**YORKSHIRE DALES NATIONAL PARK AUTHORITY** **ITEM 5**

**Committee:** **AUDIT AND REVIEW**

**Date:** **18 April 2023**

**Report:** **ANNUAL GOVERNANCE STATEMENT 2022/23**

## Purpose of the Report

1. To seek Members' approval of the Annual Governance Statement for 2022/23.

## RECOMMENDATIONS

2. Members are requested to
   a. consider and approve the Annual Governance Statement to accompany the 2022/23 Statement of Final Accounts; and
   b. confirm that, subject to the matters identified in Table B which are to be addressed in 2023/24, the Authority's internal control systems and governance arrangements are considered to be adequate and effective.

## Strategic Planning Framework

3. The information and recommendations contained in this report are consistent with the Authority's statutory purposes and its approved strategic planning framework, and in particular:

   **Corporate Plan Objective 32** *Operate corporate governance and financial arrangements that are fit for purpose, as evidenced through the Annual Governance Statement and Report.*

   **Action 32.5** *Produce the Annual Governance Statement*

## Introduction

4. Regulation 6(1)(a) (Part 2 - Internal Control) of the Accounts and Audit Regulations 2015 requires the Authority to conduct an annual review of the effectiveness of its governance arrangements and its system for internal control each financial year, and produce an Annual Governance Statement (AGS).

5. Having considered the findings of the review, Members are then required to approve the AGS, prepared in accordance with proper practices in relation to internal control.

6. The AGS must then be included with the Statement of Accounts. The regulations specify a date for publication of an AGS. This must be no later than 31st July of the

financial year immediately following the end of the financial year to which the Statement relates.

**Scope and preparation of the Annual Governance Statement**

7. This Statement has been prepared in line with guidance issued by the Chartered Institute for Public Finance and Accountancy (CIPFA) “Delivering Good Governance", 2016. The guidance recommends that authorities should test their governance structures and partnerships against the principles in the framework by:
    - reviewing existing governance arrangements;
    - developing and maintaining an up to date local code of governance including arrangements for ensuring on-going effectiveness;
    - reporting publically on compliance with their adopted code on an annual basis.

8. The Annual Governance Report to this Committee in November 2022 included an assessment and evaluation of the effectiveness of the Authority’s governance arrangements throughout the year, together with a review of the Authority’s Local Code of Corporate Governance. The AGS is the third stage of this process and is the point at which the Authority reports publically on compliance with the Local Code of Corporate Governance on how the effectiveness of the governance arrangements has been monitored during the year and on any planned actions.

9. The AGS should include:
    a. an acknowledgement of responsibility for ensuring that there is a sound system of governance incorporating the system of internal control, and with reference to the Authority’s Local Code of Corporate Governance;
    b. reference to, and an assessment of, the key elements of the governance framework, and the role of those responsible for the maintenance of the governance environment within the Authority;
    c. an opinion on the level of assurance that the governance arrangements can provide, and confirmation that the arrangements can continue to be regarded as fit for purpose in accordance with the governance framework.

10. The CIPFA guidance recommends that the AGS should be signed by the Chief Executive and a leading Member (the External Auditor has indicated that this should be the Chair of the Authority).

11. The AGS must relate to the governance system as it applied during the financial year for the accounts that it accompanies. However, significant events or developments relating to the governance system, that occur between the year-end and the date on which the Statement of Accounts is signed by the responsible financial officer, should be reported. The draft AGS attached is, to that extent, subject to the possible need for later amendment. To date there are no significant control weaknesses which in the opinion of the Head of Internal Audit need to be considered for inclusion in the Annual Governance Statement.

12. The Chief Financial Officer and the Monitoring Officer have reviewed the system for internal control, and the findings are set out in the draft AGS for 2022/23 which is attached as an **Appendix** to this report. **Table A** of the AGS lists those matters which were identified in the 2021/22 AGS and the actions taken to address those matters.

**Table B** lists those matters which the current review has identified require addressing over the next twelve months.

13. The Chair of the Authority and the Member Champion for Corporate Management have been consulted in connection with the draft AGS.

## Conclusion

14. Subject to addressing those matters identified in **Table B**, the Authority's internal control systems and governance arrangements are considered to be adequate and effective.

**Clare Burrows**
**Director of Corporate Services**

**Michelle Clyde**
**S151 Officer**

21 March 2023

**Appendix**

# [Draft] Annual Governance statement 2022/23

## 1. The purpose of the governance framework

1.1 The governance framework comprises the systems, processes, culture and values by which the Yorkshire Dales National Park Authority ('the Authority') is directed and controlled; and the activities through which it accounts to, engages with, and leads its stakeholders and the community. It enables the Authority to monitor the achievement of its strategic objectives and to consider whether these objectives have led to the delivery of appropriate services, and have ensured best use of resources and value for money, in pursuit of National Park purposes.

## 2. The system of internal control

2.1 The system of internal control is a significant part of that framework and is designed to manage risk to a reasonable level. It cannot eliminate all risk of failure to achieve policies, aims and objectives, and can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an on-going process designed to identify and prioritise the risks to the achievement of the Authority's policies, aims and objectives, evaluate the likelihood and potential impact of those risks being realised, and to manage those risks efficiently, effectively and economically.

2.2 The Authority's governance framework has been in place at the Authority throughout the year ended 31 March 2023 and up to the date of approval of the Statement of Accounts.

## 3. Responsibility

3.1 The Authority is responsible for ensuring that its business is conducted in accordance with law and proper standards, and that public money is safeguarded, properly accounted for, and used economically, efficiently and effectively.

3.2 The Authority also has a duty under section 3 of the Local Government Act 1999 to make arrangements to secure continuous improvement in the way in which its functions are exercised, having regard to a combination of economy, efficiency and effectiveness.

## 4. How this responsibility is discharged

4.1 In discharging this overall responsibility, the Authority must put in place arrangements for the governance of its affairs, including the management of risk, that meet the highest standards and facilitate the effective exercise of its functions.

4.2 The Authority has approved and adopted a Local Code of Corporate Governance which sets out principles consistent with the CIPFA/SOLACE guidance note on

*Delivering Good Governance in Local Government (*revised and re-issued in 2016). A copy of the Local Code of Corporate Governance is published on the Authority's website and can be obtained from the Monitoring Officer, Yorkshire Dales National Park Authority, Yoredale, Bainbridge, Leyburn, North Yorkshire DL8 3EL.

4.3 This Statement explains how the Authority has complied with the Code, and also complies with the Accounts & Audit (England) Regulations 2015 (as amended) which require the Authority to prepare this Statement annually.

## 5. The Framework

5.1 The Authority's Corporate Governance Framework seeks to ensure that the principles of good governance are embedded in all aspects of its work. The adopted Local Code of Corporate Governance implements the core values of the Authority:

- Accountability: We will explain and take responsibility for our decisions and actions.
- Commitment: We will do what we say we will do.
- Improvement: We will continually strive to improve our performance in delivering National Park purposes.
- Integrity: All our relationships will be built on honesty, respect, transparency, equality, and impartiality
- Open and approachable: We will be open to new ways of doing things and will work positively with others to achieve our objectives in ways that help them meet theirs.
- Valuing and empowering our People: We will value the people who work for us and will work to ensure that they are equipped, supported and empowered to provide professional services to the public.

5.2 The Code sets out that all Members of the Authority share responsibility for governance arrangements, and requires the Monitoring Officer to review those governance arrangements and to report annually to the Audit & Review Committee on the findings of that review.

5.3 Ultimately, decision-making power rests with Authority Members, advised by officers. Decisions are taken at meetings of the full Authority; at meetings of Committees (Finance & Resources, Audit & Review, Planning and Standards); or by officers under delegated powers. Operational management is the responsibility of the Chief Executive Officer, with the help and support of the Senior Management Team (SMT). The training and development needs of Members and officers are addressed in annual training plans.

## 6. Key Aspects.

6.1 The 2016 CIPFA guidance sets out key aspects of the corporate governance framework. These are:

**a) Developing codes of conduct which define standards of behaviour for Members and officers, and ensuring that policies for dealing with whistleblowing and conflicts of interest are communicated effectively.**

The Authority's vision is inextricably linked to its adopted core values, which are widely publicised through policies, agendas, the website, staff induction and appraisals.

Policies, codes and protocols are reviewed when there is a change in legislation or, in any event, every five years. Reporting arrangements for reviewing codes and protocols are to the Authority and the Audit & Review Committee.

The Authority maintains a Code of Conduct for Members and an Employee Code of Conduct which include reference to the Nolan Principles, and procedures for declarations of interests. The Authority's Member Code of Conduct was reviewed in 2017, with a minor amendment made in March 2020 to include a new general obligation which requires Members to promote an inclusive and diverse culture in the Authority. The Employee Code of Conduct was last reviewed in 2018. The Authority's Member Officer Protocol which sets out guidance on the relationship between Members and officers was reviewed in March 2020 when the Authority also adopted a Social Media Protocol for Members.

The Authority has a Standards Committee. Two new Independent Persons were recruited in 2018 and appointed to the Standards Committee. The term of office for one of the Independent Persons has been extended until June 2024 and the term of office for the other Independent Person has been extended until June 2026. The Authority has also adopted an Independent Person Protocol which ensures that there is clarity about the Independent Person role and to make sure that there is clear separation of the roles of the Independent Person, the Monitoring Officer and the Standards Committee. Both Independent Persons have received training on their role and attend annual training.

The Monitoring Officer considers complaints concerning Member conduct in accordance with the Authority's Local Assessment Procedure. The Determination Procedure deals with allegations against Members where an investigation has been completed, the Investigating Officer has found a breach of the Code of Conduct and the Monitoring Officer, having consulted with the Independent Person, sends the matter for hearing before a Hearing Panel of the Standards Committee. Both procedures include provisions for consulting the Independent Person at certain stages and Guidance is available for Members and officers in relation to declaration of interests and gifts and hospitality. The Register of Interests for each Authority Member is published on the Authority's website.

The Authority has confidential reporting arrangements in place to enable individuals, both internal and external, to make disclosures. A review of the Confidential Reporting Policy was last undertaken in December 2022 with amendments approved by the Authority.

The Authority also has a clear Policy in place for dealing with Complaints; this was reviewed in October 2021.

**b) Ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful.**

The Chief Executive Officer is the Authority's Head of Paid Service, who advises the Authority on issues of policy, staffing and resources. The Authority's Director of

Corporate Services is the Authority's Solicitor and Monitoring Officer, who advises on issues of ethical conduct and the lawfulness of decision making. The Authority also employs a Chief Financial Officer who ensures that there are proper arrangements in place to administer the Authority's financial affairs. The Deputy Monitoring Officer is also a Solicitor who attends and advises the Planning Committee. Together these officers are responsible for ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful.

Financial Regulations set out arrangements governing the award of contracts, to ensure that procurement processes are fair, transparent and lawful, and that best value for money is being obtained.

Payment of allowances to Members is made in accordance with the Local Authorities (Members' Allowances) (England) Regulations 2003.

**c) Documenting a commitment to openness and acting in the public interest.**

The Authority's decision-making framework is set out in publicly available documents, including Standing Orders, the Scheme of Delegation to Committees and Officers and a description of the role of Authority Members in governance arrangements.

The Authority has adopted procedures for openness of public meetings including access to, and recording of, meetings and for publishing decisions including contract awards.

**d) Establishing clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation.**

The Authority has clear channels of communication with all sections of the community and other stakeholders, ensuring accountability and encouraging open consultation; this approach is bolstered at a local level by the Authority's operation of (and participation in) Parish Forums. The Authority's website and social media are key digital outlets complemented by traditional print and broadcast media, the publication of two newspapers for residents (two editions per year) and visitors (annually) and the use of direct mail.

In 2010 the Authority achieved the Governments' Customer Service Excellence (CSE) Standard. This is independently re-assed annually and has been retained every year since.

**e) Developing and communicating a vision which specifies intended outcomes for citizens and service users and is used as a basis for planning**

The Authority publishes its objectives, and commitment to the achievement of statutory purposes, in a number of plans. The National Park Management Plan (NPMP) establishes the vision for the National Park, and the highest level objectives that the Authority is committed to see achieved, working in partnership with stakeholders. Following extensive public consultation, the NPMP for the Park including the extended areas was adopted by the Authority in 2018 for the period 2018-2023.

**f) Translating the vision into courses of action for the Authority, its partnerships and collaborations**

An annual Corporate Plan translates the Authority's commitments in the NPMP into service-specific objectives, with annual targets and financial plans. This forms an integral part of the Performance Management regime.

Arrangements have been developed for the management of partnerships through which many of the outcomes in the NPMP are delivered. There are clear criteria as to whether the Authority should become or remain a member of a partnership, reported biennially to SMT and Audit & Review Committee. Work is done to seek to ensure the good governance of partnerships and a review of the governance arrangements of partnerships was completed in March 2022.

**g) Reviewing the effectiveness of the decision-making process, including delegated arrangements; decision making in partnerships; information provided to decision makers; and robustness of data quality.**

Standing Orders and the Scheme of Delegation to Committees and Officers, are reviewed to take account of changes in legislation or otherwise every five years under the Authority's policy review framework. Revisions are reported to the Audit & Review Committee and agreed by the full Authority. The Scheme of Delegation was reviewed in March 2021 and updated in December 2022 to reflect the structural changes to the Senior Management Team.

Minutes of meetings and delegated decisions are published. The Chair and Chief Executive present feedback reports to the Authority and Member Champions report to the Authority on their work.

The Authority's Data Protection Policy was reviewed to ensure that the Policy and procedures are in accordance with changes to the legislation which took effect in May 2018.

**h) Measuring the performance of services and related projects, ensuring that they are delivered in accordance with defined outcomes; and that they represent best use of resources and value for money.**

It is a Corporate Plan objective to plan and manage all aspects of our priorities and targets to make the most effective use of our resources. A robust system of prioritising work programmes is in place and is reviewed regularly. Mid-year progress reports are presented to SMT and Audit & Review Committee; an end of year performance report is presented to the full Authority. Performance Reviews are undertaken by small Member/officer teams including the relevant Member Champion and a member of the Audit and Review Committee. In addition to this structured approach to monitoring performance, value for money is underpinned by a detailed budget management process and by adherence to the Authority's Procurement Strategy and Financial Regulations, which cover the processes to be followed when contracting for goods and services.

i) **Defining and documenting the roles and responsibilities of Members and management, with clear protocols for effective communication in respect of the Authority and partnership arrangements**.

Members, Member Champions and the Chair of the Authority each have job descriptions. Guidance for, and roles of, Member Champions have been reviewed and updated.

The Authority has adopted protocols on the roles and responsibilities of Members and on Member/Officer relations. These are particularly important for an organisation that has no political groupings and therefore no Group political leadership. Collective responsibility for decisions does not operate in the NPA in the way it does for 'mainstream' local authorities. All such protocols are kept up to date and reviewed when necessary (and at least once every five years).

The Authority reviews its arrangements for partnership working every two years to ensure that the partnerships it participates in are appropriate and effective. The Authority has adopted criteria which assist the Authority in its review.

**j) Effective financial management arrangements conform to the governance requirements of the CIPFA Statement on the role of the Chief Financial Officer in Local Government.**

The Authority is compliant with the CIPFA Statement on the Role of the Chief Financial Officer in Local Government (02/2016). The Authority's Chief Financial Officer (s151 Officer) is the Head of Finance, who sits on the Senior Management Team, has direct access as required to the Chief Executive and Members of the National Park Authority, and is directly responsible for the organisational leadership and management of an internal finance function along with suitably qualified staff.

**k) Ensuring effective arrangements are in place for the discharge of the Monitoring Officer function.**

The Authority employs a Monitoring Officer and a Deputy Monitoring Officer, both of whom are qualified Solicitors. The Director of Corporate Services is the Monitoring Officer and is a member of SMT. They attend and advise the Authority, Finance & Resources Committee, Audit & Review Committee and Standards Committee. The Deputy Monitoring Officer attends Planning Committee and, together with the Monitoring Officer, advises on issues of ethical conduct and the lawfulness of decision making.

**l) Ensuring effective arrangements are in place for the discharge of the Head of Paid Service Function.**

The Chief Executive Officer is the Authority's Head of Paid Service, and advises the Authority on issues of policy, staffing and resources.

Together the three Statutory Officers (Chief Executive, Chief Financial Officer and the Monitoring Officer) are primarily responsible for ensuring compliance with relevant laws and regulations, internal policies and procedures, and that expenditure is lawful.

**m) Providing initial induction, and identifying the development needs, of Members in relation to their roles; supported by appropriate training.**

There is a Member induction process in place. The Policy Development Forum provides regular briefings, updates and training for Members on a range of issues. Compulsory planning training is provided to Members of the Planning Committee. An annual programme of Member training covering a wide range of topics was delivered in 2022 and is planned for 2023.

**n) Reviewing the effectiveness of the framework for identifying and managing risk; and for performance and demonstrating clear accountability.**

Risk management procedures link the process for identifying and managing risks explicitly to the achievement of the Authority's objectives. Risks are reviewed regularly with the Authority's insurance advisors, to ensure appropriate cover is in place both for existing and emerging issues. Operational and strategic risks are reported to SMT and strategic risks to the Audit & Review Committee.

**o) Ensuring effective counter fraud and anti corruption arrangements are developed and maintained in accordance with the Code of Practice on Managing the Risk of Fraud and Corruption (CIPFA 2014)**

The Authority's Anti-Fraud & Corruption Policy is in place (last reviewed in September 2022) to prevent fraud and corruption. Procedures exist to ensure that officers are aware of what steps to follow should they suspect a fraud. The Authority has reviewed its policies and procedures against the guidance published in October 2014 by CIPFA "Managing the Risk of Fraud and Corruption", and following that review key staff received appropriate training.

The Authority is satisfied that it has adopted a response that is appropriate for its fraud and corruption risks, and commits to maintain its vigilance to tackle fraud.

**p) Ensuring that assurance arrangements conform to the governance requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2019) and, where they do not, explain why and how they deliver the same impact.**

The Authority's internal audit arrangements comply with the governance requirements of the CIPFA Statement on the Role of the Head of Internal Audit (2019 edition). Principle 3 of the Statement states that the Head of Internal Audit (HIA) must "be a senior manager with regular and open engagement across the organisation, particularly with the leadership team and with the audit committee." The role of Internal Audit is currently provided by Veritau Ltd which reports directly to the Authority's Audit & Review Committee. This approach is appropriate, proportionate and in accordance with the organisational responsibilities set out by CIPFA within the Statement which says "the individual could be someone from another organisation where internal audit is contracted out or shared. Where this is the case then the roles of the HIA and the client manager must be clearly set out in the contract or agreement." Both the "seniority" and "access to management" requirements are specified within the Authority's contract with Veritau Ltd.

**q) Undertaking the core functions of an audit committee, as identified in the Audit Committees: Practical Guidance for Local Authorities and Police (CIPFA, 2018).**

The Audit & Review Committee undertakes the core functions identified in CIPFA's Audit Committees: Practical Guidance for Local Authorities. These functions include raising the profile of internal control, risk management and financial reporting issues within the Authority, as well as providing a forum for the discussion of issues raised by internal and external auditors. The Committee also provides some scrutiny functions. Whilst noting that the guidance states that ideally, Audit Committees should be separate from such activity, the size of the Authority means that the current arrangements are fit for purpose.

**r) Ensuring that the Authority provides timely support, information and responses to its External Auditors (Ernst & Young) and promptly considers audit findings and recommendations.**

The relationship with the External Auditor is supported by regular planning and update meetings and by the preparation and submission of information required by them. At all times, the Auditor has access to the Statutory Officers of the Authority and, if necessary, to the Chair and Members.

The External Auditor reports directly to the Authority meeting at which the annual accounts are signed off. The Auditor subsequently issues an Annual Audit Letter, by which means they can highlight directly (and in a formal manner) to Members any issues that they might identify during their audit work. This 'direct line' for reporting helps to strengthen the Authority's approach to corporate governance.

At the time of drafting this Statement, the Annual Audit Letters in relation to 2021/22 and 2022/23 had not been received, however, an unqualified audit opinion is expected.

## 7. Conclusion

7.1 This AGS is based on the review of the Local Code of Corporate Governance undertaken in November 2022 and on the 2016 CIPFA/SOLACE guidance.

7.2 Checks are in place to ensure compliance with the governance framework: **Table A** identifies the issues raised in the 2021/22 AGS and records the actions taken.

7.3 The preparation of the 2022/23 Annual Governance Statement has identified a number of corporate governance related actions which will be addressed over the next twelve months; these are listed in **Table B.**

**TABLE A: Matters raised within the 2021/22 Annual Governance Statement**

| Issue | Update on Action taken |
|---|---|
| Review of Protected Landscapes - Glover Review | A number of years have now passed since the Landscapes Review was published. Government published its response in April 2022, since which some issues have been dealt with as part of the recently published (Jan 23) Environmental Improvement Plan. Matters that require changes to legislation are still being discussed as part of the progress of the Levelling Up and Regeneration Bill.<br><br>Government decided not to use the legislation that saw the introduction of Unitary Councils in Cumbria, North Yorkshire and Somerset to make the proposed changes to National Park Authority membership. They have committed to examining this issue in the coming year – for all 9 National Park Authorities in England and the Broads Authority. |
| Local Plan | Local Plan Consultation No. 5: 'Preferred Options' took place during July and August 2022. This set out 50 policies covering all aspects of the emerging Local Plan. A report of the response to this consultation was presented to the Authority on 20 September 2022. Officers are currently working through the consultation responses and drafting more detailed policy wording and an explanation for each policy.<br><br>The next public stage of the Local Plan will be 'Consultation No.6: 'Site options' will take place over a period of six weeks during April and May. |
| Reviews of corporate documents (strategies and policies), in line with the 5-year cycle of planned reviews. | i. Biodiversity Action Plan (replaced by draft Nature Recovery Plan June 2022)<br>ii. Access to Information Statement (completed August 2022)<br>iii. Anti- Fraud and Corruption Policy (completed September 2022)<br>iv. Enforcement Policy (completed December 2022)<br>v. Income Generation Strategy (completed March 2023)<br>vi. ICT Strategy (completed December 2022) |
| Member Training | Prepare an annual training plan for Members (including financial training - completed April 2022). |
| Financial Sustainability | Work was conducted between December and February to address the Authority budget shortfall in 2023/24 which is balanced. The following two years are expected to be balanced with new income streams which will be pursued during 2023/24, or by reductions in programme spend. |

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|---|---|
| People Management | An action plan was created after the full IIP assessment in 2021 and following the 12-month IIP review, undertaken in October 2022, the action plans were updated using the recommendations and suggestions received from the Assessor. The action plans are working documents and are updated to accommodate amendments and to indicate when actions have been completed. |
| External Audit | Re-contract for external audit services through participating in the national Public Sector Audit Appointments procurement process (completed December 2022 with Mazars appointed). |
| Treasury Management Code and Prudential Code | Develop our approach to the revisions of these Codes published in December 2021 (which have their 'soft' launch' in 2022 and full implementation 2023/24) (completed November 2022) |

**TABLE B: Matters identified during the preparation of the 2022/23 Annual Governance Statement**

| Issue | Explanation |
|---|---|
| Local Plan | Consultation No. 6: 'Site Options' will take place over a period of six weeks during April and May. The Authority will publish a list of possible sites for house building in an attempt to meet the proposed Local Plan target of 850 new homes between 2023 and 2040.<br>In addition to the site options the Authority will also consult on a list of proposed housing development boundaries around each town and village which is intended to provide guidance on where new infill or rounding off housing development may be permissible.<br>The responses will be reported to the June Authority meeting for information. In the Autumn, Members will agree a final list of sites, boundaries and policies that will go into a Publication Plan for formal public consultation later this year. |
| Local Government Reorganisation | The Authority's membership will change as a result of local government reorganisation and the creation of two new unitary Authorities (North Yorkshire Council and Westmorland and Furness Council) which take effect from 1 April 2023. This will impact on the membership of the Authority's committees which will be addressed and resolved at the Authority AGM in June. |
| Reviews of corporate documents (strategies and policies), in line with the 5-year cycle of planned reviews. | (i) Planning Code of Good Practice (September 2023)<br>(ii) Risk Management Policy (November 2023) |
| Member Training | Prepare an annual training plan for Members (April 2023) |
| Financial Sustainability | Carry out work to address Authority budget shortfalls in 2024/25 & 2025/26. |
| External Audit | Ensure a smooth hand over during 23/24 from the current auditor Ernst & Young to the new auditor Mazars and ensure that the 23/24 audit is completed in time to hand over. |