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TO THE CHAIRMAN AND MEMBERS OF THE STANDARDS AND AUDIT COMMITTEE

You are hereby summoned to attend a meeting of the Standards and Audit Committee to be held on Thursday, 6 July 2023 at 7.00 pm in the Council Chamber, Civic Offices, Gloucester Square, Woking, Surrey GU21 6YL.

The agenda for the meeting is set out below.

JULIE FISHER
Chief Executive

NOTE: Filming Council Meetings

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AGENDA

PART I - PRESS AND PUBLIC PRESENT

1. Minutes

To approve the minutes of the meeting of the Standards and Audit Committee held on 2 March and 22 May 2023 as published.

2. Apologies for Absence

To receive any apologies for absence.

3. Declarations of Interest (Pages 5 - 6)

- (i) To receive declarations of interest from Members and Officers in respect of any item to be considered at the meeting.
- (ii) In accordance with the Officer Employment Procedure Rules, the Strategic Director - Corporate Resources, Kevin Foster declares a disclosable personal interest (non-pecuniary) in any items concerning the companies of which he is a Council-appointed director. The companies are listed in the attached schedule. The interests are such that Mr Foster may advise on those items.
- (iii) In accordance with the Officer Employment Procedure Rules, the Strategic Director - Communities, Louise Strongitharm declares a disclosable personal interest (non-pecuniary) in any items concerning the companies of which she is a Council-appointed director. The companies are listed in the attached schedule. The interests are such that Mrs Strongitharm may advise on those items.

4. Urgent Business

To consider any business that the Chairman rules may be dealt with under Section 100B(4) of the Local Government Act 1972.

Matters for Determination

5. Introductory Brief from Grant Thornton LLP, the Incoming External Auditor from 2023/24

Reporting Person – Guy Clifton (Grant Thornton)

6. Update on External Audit STA23-010 – report to follow

Reporting Person – Steve Bladen (BDO)

7. Internal Audit Annual Report 2022/23 STA23-009 – report to follow

Reporting Person – Graeme Clarke / Juan Fosco (Mazars)

8. Hale End Court - Audit Outcome STA23-006 (Pages 7 - 20)

Reporting Person – Louise Strongitharm

9. Draft Budget Timetable STA23-011 – report to follow

Reporting Person – Brendan Arnold

10. Registration of Interests for Members Elected in 2023 STA23-008 (Pages 21 - 22)

Reporting Person – Gareth John

11. Standards and Audit Committee - Work Programme STA23-007 (Pages 23 - 26)

Reporting Person – Gareth John

AGENDA ENDS

Date Published - 28 June 2023

For further information regarding this agenda and arrangements for the meeting, please contact Doug Davern on 01483 743018 or email doug.davern@woking.gov.uk



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Agenda Item 3.

Schedule Referred to in Declaration of Interests

Council-appointed directorships

Julie Fisher, Chief Executive	
Brookwood Cemetery Limited	Thameswey Guest Houses Limited
Brookwood Park Limited	Thameswey Housing Limited
Energy Centre for Sustainable Communities Ltd	Thameswey Limited
Rutland Woking (Carthouse Lane) Limited	Thameswey Maintenance Services Limited
Rutland Woking (Residential) Limited	Thameswey Solar Limited
Rutland (Woking) Limited	Thameswey Sustainable Communities Limited
Thameswey Central Milton Keynes Limited	VSW Hotel Limited
Thameswey Developments Limited	Victoria Square Residential Limited
Thameswey Energy Limited	Victoria Square Woking Limited
Woking Necropolis and Mausoleum Limited	

Kevin Foster, Strategic Director – Corporate Resource	
Brookwood Cemetery Limited	Thameswey Guest Houses Limited
Brookwood Park Limited	Thameswey Housing Limited
Energy Centre for Sustainable Communities Ltd	Thameswey Limited
Export House Limited	Thameswey Maintenance Services Limited
Kingfield Community Sports Centre Limited	VSW Hotel Limited
LAC 2021 Limited (Dormant)	Victoria Square Residential Limited
Thameswey Central Milton Keynes Limited	Victoria Square Woking Limited
Thameswey Energy Limited	Woking Necropolis and Mausoleum Limited
Woking Shopping Limited	

Louise Strongitharm, Strategic Director – Communities	
Rutland Woking (Carthouse Lane) Limited	Thameswey Developments Limited
Rutland Woking (Residential) Limited	Thameswey Guest Houses Limited
Rutland (Woking) Limited	Thameswey Housing Limited
Thameswey Limited	

STANDARDS AND AUDIT COMMITTEE - 6 JULY 2023

HALE END COURT – AUDIT OUTCOME

Executive Summary

Woking Borough Council applied to become an Investment Partner with Homes England in July 2020 to enable it to secure grant funding.

The construction of Hale End Court, a new development of 48 Extra Care apartments, commenced the same month and the Council secured £1,973,504 in capital grant funding through Homes England's Shared Ownership and Affordable Homes Programme (SOAHP) 2016-2021.

Homes England undertake an annual Compliance Audit programme to provide assurance that organisations receiving grant have met Homes England requirements and funding conditions and have properly exercised their responsibilities as set out in the Capital Funding Guide. Woking Borough Council, specifically Hale End Court, was selected for audit as part of the 2022-23 Compliance Audit Programme.

As a new Investment Partner, Hale End Court represented the Council's first time registering and bidding for grant through Homes England's Investment Management System (IMS).

The Homes England Compliance Audit report awarded a red grading, indicating serious failure to meet requirements. The areas of concern relate to:

- Secure legal interest and good title over the development land not being in place
- Data discrepancies over rent levels
- Premature claim for practical completion grant

This report sets out the learning from these breaches and any future actions required.

Recommendations

The Committee is requested to:

RESOLVE that

- (i) the Homes England Audit Report, as attached to the report, be accepted; and
- (ii) the Strategic Housing and Development Manager be authorised to officially sign off the report with Homes England.

The Committee has the authority to determine the recommendation(s) set out above.

Background Papers: None.

Reporting Person: Louise Strongitharm, Strategic Director – Communities
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Contact Person: Jon Herbert, Strategic Housing and Development Manager
Email: jon.herbert@woking.gov.uk, Extn: 3546

Date Published: 28 June 2023

1.0 Introduction

- 1.1 Woking Borough Council applied to become an Investment Partner with Homes England, to facilitate securing grant funding, in July 2020 and were approved as an Investment Partner in September 2020.
- 1.2 Woking Borough Council subsequently received £1,973,504 in capital grant funding through the Homes England Shared Ownership and Affordable Homes Programme in October 2020 to deliver 48 apartments for extra care housing at Hale End Court.
- 1.3 Woking Borough Council, specifically Hale End Court, was selected for audit as part of the Homes England 2022-23 Compliance Audit Programme.
- 1.4 The audit sought to ensure that Woking Borough Council had met the requirements and responsibilities for grant recipients, as laid out in the Homes England Capital Funding Guide (CFG). Grant recipients must follow the requirements within the CFG to remain compliant in using grant for the purposes stated in their relevant grant agreement, maintaining proper records which comply with Homes England's terms and conditions of grant and providing relevant information to Homes England in accordance with the requirements of the grant conditions.

2.0 Audit process

- 2.1 TIAA Ltd were appointed by Woking Borough Council to act as an independent auditor. The audit was carried out throughout September 2022.
- 2.2 Woking Borough Council's Strategic Housing and Development Manager worked closely with TIAA Ltd, providing all documents and information as listed in the Homes England Capital Funding Guide.
- 2.3 TIAA Ltd were required to submit their findings via the Homes England online audit portal 4 weeks from the audit start date. The Council then had a 10 working day window from the submission of the auditor's findings to review all independent auditor findings and comment if there was additional information to raise.
- 2.4 Woking Borough Council's responses to questions raised by the auditor were submitted on 14 October 2022 and the Council was informed of the audit report recommendation on 16 March 2023.

3.0 Audit outcome

- 3.1 On review of the evidence provided, Homes England determined that there were issues indicating serious failure of Woking Borough Council in complying with all the programme requirements and guidance.
- 3.2 A red grade was assigned with three high level and one low level breaches being identified.
- 3.3 Each breach detailed was accompanied by a recommendation from Homes England.

Breach 1 – High (Secure Legal Interest)

- 3.4 The first breach detailed that secure legal interest in the name of the grant recipient was not obtained prior to start-on-site grant claim.
- 3.5 This breach was in relation to the purchase of additional land (Copthorne) to deliver more parking as required to secure a planning consent for the development.

- 3.6 The Council was in the process of acquiring the property at the time the Covid-19 pandemic struck. The property was tenanted and the additional restrictions imposed (i.e. banning evictions) meant the vender could not achieve vacant possession as planned. To avoid creating a secure tenancy, the property was purchased by ThamesWey and the tenant was offered alternative accommodation. Unfortunately, before the development started, the site should have been transferred to the Council once vacant possession had been achieved, but this got overlooked.
- 3.7 The Council confirmed to the auditor and Homes England that all the land was held within the Woking Borough Council group and control (as ThamesWey is 100% council owned), but they were not satisfied with this.
- 3.8 The Council fully accepts that the land ownership should have been transferred before claiming grant as part of the audit process and will ensure this condition is met in any future schemes. However, this situation was a direct result of the exceptional circumstances of the pandemic and the transfer was overlooked at the height of the emergency response.
- 3.9 Homes England's recommendation noted 'the provider's comment that action is being taken to transfer the land into the ownership of the provider. Please ensure the revised processes have added the necessary steps to prevent similar issues reoccurring in the future and that they meet the Capital Funding Guide requirements and funding conditions.'
- 3.10 This process has now been undertaken by the Council's Legal Department with completion in March 2023 and is currently awaiting registration at Land Registry.

Breach 2 – High (Good Title over Development Land)

- 3.11 The second breach detailed that the Acquisition/Start on Site was recorded on IMS prior to sufficient evidence of good title over development land or defective title indemnity insurance being in place.
- 3.12 This breach is concerned with the first grant payment being claimed in advance of need, because of Breach 1.
- 3.13 The Council fully accepts that the land ownership should have been transferred before claiming grant as part of the audit process and will ensure this condition is met in any future schemes.
- 3.14 As covered under Breach 1, the transfer of land ownership has now taken place.

Breach 3 – Low (Rent Discrepancy)

- 3.15 The third breach details that the scheme data does not match the data entered and approved in IMS with the actual rents being lower than those initially inputted into IMS. There are no value for money implications.
- 3.16 The rents initially calculated for the bid were estimates prior to construction commencing, based on a very limited number of comparable properties on the market at the time.
- 3.17 Prior to occupation, more work was done before setting final social rents, including differentiating between smaller and larger 1 bed flats, and engaging an independent firm of Chartered Surveyors and RICS Valuers to advise.
- 3.18 Data should have been kept up-to-date and accurate on IMS at all stages of the development. As such, the rents should have been immediately updated in IMS to reflect the new information, which did not happen.
- 3.19 The final rents were corrected in IMS during the audit process.

- 3.20 Homes England's recommendation noted that WBC's comment that 'revised processes are now in place. Please ensure these revised processes have added the necessary steps to prevent similar issues reoccurring in the future and that these revised processes meet the Capital Funding Guide requirements and funding conditions. The provider is also expected to revise and correct the identified issue in all current grant funded developments.'
- 3.21 In the future, Woking Borough Council will ensure that rent charges are updated on IMS more expediently.

Breach 4 - High

- 3.22 The fourth breach detailed that the Council had not secured Building regulations sign-off/ completion certificate before claiming the Practical Completion grant.
- 3.23 The Practical Completion grant claim was made on the 20 October 2021 (following confirmation by the Project Manager). However, the building regulations sign-off completion certificate was then delayed until 8 November 2021 due to a delay in commissioning the fire panel.
- 3.24 The audit identified that the Practical Completion grant claim should have been delayed until after Building Regulations sign off.
- 3.25 Homes England's recommendation was that WBC 'should review their processes and add the necessary steps to prevent similar issues reoccurring in the future. Please ensure the revised process meets the Capital Funding Guide requirements and funding conditions. The provider is also expected to revise and correct the identified issue in all current grant funded developments.'
- 3.26 The Council will ensure that all completion certificates are in place before submitting final claims on any future schemes.

4.0 Lessons Learnt

- 4.1 As a new Investment Partner, Hale End Court represented the Council's first time registering and bidding for grant through Homes England's Investment Management System (IMS) and delivering a new-build scheme through their grant regime.
- 4.2 The audit has highlighted the need to constantly update scheme records on the Homes England IMS system to reflect changes. It has also identified the need for robust records, accepting that some of the discrepancies resulted from specific circumstances arising from the pandemic.
- 4.3 Homes England have advised that the breaches do not affect the Council's status as an Investment Partner and the learning from this audit can be applied to any future developments delivered with the support of Homes England funding.

5.0 Corporate Strategy

- 5.1 Housing plays an important role in the health, social, environmental and economic wellbeing of everyone who lives in the borough. Good quality, decent and affordable homes contribute significantly to health and wellbeing. Hale End Court focuses on delivering suitable housing for frail and vulnerable residents that is truly affordable.

6.0 Implications

Finance and Risk

- 6.1 The Council does not expect the breaches to impact its Homes England Investment Partner status or its ability to apply for future grant funding.

Equalities and Human Resources

- 6.2 There are no specific implications outlined in the report.

Legal

- 6.3 Woking Borough Council is required to acknowledge acceptance of the report via the England online audit portal

7.0 Engagement and Consultation

- 7.1 There are no specific implications outlined in the report.

REPORT ENDS



Compliance Audit Report – 2022/23

43UM – Woking Borough Council

Final Grade	Red - Serious failure to meet requirements
Independent Auditor Organisation	TIAA Ltd
Independent Auditor Name	Peter Harrison

Report Purpose and Objectives

The purpose of the Compliance Audit report is to confirm that grant recipients have met Homes England's funding conditions and contractual requirements and have properly exercised their responsibilities as set out in the Capital Funding Guide.

We use the audit findings (which are confidential between Homes England and the grant recipient) to inform our future investment decisions and to reassure the Homes England Chief Accounting Officer that public funds have been properly used.

Where findings have been determined as breaches they are then used as the basis for recommendations and final grades for Providers. Grades of green, amber or red are awarded; definitions are provided at the end of this report. Where applicable the Provider is to use the recommendations to prevent similar breaches from reoccurring in the future and to aid good governance for complying with Homes England's policies, procedures and funding conditions.

Information about the audit process and guidance is available at:
<https://www.gov.uk/guidance/compliance-audit>

Compliance Audit Grade and Judgement Summary

Final Grade	Red - Serious failure to meet requirements
Judgement Summary	On review of the evidence provided, the outcome of the audit has shown the provider has failed to comply with some programme requirements and there is a risk of misapplication of public funds. A RED grade has been assigned. The audit has identified three high, and one low breach. The breaches relate to the acquisition grant payment was claimed prior to sufficient evidence of good title over development land or defective title indemnity insurance being in place. Secure legal interest in the name of the grant recipient was not obtained prior to start on site grant claim. The Grant recipient did not have a building regulations sign-off completion certificate before claiming Practical Completion grant. The scheme/site data held on the scheme file does not match the data entered and approved in IMS as rents shown differ. We wish to emphasise that implementing appropriate systems and procedures



	to meet Homes England contractual requirements and funding conditions is essential to ensure there is no future risk of misapplication of public funds. The provider is responsible for ensuring remedial action is taken in accordance with the recommendations listed in the Compliance Audit system to ensure further breaches of this nature do not reoccur in the future and Capital Funding Guide requirements are met.
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Scheme/Completions details

Scheme ID/ Completion ID	Address/Site ID	Scheme type
1001703	Hale End Court Flats 24-48, GU22 9LN	Rent

Audit Results

Number of Schemes/Completions Audited	1
Number of Breaches Assigned	4
Number of High Severity Breaches	3
Number of Medium Severity Breaches	0
Number of Low Severity Breaches	1

Details of Breaches by Scheme/Completion

Where there are breaches identified, remedial action must be taken in accordance with recommendations listed in the Compliance Audit Module to mitigate the potential for re-occurrence.

Breach 1

Scheme/Completion ID	1001703
Address/Site ID	Hale End Court Flats 24-48, GU22 9LN



Breach severity	High
Breach description	<p>Grant recipient had not met one or more of the following conditions at the point Start on Site grant payment claimed:</p> <ul style="list-style-type: none">• A works contract signed and/or dated by all parties• Contractual possession passed to contractor• Secure legal interest (e.g. no proof of ownership/lease/building under licence)• Start on Site works were commenced according to CFG definition
Breach comment	<p>The start on site grant payment was claimed in advance of need. Secure legal interest in the name of the grant recipient was not obtained prior to start on site grant claim. A proportion of the land was acquired in Thameswey Housing Limited's name and although Thameswey is owned and controlled by the provider, in order to comply with the CFG this land should have been transferred into their name prior to claiming grant.</p>
Recommendation	<p>We note the provider's comment that action is being taken to transfer the land into the ownership of the provider. Please ensure the revised processes have added the necessary steps to prevent similar issues reoccurring in the future and that they meet the Capital Funding Guide requirements and funding conditions.</p>



Breach 2

Scheme/Completion ID	1001703
Address/Site ID	Hale End Court Flats 24-48,GU22 9LN
Breach severity	High
Breach description	Acquisition / Start on Site recorded on IMS prior to sufficient evidence of good title over development land or defective title indemnity insurance being in place.
Breach comment	The first grant payment was claimed in advance of need. There is no evidence of good title over the whole of the development land or no defective title indemnity insurance in place. A proportion of the land was acquired in Thameswey Housing Limited's name and although Thameswey is owned and controlled by the provider, in order to comply with the CFG this land should have been transferred into their name prior to claiming grant.
Recommendation	We note the provider's comment that action is being taken to transfer the land into the ownership of the provider. Please ensure the revised processes have added the necessary steps to prevent similar issues reoccurring in the future and that they meet the Capital Funding Guide requirements and funding conditions.



Breach 3

Scheme/Completion ID	1001703
Address/Site ID	Hale End Court Flats 24-48, GU22 9LN
Breach severity	Low
Breach description	Incorrect IMS data has been entered but there are no value for money implications. Examples might include typographical errors, or a failure to update the system with revised information
Breach comment	The scheme/site data held on the scheme file does not match the data entered and approved in IMS. There are no value for money implications. Rents shown in IMS for the 25 properties at the time of audit was £2676.28 per week actual rents were £214.99 lower at £2461.29. Data should be kept up to date and accurate at all stages of the development.
Recommendation	We note the provider's comment that revised processes are now in place. Please ensure these revised processes have added the necessary steps to prevent similar issues reoccurring in the future and that these revised processes meet the Capital Funding Guide requirements and funding conditions. The provider is also expected to revise and correct the identified issue in all current grant funded developments.



Breach 4

Scheme/Completion ID	1001703
Address/Site ID	Hale End Court Flats 24-48, GU22 9LN
Breach severity	High
Breach description	Grant recipient had not met one or more of the following conditions before claiming Practical Completion grant: <ul style="list-style-type: none">• Building regulations approval• Building regulations sign-off completion certificate• House builder warranty (National House Building Council or equivalent) final certificate
Breach comment	The practical completion grant payment was claimed in advance of need. The building regulations sign-off completion certificate was obtained on the 8th November 2021. The Practical Completion grant claim was made on the 20th October 2021.
Recommendation	The Provider should review their processes and add the necessary steps to prevent similar issues reoccurring in the future. Please ensure the revised process meets the Capital Funding Guide requirements and funding conditions. The provider is also expected to revise and correct the identified issue in all current grant funded developments.

Provider's Acknowledgement of Report

The contents of this report including all recommendations must be acknowledged by your Board's Chair or equivalent. Confirmation of this acknowledgement must be recorded in the IMS Compliance Audit System by your Compliance Audit Lead no later **than three calendar months** of the report email notification being sent.

Report acknowledged by:

Date:

Confidentiality

The information contained within this report has been compiled purely to assist Homes England in its statutory duty relating to the payment of grant to the Provider. Homes England accepts no liability for the accuracy or completeness of any information contained within this report. This report is confidential between Homes England and the Provider and no third party can place any reliance upon it.



Compliance Audit Grade Definitions

Green Grade	No high or medium severity breaches identified, although there may be low breaches identified. The Homes England audit report shows that the provider has a satisfactory overall performance but may identify areas where minor improvements are required.
Amber Grade	One or more medium severity breaches identified. The Homes England audit report will shows that the provider has failed to meet some requirements but has not misapplied public money. The provider will be expected to correct identified problem(s) in future schemes and current developments.
Red Grade	One or more high level severity breaches identified, the Homes England audit report shows that the provider has failed to meet some requirements and there has been a risk of misapplication of public funds.

STANDARDS AND AUDIT COMMITTEE – 6 JULY 2023

REGISTRATION OF INTERESTS FOR MEMBERS ELECTED IN MAY 2023

Executive Summary

The Borough Council elections held on 6 May 2023 resulted in six newly-elected Members, and the re-election of four existing Members.

Under the Members' Code of Conduct, the newly-elected Members (Councillors Greentree, Javid, Martin, Mukherjee, Rice, Sullivan) were required to register their interests, with the Monitoring Officer, within twenty-eight days of their election. This obligation was complied with.

Recommendations

The Committee is requested to:

RESOLVE That the registration of the interests of the Members newly-elected in May 2023 be noted.

The Committee has the authority to determine the recommendation(s) set out above.

Background Papers: None.

Reporting Person: Gareth John, Monitoring Officer/Interim Director of Legal and Democratic Services
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Date Published: 28 June 2023

STA23-008

STANDARDS AND AUDIT COMMITTEE – 6 JULY 2023

STANDARDS AND AUDIT COMMITTEE - WORK PROGRAMME

Executive Summary

There are a number of business items which come before the Committee on an established and recurring basis. Most notably, the Internal Audit service and the external audit function both produce plans and reports for consideration throughout the year. These matters are, for the most part, planned with reporting dates fixed in advance. It is helpful to see these planned events listed together, and a provisional work programme is attached to this report.

Recommendations

The Committee is requested to:

RESOLVE That the Work Programme be received.

The Committee has the authority to determine the recommendation(s) set out above.

Background Papers: None.

Reporting Person: Gareth John, Interim Director of Legal and Democratic Services
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Contact Person: Gareth John, Interim Director of Legal and Democratic Services
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Date Published: 28 June 2023

REPORT ENDS

STA23-007

Standards and Audit Committee – Work Programme

STANDARDS AND AUDIT COMMITTEE WORK PROGRAMME 2023-24

Committee date	Report title	Issues to consider
6 July 2023	Introductory Brief from Grant Thornton.	To receive an introductory briefing from the Council's incoming External Auditor from 2023/24.
	Update on External Audit	To receive an update.
	Draft Budget Timetable	To receive the draft budget timetable.
	Internal Audit Annual Report 2022/23	Review of Internal Audit service work in 2022/23 (inc. outstanding high risk recommendations).
	Hale End Court – Audit Outcome	To receive the audit outcome from Homes England.
	Registration of Interests for Members Elected in May 2023	To receive Registration of Interests for Members elected in May 2023.
	Work Programme	To receive the provisional Work Programme for the year ahead.
21 September 2023	Update on External Audit	To receive an update.
	Annual Governance Statement 2022/23	To receive the Annual Governance Statement for inclusion in the 2022/23 Statement of Accounts.
	Internal Audit Service Progress Update	Progress update of work undertaken by the Internal Audit service.
	Health and Safety Annual Report	To receive the Health and Safety Annual Report.
	Members' Code of Conduct	Review operation between 1 August 2022 and 31 July 2023.
	Ombudsmen Complaints	Receive the annual report on Ombudsmen Complaints.
23 November 2023	Update on External Audit	To receive an update.
	Internal Audit Progress Report	Review of work undertaken by the Internal Audit service in the six months to 30/9/23.
	Internal Audit Charter	To approve the Internal Audit Charter, reviewed annually.

Standards and Audit Committee – Work Programme

29 February 2024	External Audit Plan / Update on External Audit	To receive an update.
	Internal Audit Service Progress Update	Progress update of work undertaken by the Internal Audit service.
	Internal Audit Strategy and Proposed 2024/25 Plan	To approve the Internal Audit plan for the year 2024/25.
	Update on E-learning	To receive an update on staff e-learning.

