**Report of Corporate Assurance Manager**

**To**

**GOVERNANCE AND STANDARDS COMMITTEE**

**On**

**8 June, 2022**

# **CORPORATE ASSURANCE MANAGER – ANNUAL REPORT FOR 2021/2022**

##### **SUMMARY**

* 1. In accordance with the Public Sector Internal Audit Standards (PSIAS) and The Chartered Institute of Public Finance and Accountancy (CIPFA)’s Local Government Application Note (2019), this report details the following:
* The work undertaken by Internal Audit during 2021/2022
* The key areas of assurance upon which the Corporate Assurance Manager has based his opinion on the overall adequacy and effectiveness of the organisation’s risk management, internal control and governance processes and
* The results of the Quality Assurance and Improvement Programme (QAIP).

1.2 Even though the Covid-19 pandemic has impacted upon the delivery of services across the Council including Internal Audit during 2021/2022, there is still the need for the Corporate Assurance Manager to comply with the PSIAS and deliver an annual opinion and state any caveats to that opinion due to any shortfalls in the adequacy of the assurance received in respect of the Council’s risk management, internal control or overarching governance arrangements

#### **2 RECOMMENDATIONS**

i) That the work undertaken by Internal Audit and the real time proactive assurance received during 2021/2022 be noted.

ii) That the performance indicators to be adopted by Internal Audit for 2022/2023 be accepted

iii) That the outcomes from the QAIP for 2021/2022 be noted

iv) That the Corporate Assurance Manager’s opinion statement on the Council’s risk management, internal control and governance processes be accepted.

#### **3 BACKGROUND**

3.1 A key piece of evidence as to the effectiveness of internal audit is the extent of its compliance with the PSIAS and CIPFA’s Local Government Application Note, which amongst a number of prescribed standards requires the Corporate Assurance Manager to submit a formal annual report to the organisation, including the following:-

i) An opinion on the overall adequacy and effectiveness of the organisation’s risk management, internal control and governance processes

ii) Disclosing any qualifications to that opinion, together with the reasons for the qualification

iii) Presenting a summary of the audit work undertaken to formulate the opinion, including reliance placed on work by other assurance providers

iv) Identifying any issues the Corporate Assurance Manager considers are particularly relevant to the preparation of the governance statement

v) Comparing the work actually undertaken with the work that was planned and summarising the performance of the Internal Audit function against its performance measures

vi) Detailing the results of reviews undertaken to assess the level of implementation of recommendations made in previous Internal Audit reviews

vii) Disclosure of any impairments or restrictions in scope

viii) The results of the QAIP and progress against any improvement plans resulting from it

ix) A statement on conformance with the PSIAS and Internal Audit Charter

**Work Undertaken by Internal Audit & Sources of Assurance**

3.2 During 2021/2022, Internal Audit has ensured that it is fully aligned with the Council’s strategic risks and has placed significant reliance upon real time assurance from proactive engagement with internal governance arrangements. It has also placed reliance upon other assurance providers as long as they have proven to be robust and reliable.

3.3 Due to the Covid-19 pandemic, the vacant new post of Trainee Auditor was not filled until 1 November 2021, resulting in the Internal Audit resource being less, during 2021/2022, than would have been required in normal circumstances.

3.4 Internal Audit has adopted a flexible planning approach during 2021/2022 and has prioritised reviews of the Council’s governance framework to inform the Annual Governance Statement (AGS) and gain assurance as to the effectiveness of the Council’s management of its strategic risks.

3.5 The work undertaken by Internal Audit during 2021/2022 is detailed in Table 1 below, which includes the key areas covered and the days actually spent against the target allocation. The reasons for any significant variances are detailed in the “Notes” section.

3.6 The areas of real time proactive assurance relating to the Council’s strategic risks which have been relied upon by the Corporate Assurance Manager in the formulation of his opinion, along with any gaps identified and the actions proposed to address them are detailed in Table 2 below.

**Table 1: Internal Audit Work Delivered During 2021/2022**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Priority** | **Title** | **Key Areas: Assurance / Risk / Performance Validation** | **Days Allocated** | **Days Spent** |
|  | **Corporate Assurance** | | | |
| High | Corporate Risk & Opportunity Management | Compliance with the Council’s Corporate Risk and Opportunity Management Strategy | 15.00 | 10.50 |
| High | Procurement Arrangements | Compliance with the Council’s Contract Procedure Rules / effective delivery of client management arrangements in respect of the contract with Nottingham City’s Procurement Service / effective implementation of the Council’s Procurement Strategy / delivery of training | 36.00 | 28.25 |
| High | Governance & Standards Committee Support & Member Training | Reports for Committee / attendance at meetings, follow up of audit recommendations / training of members on relevant governance issues / responses to member questions | 24.00 | 29.50 |
| **Priority** | **Title** | **Key Areas: Assurance / Risk / Performance Validation** | **Days Allocated** | **Days Spent** |
| High | Governance & Assurance Reviews | Assessment of compliance with the Council’s Code of Corporate Governance / preparation of Annual Governance Statement / evaluation of the Council’s ethical governance arrangements | 5.00 | 10.00 |
| High | Counter Fraud Arrangements | Delivery of Counter Fraud & Corruption Plan / key contact responsibilities for NFI | 31.00 | 36.00 |
|  | **Compliance with Internal / External Regulations** | | | |
| High | Management of Council Buildings | Independent assurance that the Council has effective arrangements in place to ensure compliance with relevant regulatory requirements in respect of all its buildings and effectively delivers agreed plans / programmes | 8.00 | -  (Note 1) |
| Medium | Housing Grants | Validation of key controls in respect of the administration of and accounting for relevant grants | 5.00 | 5.25 |
| **Priority** | **Title** | **Key Areas: Assurance / Risk / Performance Validation** | **Days Allocated** | **Days Spent** |
|  | **Integrity of Management Information** | | | |
| High | Housing Benefit Subsidy Claim | Validation of key controls in Benefits system / transactional testing/ support to external claim auditors | 35.00 | 38.25 |
|  | **Financial Resilience** | | | |
| High | Debtors | Independent assurance that the key controls within the new Debtors system are operating effectively and that data has been fully and accurately transferred from the previous system | 5.00 | 7.50 |
|  | **Probity and Security of Assets** | | | |
| High | IT | Validation of key controls in respect of cyber security arrangements / inventory control / licence control / business continuity arrangements / network resilience testing / performance management | 10.00 | 10.00 |
| **Priority** | **Title** | **Key Areas: Assurance / Risk / Performance Validation** | **Days Allocated** | **Days Spent** |
| Medium | Payroll | Health Check of key controls in respect of payment processes & performance management | 8.00 | 8.25 |
| Medium | Crematorium | To provide assurance as to the effectiveness of internal control procedures to mitigate key risks | 7.00 | 10.5 |
|  | **Support & Development** | | | |
| - | Consultancy & Special Investigations | Support to management as required as part of Covid-19 recovery period / professional independent advice on audit / governance arrangements as required by Council Rules and Regulations or requested by management  Special investigations carried out into alleged instances of fraud / corruption or financial malpractice | 85.00 | 73.50 |

Notes

|  |  |
| --- | --- |
| No. | Reason for Significant Difference / Action to be Taken |
| 1 | The planned review of the management of Council buildings has been deferred until Quarter 1 of 2022/2023 to allow time for the improvements already identified by management to be fully implemented |

**Table 2: Real Time Proactive Assurance of Strategic Risks Areas**

|  |  |  |  |
| --- | --- | --- | --- |
| Strategic Risk | Risk Level | Real Time Proactive Assurance Achieved | Assurance Gap / Actions |
| Insufficient funds to deliver statutory services | Low | It was intended for the Financial Services Manager and Corporate Assurance Manager to carry out a review of the Council’s Financial Regulations, Budget Protocol, Grant procedures and finance related sections of the Council’s Constitution during 2021/2022. However, due to other priorities and commitments, this review did not take place | The need to complete this review has been included in the Annual Governance Statement (AGS) 2021/2022 action plan |
| Failure to deliver the expected outcomes from projects requiring a key decision | Low | The Corporate Assurance Manager produced an assurance model during 2020/2021 to ensure that the recommendations made / corporate lessons identified from the independent external review of the former Berry Hill Quarry were implemented and has presented progress reports to CLT and the Governance and Standards Committee on the agreed actions during 2021/2022.  In addition, Internal Audit has completed a review of relevant procedures within the Planning department with no issues identified | It has been agreed following the most recent review of the Council’s Strategic Risks and Opportunities that the management of council owned land will be a new strategic risk and the Corporate Assurance Manager will complete a template for this in consultation with the designated risk owner |
| Non-compliance with procurement practices | Low | The Corporate Assurance Manager leads the Council’s Procurement Delivery Group which oversees delivery of the Council’s Procurement Strategy including social value objectives and compliance with the new Contract Procedure Rules (CPRs) | Six monthly reports on the Council’s procurement activities including compliance with its CPRs will be presented to the G & S Committee during 2022/2023 |
| Ineffective management of Non-HRA Council buildings | Medium | Reports have been presented to CLT and the Governance and Standards Committee on progress with implementing the actions for improvement required to reduce the risk level, with assurance provided by the risk owner that the revised targets would be achieved  In addition, Internal Audit is currently undertaking a review of the management of all Council owned buildings. The review findings will be reported to CLT and the G & S Committee | The Corporate Assurance Manager will ensure that regular quarterly updates continue to be reported to CLT and G & S Committee |
| Ineffective management of Council HRA buildings | Medium | Reports have been presented to CLT and the Governance and Standards Committee on progress with implementing the actions for improvement required to reduce the risk level.  In addition, Internal Audit is currently undertaking a review of the management of all Council owned buildings. The review findings will be reported to CLT and the G & S Committee | The Corporate Assurance Manager will ensure that regular quarterly updates continue to be reported to CLT and G & S Committee |
| Failure to deliver the expected outcomes in the Transformation Strategy | Medium | The Corporate Assurance Manager is a member of the Council’s Transformation Group and the Head of Law and Governance is a member of the Transformation Board which provide assurance that delivery of the Council’s Transformation Strategy is being effectively monitored | Internal Audit will carry out a health check of the arrangements for identifying and reporting savings delivered from the transformation process during 2022/2023 |
| Non-compliance with legislation or ineffective governance leading to challenge | Low | The Corporate Assurance Manager has completed during 2021/2022 a review of the Council’s compliance with its Local Code of Governance which found the Council’s arrangements to be effective. The findings will be report to the Governance and Standards Committee on 8 June 2022 and will inform the AGS for 2021/2022 | No further action required |
| Harm to children or vulnerable adults due to the Council not meeting its safeguarding responsibilities | Low | No additional independent assurance was achieved during 2021/2022, although it is assessed as being low risk due to the effectiveness of existing internal controls. | Internal Audit will carry out a health check of the Council’s safeguarding arrangements during 2022/2023 |
| Failure to deliver services due to inadequate management and planning of the workforce | Medium | Reports have been presented to CLT and the Governance and Standards Committee on progress with implementing the actions for improvement required to reduce the risk level during 2021/2022 | No further action required |
| Failure to deliver services due to lack of effective business continuity arrangements | Medium | The Head of Law and Governance is a member of the Council’s Resilience Board which oversees the Council’s business continuity and emergency planning arrangements  In addition, a review of the Council’s cyber security arrangements has been completed by Internal Audit with the findings reported to CLT and the Governance and Standards Committee | No further action required |
| Failure to provide an effective Council response to an emergency situation | Low | Emergency planning support is overseen by the Head of Health and Communities and there is now an agreement in place with Nottinghamshire County Council Emergency Planning Team to provide additional support  In addition, the Head of Law and Governance is a member of the Council’s Resilience Board which oversees the Council’s business continuity and emergency planning arrangements | No further action required |
| Ineffective data management and security leading to a data breach | Medium | The Corporate Assurance Manager is a member of the Council’s Information Governance Group which oversees the delivery of an annual work programme which provides assurance from relevant key stakeholders both internally and externally that the Council has effective data management arrangements in place  It is considered that the Council’s arrangements will be further strengthened by having its own Information Governance Team as part of the new Legal Services Team  In addition, a review of the Council’s cyber security arrangements has been completed by Internal Audit with the findings reported to CLT and the Governance and Standards Committee | A review of the Council’s information governance arrangements will be undertaken during 2022/2023 by Internal Audit |
| Ineffective governance of commercial property investments | Low | The Corporate Assurance Manager is a member of the Council’s Asset Board which has responsibility for overseeing the management of the Council’s commercial property investments, with no new acquisitions during 2021/2022. | Internal Audit will carry out a health check of the arrangements during 2022/2023 |

**Performance of Internal Audit Service**

3.11 At the meeting of the Governance & Standards Committee on 23 June 2021, it was agreed that a set of Local Performance Indicators (PIs) would be used to evaluate the performance of the Internal Audit Service during 2021/2022.

3.12 Due to the impact of the pandemic during the majority of 2021/2022, the meaningfulness of certain of the performance indicator out turns is diminished as stated in Table 3 below.

**Table 3: Performance Out Turns for 2021/2022**

|  |  |  |
| --- | --- | --- |
|  |  |  |
|  |  |  |
| Performance Indicator | Target | Out Turn Position |
|  |  |  |
| Levels of excellent / good satisfaction with audit reviews completed informed from audit closure meetings | 90% | 100% |
| % of unproductive time (Key) | < 4% | 4% |
| % of draft audit memos / reports issued to management within 10 working days of completion of review (Key) | 100% | Due to the impact of the pandemic on normal Internal Audit activities during the majority of 2021/2022, the meaningfulness of the out turn is diminished |
| % of draft audit memos / reports finalised within 10 working days of closure meeting unless extension approved by the Corporate Assurance Manager (Key) | 100% | Due to the impact of the pandemic on normal Internal Audit activities during the majority of 2021/2022, the meaningfulness of the out turn is diminished |
| % of individual audit system reviews completed within target days or prior approved extension by the Corporate Assurance Manager (Key) | 100% | 100% |
| % of audit time spent on providing additional value to the Council as per agreed methodology (Management Information) | 15 - 20% | 36% |
| No of working days lost per Internal Audit employee due to sickness / hospital appointments (Management Information) | 2.0 | 0 |

3.13 The Internal Audit Service will return to normality during 2022/2023 and therefore performance measurement will again be meaningful. It is proposed that the following set of PIs, with their targets, will be adopted as detailed in Table 4.

|  |  |
| --- | --- |
| **Table 4: Internal Audit’s Performance Indicators for 2022/2023** |  |
|  |  |
| Performance Indicator | Target |
|  |  |
| Levels of Excellent / Good satisfaction with audit reviews completed informed from audit closure meetings | 95% |
| % of unproductive time | < 4% |
| % of draft audit memos / reports issued to management within 10 working days of completion of review | 100% |
| % of draft audit memos / reports finalised within 10 working days of closure meeting unless extension approved by the Corporate Assurance Manager | 100% |
| % of individual audit system reviews completed within target days or prior approved extension by the Corporate Assurance Manager | 100% |
| % of audit time spent on providing additional value to the Council as per agreed methodology | 30 - 35% |
| No of working days lost per Internal Audit employee due to sickness / hospital appointments | 2.0 |

**Quality Assurance and Improvement Programme (QAIP)**

3.14 In accordance with PSIAS and CIPFA’s Local Government Application Note, a QAIP has been developed for the Internal Audit Service. The purpose of the QAIP is to provide reasonable assurance to key stakeholders that Internal Audit:

* Performs its work in accordance with its Charter
* Operates in an effective and efficient manner
* Is perceived as adding value and improving the service that it provides

3.15 A summary of the outcomes from this programme against its key elements is enclosed at Table 5 with any improvements being identified and appropriate action taken to address them as they arise.

**Table 5: Quality Assurance and Improvement Programme (QAIP) – Summary of Outcomes for 2021/2022**

|  |  |
| --- | --- |
| Key Element of QAIP | Outcome |
| Ongoing Reviews |  |
| Quality reviews by the Corporate Assurance Manager of completed audit assignments | See Table 6 |
| Feedback from CLT Performance Clinics | Quarterly meetings being held – positive feedback received |
| Internal Audit performance indicator out turns | See Table 3 |
| Periodic Reviews |  |
| Annual assessment of Internal Audit’s conformance with its Charter, Public Sector Internal Auditing Standards and CIPFA’s Local Government Application Note (2019) | Full assessment carried out, with the only area of non-conformance being in respect of shortfall in resource due to not filling the Trainee Auditor post until November 2021. |
| Production of a risk based Audit Plan | Quarterly risk based Audit Plans were prepared and approved by the Governance & Standards Committee during 2021/2022 |
| Benchmarking | Qualitative benchmarking is also carried out through the Nottinghamshire and Derbyshire Audit Group, Midlands Audit Group, Local Authority Chief Auditor Network (LACAN) and Institute of Internal Auditors |
| Reports to the Governance & Standards Committee on delivery of the Audit Plan | Progress reports have been presented to the Governance & Standards Committee during 2021/2022 |
| Annual assessment of compliance with CIPFA’s Statement on the “Role of the Head of Internal Audit in Public Service Organisations (2019)” | Assessment completed during 2021/2022 to inform the AGS – No areas of non-compliance were identified |
| External Assessment |  |
| External Quality Assessment | Completed during 2018 – Next review scheduled for 2023. See separate report to Governance and Standards Committee on 8 June 2022 |

**Table 6: Summary of Findings from Assignment Reviews – 2021/2022**

|  |  |  |
| --- | --- | --- |
| **Assignment** | **Summary of Findings** | **Improvement Actions** |
| Housing Grants | No issues | None |
| Payroll | No issues | None |
| Debtors | No Issues | None |
| IT | No issues | None |

3.16 Based on the results of the above, the Corporate Assurance Manager can state that the Internal Audit Service has complied with the expectations of the PSIAS and its Charter during 2021/2022, except for the resource issue identified in respect of not filling the Trainee Auditor post until 1 November 2021. However, this has not had a significant adverse effect upon service delivery due to the pandemic.

**Basis of Corporate Assurance Manager’s Opinion Statement**

3.17 The Corporate Assurance Manager’s opinion on the overall adequacy and effectiveness of the organisation’s risk management, internal control and governance processes will be based upon the following key assurance sources:

* Internal Audit’s planned review findings
* Real time proactive assurance received in respect of the Council’s strategic risks
* Findings from special investigations and consultancy engagements completed during 2021/2022
* Level of implementation of Internal Audit recommendations made in previous reviews
* The Corporate Assurance Manager’s annual reviews of the Council’s corporate governance, counter fraud and risk and opportunity management arrangements
* Work performed by other assurance providers

**Internal Audit Planned Review Findings**

3.18 The Corporate Assurance Manager’s opinion on the overall internal control environment is based upon achievement of the following assurance levels:

1. More than 85 per cent of reviews must achieve an assurance level of at least satisfactory
2. There are no key financial systems that achieve an unsatisfactory assurance level

The definition of the different assurance levels are detailed below:

|  |  |
| --- | --- |
| **Assurance Level** | **Definition** |
| Excellent | * No High / Medium risk issues have been identified during the review |
| Good | * No High risk issues have been identified during the review * A maximum of 1 Medium risk issue has been identified during the review |
| Satisfactory | * A maximum of 1 High risk issue has been identified during the review * A maximum of 3 Medium risk issues have been identified during the review |
| Unsatisfactory | * More than 1 High risk issue has been identified * More than 3 Medium risk issues have been identified |

3.19 The assurance levels achieved from the planned reviews completed by Internal Audit during 2021/2022 are stated in Table 7 below:

**Table 7: Summary of Internal Audit Planned Reviews**

|  |  |
| --- | --- |
| Review | Assurance Level |
| Housing Grants | Excellent |
| Payroll | Excellent |
| Debtors | Satisfactory |
| IT | Satisfactory |

3.20 Therefore, 100 per cent of the reviews have achieved at least a satisfactory standard (100% in 2020/2021 and 95% in 2019/2020), with 50 per cent achieving an excellent standard.

**Special Investigations & Consultancy Engagements Completed During 2021/2022**

3.21 Details of the special investigations and consultancy engagements completed during 2021/2022 are summarised in Table 8 below.

**Table 8: Completed Internal Audit Special Investigations & Consultancy Engagements**

|  |  |  |
| --- | --- | --- |
| Investigation / Engagement | No of Days | Summary of Findings |
| Investigation – Crematorium Income Discrepancies | 27.00 | The need for written procedure documents was identified |

**Implementation of Internal Audit Recommendations**

3.22 The last report presented to the Governance and Standards Committee in respect of the implementation of Internal Audit recommendations was on 14 July 2021. There have not been any recommendations made in Internal Audit planned reviews since that date that are due for implementation and therefore require following up.

**Reviews of The Council’s Corporate Governance, Counter Fraud and Corporate Risk and Opportunity Management Arrangements**

3.23 The findings from the above reviews are detailed below:

|  |  |
| --- | --- |
| Review | Summary of Findings |
| Corporate Governance | Separate report on this agenda stating that the Council’s overall level of compliance with its Code of Governance is high |
| Counter Fraud | An update report in respect of delivery of the approved Counter Fraud Plan for 2021/2022 was presented to the Governance and Standards Committee on 23 February 2022  An annual review of the Council’s counter fraud and corruption arrangements is currently being carried out with the findings due to be reported to this Committee on 13 July 2022 |
| Corporate Risk & Opportunity Management Arrangements | The Council’s Strategic Risks & Opportunities Register was reviewed and revised and presented to this Committee on 23 February 2022  A review of the Council’s corporate risk and opportunity management arrangements by Internal Audit will be undertaken during Quarter 2 of 2022/2023 with the findings being reported to CLT and this Committee |

**Work Performed by Other Assurance Providers**

3.24 The Council’s External Auditors have presented reports to this Committee during 2021/2022 with no significant issues being raised

3.25 The Local Government and Social Care Ombudsman’s annual report was presented to the Governance & Standards Committee which detailed their findings in respect of complaints received by them in 2020/2021 with none being upheld.

**Corporate Assurance Manager’s Opinion Statement**

3.26 The only area where the level of independent assurance received during 2021/2022 is less than the Corporate Assurance Manager would expect is in respect of the reviews carried out by Internal Audit of the Council’s internal control processes.

3.27 However, the following mitigating factors have provided the Corporate Assurance Manager with the required level of confidence in the continued effectiveness of the Council’s internal control framework:

* The real time proactive assurances received in respect of the Council’s strategic risks in line with the revised focus of the Internal Audit Service as detailed in Table 2 above.
* The level of assurance received in previous years from Internal Audit reviews of key systems

3.28 Based on the above results the Corporate Assurance Manager is satisfied that the Council has the following in place:

* adequate and effective governance arrangements
* adequate and effective risk and opportunity management arrangements
* adequate and effective internal control processes

#### **4. OPTIONS AVAILABLE**

#### 4.1 The options available are to either accept the Corporate Assurance Manager’s opinion on the Council’s governance, risk and opportunity management and internal control arrangements or to challenge the basis on which the opinion was reached.

**5** **RISK ASSESSMENT OF RECOMMENDATIONS AND OPTIONS**

|  |  |  |  |
| --- | --- | --- | --- |
| **Risk** | **Risk Assessment** | **Risk Level** | **Risk Management** |
| Legal | The PSIAS and CIPFA’s Local Government Application Note will not be fully complied with unless the Corporate Assurance Manager’s annual report is accepted by the Governance and Ethics Committee | Low | This report is fully compliant with the PSIAS and CIPFA’s Local Government Application Note and contains an opinion statement by the Corporate Assurance Manager on the Council’s governance, risk and opportunity management and internal control arrangements |
| Financial | There are no financial risks to the Council of the recommendations or options | - | - |
| Reputation | There are no reputational risks to the Council of the recommendations or options | - | - |

#### **6 ALIGNMENT TO COUNCIL PRIORITIES**

6.1 The need to maintain an effective Internal Audit Service is fundamental to any Council as it endeavours to achieve its priorities.

#### **7 IMPLICATIONS**

(a) Relevant Legislation

Regulation 5 of the Accounts and Audit Regulations 2015 specifically requires that a relevant body must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance

(b) Human Rights

The Human Rights Act 1998 is not engaged as no particular individual is directly affected by the decision

(c) Equality and Diversity

An impact assessment has been completed and it concludes that the proposed actions are fair and equitable in their content and are not discriminative on the grounds of equality and human rights

(d) Climate change and environmental sustainability

The proposed actions in the report do not have any environmental implications and have no effect on the climate

(e) Crime and Disorder

There are no implications for crime and disorder

(f) Budget/Resource

There are no implications

**8** **COMMENTS OF STATUTORY OFFICERS**

Monitoring Officer – This report provides assurance as to the strength of the Council’s governance arrangements in place and effectiveness of the Council’s Audit and Assurance Team.

Section 151 Officer – No specific comments

**9 CONSULTATION**

9.1 No other consultation has been carried out.

**10** **BACKGROUND PAPERS**

None

|  |  |  |
| --- | --- | --- |
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