

**South Ayrshire Council**

**Report by Chief Internal Auditor  
to Audit and Governance Panel  
of 22 June 2022**

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**Subject: Internal Audit Annual Report 2021/22**

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**1. Purpose**

- 1.1 The purpose of this report is to present to the Audit and Governance Panel the annual report on the internal audit activity during 2021/22, and to provide an independent opinion on the adequacy and effectiveness of the Council's governance, risk management and internal control systems for the year ended 31 March 2022.

**2. Recommendation**

- 2.1 **It is recommended that the Panel scrutinises the contents of the report.**

**3. Background**

- 3.1 The Chief Internal Auditor is required, on an annual basis, to present an annual report and statement on internal controls to the Panel.

**4. Proposals**

- 4.1 The required annual report for financial year 2021/22, together with the statement on internal controls, is included in [Appendix 1](#).
- 4.2 The revised internal audit plan for 2021/22 (approved by the Panel in February 2022) has been substantially completed; audit fieldwork is outstanding on two Council assignments, with remaining draft reports at final clearance stage. Their individual internal control assessments can therefore be included in the overall annual audit opinion.

**5. Legal and Procurement Implications**

- 5.1 There are no legal implications arising from this report.
- 5.2 There are no procurement implications arising from this report.

**6. Financial Implications**

- 6.1 Not applicable.

## **7. Human Resources Implications**

7.1 Not applicable.

## **8. Risk**

### **8.1 *Risk Implications of Adopting the Recommendations***

8.1.1 There are no risks associated with adopting the recommendations.

### **8.2 *Risk Implications of Rejecting the Recommendations***

8.2.1 Audit reports include, in the action plans, a separate risk assessment detailing the risk of not implementing each of the Internal Audit recommendation.

## **9. Equalities**

9.1 The proposals in this report have been assessed through the Equalities Impact Assessment Scoping process, and there are no significant positive or negative equality impacts of agreeing the recommendations, therefore an Equalities Impact Assessment is not required. A copy of the Equalities Scoping Assessment is attached at [Appendix 2](#).

## **10. Sustainable Development Implications**

10.1 ***Considering Strategic Environmental Assessment (SEA)*** - This report does not propose or seek approval for a plan, policy, programme or strategy or document otherwise described which could be considered to constitute a plan, programme, policy or strategy.

## **11. Options Appraisal**

11.1 An options appraisal has not been carried out in relation to the subject matter of this report.

## **12. Link to Council Plan**

12.1 The matters referred to in this report contribute to Commitment 1 of the Council Plan: Fair and Effective Leadership/ Leadership that promotes fairness.

## **13. Results of Consultation**

13.1 There has been no public consultation on the contents of this report.

13.2 Consultation has taken place with Councillor Ian Davis, Portfolio Holder for Finance, Human Resources and ICT, and the contents of this report reflect any feedback provided.

**Background Papers**    **Report to Audit and Governance Panel of 23 February 2022 - [Revised Internal Audit Plan 2021/22](#)**

**[Public Sector Internal Audit Standards - April 2017](#)**

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**Date: 8 June 2022**

## Internal Audit Annual Report 2021/22

**1. Introduction**

- 1.1. The purpose of this report is to summarise the Internal Audit activity for 2021/22.

**2. Internal Control Framework**

- 2.1. The presence of an effective internal audit function contributes towards, but is not a substitute for, effective control. It is the responsibility of management to have adequate controls in place and to ensure these controls are operating effectively. A sound control system will help safeguard assets, ensure records are reliable, promote operational efficiency and ensure adherence to Council policy and procedure. Such systems of internal control can provide only reasonable and not absolute assurance against loss.

**3. Reporting requirements of the Public Sector Internal Audit Standards (PSIAS)**

- 3.1. Internal Audit operates in accordance with the PSIAS requirements and is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.
- 3.2. Internal Audit operates within the Internal Audit Charter, most recently approved by the Audit and Governance Panel on 16 March 2022.
- 3.3. The PSIAS places a number of reporting obligations on the Chief Internal Auditor in respect of the annual report. These obligations are summarised below:

<b>PSIAS Ref</b>	<b>Requirement</b>	<b>Evidence</b>
1110	The chief audit executive must confirm to the board, at least annually, the organisational independence of the internal audit activity.	The Chief Internal Auditor reports directly to the Audit and Governance Panel, and unfettered access is available to the Chief Executive as required.
1320	The results of the quality and assurance programme and progress against any improvement plans must be reported in the annual report.	The results of the self-assessment, carried out in 2021, were reported to the Audit and Governance Panel on 3 November 2021. There were no actions arising from this assessment.
2450	The chief audit executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement.	This report to Audit and Governance Panel provides the annual statement of assurance on internal controls.

<b>PSIAS Ref</b>	<b>Requirement</b>	<b>Evidence</b>
2450	The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control.	This report to Audit and Governance Panel provides the annual statement of assurance on internal controls.
2450	The annual report must also include a statement on conformance with the Public Sector Internal Audit Standards and the results of the quality assurance and improvement programme.	This report to Audit and Governance Panel provides a statement on the conformance with the PSIAS.

#### **4. Compliance with PSIAS**

- 4.1. The Chief Internal Auditor is required to confirm internal audit's compliance with the Public Sector Internal Audit Standards. The results of the most recent self-assessment were reported to the Panel in November 2021. The service was externally assessed as 'generally conforms' with PSIAS in 2018. Self-assessments since that date, and since the implementation of the external action plan, confirm the service 'fully conforms'. The five-year external assessment is scheduled for 2022.

#### **5. Position and Resourcing of Internal Audit**

- 5.1. Internal Audit and Corporate Fraud is situated within the People Directorate, with line management responsibility to the Assistant Director, People. The Chief Internal Auditor remains functionally responsible to the Audit and Governance Panel and attends all Panel meetings. The Chief Internal Auditor has unfettered access to the Chief Executive where required.
- 5.2. Internal Audit includes four professionally qualified posts (3.64 FTE). Corporate Fraud includes a further two posts (2 FTE), with the Senior Investigations Officer holding the Accredited Counter Fraud Specialist qualification.
- 5.3. Internal Audit experienced staffing resource issues throughout 2021/22 which resulted in a substantial reduction of available internal audit days available. A revised plan based an assessment of risk in the audit area and which reflected the resources available was approved by Panel in February 2022. Risk was also considered where the scope of the audit has been amended which ensured there was no limitation of scope which had a negative impact on the provision the annual audit opinion for 2021/22. The Councils' External Auditors were advised of this approach and did not raise any concerns.

#### **6. Achievement of Annual Internal Audit Plan 2021/22**

- 6.1. Internal audit activity during the year was undertaken in accordance with the revised annual internal audit plan. Progress reports have been provided to the Audit and Governance Panel quarterly throughout the year. All assignments included within the revised plan, approved by the Audit and Governance Panel in February 2022, have been substantially completed. Sufficient work has been carried out to enable an annual audit opinion on the adequacy of internal controls to be produced.

6.2. The revised 2021/22 internal audit plan estimated 359 direct audit days (2020/21: 542 days). The actual number of days achieved for 2020/21 was 342 days (2020/21: 513 days). An analysis of audit days by type of audit is summarised in the following table:

Type of Audit	Planned Days 2021/22	Actual Days 2021/22	Variance in days
Key corporate systems	25	19	(6)
ICT auditing	29	29	0
Governance and best value	71	67	(4)
Directorates and other systems	76	87	11
Other entities	44	6	(38)
Regularity	28	35	7
Other	86	99	13
<b>TOTAL</b>	<b>359</b>	<b>342</b>	<b>(17)</b>

6.3. The overall number of days is generally in line with the revised plan. Key differences are explained below:

- The reduction in days used in key corporate systems and other entities is as a result of delayed starts of three assignments. This was due to competing priorities within Services. Further work has been carried out in 2022/23 to conclude these assignments using the allocation of time for the closure of prior year audit work included in the proposed 2022/23 Internal Audit Plan.
- The increase in days used in directorates and other systems, regularity and other was primarily due to additional support required to be provided a new member of the Internal Audit team that was not anticipated at the time of planning the revised Internal Audit Plan.

6.4. A total of 13 internal audit reports have been issued for 2021/22. Management have agreed to implement all action points arising with the reports issued. There are an additional four audit assignments from the revised plan which have been completed and the reports drafted, however they are not yet cleared and finalised with the service. (see summary at [Annex A](#)). As the fieldwork is completed their conclusions can still be included in the overall opinion for 2021/22.

6.5. Overall, the audit findings suggested that while some weaknesses were identified and certain elements of control were only partially in place, when taken with other findings they did not significantly impair the overall systems of internal control in the areas reviewed.

## 7. Performance Indicators

7.1. Internal Audit reports against four key performance indicators:

- Productivity/utilisation (see 7.2)
- Percentage of reviews completed in audit plan (see 7.4)
- Number of ad-hoc requests and investigations (see 7.6)
- Time spent on audits/time taken to complete audits (see 7.7)

### *Productivity/Utilisation*

- 7.2. Internal Audit measures productivity on a regular basis throughout the year. This is classed as 'direct' audit time. The productivity level is shown in the following table:

	<b>2021/22</b>	<b>2020/21</b>	<b>2019/20</b>
Direct	76%	76.9%	86.1%
Indirect*	18%	18.0%	9.3%
Management	6%	5.1%	4.6%

\*e.g. administration, training and meetings

- 7.3. Direct audit is slightly lower than in previous years as greater amount of time has been spent on indirect activities and management such as absence management, recruitment and training.

### *Percentage of Reviews Completed in Audit Plan*

- 7.4. The revised internal audit plan for 2021/22, approved by the Panel on 23 February 2022, included 19 deliverable assignments for South Ayrshire Council. Certain items in the plan do not have individual outputs (such as management and audit development time) and are therefore excluded from this indicator. A summary of the plan completion is included in the following table:

<b>Status</b>	<b>Number</b>	<b>Percentage</b>
Testing Complete	17	89%
Work in progress	2	11%
	<b>19</b>	<b>100%</b>

### *Number of ad-hoc requests and investigations*

- 7.5. An analysis is maintained by the Chief Internal Auditor of all additional work arising through investigations and ad-hoc requests for advice. Thirteen areas of ad-hoc advice and contingency assignments have been provided during 2021/22, including; advice around processes for lost and stolen devices and a number of COVID-19 items including pan-Ayrshire COVID-19 data matching exercise and Business Grants; review of Health and Social Care CM2000 IT System implementation and compliance with council policies and procedures around expenses; advice and audit input to the revised risk management strategy; Audit requirements for the demonstration of benefits realisation resulting from the change programme; and Subject matter advice and input as required for the implementation of the new Oracle Fusion system.

### *Time spent on audits/time taken to achieve audits*

- 7.6. The time spent on audits and the time taken to achieve audits is monitored on a continual basis by the Chief Internal Auditor. A single indicator does not exist for this measure, as the various audit assignments are significantly different in the type of audit work undertaken and the budget required to achieve the audit objectives. The performance information maintained for this indicator includes the measurement of time against budget as well as the elapsed time taken from the agreement of the Terms of Reference through to the issuing of the final report. This information is used to track completion of the audit plan and to assign work within the team.

## **8. Counter Fraud Work**

- 8.1. The Corporate Fraud team has responsibility for investigating any alleged fraud or irregularity which has been highlighted to them. They also undertake pro-active work in identifying circumstances of fraud perpetrated against the Council (either from outwith the Council or from within). Assistance will be provided by Internal Audit in cases where a lack of internal controls has contributed to a fraud taking place. One such investigations took place in 2021/22.
- 8.2. In addition to investigating alleged fraud or irregularity reported to them and carrying out pro-active anti- fraud work, the Corporate Fraud team have been involved in investigating anomalies identified during the pan-Ayrshire Covid-19 grant data matching exercise led by East Ayrshire Council and potential fraud and error identified through the latest National Fraud Initiative exercises.
- 8.3. Separate Corporate Fraud update reports are provided to the Audit and Governance Panel for scrutiny on a six monthly basis.

## **9. Other Responsibilities**

- 9.1. The Chief Internal Auditor of the Council is also the Chief Internal Auditor for the South Ayrshire Integration Joint Board (IJB) and the Ayrshire Valuation Joint Board (AVJB). In the interests of information sharing, the results of the IJB and AVJB audit work is shared with Members of the Council.

## **10. Internal Audit and Corporate Fraud Development**

- 10.1. The training needs of the service continue to be reviewed on an ongoing basis, and where gaps are identified action is taken to address these. Networking opportunities are continually explored, with the Chief Internal Auditor attending the Scottish Local Authorities Chief Internal Auditors Group (SLACIAG) and the Auditor attending the Computer Audit Sub-Group of SLACIAG (CASG) as well as the IDEA software user group for data analytics. These meetings are a valuable source of training and sharing of information with counterparts across Scotland.
- 10.2. Pan-Ayrshire meetings are held with the other Chief Auditors for North and East Ayrshire Council.
- 10.3. Other opportunities for training and development are explored as and when they arise.

## **11. Audit Opinion**

- 11.1. There is a formal requirement for the Chief Internal Auditor to prepare an assurance statement on the adequacy of internal control systems within the Council.
- 11.2. The internal audit annual statement on the adequacy of internal controls is included in [Annex B](#).

## **12. Conclusion**

- 12.1. The 2021/22 internal audit plan was satisfactorily completed. There are no limitations of scope to the issued audit opinion.



## Internal Audit Reports Issued/Drafted 2021/22

Report Ref	Description	Assurance	Actions Arising			
			High	Medium	Low	Total
2022-01	Payroll follow Up*	Reasonable	-	-	-	-
2022-06	Housing rents	Substantial	0	1	1	2
2022-08	PCI DSS	Reasonable	0	5	1	6
2022-09	Revenue contract audit	Substantial	0	0	2	2
2022-11	Transformation and change management	Substantial	0	0	0	0
2022-12	Strategic recovery from COVID-19#	Substantial	0	0	3	3
2022-13	Ayrshire Growth Deal#	Reasonable	0	3	1	4
2022-14	Communication strategy	Substantial	0	2	0	2
2022-16	Controls around hall letting process	Reasonable	2	2	1	5
2022-17	Scottish Housing Regulator - Annual Assurance Statement - Governance Framework	Substantial	0	0	0	0
2022-18	Controls around fuel systems#	No assurance	6	1	0	7
2022-20	CareFirst#	Limited	3	1	0	4
2022-22	Follow Up - Kinship Care Payments*	Reasonable	-	-	-	-
2022-23	Review of COVID-19 business grants	Substantial	0	0	0	0
2022-27	Internal Control Self-Assessment Toolkit - Management of the Annual Process- Social Work	Substantial	0	0	3	3
2022-28	Continuous Auditing	Substantial	0	2	0	2
2022-29	LEADER	Substantial	0	1	0	1

Report Ref	Description	Assurance	Actions Arising			
			High	Medium	Low	Total
-	Follow Up – Roads Bonds ARA*		-	-	-	-
-	Follow Up – Roads Maintenance – Materials and Stores*					

\* Follow up audits are based on previous actions only, therefore no new actions generated. ARA Assignments are completed by East Ayrshire Council

#Assignments are complete and reports drafted number of actions may be subject to change, but assurance level is unlikely to reduce.

## **Internal Audit Annual Statement on the Adequacy of Internal Controls**

### **To the Members and Chief Executive of South Ayrshire Council**

As Chief Internal Auditor for South Ayrshire Council, I am pleased to present my annual statement on the overall adequacy and effectiveness of the framework of governance, risk management and control of the Council for the year ended 31 March 2022.

### **Respective responsibilities of management and internal auditors in relation to governance, risk management and control**

It is the responsibility of the Council's senior management to determine, establish and maintain sound systems of governance, risk management and control to ensure that the organisation's resources are properly applied in a manner and on the activities intended and that these arrangements are sufficient to address the risks facing their services. This includes responsibility for the prevention and detection of fraud. Management is also charged with monitoring the continuing effectiveness of these arrangements and taking action as appropriate. It is the responsibility of the Chief Internal Auditor to provide an annual assessment of the overall adequacy and effectiveness of the Council's framework of governance, risk management and control.

### **Sound internal controls**

The main objectives of the Council's internal control systems are to:

- ensure adherence to management policies and directives in order to achieve the organisation's objectives;
- safeguard assets;
- ensure the relevance, reliability and integrity of information, so ensuring as far as possible the completeness and accuracy of records; and
- ensure compliance with statutory requirements.

Any system of control can only ever provide reasonable and not absolute assurance that control weaknesses or irregularities do not exist or that there is no risk of material errors, losses, fraud, or breaches of laws or regulations. Accordingly, the Council is continually seeking to improve the effectiveness of its systems of internal control.

### **The work of internal audit**

Internal audit is an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes. The Internal Audit section operates in accordance with United Kingdom Public Sector Internal Audit Standards (PSIAS) which came into force with effect from 1 April 2013 (and updated in March 2017). The requirements under PSIAS represent best practice and are mandatory.

The Chief Internal Auditor prepares an annual internal audit plan which outlines the programme of work to be undertaken. The plan is developed utilising a risk-based methodology and takes into account the requirement placed upon the Chief Internal Auditor to deliver an annual internal audit opinion. The plan needs to be flexible to reflect the changing risks and priorities of the organisation. The plan, and any material changes to the plan during the year, are approved by the Audit and Governance Panel.

All internal audit reports are brought to the attention of management, including system weaknesses and/or non-compliance with expected controls, together with agreed action plans. It is management's responsibility to ensure that due consideration is given to internal audit reports and that appropriate action is taken on audit recommendations. This includes management taking remedial action where appropriate, or accepting that there may be a level of risk exposure if the weaknesses identified are not addressed for operational reasons. Internal Audit is required to ensure that appropriate arrangements are made to determine whether action has been taken on internal audit recommendations or that management has understood and assumed the risk of not taking action. Matters arising from internal audit work are reported to all Members, Chief Executive, Head of Finance and ICT (as Section 95 Officer), Head of Legal ,HR and Regulatory Services (as Monitoring Officer) and external audit.

## **Summary of Internal Audit Activity 2021/22**

A total of 13 internal audit reports have been issued for 2021/22. Nine audit opinions give substantial assurance and four reasonable assurance. A further four audit reports are in draft with their fieldwork completed, one of these have an assessment of substantial assurance, one of reasonable and two of low. A diverse range of areas have been covered during the year including housing rents, revenue contract review, Covid business grants, transformation and change management, the Ayrshire Growth Deal, Communication Strategy, the LEADER programme and two follow up reviews. Added to this, internal control self-assessment toolkit was rolled out to social care locations progress was progress was made to implement a similar tool kit within schools. As well as these planned assignments, Internal Audit also offers advice and guidance on the Council's control environment as and when required.

A range of recommendations have been raised in the areas covered by the 2021/22 internal audit plan. Many expected key controls have been in place and operating effectively, however Internal Audit has also identified scope for improvement in some systems. All 23 action points raised in the year have been accepted by management and will result in continued improvement of the Council's governance, risk management and control environment.

## **Basis of Opinion**

The evaluation of the control environment is informed by a number of sources:

- the audit work undertaken by Internal Audit during the year to 31 March 2022;
- the audit work undertaken by Internal Audit in previous years and knowledge of any significant audit findings after the year end;
- the assessment of risk completed during the preparation of the annual audit plan;
- assessment of the general control environment within individual departments as completed by each Head of Service and Director;
- reports issued by the Council's external auditors and other review and inspection agencies (including the Best Value Assurance report issued in 2021 and reports issued by East Ayrshire Council auditors for Ayrshire Roads Alliance);
- knowledge of the Council's governance, risk management and performance monitoring arrangements; and
- any other items brought to the attention of internal audit by whatever means which may warrant further investigation.

## **Opinion**

On the above basis, Internal Audit can provide reasonable assurance over the framework of governance, risk management and control and that adequate controls were in place and were operating throughout the Council in 2021/22.

**Cecilia McGhee**  
**Chief Internal Auditor**  
**South Ayrshire Council**  
**13 May 2022**

## South Ayrshire Council Equality Impact Assessment Scoping Template

Equality Impact Assessment is a legal requirement under the Public Sector Duty to promote equality of the Equality Act 2010. Separate guidance has been developed on Equality Impact Assessment's which will guide you through the process and is available to view here: [Equality Impact Assessment including Fairer Scotland Duty](#)

Further guidance is available here: [Assessing impact and the Public Sector Equality Duty: a guide for public authorities \(Scotland\)](#)

The Fairer Scotland Duty ('the Duty'), Part 1 of the Equality Act 2010, came into force in Scotland from 1 April 2018. It places a legal responsibility on Councils to actively consider ('pay due regard to') how we can reduce inequalities of outcome caused by socio-economic disadvantage, when making strategic decisions. See information here: [Interim Guidance for Public Bodies](#) in respect of the Duty, was published by the Scottish Government in March 2018.

### 1. Policy details

Policy Title	<b>Internal Audit Annual Report 2021/22</b>
Lead Officer (Name/Position/Email)	Cecilia McGhee, Chief Internal Auditor - <a href="mailto:Cecilia.McGhee2@south-ayrshire.gov.uk">Cecilia.McGhee2@south-ayrshire.gov.uk</a>

**2. Which communities, groups of people, employees or thematic groups do you think will be, or potentially could be, impacted upon by the implementation of this policy? Please indicate whether these would be positive or negative impacts**

Community or Groups of People	Negative Impacts	Positive impacts
Age – men and women, girls & boys	No	No
Disability	No	No
Gender Reassignment (Trans/Transgender Identity)	No	No
Marriage or Civil Partnership	No	No
Pregnancy and Maternity	No	No
Race – people from different racial groups, (BME) ethnic minorities and Gypsy/Travellers	No	No
Religion or Belief (including lack of belief)	No	No
Sex – gender identity (issues specific to women & men or girls & boys)	No	No
Sexual Orientation – person's sexual orientation i.e. LGBT+, lesbian, gay, bi-sexual, heterosexual/straight	No	No
Thematic Groups: Health, Human Rights & Children's Rights	No	No

**3. What likely impact will this policy have on people experiencing different kinds of social disadvantage? (Fairer Scotland Duty). Consideration must be given particularly to children and families.**

Socio-Economic Disadvantage	Negative Impacts	Positive impacts
Low Income/Income Poverty – cannot afford to maintain regular payments such as bills, food, clothing	No	No
Low and/or no wealth – enough money to meet Basic living costs and pay bills but have no savings to deal with any unexpected spends and no provision for the future	No	No
Material Deprivation – being unable to access basic goods and services i.e. financial products like life insurance, repair/replace broken electrical goods, warm home, leisure/hobbies	No	No
Area Deprivation – where you live (rural areas), where you work (accessibility of transport)	No	No
Socio-economic Background – social class i.e. parent’s education, employment and income	No	No

**4. Do you have evidence or reason to believe that the policy will support the Council to:**

General Duty and other Equality Themes Consider the ‘Three Key Needs’ of the Equality Duty	Level of Negative and/or Positive Impact (High, Medium or Low)
Eliminate unlawful discrimination, harassment and victimisation	Low
Advance equality of opportunity between people who share a protected characteristic and those who do not	Low
Foster good relations between people who share a protected characteristic and those who do not. (Does it tackle prejudice and promote a better understanding of equality issues?)	Low
Increase participation of particular communities or groups in public life	Low
Improve the health and wellbeing of particular communities or groups	Low
Promote the human rights of particular communities or groups	Low
Tackle deprivation faced by particular communities or groups	Low

**5. Summary Assessment**

<p><b>Is a full Equality Impact Assessment required?</b> (A full Equality Impact Assessment must be carried out if impacts identified as <b>Medium and/or High</b>)</p>	<p><del>YES</del> <b>NO</b>      <input checked="" type="checkbox"/></p>
<p><b>Rationale for decision:</b> This report provides Members with the Internal Audit Annual Report and opinion for 2021/22. Their consideration of this report has no specific equality implications.</p>	
<p><b>Signed :</b>    Cecilia McGhee    <b>Chief Internal Auditor</b></p>	
<p><b>Date:</b>        13 May 2022</p>	