**Internal Audit Arrangements**

Our Internal Auditors are BDO, they are subject to a three year contract and their remit is to review operational procesess and report areas for improvement to our Audit Sub Committee.

**Extenal Audit Arrangements**

Our External auditors are Alexander Sloan, their remit is to review our financial regulations and processes and report areas for improvement to our Audit Sub Committee and the Scottish Housing Regulator.