

# Internal Audit Progress Report

## Audit Committee (November 2023)

Pendle Borough Council

# Contents

## 1 Introduction

## 2 Key Messages for Audit Committee Attention

Appendix A: Contract Performance

Appendix B: Performance Indicators

Appendix C: Key Areas and Actions to be Delivered

Appendix D: Follow up of previous audit recommendations

Appendix E: Assurance Definitions and Risk Classifications

## Public Sector Internal Audit Standards

Our work was completed in accordance with Public Sector Internal Audit Standards and conforms with the International Standards for the Professional Practice of Internal Auditing.

## 1 Introduction

This report provides an update to the Accounts & Audit Committee in respect of the progress made in against the Internal Audit Plan for 2023/24 and brings to your attention matters relevant to your responsibilities as members of the Accounts & Audit Committee.

This progress report provides a summary of Internal Audit activity and complies with the requirements of the Public Sector Internal Audit Standards.

Comprehensive reports detailing findings, recommendations and agreed actions are provided to the organisation, and are available to Committee Members on request. In addition, a consolidated follow up position is reported on a periodic basis to the Audit Committee.

This progress report covers the period 19<sup>th</sup> July – 30<sup>th</sup> October 2023.

## 2 Key messages for Accounts & Audit Committee

Since the last meeting of the Accounts & Audit Committee, there has been the focus on the following areas:

### Audit Reviews

The following reviews have been finalised:

- **Housing Benefits** (Substantial Assurance)
- **Council Tax and NNDR** (Substantial Assurance)
- **Financial Systems** (Substantial Assurance)
- **Procurement** (Moderate Assurance)

Refer to Appendix C for details of Key Areas and Actions to be delivered.

The reviews below are currently in progress:

- **Food Safety** (draft report being finalised)
- **Mandatory Training** (draft report)
- **Housing inspections** (draft report)
- **Planning applications** (fieldwork)

- **IT Cyber security/IT resilience** (fieldwork)
- **IT information security** (fieldwork)
- **Third party suppliers** (planning)
- **Risk Management** (planning)
- **Transformation Programme Delivery** (proposal to replace with review of Budget setting processes, see below)

### Follow up of previous internal audit recommendations

A summary of the current status of follow-up activity is included in Appendix D, however, we would draw the committee's attention to the following:

71 out of the 87 recommendations have either been fully actioned or are in progress. The remaining recommendations either have revised dates and/or are not yet due.

There is one high priority recommendations outstanding, this relates to the following area:

IT Chris Payroll system - there is one high priority recommendations outstanding. The recommendation outstanding relates to Council should seek third party assurances that controls over the Frontier technical operating environment are adequate in terms of both design, and operational adequacy. This recommendation is in progress.

### Audit Plan Changes

Audit Committee approval will be requested for any amendments to the original plan and highlighted separately below to facilitate the monitoring process.

There is one proposed change to the Audit Plan. It is proposed that the planned review of Transformation Programme Delivery is replaced by a review of the Council's budget setting processes including the processes around the medium-term financial forecast and engagement with members. Given that this is an area of focus for the Council we are happy to recommend this change to the Accounts & Audit Committee for approval.

## MIAA Quality of Service Indicators

MIAA operate systems to ISO Quality Standards. Public Sector Internal Audit Standards (PSIAS) require MIAA to 'develop and maintain a quality assurance and improvement programme that covers all aspects of the internal audit activity.' This programme must include internal and external assessments.

External assessments must be conducted at least once every five years. Our last external assessment was completed in 2020 and concluded MIAA fully complies with PSIAS (as previously reported to Audit Committee).

We also undertake regular internal assessments to ensure our ongoing compliance with requirements. We have recently completed our annual self-assessment of compliance with PSIAS and can confirm full compliance with PSIAS.

## Added Value

### Briefings

Our latest briefings/blogs are:






- [23/24 MIAA Checklist Series - Risk Management \(Local Authorities\)](#)







### Events

- [Leveraging opportunities within Integrated Care Systems \(17<sup>th</sup> November 2023\)](#)

## Appendix A: 2023/24 Contract Performance

The Public Sector Internal Audit Standards (PSIAS) state that '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. Below sets out the overview of delivery for your Head of Internal Audit Opinion for 23/24:

HOIA Opinion Area	TOR Agreed	Status	Assurance Level	Audit Committee Reporting
Core/Mandated Assurances				
Risk Management Core Controls		Fieldwork		
Finance Systems Deep Dive		Q4		
Revenue & Benefits		Q4		
Risk Based Assurances				
Third party suppliers		Planning		
Transformation Programme		Planning		
Planning applications		Fieldwork		
Housing inspections		Draft report		
Food Safety		Draft report		
Mandatory Training		Draft report		

HOIA Opinion Area	TOR Agreed	Status	Assurance Level	Audit Committee Reporting
Performance Management		Q4		
IT Cyber Security/IT resilience		Fieldwork		
IT information security		Fieldwork		
2022/23 reviews				
Housing Benefits		Final report	Substantial	November 2023
Council tax & NNDR		Final report	Substantial	November 2023
Procurement		Final report	Moderate	November 2023
Key Financial Systems		Final report	Substantial	November 2023
Follow Up				
Qtr 1	N/A	Complete	N/A	July 2023
Qtr 2	N/A	Complete	N/A	November 2023
Qtr 3	N/A	In progress		
Qtr 4	N/A			

## Appendix B: Performance Indicators

The primary measure of your internal auditor's performance is the outputs deriving from work undertaken. The following provides performance indicator information to support the Committee in assessing the performance of Internal Audit.

Element	Reporting Regularity	Status	Summary
Delivery of the Head of Internal Audit Opinion (Progress against Plan)	Each Audit Committee	Green	We are on track to be able to provide the Council with a Head of Internal Audit Opinion in line with the required timescales.
Issue a Client Satisfaction Questionnaire following completion of every audit.	Each Audit Assignment	Green	Questionnaire issued with each audit report.
Percentage of recommendations raised which are agreed	Each Audit Committee	Green	Actions agreed by the Council on all recommendations raised.
Qualified Staff	Annual	Green	MIAA have a highly qualified and diverse workforce which includes 75% qualified staff. The Senior Team delivering the Internal Audit Service to the Council are CCAB/IIA qualified.
Quality	Annual	Green	MIAA operate systems to ISO Quality Standards. The External Quality Assessment, undertaken by CIPFA, provides assurance of MIAA's compliance with the Public Sector Internal Audit Standards. MIAA conforms with the Public Sector Internal Audit Code of Ethics.



## Appendix C: Key Areas from our Work and Actions to be Delivered

Report Title (Assurance Level)	Housing Benefits (Substantial Assurance)			
Executive Sponsor	Director of Resources			
Objective	The overall objective of the review was to identify and evaluate controls in place to manage key risks which would affect the effective operation of the system for Housing Benefits.			
Recommendations	0 x Critical	0 x High	3 x Medium	1 x Low
Summary	<p>Overall, the review identified that controls were designed and operating effectively.</p> <p>We confirmed through sample testing that assessments of housing benefit applications and changes in circumstances were being undertaken in accordance with the Risk Based Verification Policy. There were systems in place for quality checking of processing by assessors within Liberata and by the Council's Principal Revenues &amp; Benefits Officer, with a formal process for feedback of errors for correction and learning.</p> <p>Liberata staff had access to a knowledge hub of procedural documentation and guidance with updates communicated through monthly Quality Newsletters. These newsletters were also used to share learning in respect of errors and overpayments.</p> <p>We confirmed segregation of duties within Liberata for the assessment of appeals and the quality checking of processing of claims and overpayments. Write offs of debt under £1K had been approved in accordance with the Financial Procedure Rules on a quarterly basis and following approval of the updated Constitution by Council, higher valued debt will be incorporated into these write off schedules.</p> <p>There is a quality assurance framework in place, with Liberata reporting on performance indicators and monthly review and discussion of these at the Partnership Steering Group. However, some of these indicators are not representative of current working practices and targets were not agreed for 2022/23.</p> <p><b>(Medium priority)</b></p> <p>There continues to be a risk in that the Principal Revenues &amp; Benefits Officer is the only employee of Pendle Council to hold the Institute of Revenue, Rating and Valuation (IRRV) qualification. This role is</p>			

	<p>essential for the safeguarding and return of the DWP Subsidy Claim. The mitigating actions proposed following our last audit were found to be unworkable. <b>(Medium priority)</b></p> <p>We were unable to gain assurance during the audit around regular completion and checking of the general ledger reconciliation <b>(Medium priority)</b> and also in respect of review of high valued payments in the payment run. <b>(Low priority)</b></p>
Key Areas Agreed for Action	<ul style="list-style-type: none"> <li>• The issue is acknowledged and the risk is accepted. As a District Council there are a number of areas where technical expertise and cover can be hard to deliver and this is one such instance. This does not need to be added to the Council's Strategic Risk register as a specific risk but is captured under SRR-02 'Organisations Internal Capacity to Deliver'. <b>(Medium Risk, no further action to be taken)</b></li> <li>• The Council Finance Team do not undertake checks on high value payments in the housing benefits payment runs and it would not be practical to do so as this would require an in depth level of involvement. A discussion will be held with Liberata to identify whether there is potential for this to be added into their systems and if so to determine a value above which payments would be checked. Otherwise the risk will need to be accepted although it is noted that there are final checks as part of the subsidy claim process. <b>(Low Risk, action by 31 October 2023)</b></li> <li>• It will be ensured that reconciliations are in place for the first six months of the financial year. These will be independently checked and this check will be evidenced on the feeders control list. <b>(Medium Risk, action by 30 September 2023)</b></li> <li>• The Liberata Performance Framework is currently undergoing a comprehensive review which will address these issues. <b>(Medium Risk, action by 30 September 2023)</b></li> </ul>
Key Risks Highlighted with No Agreed Action	N/A

<b>Report Title (Assurance Level)</b>	<b>Council Tax and NNDR (Substantial Assurance)</b>			
Executive Sponsor	Director of Resources			
Objective	The overall objective of our review was to identify and evaluate the controls in place to manage key risks which would affect the effective operation of the systems for Council Tax and National Non-Domestic Rates (NNDR).			
Recommendations	0 x Critical	0 x High	2 x Medium	1 x Low
Summary	<p>Overall, the review identified that controls were designed and operating effectively.</p> <p>There are robust processes for the input and sign off of Council Tax and NNDR parameters within Northgate and for maintaining accurate databases of properties and businesses, which included regular reconciliation to Valuation Office Agency records. We confirmed that the council tax single person discount review which Liberata are contractually required to deliver had been undertaken in 2022/23 and there are also additional reviews in place undertaken by the Visiting Team. The income suspense accounts are managed on a daily basis and reconciliations between Northgate and the general ledger had been undertaken throughout the year. There is a formal process for debt recovery and requested refunds are subject to management verification. There is a framework in place for the reporting and monitoring of performance.</p> <p>We identified some areas in which improvements could be made. There was no current procedure in place for write off of debt and debt was not being scheduled for write off approval on a regular basis, although an exercise had been undertaken at year end with approval obtained for write off of debt under £1K per account dating back to 1997. <b>(Medium priority)</b></p> <p>There were two examples of NNDR relief which had been applied but which were not in accordance with governance guidance in respect of eligibility. <b>(Medium priority)</b></p> <p>Completion of the general ledger reconciliation for council tax and NNDR is recorded on a feeders control list. We were informed that the Financial Services Manager checks the reconciliation at year end but we were not able to evidence authorisation of this. We recommended that a line to be added to the feeders</p>			

	control list to record the check of the council tax and NNDR reconciliations of Northgate to the general ledger. Controls improved further if this check is undertaken at more frequent intervals throughout the year. <b>(Low priority)</b>
Key Areas Agreed for Action	<ul style="list-style-type: none"> <li>• NNDR relief - Account 1 has been amended and account 2 still requires clarification. We have policies in place, and we will reiterate these at our Team Briefings and to the NNDR team. <b>(Medium priority, action completed)</b></li> <li>• Agreed – this will be added to the feeders control list and checks will be undertaken and evidenced on a quarterly basis. <b>(Low priority, action by 30 September 2023)</b></li> <li>• A procedure will be written in conjunction with the responsible officers at Liberata. The views of the Director of Resources will be sought regarding inclusion of delegation to Liberata for the write off of very small debt. The Council is now receiving regular schedules of debt for write off from Liberata and the required frequency will be stated in the procedure. <b>(Medium priority, action by 30 November 2023)</b></li> </ul>
Key Risks Highlighted with No Agreed Action	N/A

<b>Report Title (Assurance Level)</b>	<b>Procurement (Moderate Assurance)</b>			
Executive Sponsor	Director of Resources			
Objective	The overall objective of the review was to provide an opinion on the design and operation of the controls and processes in place in relation to the procurement of goods and services.			
Recommendations	0 x Critical	1 x High	2 x Medium	2 x Low
Summary	<p>Our review of a sample of procurement exercises identified that for all within the sample supporting information / documentation was provided with a full audit trail in place and that tendering processes were followed. Reporting of procurement information was evidenced through Tender Reports presented at the Policy and Resources Committee providing detail on direct awards and tenders that have been awarded. For one of the sampled exercises it was unclear if that decisions had been included within the Tender Reports presented at the Policy and Resources Committee. <b>(Low priority)</b></p> <p>The Council had a Commission and Procurement Strategy 2020-23 and Contract Procedural Rules in place which provided detail on the procurement process and financial rules, however both need to be reviewed and updated to accurately reflect current guidance. <b>(2 x Medium priority)</b></p> <p>At the time of the review the Council did not have an updated contract database in place for the years 2021/22 and 2022/23, with the council currently working to update and backfill appropriately. <b>(High priority)</b></p> <p>Review of the Council's website identified that the previous Commissioning and Procurement Strategy 2017-20 was linked rather than the current strategy. <b>(Low priority)</b></p>			
Key Areas Agreed for Action	<ul style="list-style-type: none"> <li>• New Contract Procedural Rules Drafted May 2023 awaiting committee approval – Final copy can be provided if required. <b>(Medium priority, action completed)</b></li> <li>• 2023-26 Commissioning and Procurement Strategy to be produced. <b>(Medium priority, action by 30 September 2023)</b></li> </ul>			

	<ul style="list-style-type: none"> <li>• Link to be updated to 2020-23 version – with newest version to follow once completed. <b>(Low priority, action by 30 September 2023)</b></li> <li>• This work is nearing completion with work undertaken to match system processes to the council’s contract and financial procedure rules. Link to be updated on website. <b>(High priority, action completed)</b></li> <li>• All involved staff are now aware of the process of taking tender details to committee. Guidance provided on workflow within tendering system. Review of authorised levels, and types of work to be brought before Committee is underway. <b>(Low priority, action by 31 December 2023)</b></li> </ul>
Key Risks Highlighted with No Agreed Action	N/A

Report Title (Assurance Level)	Key Financial Systems (Substantial Assurance)			
Executive Sponsor	Director of Resources			
Objective	The overall objective of the review was to provide assurance that the most significant key controls for ledger, accounts payable and accounts receivable are appropriately designed and operating effectively in practice.			
Recommendations	0 x Critical	0 x High	1 x Medium	1 x Low
Summary	<p>Overall, the review identified that generally controls were designed and operating effectively, although we have made two recommendations for improvements.</p> <p>Audit review confirmed that balance sheet control accounts are in place and no discrepancies were identified. Budget information is provided by the council at the commencement of the financial year and regular communication is undertaken with departmental leads to report the budgetary position.</p> <p>Sample testing of the Accounts Payable process identified that all orders with a Purchase Order (PO) had received the appropriate level of authorisation from management prior to the order being</p>			

	<p>placed/payment being made. The Council had processes in place supporting new supplier set up and creditor amendment. The review also identified that payments over £5k, and high frequency payments close to £5k are approved and reviewed by the Financial Services Manager prior to payment.</p> <p>A sample of credit notes were tested for evidence of supporting documentation and it was confirmed all had evidence retained on file. The council has an aged debt analysis in place that is reviewed on a regular basis.</p> <p>Our review identified the following improvements:</p> <p>Review of the Liberata IT Disaster Recovery Plan identified that it had a revision dated March 2022 with no subsequent review date. Review of the Technical Report Backup Audit noted it has a review date of March 2018. We have recommended that the Council request that Liberata review the documents in relation to system backup and recovery to ensure they accurately reflect current process. <b>(Low priority)</b></p> <p>Review of the full aged debt report provided found that 58 debts were noted as requiring action and 830 debts were noted as awaiting write off with these totalling £134k. We have recommended that the Council perform a cleanse of the aged debts report to ensure any awaiting action are updated accordingly and that write offs are completed in a timely manner. <b>(Medium priority)</b></p>
Key Areas Agreed for Action	<ul style="list-style-type: none"> <li>• Head of Finance to review with IT in light of emergency planning exercise planned for November 2023. <b>(Low priority, action by 31 December 2023)</b></li> <li>• The maturity of long stand aged debt is related to Land Chargeable works (carried out in default under government acts). These bills are not written off, but held until sale of a property releases funds. New recovery route has been set up to separate these invoices from normal debts (giving a final status of 'Land Charge- No Write-off'). The route on each bill can only be changed manually, work on this has commenced but will take some time to complete. Aged debt is now under the review of an officer working group, to better control true recoverable debt figures. <b>(Medium priority, action ongoing)</b></li> </ul>
Key Risks Highlighted with No Agreed Action	N/A

## Appendix D: Follow up of previous audit recommendations

AUDIT TITLE (YEAR)	NO OF RECS MADE	ASSURANCE LEVEL	PROGRESS ON IMPLEMENTATION				OUTSTANDING RECOMMENDATIONS				COMMENTS
			✓/S	P	X	Not due/ FUIP	C	H	M	L	
Client Function (2020/21)	6	Substantial	4	2	-	-	-	-	1	1	Partially implemented recommendations have a revised implementation date of 31/12/23. The Council and Liberata have been undertaking a review of service provision and governance arrangements over the last 12 months and this is still ongoing hence delay in completing these recommendations.
Conflicts of Interest (2021/22)	11	N/A	6	1	4	-	-	-	-	-	Partially implemented recommendations have a revised implementation date of 30/11/23. Note that recommendations were not risk rated.
Client Function – Liberata (2021/22)	4	Substantial	3	1	-	-	-	-	1	-	Partially implemented recommendation has a revised implementation date of 31/12/23. See comments above regarding reasons for delay.
Joint Ventures (2021/22)	5	Substantial	2	-	-	3	-	-	3	-	This is within the portfolio of the Head of Economic Growth. Follow up to be undertaken in Q4 2022/23.
ICT Strategy (2021/22)	5	Limited	4	1	-	-	-	-	1	-	One medium priority recommendation outstanding regarding the email policy. MIAA completed their review of the Council's Information Security Handbook and shared their comments. Corporate Client and Governance Manager confirmed that the current version of the Information Security Handbook is with the Director of Resources, Head of Policy & Commissioning and Head of Legal (DPO) for comment. The Handbook will be shared at the next meeting of the Corporate Governance Steering Group in November 2023.



AUDIT TITLE (YEAR)	NO OF RECS MADE	ASSURANCE LEVEL	PROGRESS ON IMPLEMENTATION				OUTSTANDING RECOMMENDATIONS				COMMENTS
			✓/S	P	X	Not due/ FUIP	C	H	M	L	
Cyber Security Remote working (2021/22)	5	Moderate	2	3	-	-	-	-	3	-	Recommendations mostly complete, but some parts of each recommendation are still in progress and relate to the Information Security Handbook. High risk recommendation in respect of rollout of teams telephony was not actioned by original implementation date but has now been actioned.
Key Financial Controls (2021/22)	7	Moderate	6	1	-	-	-	-	1	-	The outstanding recommendation which is in relation to consolidating and updating finance procedure notes is in progress with a revised implementation date of 31/12/23.
IT Payroll CHRIS system	4	Limited	3	1	-	-	-	1	-	-	Partially implemented high risk recommendation is ongoing.
Treasury Management (2022/23)	4	Substantial	4	-	-	-	-	-	-	-	All recommendations actioned.
Risk Management (2022/23)	2	Substantial	2	-	-	-	-	-	-	-	All recommendations actioned.
Payroll (2022/23)	5	Moderate	4	1	-	-	-	-	-	1	One part of recommendation has not yet been evidenced as completed.
Corporate Peer Challenge (2022/23)	3	Substantial	3	-	-	-	-	-	-	-	All recommendations actioned.
Budgetary Control (2022/23)	2	Substantial	-	-	-	2	-	-	2	-	Recommendations not due until 31 October 2023.

AUDIT TITLE (YEAR)	NO OF RECS MADE	ASSURANCE LEVEL	PROGRESS ON IMPLEMENTATION				OUTSTANDING RECOMMENDATIONS				COMMENTS
			✓/S	P	X	Not due/ FUIP	C	H	M	L	
Nelson Town Deal (2022/23)	10	Moderate	8	2	-	-	-	-	1	1	Two outstanding recommendations expected to be completed by 27/10/23.
Procurement (2022/23)	5	Moderate	4	-	-	1	-	-	-	1	Remaining recommendation is not due for implementation until 31/12/23.
Council Tac and NNDR (2022/23)	3	Substantial	1	-	-	2	-	-	1	1	One recommendation being followed up Oct 2023. Other recommendation is due 30/11/23.
Housing Benefits (2022/23)	4	Substantial	1	1	1	1	-	-	1	1	One recommendation is in progress and has a revised implementation date of 31/12/23. One recommendation is not yet due.
Key Financial Systems (2022/23)	2	Substantial	-	-	-	2	-	-	1	1	Recommendations not yet due.
<b>Totals</b>	<b>87</b>	<b>-</b>	<b>57</b>	<b>14</b>	<b>5</b>	<b>11</b>	<b>-</b>	<b>1</b>	<b>16</b>	<b>7</b>	

\*Conflicts of interest recommendations were not risk rated.

Key to recommendations:

✓/S Implemented or Superseded  
P Partially implemented/recommendation in progress  
X Recommendation not implemented  
ND/FUIP Not due for follow up

C Critical priority recommendation  
H High priority recommendation  
M Medium priority recommendation  
L Low priority recommendation

## Appendix E: Assurance Definitions and Risk Classifications

Level of Assurance	Description
High	There is a strong system of internal control which has been effectively designed to meet the system objectives, and that controls are consistently applied in all areas reviewed.
Substantial	There is a good system of internal control designed to meet the system objectives, and that controls are generally being applied consistently.
Moderate	There is an adequate system of internal control, however, in some areas weaknesses in design and/or inconsistent application of controls puts the achievement of some aspects of the system objectives at risk.
Limited	There is a compromised system of internal control as weaknesses in the design and/or inconsistent application of controls puts the achievement of the system objectives at risk.
No	There is an inadequate system of internal control as weaknesses in control, and/or consistent non-compliance with controls could/has resulted in failure to achieve the system objectives.

Risk Rating	Assessment Rationale
Critical	Control weakness that could have a significant impact upon, not only the system, function or process objectives but also the achievement of the organisation's objectives in relation to: <ul style="list-style-type: none"> <li>the efficient and effective use of resources</li> <li>the safeguarding of assets</li> <li>the preparation of reliable financial and operational information</li> <li>compliance with laws and regulations.</li> </ul>
High	Control weakness that has or is likely to have a significant impact upon the achievement of key system, function or process objectives. This weakness, whilst high impact for the system, function or process does not have a significant impact on the achievement of the overall organisation objectives.
Medium	Control weakness that: <ul style="list-style-type: none"> <li>has a low impact on the achievement of the key system, function or process objectives;</li> <li>has exposed the system, function or process to a key risk, however the likelihood of this risk occurring is low.</li> </ul>
Low	Control weakness that does not impact upon the achievement of key system, function or process objectives; however implementation of the recommendation would improve overall control.

## Limitations

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required. Whilst every care has been taken to ensure that the information in this report is as accurate as possible, based on the information provided and documentation reviewed, no complete guarantee or warranty can be given with regards to the advice and information contained herein. Our work does not provide absolute assurance that material errors, loss or fraud do not exist.

Responsibility for a sound system of internal controls and the prevention and detection of fraud and other irregularities rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses in internal controls, nor relied upon to identify all circumstances of fraud or irregularity. Effective and timely implementation of our recommendations by management is important for the maintenance of a reliable internal control system.

Reports prepared by MIAA are prepared for your sole use and no responsibility is taken by MIAA or the auditors to any director or officer in their individual capacity. No responsibility to any third party is accepted as the report has not been prepared for, and is not intended for, any other purpose and a person who is not a party to the agreement for the provision of Internal Audit and shall not have any rights under the Contracts (Rights of Third Parties) Act 1999.

Lisa Warner

Engagement Manager

Tel: 07825 454 581

Email: [Lisa.Warner@miaa.nhs.uk](mailto:Lisa.Warner@miaa.nhs.uk)

Louise Cobain

Engagement Lead

Tel: 0779554 916

Email: [Louise.cobain@miaa.nhs.uk](mailto:Louise.cobain@miaa.nhs.uk)