

## **Internal and External Audit Arrangements**

Internal Auditor	
Company	TIAA Limited
Contact	Martin Ritchie, Senior Audit Manager
Address	300 Bath Street, Tay House, Glasgow, G2 4JR
Telephone	+44 845 300 3333
Website	www.tiaa.co.uk

External Auditor	
Company	RSM UK Limited
Contact	Stuart Niven, Manager
Address	Third Floor, 2 Semple Street, Edinburgh, EH3 8BL
Telephone	+44 131 659 8300
Website	www.rsmuk.com