



## London Borough of Enfield

<b>Report Title</b>	Audit and Risk Management Service Progress Update
<b>Report to</b>	General Purposes Committee
<b>Date of Meeting</b>	16 March 2023
<b>Cabinet Member</b>	Cllr Tim Leaver, Cabinet Member for Finance and Procurement
<b>Directors</b>	Terry Osborne, Director of Law & Governance
<b>Report Author</b>	Gemma Young, Head of Internal Audit & Risk Management Gemma.Young@Enfield.gov.uk
<b>Wards affected:</b>	All
<b>Classification:</b>	Part I Public

### Purpose of Report

1. The Audit and Risk Management Service Progress Update Report at 31 December 2022 (**Appendix A**) summarises:
  - the results of the work that the Audit and Risk Management Service has undertaken during the period 1 April 2022 to 31 December 2022.
  - the continued work of the Head of Internal Audit and Risk Management, in collaboration with the internal Assurance Board, to target limited audit resources at the highest priority Corporate and Schools' services.

### Recommendations

- I. To note the work completed by the Audit and Risk Management Service during the period 1 April 2022 to 31 December 2022 and the key themes and outcomes arising from this work.

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**Report Author:** Gemma Young  
Head of Internal Audit & Risk Management  
Gemma.Young@Enfield.gov.uk  
Tel: 07900 168938

**Appendices**

**Appendix A:** Audit and Risk Management Service Progress Update,  
31 December 2022

**Background Papers**

None

**CE22/040**



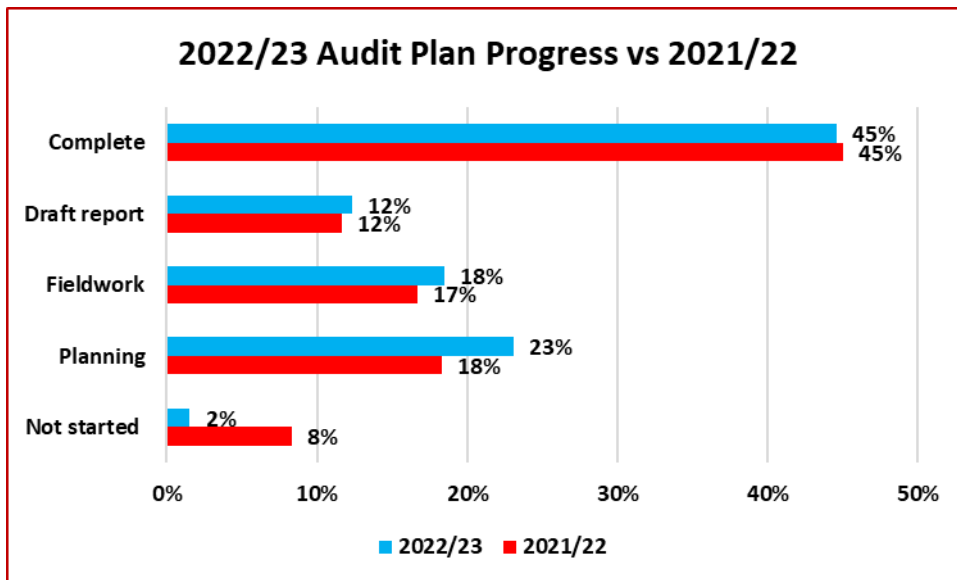
# Audit and Risk Management Service Progress Update 31 December 2022

## Internal Audit

### 2022-23 Internal Audit Plan

During the period 1 April 2022 to 31 December 2022, the Internal Audit team has commenced 64 assignments (98% of the plan) of which 29 (45%) have been completed. For the same period in 2021, 55 audits (92%) had commenced and 27 (45%) had been completed.

The following chart summarises the 2022-23 progress compared to 2021-22:



### Changes to the 2022-23 Internal Audit Plan

Since the internal audit plan was approved by the General Purposes Committee in March 2022, 19 audits have been cancelled, and 14 audits have been added.

The cancelled audits are:

Corporate Risk Reference	Department	Audit	Reason for Cancellation
CR02	Resources	Education Funding	This priority 2 audit was cancelled to align the internal audit plan to available resource.
CR02	Cross Cutting	Local Authority Test and Trace Support Grant	Advised by Finance that this grant is to be reported jointly with the Contain Outbreak Management Fund (COMF) grant. Therefore, this separate grant cancelled.
CR02	People	Supporting Families - May	Audit cancelled at client request. Sample included in June certification.
CR02	People	Supporting Families - Aug	Cancelled at client request. Sample included in September certification.
CR02	People	Supporting Families - Nov	Cancelled at client request. Sample to be included in December certification.
CR02	People	Supporting Families - Jan	Cancelled at client request. Sample to be included in March certification.
CR04	Cross Cutting	Data Governance	As higher priority audits were added to the plan, this priority 2 audit was cancelled to align the internal audit plan to available resource.
CR04	Cross Cutting	Smarter Working Policy	Audit cancelled to align plan to resources available.
CR05	People	Enfield Early Help for All Strategy	In preparation for a bid to the Department for Education linked to Early Help, the Council has recently reviewed the early help strategic governance with partners. As a result, a higher priority audit has been added to the plan and this priority 2 audit has been

Corporate Risk Reference	Department	Audit	Reason for Cancellation
			cancelled.
CR05	People	Post 16 Services	Agreed with the Director of Education to defer to 2023-24, pending delayed announcements from the Department for Education regarding defunded courses.
CR08	Cross Cutting	Use of Spreadsheets	This audit was originally a request from Finance. The Finance Improvement Board has requested the deferral with the intention of reconsidering the audit in the medium term.
CR11	Place	Governance and Management of a Key Capital Project 1 - Cemetery Project	Agreed to cancel at Place Department Management Team meeting. A review of this project has already been undertaken and changes have been made.
CR12	People	PFI Contract Monitoring	As higher priority audits were added to the plan, this priority 2 audit was cancelled to align the internal audit plan to available resource.
CR12	Place	Highways Inspections	The implementation of a new inspection regime was delayed. Therefore, the audit has been deferred to 2023-24 when new inspections will have been embedded.
CR14	Cross Cutting	Culture	As higher priority audits were added to the plan, this priority 3 audit was cancelled to align the internal audit plan to available resource.
CR19	Place	Building Safety	The full implementation of new building safety legislation has not been completed, and the audit is best timed to review our compliance when all aspects of the new arrangements are in place.

Corporate Risk Reference	Department	Audit	Reason for Cancellation
			The audit will now take place in 2023-24.
CR19	Chief Executives	Supporting Members	To align resources this audit will be combined with the Members' Ethics audit.
CR19	Chief Executives	Organisational Governance	As higher priority audits were added to the plan, this priority 3 audit was cancelled to align the internal audit plan to available resource.
Other	Schools	Freezywater St George's CE Primary School.	Due to the absence of key staff at the school, this audit has been deferred to 2023/24

The additional audits added to the 2022-23 internal audit plan are:

Corporate Risk Reference	Department	Audit	Description
CR02	Place	Culture Recovery Fund III	Deferred from 2021-22
CR02	Cross Cutting	Protect and Vaccinate Grant	Grant certification required
CR02	People	Highlands School Grant	Grant certification required
CR02	People	Universal Drug Treatment Grant	Grant certification required
CR02	People	Adult Weight Management Grant	Grant certification required
CR03	CEX	Staff Ethical Standards	Deferred from 2021-22
CR03	Cross Cutting	Household Support Fund (HSF) and Holiday & Food Grant (HFG)	Requested by Executive Director, People to confirm appropriate processes and controls are in place in relation to the operation of the HSF and HFG
CR04	People	Youth Justice Re-offending	Requested by

Corporate Risk Reference	Department	Audit	Description
		Rates	Executive Director, People to confirm data accuracy and readiness for new reporting requirements.
CR05	People	SEN Commissioning	Deferred from 2021-22
CR08	Cross Cutting	Board Reporting	Deferred from 2021-22
CR08	Cross Cutting	Use of Spreadsheets	Deferred from 2021-22
CR09	Cross Cutting	Security Board	Deferred from 2021-22
CR11	Place	Meridian Water: Financial Management of Capital Expenditure	Deferred from 2021-22
CR13	Resources	Oversight of Energetik Loan Repayments and Connection Timelines	To review performance monitoring of connection timelines and loan repayments.

A revised version of the 2022-23 internal audit plan is attached at **Annex A**.

### Completed Audits

29 audits have been completed to 31 December 2022:

Corporate Risk Reference	Department	Audit	Assurance Level
CR02	Place	Parking Contract	Limited
CR05	People	Multi Agency Safeguarding Hub (MASH)	Limited
CR09	Cross Cutting	Corporate Health and Safety Board	Limited
CR11	Cross Cutting	Governance and Management of a Key Capital Project 2 - Building Bloqs	Limited
CR17	Place	Recycling Waste Services Contract	Limited
CR05	People	Passenger Services Operations - Adults	Reasonable
Other	Schools	Chace Community School	Reasonable
Other	Schools	Carterhatch Infants School	Reasonable
CR13	LATC	Housing Gateway Limited (HGL) - Suitability Assessment Process for HGL properties	Substantial

Corporate Risk Reference	Department	Audit	Assurance Level
CR11	Place	Meridian One Supplier Management	<b>Substantial</b>
CR11	Place	Meridian Water: Financial Management of Capital Expenditure	<b>Substantial</b>
CR20	Resources	Accounts Receivable	<b>Substantial</b>
CR09	Cross Cutting	Corporate Security Board	N/A – Advisory
CR02	Cross Cutting	Contain Outbreak Management Fund Grant (COMF) and Local Authority Test and Trace Grant Certification	N/A – Grant Certification
CR02	Cross Cutting	Protect and Vaccinate Grant	N/A – Grant Certification
CR02	People	Adult Weight Management Grant	N/A – Grant Certification
CR02	People	Supporting Families - June	N/A – Grant Certification
CR02	People	Supporting Families - July	N/A – Grant Certification
CR02	People	Supporting Families - Sept	N/A – Grant Certification
CR02	People	Supporting Families - Oct	N/A – Grant Certification
CR02	People	Supporting Families - Dec	N/A – Grant Certification
CR02	People	Bus Service Operators Grant	N/A – Grant Certification
CR02	People	Universal Drug Treatment Grant	N/A – Grant Certification
CR02	Place	Culture Recovery Fund III	N/A – Grant Certification
CR02	Resources	Test and Trace Support Payments Scheme	N/A – Grant Certification
CR02	People	Highlands School Grant Certification	N/A – Grant Certification
CR02	Schools	Orchardside School Grant Certification - Alternative Provision Specialist Taskforces Programme	N/A – Grant Certification
CR17	Cross Cutting	Green Homes Grant	N/A – Grant Certification
Other	Cross Cutting	Mayor of the London Borough of Enfield Appeal Fund Accounts 2021/22	N/A – Management Letter



## Internal Audit Plan – Limited Assurance Reports

Since the last update to this Committee, 2 audits with **Limited** assurance opinion have been issued. The following summary from the audit reports briefly explains the reasoning behind the assurance opinion:

### **Governance and Management of a Key Capital Project 2 - Building Bloqs**

The audit was designed to provide assurance over the effectiveness of the governance management and delivery of the Building Bloqs project.

As part of the Meridian Water Employment Strategy, the Council has partnered with Building Bloqs, a not for profit social enterprise group, to provide training for the local workforce and workspace for creative industries. Building Bloqs was initially located at 4 Anthony Way. However, as there was a need for larger premises, it was decided to relocate to 2 Anthony Way, a site that needed refurbishment. The Greater London Authority (GLA) supported the initiative by providing a grant of £1.35m with the remainder (£2.75m) funded by the Council. Approval for the project was granted in July 2018 and Building Bloqs has occupied the new site since October 2021.

**One high risk** finding was identified. We also identified some lessons learned that will need to be included for future projects. This has resulted in an overall **Limited** assurance opinion.

The **high risk** finding relates to the fact that, despite Building Bloqs occupying the refurbished site at 2 Anthony Way since October 2021, a lease was not in place at the time of the audit. As a consequence of this, Building Bloqs had not paid the rent due between July and October 2022 of £50k (£12,500 per month). Since the audit was completed, the lease has been signed. As well as the obvious financial risk, there was also a risk that Building Bloqs would not maintain the building to the expected condition as would be outlined in a lease.

The lessons learned include:

- **Project Governance:** supporting documentation that would strengthen the overall governance process, such as a Project Initiation Document (PID), a Terms of Reference for the Project Group and a project timetable was not produced. We also noted that minutes of project group meetings and management information reports (dashboard reports and action trackers) were not available for review for the duration of the project. We were advised that these were produced by the external project team, but not readily accessible to Council officers.
- **Financial Management:** records confirming that budget monitoring was performed throughout the duration of the project were not kept.
- **Partnership Agreement:** as a signed grant agreement between the Council and Building Bloqs was not available for review, we were unable to confirm that both parties had formally agreed to the terms of the grant agreement. Also, the project objectives that were included in the grant agreement were not SMART (specific, measurable, achievable, relevant, time bound).
- **Benefits Realisation:** socio-economic data is collected as part of the Meridian Water Employment Strategy. Although Building Bloqs provides employment data, no membership information was submitted, therefore the

Council will not be able to effectively monitor the engagement of the local community and other interested persons in the services that Building Bloqs offers. We were advised that there is no contractual requirement for Building Bloqs to provide this information.

### **Children's Multi Agency Safeguarding Hub (MASH)**

The Multi Agency Safeguarding Hub's (MASH) primary role is to identify risks to children at the earliest opportunity and signpost cases to the relevant agencies. The MASH enables the multi-agency partnership teams to carry out joint confidential screening and research to safeguard vulnerable children and to ensure the children, young people and their families within our community are properly cared for and protected.

This audit was designed to provide assurance that decisions made by the MASH comply with the Enfield Threshold document. The Enfield Threshold document details the RAG (red, amber, green) ratings used to identify the level of safeguarding risk applicable in each case.

During this audit we identified: **1 high risk, 2 medium risk** and **1 low risk** findings, resulting in an overall **Limited** assurance opinion.

The following **high risk** finding was identified:

1. Although data sharing agreements were found to be in place, an examination of the documents highlighted the following:
  - a. We were unable to determine that a signed version of the London Multi-Agency Safeguarding Data Sharing Agreement, dated January 2021, was held.
  - b. The Information Sharing Protocol for Enfield Children's Social Care had not been reviewed and updated since June 2018.
  - c. Personal information sent to email addresses outside of the public sector network was not being transferred securely.

The following **medium risk** finding was identified:

1. An examination of 25 MASH referrals found several areas where the correct process had not been followed. These exceptions include:
  - a. 5 instances where the referral screening was not undertaken within the allocated threshold timeframe. The overruns ranged between 3.5 hours and over 24 hours.
  - b. 12 instances where Liquid Logic had not been properly updated following the referral outcome.
  - c. 3 instances where the MASH check request forms (sent by the MASH Social Worker to other agencies to obtain information) had not been uploaded to the child's record on Liquid Logic.
2. Anomalies were identified following an examination of the annual data report, dated August 2021 to August 2022, which reported on MASH checks, outcomes, and RAG ratings. These anomalies related to the RAG rated figures not totalling the number of referrals received for the year. Therefore, the true position of the referrals received and their severity was not reported.

## Annual Internal Audit Opinion

The Public Sector Internal Audit Standards (PSIAS) apply to all internal audit service providers in the UK public sector.

The PSIAS require the chief audit executive (who at the London Borough of Enfield is the Head of Internal Audit and Risk Management) to deliver an annual internal audit opinion.

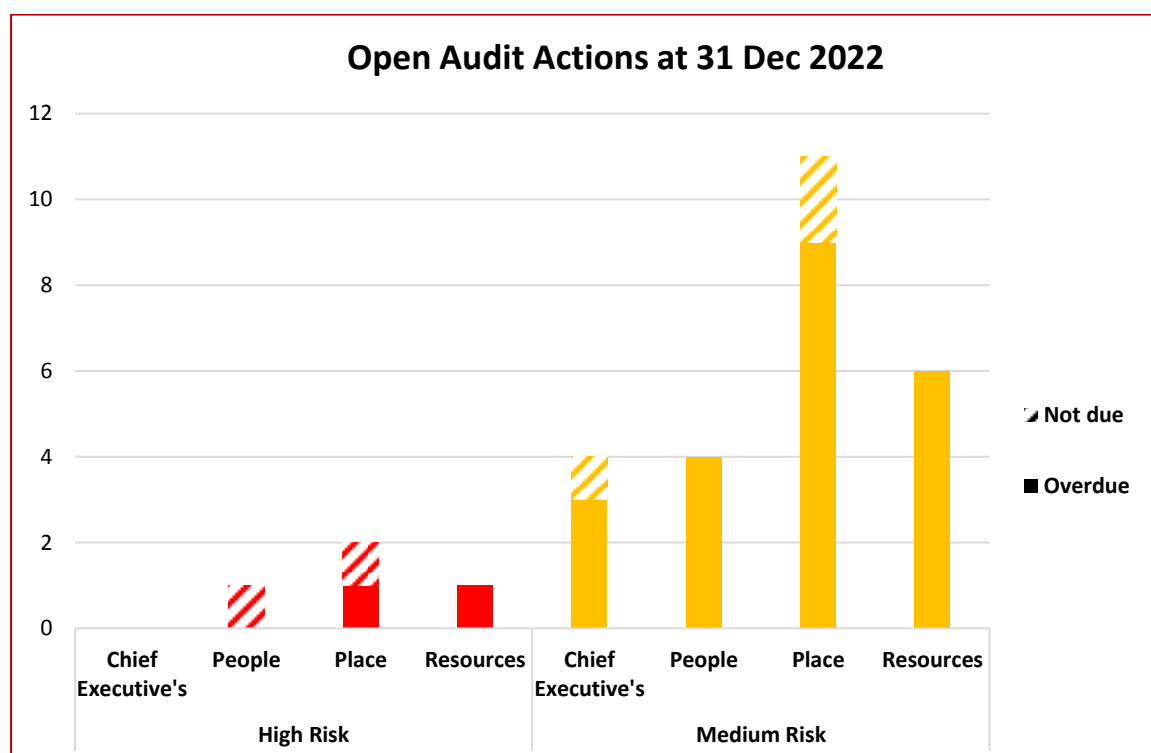
Whilst we continue to make progress in delivering the audit plan, it should be noted that we have not yet completed sufficient audits on which to base the annual internal audit opinion. This is being reported to, and monitored by, the Assurance Board and we will continue to update the Committee.

## Corporate Audit Actions Implementation

The Internal Audit and Risk Management team is responsible for tracking managers' progress with implementing internal audit actions.

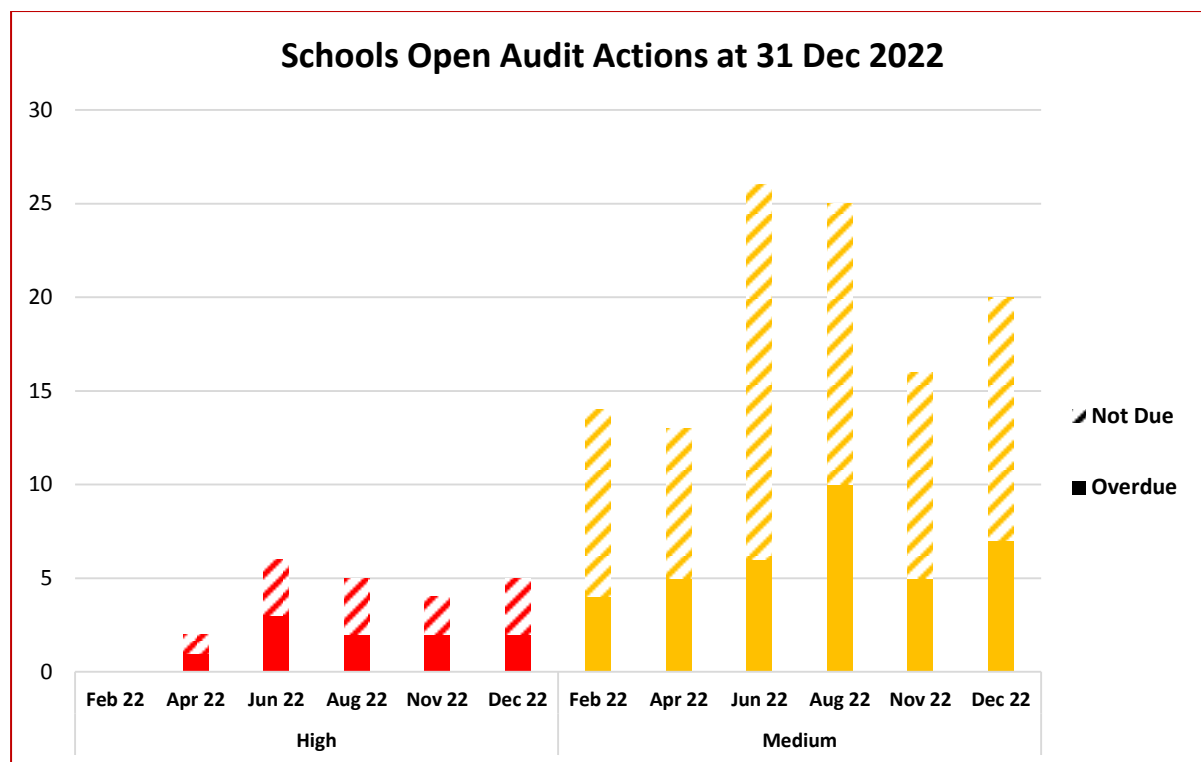
As at 31 December 2022, the implementation rate (12-month rolling basis) for actions from high risk findings is 84% (2022: 77%) and for medium risk findings is 80% (2022: 82%).

29 actions from high and medium risk findings identified from corporate audits remain open. Of these, 24 actions (2 high risk and 22 medium risk) were not fully implemented by their original due date and are, therefore, classed as overdue. Overdue actions are shown by the solid coloured bars in the graph below.



Details of the overdue corporate actions from high risk findings are provided in **Annex B**.

## Schools' Actions Implementation



In line with our escalation policy, overdue schools' actions are regularly notified to the Director of Education.

## Internal Audit Quality Assessment

Performance of the Internal Audit service against agreed Key Performance Indicator (KPI)/quality metrics for 2022-23 to 31 December 2022 is:

KPI / Quality Metric	Target	Actual
Days from end of fieldwork to issue of draft report	15	14
Days from receipt of management comments to issue of final report	10	5
Level of satisfaction score with audit work	80%	90%*
% of the audit plan delivered to draft report stage	95% By 31 March	57%

\* The level of satisfaction with audit work is determined by way of client satisfaction surveys issued after finalising every audit. 8 survey responses have been received so far this year.

## Insurance

### Key Performance Indicators

Performance of the Insurance team against 2022/23 KPIs is summarised in the table below:

KPI / Quality Metric	Target	Average to 31/12/22
% of new claims responded to within 24 hours	95%	92%
% of other correspondence processed within 10 days	80%	80%
Data accuracy - % of claims data correctly input into insurance database	90%	96%
Repudiation rate	65%	62%

### Significant Claims

Current open high value claims (£250k and over) are summarised below:

Policy type	Description	Number of claims	Total Reserve (£)
Property	Escape of water	1	1,199,999*
Property	Fire at Civic Centre	1	600,000
<b>TOTAL</b>			<b>1,799,999</b>

*\*This claim has a £250 policy excess; the balance of the claim will be paid by our insurers*

### Abuse Claims

The insurance team have 6 open abuse claims with a total reserve of £620,000 and 6 open failure to remove claims with a total reserve of £756,000.

## ANNEX A: 2022-23 Audit Plan Status

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Payments to Residential Care Providers	PwC	Draft report issued	-	-	-	-	-
ContrOcc - Lessons Learnt	In House	Draft report issued	-	-	-	-	-
Land/Property Disposals	PwC	Planning	-	-	-	-	-
Economic Strategy	PwC	Planning	-	-	-	-	-
Transformation – Income and Debt Programme	In House	Draft report issued	-	-	-	-	-
Contain Outbreak Management Fund Grant (COMF) and Local Authority Test and Trace Grant Certification	In House	Complete	N/A – Grant Certification	-	-	-	-
Local Authority Test and Trace Support Grant	In House	Cancelled					
Protect and Vaccinate Grant	In House	Complete	N/A – Grant Certification	-	-	-	-
Supporting Families - May	In House	Cancelled					
Supporting Families - June	In House	Complete	N/A – Grant Certification	-	-	-	-
Supporting Families - July	In House	Complete	-	-	-	-	-
Supporting Families - Aug	In House	Cancelled					
Supporting Families - Sept	In House	Complete	N/A – Grant Certification	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Supporting Families - Oct	In House	Complete	N/A – Grant Certification	-	-	-	-
Supporting Families - Nov	In House	Cancelled					
Supporting Families - Dec	In House	Complete	N/A – Grant Certification	-	-	-	-
Supporting Families - Jan	In House	Cancelled					
Supporting Families - Mar	In House	Not yet started	-	-	-	-	-
Public Health Grant	In House	Planning	-	-	-	-	-
Bus Service Operators Grant	In House	Complete	N/A – Grant Certification	-	-	-	-
Highlands School Grant Certification	In House	Complete	N/A – Grant Certification	-	-	-	-
Universal Drug Treatment Grant	In House	Complete	N/A – Grant Certification	-	-	-	-
Adult Weight Management Grant	In House	Complete	N/A – Grant Certification	-	-	-	-
Parking Contract	In House	Complete	Limited	-	1	3	-
Culture Recovery Fund III	In House	Complete	N/A – Grant Certification	-	-	-	-
Education Funding	In House	Cancelled					
Test and Trace Support Payments Scheme	In House	Complete	N/A – Grant Certification	-	-	-	-
Orchardside School Grant	In House	Complete	N/A – Grant	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Certification - Alternative Provision Specialist Taskforces Programme			Certification				
Members' Ethics	PwC	Planning	-	-	-	-	-
Staff Ethical Standards	In House	Fieldwork in progress	-	-	-	-	-
Meridian Water Community Chest Grants	In House	Planning	-	-	-	-	-
Planning	In House	Planning	-	-	-	-	-
Blue Badges	In House	Planning	-	-	-	-	-
Household Support Fund and Holiday & Food Grant	PwC	Planning	-	-	-	-	-
Smarter Working - Clear Desk Policy	In House	Cancelled					
Data Governance	PwC	Cancelled					
Passenger Services Operations - Adults	In House	Complete	Reasonable	-	-	2	5
Enfield Early Help for All Strategy	In House	Cancelled					
Post 16 Services	In House	Cancelled					
Multi Agency Safeguarding Hub (MASH)	In House	Complete	Limited	-	1	2	1
SEN Commissioning	In House	Fieldwork in progress	-	-	-	-	-
Web Content Accessibility Guidelines 2.1 (WCAG 2.1)	PwC	Draft report issued	-	-	-	-	-
Complaints and Information	PwC	Planning	-	-	-	-	-



Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Schools Cyber Security	In House	Fieldwork in progress	-	-	-	-	-
IT Statutory Compliance	In House	Planning	-	-	-	-	-
Business Continuity Planning	PwC	Planning	-	-	-	-	-
Use of Spreadsheets	PwC	Cancelled					
Board Reporting	In House	Fieldwork in progress	-	-	-	-	-
Corporate Health and Safety Board	In House	Complete	Limited	-	1	4	2
Corporate Security Board	PwC	Complete	N/A – Advisory	-	-	-	-
Housing Repairs and Maintenance	PwC	Draft report issued	-	-	-	-	-
Housing Development Programme Management - Bury Street West	In House	Planning	-	-	-	-	-
Governance and Management of a Key Capital Project 1 - Cemetery Project	In House	Cancelled					
Governance and Management of a Key Capital Project 2 - Building Bloqs	In House	Complete	-	-	1	-	-
Meridian One Supplier Management	PwC	Complete	Substantial	-	-	-	1
Meridian Water: Financial Management of Capital Expenditure	PwC	Complete	Substantial	-	-	-	-
PFI Contract Monitoring	PwC	Deferred					
Highways Inspections	In House	Deferred					
DS Procurement	In House	Fieldwork in progress	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Housing Gateway Limited (HGL) - Disabled Facilities Grant Process	In House	Planning	-	-	-	-	-
Housing Gateway Limited (HGL) - Suitability Assessment Process for HGL properties	PwC	Complete	Substantial	-	-	1	1
Oversight of Energetik Loan Repayments and Connection Timelines	PwC	Draft report issued	-	-	-	-	-
Whistleblowing, Grievances and Disciplinary Procedures	In House	Fieldwork in progress	-	-	-	-	-
Culture	PwC	Cancelled					
Local Youth Justice Re-Offending Rates	In House	Planning	-	-	-	-	-
Green Homes Grant	In House	Complete	N/A – Grant Certification	-	-	-	-
Recycling Waste Services Contract	In House	Complete	Limited	-	2	2	1
Organisational Governance	PwC	Cancelled					
Supporting Members	In House	Cancelled					
Building Safety	In House	Deferred					
Accounts Receivable	PwC	Complete	Substantial	-	-	-	-
General Ledger	PwC	Fieldwork in progress	-	-	-	-	-
Business Rates Process	In House	Fieldwork in progress	-	-	-	-	-
Payroll - Calculations	PwC	Fieldwork in progress	-	-	-	-	-

Title	Audit Team	Audit Status	Assurance Level	Critical Risks	High Risks	Medium Risks	Low Risks
Financial External Audit Process	PwC	Draft report issued	-	-	-	-	-
Mayor of the London Borough of Enfield Appeal Fund Accounts 2021/22	In House	Complete	N/A – Management Letter	-	-	-	-
Chace Community School	In House	Complete	Reasonable	-	-	4	7
The Latymer School	In House	Draft report issued	-	-	-	-	-
Freezywater St George's CE Primary School	In House	Cancelled					
St Andrew's (Enfield) CE Primary School	In House	Fieldwork in progress	-	-	-	-	-
St Ignatius College	In House	Planning	-	-	-	-	-
West Lea School	In House	Fieldwork in progress	-	-	-	-	-
Highfield Primary School	In House	Fieldwork in progress	-	-	-	-	-
Carterhatch Infants School	In House	Complete	Reasonable	-	-	3	7

## ANNEX B: Overdue High Risk Actions

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
<b>Place Department</b>					
Oversight of Montagu LLP	Governance and reporting arrangements are not clear and robust	<p><b>Agreed Action 1.1</b> We will prepare a procedure document which will outline the governance arrangements in place (including the roles and responsibilities of the different Boards) for Montagu to ensure there is clarity regarding how the Joint Venture Board, the Property Board, Operational Board, Assurance Board and Executive Management Team (EMT) interact with respect to Montagu in terms of:</p> <ul style="list-style-type: none"> <li>- Finance and performance monitoring;</li> <li>- Decision making powers; and</li> <li>- Escalation routes</li> </ul>	31-Aug-2022	<p><b>Update December 2022</b> For the procedures a flow chart is being developed showing the Governance arrangements which have been put in place together with a brief summary of their Terms of Reference and escalation points where appropriate.</p> <p><b>Update October 2022</b> The Terms of Reference (ToRs) for various boards have been collated and compared/analysed to ensure that appropriate reporting and escalation routes are all in place. The manner in which Boards interact will be monitored on an ongoing basis to ensure they remain fit for purpose.</p>	28-Feb-2023

Audit Name	Finding Title	Agreed Action	Original Due Date	Update	Revised Target Date
<b>Resources Department</b>					
DWP Memorandum of Understanding	Governance Process	The governance procedures will be reviewed annually in line with the MoU to ensure they remain relevant and up to date.	31-Mar-2022	<b>Update October 2022</b> The procedures were compiled in March 2022 and will be reviewed in March 2023.	31-Mar-2023