value for money, appetite for risk and claims history compared to insurance premium costs.

Internal Audit

The ARC recommended approval of the 2025/26 Internal Audit plan to the Board at its meeting in March 2025. The assurance work undertaken as part of the agreed audit plan totalled 33 days in accordance with the Public Sector Internal Audit Standards and provided scrutiny over the adequacy, effectiveness and reliability of controls operating over the following management functions:

Audit area	Level of Assurance
Workforce and Succession Planning	Limited
Vennersys Application Review	Reasonable
Organisational Culture	Satisfactory strategy, structure and systems in place

The Internal Audit Annual Report 2025/26, providing an overview of Internal Audit for the year ended 31 March 2026, was considered at the ARC meeting on 19 May 2026 and provided a reasonable level of assurance.

Internal Audit Procurement - Following a compliant procurement process using the Crown Commercial Internal Audit Framework, on the recommendation of the ARC, the Board ratified the appointment of BDO LLP to provide internal audit services.

The contract with Audit Glasgow was varied to ensure the completion of internal audit services for the financial year ending on 31 March 2026 and to ensure an orderly close-off and hand-over of internal audit matters to BDO LLP. Audit Glasgow attended the ARC meeting on 19 May 2026 to report on the organisational culture internal audit, together with the Follow-up report and Internal Audit opinion 2025/26.

Due to the timing of this change to internal audit the annual review of Internal Audit has been deferred to 2026/27. The Director of Finance and Business Services and the Head of Governance & Legal Services regularly meet with Internal Audit to ensure continuous improvement and effective communications.

Port Marine Safety Code (PMSC) Recommendations Update - Associated British Ports (ABP), the independent Designated Person, undertook the annual PMSC audits in Q3/Q4 2025/26 with PMSC compliance and waterway safety as high priorities. As an internal legal review had raised questions about the jurisdiction and applicability of the PMSC to Scottish Canals an external legal status clarification is ongoing with specialist external legal advice instructed. The ARC will continue to monitor progress to address the findings of the audits.

The Maritime Coastguard Association has been advised that Scottish Canals is working towards PMSC compliance.

External Audit

The External Audit Plan setting out the audit approach, materiality, significant audit risks and wider scope audit for the work proposed to be undertaken was reviewed the ARC at its meeting on 5 June 2025. The external audit was complex due to the ongoing assets valuation improvement project; however, this has led to significant improvement to the fixed asset register. The ARC reported to the Board regularly including recommendations to address any slippage in the audit timeline and Transport Scotland was kept informed. Due to these complexities, further audit work was required in Q4 prior to seeking Board approval. A timetable to complete a robust, adequately resourced audit of the Annual Report & Accounts 2025/26 to ensure approval prior to the statutory deadline of 31st December 2026 is ongoing.

Progress on the implementation of the external audit recommendations will be reported to the ARC quarterly to ensure regular monitoring and scrutiny.

The annual review of External Audit was undertaken by ARC members, and the ARC was assured by the positive feedback.

Self-Assessment

The ARC is committed to ongoing review of its skills and capabilities to ensure it remains effective and continues to add value as the organisation grows and develops. Overall feedback from the annual self-assessment questionnaire was positive. Areas identified for improvement include member engagement, training, and strengthening interaction with the wider Board. Enhanced induction for new members, consideration of training opportunities, and potential improvements to communication and engagement processes will be progressed.

ARC Opinion

The ARC is satisfied with the control and governance framework pertaining to the Annual Report & Accounts and will continue to provide assurances on progress in its quarterly ARC Chair report to the Board to demonstrate the integrity of Scottish Canals internal controls, financial statements and annual report.

A supplementary ARC report will accompany the ARC recommendation in relation to the Annual Report & Accounts following the completion of the external audit for the financial year ending 31 March 2026.

Appendix 2

Internal Audit Annual Report 2025/26

1. Introduction

1.1 The objective of this report is to provide a review of the performance of Internal Audit for the year 2025/26 and to give an opinion on the adequacy of the Scottish Canals system of internal control.

1.2 Internal Audit is an independent appraisal function designed to add value and improve an organisations operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes and is underpinned by the Audit Charter.

1.3 The work of Internal Audit is based on an annual audit plan which is prepared after a risk assessment of all potential audit issues identified by Internal Audit, the senior management team, members of the Audit and Risk Committee and takes account of the work of the external auditor, Audit Scotland.

1.4 Internal Audit adheres to standards and guidelines laid down by relevant bodies and professional institutions. During 2025/26 Internal Audit was required to comply with the Global Internal Audit Standards (GIAS) in the UK Public Sector. These standards came into effect from 1 April 2025 and have been adopted by the Relevant Internal Audit Standard Setters (RIASS). The RIASS includes, among others, HM Treasury, the Scottish Government and the Chartered Institute of Public Finance and Accountancy (CIPFA).

1.5 For the financial year 2025/26, The GIAS includes 15 principles that Internal Audit functions must follow and cover a range of areas including ethics and professionalism, governance of the Internal Audit function, management of the Internal Audit function and performing Internal Audit services. The Public Sector Internal Audit Standards (PSIAS) previously introduced a requirement for an external assessment of an organisation's Internal Audit function, which must be conducted at least once every five years by a qualified, independent reviewer from outside the organisation. This requirement continues under the GIAS in the UK Public Sector. The latest external assessment was undertaken in 2021 and confirmed that Internal Audit conforms to the requirements of the PSIAS. The next assessment under the GIAS in the UK Public Sector is due by July 2026. A Quality Assurance and Improvement Programme (QAIP) is in place to further enhance the Internal Audit service (Appendix 3).

The Role of the Chief Internal Auditor

1.6 The CIPFA guidance in relation to "The Role of the Head of Internal Audit in Public Service Organisations" is intended to provide best practice for Heads of Internal Audit to achieve.

1.7 The role of the Chief Internal Auditor to Scottish Canals meets the principles set out in CIPFA's statement.

Resourcing

1.8 The Chief Internal Auditor reviewed the current number of employees within Internal Audit and the skills of the team and has concluded that it is adequately resourced and has the necessary skills to carry out its function. Table 1 summarises the resources of the whole Audit Glasgow team, from which the Chief Internal Auditor is able to draw from in order to deliver the Scottish Canals Internal Audit service.

Table 1. Audit Team

		2025/26	2024/25
1	Number of CCAB Qualified staff (FTE*)	12.8	13.8
2	Number of staff with a recognised Fraud Qualification (FTE)	4.2	4.6
3	Number of Trainees (FTE)	10	10
4	Number of technical staff (FTE)	1	1
5	Training Days (incl. professional qualification)	315	281
6	Training Days per Staff Member	11.7	9.9
7	Sickness absence per staff member (annual target < 5 days)	11.6	11.7

* Full Time Equivalent

1.9 Table 1 shows that our sickness absence continues to exceed our target days, this is due to a number of long-term sicknesses. Management continue to apply the Council's Attendance Management Policies with support from colleagues in HR.

2. 2025/26 Audit Workplan

2.1 During 2025/26 we have undertaken three assurance reviews as part of the programme of work agreed by the Audit and Risk Committee. In total 33 days were spent undertaking this work. The three assurance reviews completed as part of the 2025/26 plan covered:

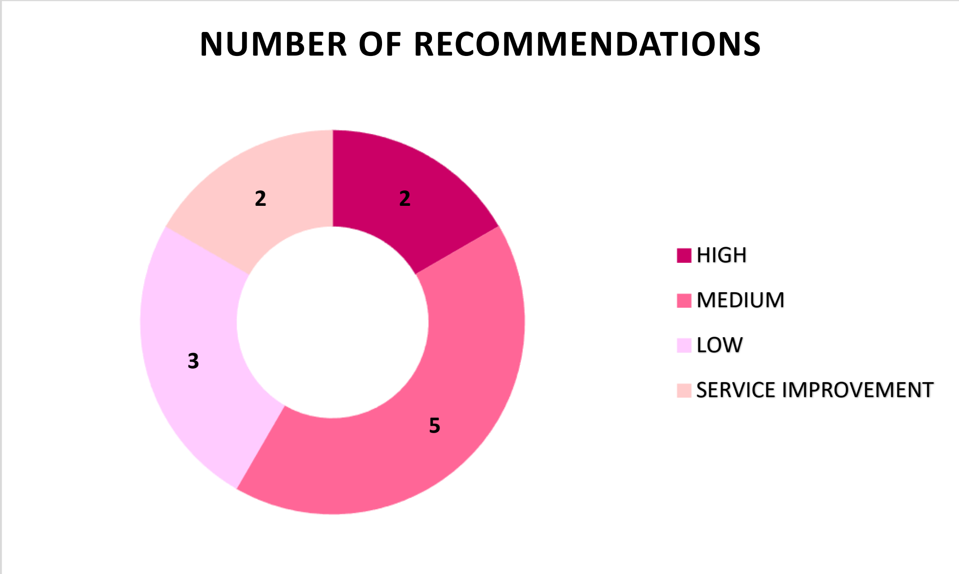
- Vennersys Application Review
- Workforce and Succession Planning
- Organisational Culture

2.2 The results of all assurance audits undertaken are reported to the Audit and Risk Committee and it is recommended that updates are provided to the Committee on the implementation of the agreed recommendations.

3. 2025/26 Audit Issues

3.1 Where the audit opinion arising from an audit states that the control environment has been assessed as unsatisfactory, the concerns highlighted are reported here. In 2025/26, there were no unsatisfactory audit opinions issued.

3.2 As part of our work we made 10 recommendations and 2 service improvements. These were categorised as follows:



3.3 Our follow up work in 2025/26 continues to show that management have found it challenging to implement agreed audit recommendations within reasonable timescales. Although progress has been made to partially implement recommendations, a large number of recommendations remain outstanding, meaning that the original risks identified from previous audits have not been fully addressed.

4. Opinion

4.1 Scottish Canals has a system of internal control designed to manage risk to a reasonable level. Internal controls cannot eliminate the risk of failure to achieve policies, aims and objectives and can therefore only provide reasonable and not absolute assurance of effectiveness.

4.2 Based on the audit work undertaken, and considering any issues noted above, it is my overall opinion that reasonable assurance can be placed upon the adequacy and effectiveness of the governance and control environment which operated during 2025/26 in Scottish Canals.

Jillian Campbell
Chief Internal Auditor
Audit Glasgow **May 2026**

Appendix 3

Glasgow City Council – Internal Audit

Quality Assurance and Improvement Programme (QAIP)

Introduction

Internal Audit's Quality Assurance and Improvement Programme (QAIP) is designed to provide reasonable assurance to the various stakeholders of Glasgow City Council Internal Audit Services that Internal Audit:

- Performs its work in accordance with its Audit Charter, which is consistent with the Global Internal Audit Standards in the Public Sector, Definition of Internal Auditing, Code of Ethics and ISO 9001:2015.
- Operates in an efficient and effective manners, and
- Is adding value and continually improving Internal Audit operations.

The Head of Audit and Inspection is ultimately responsible for the QAIP, which covers all types of Internal Audit activities, including Audit Glasgow activity. The QAIP must include both internal and external assessments. Internal assessments are both ongoing and periodical and external assessments must be undertaken at least once every five years.

Internal Assessment

Internal assessment is made up of both ongoing reviews and periodic reviews.

Ongoing reviews

Ongoing assessments are conducted through:

- Audit Manager supervision of audit assignments.
- Audit Manager review of electronic working papers and associated evidence during each audit assignment.
- Audit policies and procedures used for each audit assignments including the Audit Manual, and Quality Policies and Guidance Notes to ensure compliance with applicable planning, fieldwork and reporting standards.
- Customer surveys for audit assignments to gain client feedback which feeds through to improvement plans and opportunities for improvement.
- Analysis of key performance indicators to manage Internal Audit effectiveness and efficiency.
- All draft and final reports are reviewed by a member of the Internal Audit Senior Management team prior to issue.

Periodic reviews

Periodic assessments are designed to assess conformance with the Audit Charter, the Global Internal Audit Standards in the Public Sector, Definition of Internal Auditing, the Code of Ethics and the Quality procedures and are conducted through:

- Internal quality audits undertaken in accordance with the Internal Audit Quality Procedures.
- Review of internal audit performance key performance information by the Senior Management team.

- Regular Managers meetings to discuss ongoing performance issues and delivery of the Audit Plan.
- Regular activity and performance reporting to the Financial Services Leadership Team.
- Annual self-assessment review of compliance with the Global Internal Audit Standards in the Public Sector.
- Regular activity and performance reporting to the Council's Corporate Management Team.
- 6 monthly activity and performance reporting to Elected Members through the Council's Finance and Audit Scrutiny Committee.
- Head of Audit and Inspection's Annual Report to Elected Members on internal audit activity for the previous year.

External Assessment

External Assessment will appraise and express an opinion about Internal Audits conformance with Standards.
An External Quality Assessment (EQA) will be conducted every five years by a qualified, independent assessor from outwith the Council. The current EQA was undertaken by Birmingham City Council during 2020/21 and the next assessment under the GIAS in the UK Public Sector is due by July 2026. The EQA undertaken by Birmingham City Council identified four actions to improve on current arrangements. All actions were completed.
An annual review, and three-year re-certification review is undertaken by British Standards assessors as a requirement of our ISO9001:2015 accreditation. The latest review was undertaken in February 2026 and confirmed compliance.

Reporting

Internal Assessments – reports on internal assessments are reported to the Internal Audit Senior Management Team, the Financial Services Leadership Team and the Council Finance and Audit Scrutiny Committee.

External Assessments – results of external assessments will be reported to the Council Committee responsible for Audit matters, the Chief Executive and Executive Director of Finance.

Follow up – the Head of Audit and Inspection will be responsible for implementing all agreed actions arising from both internal and external assessments within the agreed timeframes.