Annual Assurance Statement on the Effectiveness of Internal Control and Risk Management

(Ministry of Justice / Legal Aid Authority – Annual Report Version)

Accountability and Purpose

As **Accounting Officer** of the **Ministry of Justice / Legal Aid Authority**, I am responsible for maintaining a sound system of internal control and risk management, including arrangements for the administration and oversight of publicly funded legal aid services. This statement provides assurance on the effectiveness of these systems during the financial year **[FY XXXX–XXXX]**, in support of accountability to the **Minister of Justice and Parliament**.

The system of internal control is designed to manage, rather than eliminate, the risk of failure to achieve objectives and can therefore provide only reasonable assurance of effectiveness.

Framework and Scope

The Ministry's / Authority's internal control and risk management framework is aligned with the **COSO Internal Control – Integrated Framework (2013)**, national public financial management legislation, and relevant Treasury / central government guidance.

The assurance covers the Ministry's / Authority's key activities, including:

- justice policy and programme delivery;
- administration of legal aid, including eligibility decisions, service delivery management, and payments;
- financial management, procurement, and safeguarding of public assets and funds;
- compliance with laws, regulations, and ethical standards;
- information systems supporting legal aid case management and reporting.

Review of Effectiveness

The effectiveness of internal control and risk management arrangements has been reviewed during the year using a range of assurance sources, including:

- management assurance and self-assessments;
- monitoring and measuring the key performance indicators for justice and legal aid services;
- strategic and operational risk registers, with particular focus on legal aid demand, fraud, and provider sustainability risks;
- reports and opinions from Internal Audit, including follow-up of agreed actions;
- oversight and challenge provided by the Audit and Risk Committee;
- external audit findings, where applicable.

Significant Issues and Improvements

During the year:

- **[no significant weaknesses were identified]** *or*
- **[the following significant issues were identified and are being addressed:]**

[Brief description of issue(s), impact, and key corrective actions]

Management has put in place action plans to address identified weaknesses, and progress is monitored by senior management and the Audit and Risk Committee.

Assurance Conclusion

Based on the evidence available, I conclude that the system of internal control and risk management within the Ministry of Justice / Legal Aid Authority was:

☐ **Effective**

☐ **Generally effective**, with some areas for improvement

☐ **Partially effective**, requiring significant improvement

Overall, the system provides **reasonable assurance** that public resources are properly managed, legal aid funds are used for their intended purposes, and risks to the delivery of justice and access-to-justice objectives are being actively managed.

Name: _____

Title: _____

Signature: _____

Date: _____

This statement forms part of the Ministry's / Authority's Annual Report and should be read alongside the Financial Statements and the Internal Audit Annual Opinion.