



## Audit Submissions for Scheme ID 739172

<b>Provider</b>	17UC – Bolsover DC
<b>Scheme address</b>	Primrose Hill, Blackwell, DE55 5JH
<b>Independent auditor</b>	4point2 ltd
<b>Findings submission date</b>	24/08/2018



## Checklist Summary

### Grant conditions

	Question	IA Findings	Provider responded?
1	Were the conditions within the relevant contract complied with?	Yes	
2	Has a comprehensive scheme file been provided containing all relevant documents as set out on the Compliance Audit web page?	Yes	
3	Is there a valid valuation report for the site/property acquired, undertaken by a valuer with an appropriate RICS qualification?	No	
4	For affordable and social rent properties – do rents being charged meet the requirements set out in the CFG?	Yes	

### Security of grant

	Question	IA Findings	Provider responded?
5	For owned and leased properties, has the provider obtained a secure legal interest, as defined in the AHP Contract/CFG, prior to first grant claim?	Yes	
6	Does the land/property have either of the following:  a. 'good title'; or b. defective title indemnity insurance in favour of the grant recipient, with a limit of indemnity equal to at least firm scheme grant for the site?	Yes	
7	Have both of the following been achieved prior to the first grant claim:  a. the main building contract has been signed and dated, and	Yes	



	b. contractual possession of the site has passed to the contractor?		
8	Taking into account agreed extensions of time in line with building contract provisions, was the completion certificate/independent certification issued before the date of final PCF grant claim?	Yes	
9	Has Provider's group insurance been updated to include new scheme(s) during development and thereafter for its Full Replacement Value?	Yes	
10	Does key cost data entered in 'Schemes' area of IMS ('capital details', 'scheme milestones' and 'scheme development code' screens) along with any updates in the Profile line, match scheme file evidence?	Yes	

## IMS data

	Question	IA Findings	Provider responded?
11	Is evidence available to confirm that submitted scheme details of number of homes, scheme types, tenancies, size, needs categories, occupancy and location accord with the approved scheme details and those held on file?	Yes	
12	Interim payment (Acquisition and/or Start on Site)/final cost (Practical Completion) claims – were IMS scheme details submitted in accordance with published guidelines set out in the relevant contract and CFG?	Yes	
13	Are IMS rent figures the same as the actual rents charged?	Yes	

## Quality and regulation

	Question	IA Findings	Provider responded?
14	Were all necessary planning consents obtained by Practical Completion? i.e.	Yes	



	<ul style="list-style-type: none"><li>a. Was detailed planning permission granted prior to initial grant claim?</li><li>b. Were all reserved matters/conditions precedent signed off by the planners prior to the completion of the development?</li></ul>		
15	Was the final certification required under building regulations obtained prior to development completion?	Yes	
16	Where required, were other specified consents obtained for the relevant works?	Yes	
17	Where there is documented evidence of factors that may adversely affect mortgageability, have relevant expert reports been obtained? For example: <ul style="list-style-type: none"><li>a. NHBC Buildmark certification/equivalent.</li><li>b. Valuation</li><li>c. Structural report</li><li>d. Site investigation</li><li>e. Solicitor's report</li></ul>	Yes	
18	Whole Life Costs – is there evidence of assessment?	No	
19	Has one of the following been adopted: <ul style="list-style-type: none"><li>a. 2012 Construction Commitments (Affordable Housing Provider version) principles or</li><li>b. subsequent Clients Commitments Best Practice Guide been adopted?</li></ul>	No	
20	Where there are variations to agreed submitted standards, have these been authorised by Homes England?	No	

## Management

	Question	IA Findings	Provider responded?
21	Where the Provider has entered into a management agreement with a managing agent, is it satisfied that:	No	



<p>a. The agent is viable?</p> <p>b. Aims are compatible?</p> <p>c. Capacity, experience and resources are available, in line with responsibilities?</p>		
<p>22 Do the management agreement terms allow the Provider to:</p> <p>a. Retain overall responsibility for scheme financial control?</p> <p>b. Monitor property condition and occupancy?</p> <p>c. Let rented homes on a written tenancy agreement between the Provider and the occupant?</p> <p>d. Issue SO leases to purchasers?</p>	No	

## Audit question 1 of 22 for scheme ID 739172

### Independent auditor's findings

Were the conditions within the relevant contract complied with?

Note: Funding conditions have been incorporated into SOAHP, AHP, Care & Support Contracts for 2016-21 and 2015-18, so annual sign-off of separate funding conditions is no longer required.

Check SOAHP/AHP/Care & Support Contract which should be in place and completed prior to the drawdown of funds. While it is good practice to keep a copy on file, the record on IMS of it having been signed is sufficient evidence that a contract is in place. The general presumption should be in favour unless there are clear indications to the contrary.

Yes

### Reason and explanation

The file shows that Primrose Hill was delivered under the AHP 2015-2018 and appears to confirm that Funding conditions were complied with. No project specific conditions were imposed. The file shows that scheme compliance is monitored through the Council's Asset Management Group. Agreement on file –dated 26.2.16. –first grant claim date in IMS shows 30.11.16.

### Provider's response

#### Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 2 of 22 for scheme ID 739172

### Independent auditor's findings

Has a comprehensive scheme file been provided containing all relevant documents as set out on the Compliance Audit web page?

Check for documentation omissions e.g. dated valuation, consultants appointment etc. CFG - Programme Management - Reporting and audit requirements - 7.3.1 comprehensive scheme file

Yes

### Reason and explanation

The file includes all relevant contract documentation with a full checklist using the compliance audit web page as an management and audit trail---all evidence provided and accessed ---all ok.

### Provider's response

#### Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 3 of 22 for scheme ID 739172

### Independent auditor's findings

Is there a valid valuation report for the site/property acquired, undertaken by a valuer with an appropriate RICS qualification?

Refer to the list of requirements on the Compliance Audit web page.

Please note that a valuation figure is required even for historic purchases, where these are “acquisition and works” schemes.

A valuation is not required for “works only” schemes.

Validity periods may vary according to changes in RICS guidance and individual practices. IAs must ascertain whether the valuation was valid at exchange of contracts.

Written confirmation that an out of date valuation remains valid would be sufficient provided that it is an official letter from the valuer, for example on headed paper and/or bearing company stamp.

CFG - Programme Management - Reporting and audit requirements - 7.3.1 comprehensive scheme file

No

### Reason and explanation

The file and IMS shows that this is a works and fees scheme only no land value was included in as part of the scheme --and no valuation.  
Site already owned and registered in the Council's Ownership on freehold title since 28.7.2015.  
Confirmed ---all ok.

### Provider's response

#### Response to independent auditor's findings (optional)



**Supporting documentation**

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 4 of 22 for scheme ID 739172

### Independent auditor's findings

For affordable and social rent properties – do rents being charged meet the requirements set out in the CFG?

See requirements set out in CFG – 4. Housing for Rent

Yes

### Reason and explanation

Tenancy agreements and extracts from the North Notts Local Housing Allowance documents demonstrate that rents charged in line with and conforms to the CFG --Housing for Rent. Evidence provided as stated –it would appear that the requirements have been met. All ok .

### Provider's response

Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 5 of 22 for scheme ID 739172

### Independent auditor's findings

For owned and leased properties, has the provider obtained a secure legal interest, as defined in the AHP Contract/CFG, prior to first grant claim?

For owned properties: Check exchange/completion dates of purchase contracts.

Check for solicitor based evidence that completion has taken place at the agreed sum and confirmation is dated post completion. Are completion certificates or proof of ownership dated before first grant claim?

For lease properties: Check for solicitor's written confirmation that any letter is legally binding and the term of the lease is in accordance with published guidance.

For lease and repair properties, ensure the lease covers a minimum five year term.

Was a lease signed on agreed terms before first grant claim? If not, confirm in comments section if there was a legally binding letter confirming agreement to lease.

For Empty Homes, ensure grant recovery rules fully applied and check that solicitor has confirmed a grant recovery mechanism within the lease.

CFG - Finance - Grant Claims and Payments - 3.1 (includes guidance as to the definition of secure legal interest and provisions covering where Providers do not own the land).

Yes

### Reason and explanation

The land has been registered in the Council's Ownership on freehold title since 28.7.15 - title documents confirm.  
The SOS claim was made on 30 .11. 16.--i.e. made after ownership had been secured.  
All ok .

### Provider's response

#### Response to independent auditor's findings (optional)

**Supporting documentation**

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 6 of 22 for scheme ID 739172

### Independent auditor's findings

Does the land/property have either of the following:

- a. 'good title'; or
- b. defective title indemnity insurance in favour of the grant recipient, with a limit of indemnity equal to at least firm scheme grant for the site?

Checks to include freehold, leasehold and any empty homes.

Check solicitor's report on title or lease if one has been prepared, and a copy of the Land Registry extract.

Please note that, where an acquisition grant claim is being made, the provider must have either the freehold or long leasehold interest prior to drawing down grant. A conditional interest and/or indemnity insurance would be insufficient.

CFG - Procurement and Scheme Issues - Acquisition - 5.3 Property title

Yes

### Reason and explanation

Title documents confirm good and marketable title with no restrictions which would prevent the development.  
A report from the Council's solicitor confirms no legal constraints which would prevent development. Solicitor confirms that covenants on part of site now obsolete and remainder vested in Council following transfer from Town Council.  
All ok.

### Provider's response

#### Response to independent auditor's findings (optional)

**Supporting documentation**

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 7 of 22 for scheme ID 739172

### Independent auditor's findings

Have both of the following been achieved prior to the first grant claim:

- a. the main building contract has been signed and dated, and
- b. contractual possession of the site has passed to the contractor?

Check site possession date recorded in signed and dated building contract. Letter of intent unacceptable. If dates do not reconcile, record detail and reason.

Where the building contract is signed by a legal entity other than the provider, for example a development company, this may be acceptable where the entity is a wholly controlled subsidiary. The IA should establish whether the provider has sufficient oversight of the entity's board and control over its business decisions.

Please note that, where the first grant claim is an acquisition tranche, the provider will need to have the freehold or long leasehold interest, not merely a conditional interest, prior to drawing down grant.

Yes

### Reason and explanation

JCT Design and Build Contract held with hard copy contract file was signed on 13th April 2016 contractual possession the same day.  
First claim of funds 30.11.16.  
All ok.

### Provider's response

#### Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
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No Data



## Audit question 8 of 22 for scheme ID 739172

### Independent auditor's findings

Taking into account agreed extensions of time in line with building contract provisions, was the completion certificate/independent certification issued before the date of final PCF grant claim?

Check certificate date against final cost/PCF claim date and that it corresponds to the building contract.

Check that CFG definition of Partial Possession/Practical Completion met prior to final grant claim

CFG – Programme Management – 4.2.7 and CFG – Finance – 3.6

Yes

### Reason and explanation

Practical completion was achieved on 18/4/17 with a Practical Completion Certificate of the same date.  
IMS shows that final grant was paid on the same day of the claim -28.4.17.  
All ok --claim made after the PC event.

### Provider's response

#### Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 9 of 22 for scheme ID 739172

### Independent auditor's findings

Has Provider's group insurance been updated to include new scheme(s) during development and thereafter for its Full Replacement Value?

In some cases, alternative arrangements may be in place, such as using the contractor's insurance during development, or a group insurance that covers a portfolio value rather than specific property. Such arrangements may be sufficient, where they provide adequate insurance cover for the Full Replacement Value.

CFG – Procurement and Scheme Issues - 3.4

Yes

### Reason and explanation

Email from the Council's Senior Technical Officer responsible for Insurance outlining the insurance position on file and confirms properties insured for £535k ---and replacement value confirmed.  
All ok .

### Provider's response

Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 10 of 22 for scheme ID 739172

### Independent auditor's findings

Does key cost data entered in 'Schemes' area of IMS ('capital details', 'scheme milestones' and 'scheme development code' screens) along with any updates in the Profile line, match scheme file evidence?

Check IMS final cost information against supporting filed evidence to confirm accuracy of data entry and eligibility of costs. (Record detail, e.g. dates and payments from IMS screen data).

IMS should match the cost figures known at time of scheme handover/final claim; and the evidence on file should support the figures entered into IMS. Once costs are finalised (which could be months later) differences can be recorded in the Scheme Comment on IMS; or, if this is not available, in the Profile line.

CFG - Programme Management - Scheme administration and data collection - 3.4

Yes

### Reason and explanation

The file supplies and confirms the following evidence:

Scheme Milestone in IMS:

IMS Planning permission – 24.6.16 -Planning consent granted on 22.4.16.Final cost event date 28th April 2017.Practical Completion was 18th April 2017.

Scheme Codes:No specific codes recorded in IMS other than:Considerate Construction with a final score of 35.

Scheme cost data entered on IMS as follows:

IMS - £811,834-the contract value.

Contract and appraisal evidence at SOS shows that the gross and net contract sum matches the IMS entries:

Wks ---629409

o/c ---182425

Total -811834

Revised final account forecasts inputted as the scheme develops and variations

IMS – v6 - £902,591.12 (08.09.16 Change Instruction)The Employers Agent final account statement confirms the final account at - £902,591.12

Scheme codes and milestone/events match the IMS entries...all as stated.

All ok.

**Provider's response****Response to independent auditor's findings (optional)****Supporting documentation**

File name	Description	Uploaded by	Uploaded on
No Data			



## Audit question 11 of 22 for scheme ID 739172

### Independent auditor's findings

Is evidence available to confirm that submitted scheme details of number of homes, scheme types, tenancies, size, needs categories, occupancy and location accord with the approved scheme details and those held on file?

Check IMS submission against building contract details, scheme approval and PC approval. (Record detail, e.g. dates and payments from IMS screen data.)

Yes

### Reason and explanation

The scheme submitted was for 6 unit affordable rent scheme including:  
1 x 2 bed 4 person bungalow  
5 x 2bed 4 person houses  
The unit details in IMS align with the JCT Build Contract, particularly the appended contract layout plan and accommodation schedule . This also confirms the size of the units in IMS correspond with the contract.  
The contract and site plan accord with the IMS entries for type, occupancy, needs group and size ---all ok.

### Provider's response

#### Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 12 of 22 for scheme ID 739172

### Independent auditor's findings

Interim payment (Acquisition and/or Start on Site)/final cost (Practical Completion) claims – were IMS scheme details submitted in accordance with published guidelines set out in the relevant contract and CFG?

Ensure payment date(s) entered in IMS milestones correspond to relevant documentation.

Firm scheme details to be submitted not less than 5 days prior to the projected Start on Site date, unless agreed with Homes England (in which case, confirm documentation seen, its date and who has authorised). Exceptions apply for schemes brought forward to 14-15.

Yes

### Reason and explanation

The land has been registered in the Council's Ownership on freehold title since 28.7.15 & 22.2.06 respectively.

JCT Design and Build Contract held with hard copy contract file signed on 13th April 2016 with possession of the site from this date.

The SOS interim claim was made on 30.11.2016

Practical completion was achieved on 18th April 2017 with a Practical Completion Certificate issued by BDC's Contract Administrator on 18th April 2017.

Final cost event date 28th April 2017

It is clear that claims were made after the events...so, all ok and it would appear that claims have been submitted in line with published procedures.

### Provider's response

#### Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 13 of 22 for scheme ID 739172

### Independent auditor's findings

Are IMS rent figures the same as the actual rents charged?

Check IMS rent figures against tenancy agreement. If they do not match:

- state actual rents and those on IMS.
- note % of discrepancy and whether more or less than actual.
- confirm any reason for discrepancy.
- include Provider explanation – and be aware of IMS 52.12 week rent rules and potential inclusion of service charges.

Yes

### Reason and explanation

IMS rent figures included in the IMS submission = 2 bed - £92.98  
The tenancy agreements confirm an actual rent of:  
2 bed - £100.73  
The difference is due to Bolsover utilising 4 free week rent periods but dividing the same amount over 48 weeks as opposed to 52. E.g.  
 $£92.98 \times 52 = £4835.04$   
 $£100.73 \times 48 = £4835.04$   
Confirmed – all ok.

### Provider's response

#### Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 14 of 22 for scheme ID 739172

### Independent auditor's findings

Were all necessary planning consents obtained by Practical Completion? i.e.

- a. Was detailed planning permission granted prior to initial grant claim?
- b. Were all reserved matters/conditions precedent signed off by the planners prior to the completion of the development?

Providers may use the 'deemed discharge' route to confirm that planning conditions are no longer outstanding.

Ensure all necessary consents obtained at an appropriate stage of the development. If not, seek evidence that:

- a. steps have been taken to obtain them
- b. the delay is only due to late issue by the Local Planning Authority, and
- c. there is no known reason why consents won't be given or issued. In the event of planning consent not being granted before audit, note the detail of planning condition discharge outstanding (if applicable) and attach planning approval notice for reference.

Yes

### Reason and explanation

Planning consent granted on 22 April 2016.  
Final cost claim/event date made 30. 11. 16...clearly after planning consent was granted..  
Condition discharge letter on file.Conditions were pre-start –and discharged at that stage.  
Practical Completion was 18th April 2017.

All ok .



**Provider's response****Response to independent auditor's findings (optional)****Supporting documentation**

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 15 of 22 for scheme ID 739172

### Independent auditor's findings

Was the final certification required under building regulations obtained prior to development completion?

Check for earlier submission approval/correspondence, pertinent certified dates and third party certification e.g. NHBC Buildmark, if appropriate, to confirm sign off.

If building regulations sign off has not been achieved at time of audit, note the regulation to be discharged and reason for non-discharge.

Yes

### Reason and explanation

Building Regs Cert dated 13th April 2017 with a date of final inspection 13th April 2017.  
Practical Completion was 18th April 2017  
Confirmed –all ok.

### Provider's response

#### Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 16 of 22 for scheme ID 739172

### Independent auditor's findings

Where required, were other specified consents obtained for the relevant works?

Check if other consents apply and if they were obtained e.g. party wall award, listed building consent, permission to demolish, Environment Agency remediation plan etc.

Yes

### Reason and explanation

The RP advises that no other specified consents were required on this scheme.  
The file appears to confirm this  
All ok.

### Provider's response

#### Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 17 of 22 for scheme ID 739172

### Independent auditor's findings

Where there is documented evidence of factors that may adversely affect mortgageability, have relevant expert reports been obtained? For example:

- a. NHBC Buildmark certification/equivalent.
- b. Valuation
- c. Structural report
- d. Site investigation
- e. Solicitor's report

Check filed documentation, noting which documents have been seen and their date.

House builder warranties/CML cover notes must be available on completion.

Yes

### Reason and explanation

LABC Warranties are in place and on file for all of the plots, issued on the 18th April 2017:  
A valuation report is not required, the land has been registered by the Council since 28.7.15 & 22.2.06 respectively. A report from the Council's solicitor confirms the land has no legal constraints which would prevent development.  
The land has 'Good Title' confirmed on file.  
A site investigation report was undertaken on BDC's behalf.  
Nothing to suggest that mortgageability would be affected.  
All ok .

### Provider's response

#### Response to independent auditor's findings (optional)

**Supporting documentation**

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 18 of 22 for scheme ID 739172

### Independent auditor's findings

Whole Life Costs – is there evidence of assessment?

Whole life costs are not required on IMS but are recommended. Where whole life costs data has been submitted on IMS, check that calculations exist to support their accuracy.

(For Empty Homes schemes, check relevant components have been specified for the required longevity of the refurbished scheme.)

No

### Reason and explanation

The IMS submission confirms that WLC is not applicable to this scheme.  
Confirmed ---all ok .

### Provider's response

#### Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 19 of 22 for scheme ID 739172

### Independent auditor's findings

Has one of the following been adopted:

- a. 2012 Construction Commitments (Affordable Housing Provider version) principles or
- b. subsequent Clients Commitments Best Practice Guide been adopted?

Please see link to best practice guide:

[http://constructingexcellence.org.uk/wp-content/uploads/2017/04/Client-Commitments-Final\\_May-2014.pdf](http://constructingexcellence.org.uk/wp-content/uploads/2017/04/Client-Commitments-Final_May-2014.pdf)

Further detail is available at:

<http://constructingexcellence.org.uk/resources/client-commitments/>

Check supporting filed evidence to indicate that the principles have been considered strategically and are being adopted appropriately as a result, i.e. implemented and actively monitored at a proportionate scale.

Developer partners do not have to adopt the 2012 Construction Commitments, though where they do, this should be noted as it remains good practice.

CFG - Finance - Funding Conditions

No

### Reason and explanation

In delivering the wider B@Home Programme BDC advise that they have not adopted the 2012 Construction Commitments.  
However, their own good practice principles accord with the aims and objectives of the same.  
Client leadership – BDC take a strategic approach to delivery of Council Housing by developing a programme of development branded B@Home.  
Procurement and integration – As a Local Authority the Councils constitution and procurement practices ensure transparency.  
Health and safety – BDC appointed a Principal Designer with frequent H&S Reports.  
Design quality – The B@Home Design team attended a BDC Planning team led, Built for Life 12 and 'Successful Places' training session to ensure those principals and are embedded in the B@Home scheme designs.  
Other elements of the construction commitment principals are demonstrated and monitored under



the Considerate Construction Scheme.

All noted and all confirmed –it seems that BDC adhere to the 2012 CCs as a matter of good practice in their own way.  
All ok .

## Provider's response

### Response to independent auditor's findings (optional)

## Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			



## Audit question 20 of 22 for scheme ID 739172

### Independent auditor's findings

Where there are variations to agreed submitted standards, have these been authorised by Homes England?

Check files against submitted and agreed standards in IMS to ensure that any variations have been agreed by Homes England. (Record documentation seen, who has authorised this and date authorised.)

No

### Reason and explanation

BDC advise that no variations to submitted standards have been requested from the HCA. Noted and confirmed that this would appear to be the case. –all ok.

### Provider's response

#### Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 21 of 22 for scheme ID 739172

### Independent auditor's findings

Where the Provider has entered into a management agreement with a managing agent, is it satisfied that:

- a. The agent is viable?
- b. Aims are compatible?
- c. Capacity, experience and resources are available, in line with responsibilities?

Check filed evidence and IMS submission to substantiate.

No

### Reason and explanation

The management of the social housing stock is an 'in house' function of the Council and managed by the Housing Department.  
No management agency agreement.  
All ok.

### Provider's response

#### Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			

## Audit question 22 of 22 for scheme ID 739172

### Independent auditor's findings

Do the management agreement terms allow the Provider to:

- a. Retain overall responsibility for scheme financial control?
- b. Monitor property condition and occupancy?
- c. Let rented homes on a written tenancy agreement between the Provider and the occupant?
- d. Issue SO leases to purchasers?

No

### Reason and explanation

The management of the social housing stock is an 'in house' function of the Council and managed by the Housing Department.  
No management agency agreement.  
All ok.

### Provider's response

#### Response to independent auditor's findings (optional)

### Supporting documentation

File name	Description	Uploaded by	Uploaded on
No Data			