Internal Audit & Risk Management

Cambridgeshire County Council

Update report

As at 31st August 2023

Section 1

1   *INTRODUCTION*

1.1   A summary of the content of the key sections of this report is provided below, for reference:

SECTION 1: Introduction

SECTION 2: Internal Audit Reporting Process

SECTION 3: Finalised Assignments

SECTION 4: Summaries of Completed Audits with Limited or No Assurance

SECTION 5: Internal Audit Activity

SECTION 6: Audit Forward Planning: 2023/24

SECTION 7: Follow Up of Agreed Audit Actions

SECTION 8: Risk Management

SECTION 9: Fraud and Corruption Update

SECTION 10: Key Financial Systems Update

ANNEX A: Internal Audit Plan Progress 2023/24

ANNEX B: Outstanding Agreed Actions

2   INTERNAL AUDIT REPORTING PROCESS

2.1   THE REPORTING PROCESS

2.1.1   This quarterly report provides stakeholders, including Audit & Accounts Committee and CCLT, with a summary of internal audit activity for the first two quarters of the 2023/24 financial year.

2.2   HOW INTERNAL CONTROL IS REVIEWED

2.2.1   There are three elements to each Internal Audit review. Firstly, the control environment is reviewed by identifying the objectives of the system and then assessing the controls in place mitigating the risk of those objectives not being achieved. Completion of this work enables internal audit to give an assurance on the control environment.

2.2.2   However, controls are not always complied with, which in itself will increase risk, so the second part of an audit is to ascertain the extent to which the controls are being complied with in practice. This element of the review enables internal audit to give an opinion on the extent to which the control environment, designed to mitigate risk, is being complied with.

2.2.3   Finally, where there are significant control environment weaknesses or where the controls are not being complied with and only limited assurance can be given, internal audit undertakes further substantive testing to ascertain the impact of these control weaknesses.

2.2.4   At the conclusion of each audit, Internal Audit assigns three opinions. The opinions will be:

- Control Environment Assurance
- Compliance Assurance
- Organisational Impact

2.2.5   The following definitions are currently in use:

	Compliance Assurance	**Control Environment Assurance**
Substantial Assurance	The control environment has substantially operated as intended although some minor errors may have been detected.	There are minimal control weaknesses that present very low risk to the control environment

Good Assurance	The control environment has largely operated as intended although some errors have been detected.	There are minor control weaknesses that present low risk to the control environment.
Moderate Assurance	The control environment has mainly operated as intended although errors have been detected.	There are control weaknesses that present a medium risk to the control environment.
Limited Assurance	The control environment has not operated as intended. Significant errors have been detected.	There are significant control weaknesses that present a high risk to the control environment.
No Assurance	The control environment has fundamentally broken down and is open to significant error or abuse.	There are fundamental control weaknesses that present an unacceptable level of risk to the control environment OR it has not been possible for Internal Audit to provide an assurance due to lack of available evidence.

2.2.6 Organisational impact is reported as major, moderate or minor. All reports with major organisation impacts are reported to CLT, along with the appropriate Directorate's agreed action plan.

Organisational Impact	
Level	Definitions
Major	The weaknesses identified during the review have left the Council open to significant risk. If the risk materialises it would have a major impact upon the organisation as a whole
Moderate	The weaknesses identified during the review have left the Council open to medium risk. If the risk materialises it would have a moderate impact upon the organisation as a whole
Minor	The weaknesses identified during the review have left the Council open to low risk. This could have a minor impact on the organisation as a whole.

3 FINALISED ASSIGNMENTS

3.1 Since the last Internal Audit Report in **July 2023**, the following audit assignments have reached completion, as set out below in Table 1.

Table 1: Finalised Assignments

No.	Directorate	Assignment	Systems Assurance	Compliance Assurance	Organisational impact
1.	Finance & Resources	Client Funds & Deputyships	Moderate	Moderate	Minor
2.	Finance & Resources	Treasury Management	Good	Good	Minor
3.	Place & Sustainability	Street Lighting PFI Contract Variations	Moderate	Moderate	Minor
4.	CCC-wide	Key Policies & Procedures	Good	N/A	Minor
5.	Finance & Resources	IT Security	Moderate	Moderate	Moderate
6.	Place & Sustainability	Local Transport Capital Block Funding (Highways Maintenance)	Grant reviewed and certified. Briefing note style report issued with one recommendation.		
7.	Place & Sustainability	Pothole and Challenge Fund	Grant reviewed and certified.		
8.	Place & Sustainability	A14 Grant	Grant reviewed and certified.		

3.2 Summaries of any finalised reports with limited or no assurance (excluding individual school audits) which have been issued as final since our last Progress Report in July 2023 are provided in Section 4.

3.3 The following audit assignments have reached draft report stage, as set out below in Table 2:

Table 2: Draft Reports

No	Directorate	Assignment
1.	N/A	No draft reports currently issued

3.4 Further information on work planned and in progress may be found in the Audit Plan, attached as Annex A.

4 SUMMARIES OF COMPLETED AUDITS WITH LIMITED OR NO ASSURANCE

4.1 N/A – There have been no audits issued with limited or no assurance since our previous progress report in July 2023.

5   INTERNAL AUDIT ACTIVITY

5.1   EXTERNAL AUDIT

5.1.1 Throughout August, the Internal Audit team has been providing information and documents to support the Council's external auditors EY in their work on the 2018/19 to 2021/22 Value for Money opinions for Cambridgeshire County Council. As EY are working on delivering four years of value for money work simultaneously, this has required a considerable amount of resource from the Internal Audit team to support the production of information required.

5.2   STAFFING, RESOURCE & RECRUITMENT

5.2.1 Following a recruitment campaign, a new Deputy Head of Internal Audit was due to take up post in the team on 25th September 2023. Unfortunately the individual appointed has now withdrawn from the role for family reasons, and therefore the post will be re-advertised shortly. The Internal Audit team are also currently advertising for Senior Auditor and Principal Auditor positions.

5.2.2 As previously discussed, due to current and ongoing staffing shortages in a very competitive job market for audit professionals, the Internal Audit service has been seeking to implement a 'co-sourcing' arrangement to supplement internal resource with additional audit resource from the private sector. The Invitation to Tender for this contract has been issued using a Crown Commercial Services framework, and the team are hoping to evaluate responses and appoint a successful provider by late September/early October.

5.2.3 This arrangement will be critical in ensuring sufficient assurance is provided in 2023/24 to support the annual Head of Internal Audit opinion. A further update will be brought in the next Audit Progress Report.

5.3   SCHOOLS AUDITS

5.3.1 Following the programmes of school finance audits undertaken in the last two financial years, Internal Audit is undertaking another programme of school finance audits in 2023/24. These audits began at the start of the new academic year and are expected to be concluded by Christmas. Due to the reduction in size of this year's Audit Plan, this year, seven schools will be subject to audit visits, compared to twelve schools last year. In addition to these visits, the six schools/nurseries who have forecasted budget deficits over 5% of their total revenue budget will receive a desktop review of their Deficit Recovery Plans.

5.3.2 All of the schools bar one who are receiving a review of their Deficit Recovery Plans have received audit visits in the last two years, which is why they are not receiving full finance audits this year. The setting forecasting a deficit over 5%

which has not been visited yet by Internal Audit will be visited this year as well as receiving a review of its Deficit Recovery Plan. The other schools selected for visits were chosen based on those which have forecasted deficits below 5% of their total revenue budget, with the exception of one which was chosen at random.

5.4   ADVICE & GUIDANCE:

5.4.1   Internal Audit also provide advice, guidance and support to the organisation on governance, assurance and related issues. This work is undertaken on an ad-hoc basis as and when required. Some of the key areas of support provided since the previous Progress Report include:

- Participating in a partner working group with the Cambridgeshire & Peterborough Combined Authority;

- Advising on a Section 75 Agreement in Adults Health & Commissioning;

- Attending Adults Leadership Team to update on audit actions and support a review of the directorate risk register.

6. *AUDIT FORWARD PLANNING: 2023/24*

6.1 Core audit work is progressing in line with the agreed Audit Plan 2023/24, following on from the significant rephasing of the Plan that was reported in July 2023. Progress on work underway is detailed at Annex A to this report.

6.2 The proposed 'flexible' Internal Audit Plan for the next four quarters (Q3 2023/4 – Q2 2024/5) is set out below, showing the current risk profiling of Internal Audit reviews over the next year. This reflects the usual approach of the team to plan four quarters ahead on a rolling basis. These are new jobs proposed to commence in the period, i.e. ongoing work is not included.

6.3 This programme of work is indicative only, and is subject to change to ensure that the Audit Plan can be reactive as well as proactive about providing assurance over emerging risk areas.

Table 5: Proposed 'Flexible' Internal Audit Plan (Next Four Quarters):

Audit	Directorate	Category	Days	Why
Flexible Internal Audit Plan for Q3 23/24:			**175**	
Unregulated Placements	Children's	Safeguarding	20	Review of any use of unregulated placements in Children's Social Care and Commissioning, to provide assurance that the Council is compliant with statutory requirements for placements.
Commissioning Governance	Adults	Procurement & Commissioning	20	Review of high-level governance arrangements in the Commissioning directorate.
Lifestyle Services Contract	Public Health	Procurement & Commissioning	30	A review of this key contract with an annual value of £3.1m across Cambridgeshire and Peterborough.
Review of draft Financial Regulations	Finance & Resources	Financial Governance	5	Review of re-draft of Financial Regulations
Council Owned Companies	Finance & Resources	Governance	20	High level review of the governance of Council-owned companies, to provide assurance that the risks associated with these companies are managed appropriately.
Section 106 Funding	Place & Sustainability	Value For Money	20	Review to provide assurance that the Council has appropriate governance arrangements in place to track when Section 106 payments become due and the processes by which payments are allocated to works. This will cover arrangements for historic projects as

				well as those for incoming s106 contributions.
Business Continuity Planning	Strategy & Partnerships	Business Continuity	20	Provide assurance that the Council has appropriate Business Continuity Planning procedures in place, and that these are complied with in practice, to reduce the impact on the Council if business disruption and/or a major incident occurs.
Establishment Control	CCC	Financial Governance	20	Reviewing processes for establishment control to ensure that workforce information is accurate; employees are bona fide and reporting lines are accurate; and appointments are only made to established posts with funding and approval to recruit.
Multi Agency Safeguarding Hub (MASH)	Children's	Safeguarding	20	Review to provide assurance that MASH arrangements effectively mitigate safeguarding risks, information security risks and the risk of non-compliance with statutory requirements.
Flexible Internal Audit Plan for Q4 23/24:			**165**	
Quality Assurance in Childrens Social Care	Children's	Safeguarding	25	Review of quality assurance arrangements in Children's to ensuring that key safeguarding risks are mitigated through appropriate monitoring of practice.
Adults Directorate Business Planning Review & Challenge	Adults	Value for Money	20	Review to provide constructive challenge to Business Planning proposals considering the robustness of plans, sustainability of savings and the risks that they mitigate/create.
Capital Programme Projects Assurance	Place & Sustainability	Project Management & Transformation	20	Review of a sample of individual capital programme projects, to provide assurance over compliance with the project management controls agreed by the MID Project Assurance Group.
Project Management Framework and Project Assurance	Strategy & Partnerships	Project Management & Transformation	20	Review of the implementation and development of Council-wide project management framework and project assurance arrangements.
Grants to Voluntary Organisations Policy & Compliance	CCC	Value For Money	20	Review of the Grants to Voluntary Organisations Policy and compliance with the policy in practice.

LD Supplier Resilience Reviews	Adults	Business Continuity	20	Review of a sample of key strategic suppliers, with a focus on suppliers of care and transport to vulnerable service users, to identify assurances in place over supplier resilience and continuity planning.
Rental Income	Finance & Resources	Value For Money	20	Ensuring that the Council maximises the value of its property, including farms and other properties.
Mosaic System Uploads, Data Integrity and Key Controls	Adults	ICT and Information Governance	20	A review of key controls in the Mosaic system with regards to security and payment controls, and how data integrity is maintained from feeder systems and uploads.
Flexible Internal Audit Plan for Q1 24/25:			**165**	
Budget Setting and Demand Forecasting	Finance & Resources	Financial Governance	20	Review of processes for forecasting high demand demographically-driven budgets across People & Communities to ensure processes are robust and budget setting is accurate.
Late Payments in Commissioning	Adults	Financial Governance	15	Review to provide assurance over processes in place to ensure timely payment of social care providers.
Investment Properties	Finance & Resources	Value For Money	20	The Council holds a number of investment properties. This would review management of investments, income streams etc. Reputational risk area.
Business Planning	Strategy & Partnerships	Financial Governance	30	Review of governance, compliance, management and monitoring, and benefits realisation.
Early Years Funding Process	Children's	Value For Money	20	To provide assurance that robust and efficient processes are in place to ensure payments to Early Years providers are timely and accurate and there are appropriate controls in place to reduce the risk of fraud.
ICT Procurement	Finance & Resources	Procurement & Commissioning	20	Review of ICT procurement function including commissioning, contract management, efficiencies etc.
Health & Safety in Place & Sustainability	Place & Sustainability	Safeguarding	20	Review of controls and compliance for key health and safety considerations in P&S Directorate including how management obtains assurance that key controls are met.
Contract Price Variations	Finance & Resources	Procurement & Commissioning	20	Sample testing for compliance with the Council's guidelines for agreeing price variations in contracts, to provide assurance that cost increases are controlled appropriately

Current Proposed Flexible Internal Audit Plan for Q2 24/25:			160	
Inspection Programmes & Trading Standards	Finance & Resources	Value For Money	20	Review of Trading Standards service (managed jointly via PCC) to affirm value for money is achieved.
Asset Management Strategy	Finance & Resources	Value For Money	20	Review of the Council's asset management strategy to provide assurance that the Council's assets are managed to deliver value for money.
Direct Payments	Adults	Financial Governance	20	Review of direct payments policies and procedures and compliance with procedures in practice, to provide assurance that direct payments are managed in a way that safeguards public funds and ensures that they achieve best value.
Contract Management Policies & Compliance	Finance & Resources	Procurement & Commissioning	20	This would review contract management guidance and training available to managers in the organisation, and implementation of contract management processes.
Social Care Debt	Adults	Financial Governance	20	Reviewing Council management of social care debt.
Projects Assurance (Non-Capital)	Strategy & Partnerships	Project Management & Transformation	40	Provision of assurance over a sample of key non-capital projects and review of the efficacy of extant asssurance processes.
Contract Management - Minor Works Framework	Finance & Resources	Procurement & Commissioning	20	Review of Minor Works Framework contract with an estimated annual value of £8m.

7. *FOLLOW UP OF AGREED AUDIT ACTIONS*

7.1 The outstanding management actions from Internal Audit reports as at 31st August 2023 are summarised in table 7 below. This includes a comparison with the percentage implementation from the previous report (bracketed figures).

7.2 Internal Audit reporting on closed recommendations includes recommendations that have been closed in the previous 12 months as at the reporting date. This provides a more accurate up to date position regarding the implementation of recommendations and ensures that recommendations closed more than a year ago do not skew the statistics to give a falsely positive impression.

Table 7: Implementation of Recommendations

	Category 'Essential' recommendations		Category 'High' recommendations		Category 'Medium' recommendations		Total	
	Number	**% of total**	**Number**	**% of total**	**Number**	**% of total**	**Number**	**% of total**
Implemented	1 (0)	0.63% (0%)	20 (18)	12.58% (12.33%)	68 (65)	42.77% (44.52%)	89 (83)	55.97% (56.85%)
Actions due within last 3 months, but not implemented	0 (1)	0.00% (0.68%)	7 (6)	4.40% (4.11%)	12 (5)	7.55% (3.42%)	19 (12)	11.95% (8.22%)
Actions due over 3 months ago, but not implemented	1 (1)	0.63% (0.68%)	7 (7)	4.40% (4.79%)	20 (20)	12.58% (13.70%)	28 (28)	17.61% (19.18%)
Capital Programme Actions[1] due over 3 months ago, but not implemented	0 (0)	0.00% (0.00%)	0 (0)	0.00% (0.00%)	23 (23)	14.47% (15.75%)	23 (23)	14.47% (15.75%)
Totals	**2**		**34**		**123**		**159**	

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[1] These 23 actions related to a review of capital project management. Internal Audit is currently conducting a full follow-up audit of these; as such further updates on implementation will not be provided until the audit is complete. At the close of this audit, if it is identified that further action is required to strengthen the control environment for the capital programme, these actions will be agreed with the service with new target implementation dates and issued as new.

7.3 There are currently 70 management actions outstanding (47 excluding the capital programme actions). Further detail on outstanding actions is provided at Annex B.

7.4 There is currently one outstanding 'Essential' recommendation. This recommendation passed its target date at the end of November 2021. This relates to the Light Touch ICT Security Healthcheck review issued in May 2021, which identified that the Council's Public Sector Network (PSN) Certification had lapsed. The Council's ICT Service has been preparing to apply for re-certification, with regular updates provided to the Audit & Accounts Committee. The service has confirmed that the PSN IT Health Check has now been completed and a PSN Remediation Access Plan (RAP) is now in place. The remediation of the high vulnerabilities has a target date of the end of September, and the medium vulnerabilities have a target date at the end of October. The Service intends to submit the PSN application at the start of October 2023 assuming the high risk vulnerabilities have been either resolved or mitigated.

7.5 There are two recommendations relating to open-book accounting in Public Health contract management. The question of whether quarterly open-book accounting should be adopted in the public health directorate has been escalated to conversations at the Procurement Governance Board and involving the Head of Diligence and Best Value. This issue has been discussed at a meeting of the Procurement Governance Board, but a conclusion is yet to be reached on the best way forward. Internal Audit is awaiting the outcome of further discussions and will provide a further update in our next progress report.

7.6 One recommendation has been closed as unimplemented since the last committee cycle, from the Budgetary Control audit. This recommendation related to amending ERP Gold to rectify an issue with the way budget variances affect forecasted outturn positions. Business Systems have confirmed that this recommendation cannot be implemented through a change to ERP. However, the Head of Finance has confirmed that a workaround is now in place which "fixes" the forecast impact of centralised virements. This workaround being in place mitigates the risk to a lower level which the Head of Finance has confirmed is acceptable.

7.7 Table 8, below shows the number of outstanding recommendations in each directorate.

Table 8: Outstanding Actions By Directorate

Directorate	Outstanding recommendations
Children's	3
Adults, Health and Commissioning	1

Place and Sustainability	*Capital Programme*	23
	Other	0
Finance and Resources Directorate	*Key Financial Systems*	4
	Other	26
Public Health		5
Strategy and Partnerships		8

8.0 *RISK MANAGEMENT*

8.1 A training session on risk management was held for all Members of the Council on the 14th September.

8.2 Support and guidance on risk management has also been provided by the Internal Audit & Risk Management team to officers. This has included supporting reviews of the Adults Health & Commissioning Directorate and Strategy & Partnerships Directorate Risk Registers.

8.3 The next CLT Risk & Assurance meeting will take place on the 10th October. The outcomes from CLT's review of the Corporate Risk Register will then be reported to the subsequent meetings of Strategy & Resources Committee and Audit & Accounts Committee.

9 *FRAUD AND CORRUPTION UPDATE*

9.1 FRAUD INVESTIGATIONS

9.1.1 The current Internal Audit caseload of investigations is summarised below in Table 7. As at the 31st August 2023, Internal Audit has received 11 whistleblowing referrals in the 2023/24 financial year, similar to the number of referrals received by the same point in 2022/23 (9 cases). There are no open cases which have been carried forward from 2022/23.

Table 9. Current Internal Audit Investigations Caseload

All Cases Reported in 2023/24 *To Date*		Open	Closed	Total
Fraud and Theft	Conflict of Interest	1	1	2
	Theft	1	0	1
Governance	Internal Governance Issue	3	0	3
	Schools Governance	0	1	1
Grievance/Bullying	Staff Conduct/Grievance	0	1	1
Safeguarding and Health & Safety	Safeguarding	1	2	3
Total		**6**	**5**	**11**

9.1.2 It should be noted that the Internal Audit team records all whistleblowing referrals we receive; however Internal Audit normally act as the investigating service only for referrals relating to theft, fraud, corruption and governance concerns. Where whistleblowing referrals relate to e.g. safeguarding or HR issues, the referrals are passed on to the appropriate service to investigate and respond.

9.1.3 Summaries of the current open whistleblowing and investigation cases are provided below:

- **Conflict of Interest (1 open case)** – Internal Audit is currently investigating one case relating to conflicts of interest involving a person working for CCC, which is currently being investigated by HR.

- **Safeguarding (1 open case)** – One case of safeguarding concerns raised by a member of the public is currently open, which is being investigated by Children's Social Care.

- **Internal Governance (3 open cases)** – Internal Audit are currently investigating three cases of internal governance concerns. These

investigations are all in their initial information-gathering stages, utilising communication with the services involved.

- **Theft (1 open case)** – Internal Audit is currently investigating one case relating to the possibility of theft. Work in relation to this investigation is ongoing.

9.2 WHISTLEBLOWING, ANTI-FRAUD AND ANTI-MONEY LAUNDERING E-LEARNING

9.2.1 Following the implementation of the new Anti-Fraud and Corruption Policy and new Anti-Money Laundering Policy which both came into force in 2022, Internal Audit is undertaking, in conjunction with the Learning and Development team, to create two e-learning modules to support the embedding of these new policies for both existing and new staff.

9.2.2 Following the update provided in July's report, creation of these e-learning modules is still underway. Progress has been hindered by resourcing issues in Internal Audit, which have resulted in a scarcity of time to work on the modules in light of priority audit work.

9.3 NATIONAL FRAUD INITIATIVE (NFI)

9.3.1 The NFI compares different data sets provided nationally by local authorities and partner organisations, for the purpose of detecting and preventing fraud.

9.3.2 The current exercise commenced in September 2022 when data was supplied for matching purposes by all relevant parties, including CCC. The matched output was released by the NFI in January 2023. The total number of matches for CCC as at January 2023 was 4,200 across 34 reports which have a high or medium risk rating, depending on the nature of the data. The NFI released an extra data set recently regarding residential parking permits therefore the total number of matches is now 4,229 across 35 reports.

9.3.3 As at September 2023, 1,134 matches have been reviewed and cleared resulting in £1,462.46 identified to recover. This sum relates to pension payments made to a deceased person and the Pension Team Leader (West Northamptonshire) is progressing these cases. The purpose of the match is to identify instances where an occupational pensioner has died but the pension is still being paid.

9.3.4 Internal Audit is unable to provide an update on the number or value of investigated and closed matches from other data sets at this stage, as all data holders need to update the NFI online portal with the results of their investigations before these figures are available. Internal Audit expects that these figures should become

available before the next committee cycle, once data owners have updated the NFI online portal with the outcomes of their investigations.

10 *KEY FINANCIAL SYSTEMS UPDATE*

10.1   2022/23 KEY FINANCIAL SYSTEMS AUDITS

10.1.1 The Lead Authority Board agreed in August that for the 2022/23 financial year, Cambridgeshire's Internal Audit team would continue to deliver the Accounts Payable, Income Processing and Debt Recovery audits for the Lead Authority partners, in line with the approach taken in previous years. West Northamptonshire's Internal Audit team were due to deliver Payroll, Pensions and an IT Access Controls audit.

10.1.2 An audit report has now been delivered to Cambridgeshire County Council on the Administration of the Pension Fund for 2022/23. This gave an opinion of "substantial" assurance for both the control environment and compliance, indicating that there are minimal weaknesses that present very low risk to the control environment, and that controls had substantially operated as intended with no notable errors. It is noted that the compliance opinion provided was based upon a single "walkthrough" test of each key control process (i.e. transfers in/out of the scheme, set-up of a dependant's pension etc.). This restricted sample size reduces the opportunity for the auditors to identify non-compliance or inconsistency in the operation of key controls, and may therefore reduce the amount of reliance that should be placed upon the compliance assurance opinion given.

10.1.3 A report on ERP IT Access Controls has also been delivered by West Northamptonshire. This gave an opinion of "good" assurance for both the control environment and compliance over access controls within the ERP system. The report also confirmed that recommendations from the 2021/22 ERP IT Access Controls audit had been implemented.

10.1.4 The delivery of the Payroll audit by West Northamptonshire Council has been further delayed due to staff sickness, and as yet a confirmed estimated delivery date has not yet been confirmed. However, a draft of the Payroll report has been shared with Cambridgeshire County Council, indicating that the work is at an advanced stage.

10.2   2023/24 KEY FINANCIAL SYSTEMS AUDITS

10.2.1 The Head of Internal Audit & Risk Management attended a meeting with the other Heads of Audit from the Lead Authorities on the 18th August 2023. The interim proposal agreed was that:

- The Cambridgeshire County Council team will undertake the Payroll and Pensions audits for 2023/24.
- The West Northamptonshire (WNC) team will provide the Income Processing and Debt Recovery audits for 2023/24.

- The North Northamptonshire (NNC) team will undertake the Accounts Payable audit for 2023/24.

10.2.2 This remains an interim proposal; final approval of this approach will be given by the Lead Authority Board. A paper setting out the approach is planned to be taken to the October meeting of the Board.