

Sent by email



LEGAL SERVICES
BOARD

Legal Services Board
2 Redman Place
London E20 1JQ

www.legalservicesboard.org.uk

Fol request reference: 20260526-01

Thank you for your freedom of information request about the Legal Services Board's internal audit provider and related contract information.

The LSB does hold the information that you have requested. Please find this set out below:

1. *Who is your current internal audit provider?*
Crowe UK LLP
2. *When did the internal audit contract commence?*
1 April 2024
3. *When does/did the initial period of the contract end?*
The initial period of the contract was for two years with an option to extend for 2 years from the commencement date.
4. *Is there an extension period for the contract and if so, when does this end?*
Following the expiry of the initial 2-year period, the option to extend was exercised for a further period of 1 year.
5. *Please provide a copy of the internal audit contract (redacted if required)?*
The LSB has concluded that the exemption **Section 43(2) (Prejudice to Commercial Interests)** applies to information in this part of your request as disclosure of this information would, or would be likely to, prejudice the commercial interests of either Crowe UK LLP or the LSB.
6. *What is the annual fee for the internal audit contract exclusive of VAT? How much have you been invoiced for the 2025-26 financial year exclusive of VAT?*
We are applying for exemption **Section 21 (Information accessible to the applicant by other means)** as this information can be found in LSB's Annual Report and Accounts, which can be found here: <https://legalservicesboard.org.uk/about-us/corporate-publications>.
7. *What is the day rate for the internal audit contract exclusive of VAT?*
This LSB has concluded that the exemption **Section 43(2) FOIA (Prejudice to Commercial Interests)**, applies to this information in this part of your request, as the disclosure of this information would, or would be likely to, prejudice the commercial interests of either Crowe UK LLP or the LSB.
8. *When will the contract be issued into open public procurement?*

The LSB is not yet in a position to provide a specific answer to this question but details will be published on the Crown Commercial website.

9. *Please provide a copy of the contractual KPIs in place for the contract?*

The LSB has concluded that the exemption **Section 43(2) (Prejudice to Commercial Interests)** applies to information in this part of your request as disclosure of this information would, or would be likely to, prejudice the commercial interests of either Crowe UK LLP or the LSB.

Please note that in accordance with the LSB's publication scheme under FOIA, we routinely publish FOIA responses with personal data redacted.

If you are dissatisfied with this response to your request for information, you have the right to ask for an internal review / to submit a complaint within 40 working days of this response (see LSB's Freedom of information – Complaints procedure).

If you are dissatisfied with the outcome of your complaint, you may refer the matter to the Information Commissioner for a decision. Please be aware that the Commissioner will be unlikely to make a decision until you have been through our internal complaints procedure first. You can contact the Commissioner through their website: <https://ico.org.uk/>.

The reference for your request, which should be quoted in all correspondence, is: 20260526-01.

Yours sincerely

Corporate Governance Lead
BoardSecretary@legalservicesboard.org.uk