

# *Internal Audit Annual Report 2016/2017*

Northampton Borough  
Council

June 2017

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## Distribution List

For action	David Kennedy, Chief Executive
	Francis Fernandes, Monitoring Officer
	Glenn Hammons, Section 151 Officer
For information	Audit Committee

This document has been prepared only for Northampton Borough Council and solely for the purpose and on the terms agreed with Northampton Borough Council under our engagement letter dated 19 May 2016.

# 1. Executive summary

## Introduction

This report outlines the internal audit work we have carried out for the year ended 31 March 2017.

Public Sector Internal Audit Standards require the Head of Internal Audit to provide an annual opinion, based upon and limited to the work performed, on the overall adequacy and effectiveness of the organisation’s framework of governance, risk management and control (i.e. the organisation’s system of internal control). This is achieved through a risk-based plan of work, agreed with management and approved by the Audit Committee, which should provide a reasonable level of assurance, subject to the inherent limitations described below and set out in Appendix 1. The opinion does not imply that Internal Audit has reviewed all risks relating to the organisation.

The Audit Committee agreed to a level of internal audit input of 200 days as part of the original internal audit plan and an additional 10 days were agreed in January 2017. Of this 210 days were delivered.

Internal audit work was performed in accordance with PwC's Internal Audit methodology which is in conformance with the Public Sector Internal Audit Standards.

## Head of Internal Audit Opinion

We are satisfied that sufficient internal audit work has been undertaken to allow an opinion to be given as to the adequacy and effectiveness of governance, risk management and control. In giving this opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide is reasonable assurance that there are no major weaknesses in the system of internal control.

## Opinion

Our opinion is as follows:

Satisfactory	Generally satisfactory with some improvements required	<b>Major improvement required</b>	Unsatisfactory
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There are significant weaknesses and non-compliance in the framework of governance, risk management and control which put the achievement of organisational objectives at risk.

Major improvements are required to improve the adequacy and effectiveness of governance, risk management and control. Please see our Summary of Findings in Section 2.

An explanation of the types of opinion that may be given can be found in Appendix 2.

## Basis of opinion

In 2015/16 the annual opinion was “generally satisfactory with some improvements required”. There has been a significant change in our opinion following the conclusion of work and issuing of a final report in relation to the Northampton Town Football Club loan.

The report highlighted a number of issues around governance, risk management and project management. Since these are fundamental principles pervasive across the Council they are deemed to represent a real and substantial risk that governance and risk management systems will fail and management’s objectives will not be achieved. The Council has taken action to improve the adequacy and effectiveness of governance, risk management and control. In December 2016, officers implemented a governance action plan, designed to address the issues identified and improve governance and risk management across the organisation. The governance action plan is far reaching and the Council are in the process of implementing a series of recommendations and actions. At present, this is not yet fully embedded across the organisation and all action

points are not yet due to be delivered but we recognise the significant commitment that officers have made to deliver this action plan.

The other internal audit reports undertaken in the year have identified limited findings, with most findings being rated generally medium or low risk.

Previously agreed action plans have not been monitored by officers so it is not possible to determine whether these have been implemented or not. Officers are undertaking an exercise to review previous internal audit recommendations and ensure, where still appropriate, these are implemented but this exercise has not yet concluded.

## *Acknowledgement*

We would like to take this opportunity to thank Northampton Borough Council's staff, for their co-operation and assistance provided during the year.

## 2. Summary of findings

Our annual internal audit report is timed to inform the organisation's Annual Governance Statement.

A summary of key findings from our programme of internal audit work for the year work is recorded in the table below:

<i>Description</i>	<i>Detail</i>
<p><b>Overview</b></p> <p>We completed 5 specific internal audit reviews. This resulted in the identification of 5 medium and 13 low risk findings to improve weaknesses in the design of controls and / or operating effectiveness.</p> <p>In addition, we have undertaken 4 reviews where no specific review rating was assigned. This identified a number of issues around the design and operation of controls which are pervasive across the organisation.</p>	<p>The table in section three below shows all reports undertaken during the year and the results of these.</p> <p>Our original internal audit plan included 15 specific areas of focus; however our internal audit resource was reallocated to complete the review into the Northampton Town Football Club loan.</p>
<p><b>Internal Control Issues</b></p> <p>During the course of our work we identified a number of weaknesses that we consider should be reported in your Annual Governance Statement.</p>	<p>Our report reviewing the policies and procedures relating to the provision of loan finance to Northampton Town Football Club identified a number of significant issues regarding the decision making process, governance, risk management and project management. Such weaknesses should be reflected in the Annual Governance Statement.</p> <p>In response, officers presented a governance action plan to the December 2016 Audit Committee meeting. This was a far reaching programme of work which addressed our findings and sought to refresh the existing system of governance and risk management across the organisation. The progress in implementing the governance action plan is being monitored by the Audit Committee and officers have demonstrated a number of actions have already being completed.</p>
<p><b>Follow up</b></p> <p>During the year we have undertaken follow up work on previously agreed actions.</p>	<p>Officers are working to review the outstanding internal audit recommendations and to make sure that actions remains appropriate and within the remit of the Council. Action is being taken to ensure that appropriate people within the Council take ownership for implementing internal audit recommendations.</p>
<p><b>Good practice</b></p> <p>We also identified a number of areas where few weaknesses were identified and / or areas of good practice.</p>	<p>Generally the risk rated reviews undertaken during the year highlighted minimal issues and we were able to issue low risk reports in relation to the following areas:</p> <ul style="list-style-type: none"> <li>• Economic regeneration and enterprise</li> <li>• Taxi licensing</li> <li>• Key financial systems</li> </ul>

# ***3. Internal Audit work conducted***

## ***Introduction***

The table below sets out the results of our internal audit work and implications for next year's plan.

We also include a comparison between planned internal audit activity and actual activity.

## ***Northampton Town Football Club loan report***

Our review of the policies and procedures relating to the provision of loan finance to Northampton Town Football Club identified a number of critical issues regarding the operation of controls in relation to:

- Business case and decision making process
- Loan agreement
- Governance
- Risk management
- Performance management
- Management information
- Financial controls
- Project management

Although the report did not include a specific report rating classification the conclusion drawn highlighted concerns regarding the lack of an approved business case, appropriate independent advice and documented risk management and governance processes.

The significant time invested by the Council in retrospectively collating information and evidence to demonstrate adequate governance, risk and performance management indicates that this was not undertaken in a formal, process driven manner at the time of inception. The fact that there are thousands of emails and sources of evidence to demonstrate the actions undertaken is confusing and fails to demonstrate adequately ownership and control of the situation.

Since the issues identified relate primarily to governance, risk management and project management these are considered to be pervasive across the entire Council and jeopardise their ability to deliver the Council's objectives.

In response, officers presented a governance action plan to the December 2016 Audit Committee meeting. This was a far reaching programme of work designed to address the issues identified and improve the existing system of governance and risk management across the organisation.

The progress in implementing the governance action plan is being monitored by the Audit Committee and officers have demonstrated a number of actions are already underway and action is being taken to implement a new structure of governance across the organisation.

<i>Review</i>		<i>Report classification</i>	<i>Number of findings</i>			
			<i>Critical</i>	<i>High</i>	<i>Medium</i>	<i>Low</i>
<b>Environmental Health and Licensing</b>	Final	Low	-	-	-	<b>2</b>
<b>Economic development and regeneration</b>	Final	Low	-	-	-	<b>2</b>
<b>Planning: Building control</b>	Final	Medium	-	-	3	<b>1</b>
<b>Housing options</b>	Final	Medium	-	-	2	4
<b>Key financial system controls</b>	Final	Low	-	-	-	4
		<b>Total</b>	-	-	<b>5</b>	<b>13</b>

In addition we have carried out the following reviews where no overall risk rating has been provided:

- Disabled Facilities Grant
- Environmental Services
- Risk Management

## *Additional Internal Audit Support*

### *Environmental Services*

We have also provided additional support to the Director of Customers and Communities by reviewing the draft Cabinet paper and Business Case prepared by the Council to support the next phase of re-provision of the Environmental Services outsourced contract. We obtained a high level understanding of the approach taken by the Council and provided feedback on any observations arising from this review. This work has been undertaken in addition to the internal audit plan.

### *Risk management*

Chris Dickens has provided advice on governance during November and December 2016 during which time he supported the Council as it developed a new risk management strategy and policy, provided input into the job description for the new Governance and Risk Manager and provided training slides on risk for staff and members. This work has been undertaken in addition to the internal audit plan.

## *Implications for next year's plan*

In response to the Northampton Town Football Club report officers issued a Governance Action Plan. Going forward, it is essential for officers to ensure this is fully implemented as well as undertaking a thorough review of outstanding internal audit recommendations to improve on the current Annual Opinion and establish a strong control environment.

Following the exceptional Audit Committee in December 2016 we have worked closely with management to assess the new Governance Board and plans arising from the Governance Action Plan. We have developed next year's plan to support the Council in implementing their plans and providing the Audit Committee with adequate assurance. The 2017/18 Internal Audit Plan will include work in the following areas:

- Risk management;
- Decision governance;
- Project and programme management;
- Recommendation tracking; and
- Financial governance.

### *Comparison of planned and actual activity*

<b>Auditable Unit</b>	<b>Budgeted days</b>	<b>Actual days</b>	<b>Comments</b>
LGSS Review: Phase 2	20	0	This review was intended to look at the resources in place within LGSS to compare the level of charges with the Council's understanding of the services being received. Since the Council has given notice on these elements of the LGSS contract this review did not take place and the days were used to support alternative internal audit work.
Risk Management	10	10	Actual days were in line with the original plan.
Business Continuity	10	0	This review planned to consider the business continuity arrangements. The days were used to support alternative internal audit work.
Governance: Corporate Policy	10	0	This review planned to consider the processes for updating policies and ensuring ongoing compliance. The days were used to support alternative internal audit work.
Performance management	10	0	This review planned to consider the performance monitoring arrangements. The Council is currently building new outturn reports, resetting KPIs, targets and following up on reporting and accountability for service performance processes. Until this process is fully embedded this review will be deferred. The days were used to support alternative internal audit work.
Northampton Town Football Club	20	106.5	Additional days taken to complete the review into Northampton Town Football Club loan.
Economic development and regeneration	10	10	Actual days were in line with the original plan.
Planning	10	10	Actual days were in line with the original plan.
Directorate governance:	10	0	This review planned to consider the controls in place to ensure governance and accountability within the



Borough Secretary			Borough Secretary Directorate. The days were used to support alternative internal audit work.
Environmental Health and Licensing	10	10	Actual days were in line with the original plan.
Environmental services	-	8.5	Review delivered using specialist internal audit day rate. Review undertaken in addition to the agreed audit plan. Original 10 days included in the plan moved to NTFC report.
Customers and cultural services	10	1.5	This review planned to consider the development of the Museum Trust. The days were used to support alternative internal audit work.
Housing options	10	10	Actual days were in line with the original plan.
Private Sector Housing	10	1	This review planned to consider the controls in place relating to the Private Sector Landlord scheme. The days were used to support alternative internal audit work.
Partnerships and Communities	10	1	This review planned to consider the controls in place around the partnership arrangement with Northamptonshire Partnership Homes. The days were used to support alternative internal audit work.
Internal audit management	20	20	Actual days were in line with the original plan.
Contingency	20	20	We used these contingency days to deliver a report into the 2015/16 Disabled Facilities Grant. The review supported the Section 151 Officer, on behalf of the Council, in signing the DFG Grant Declaration to Northamptonshire County Council.
<b>Total days – original plan</b>	<b>200</b>	<b>208.5</b>	
Key financial system controls	0	10	Following our meeting with LGSS Finance and LGSS Internal Audit we identified additional controls and processes which required testing. We agreed with officers 10 additional days of internal audit time to support the delivery of this review.
<b>Total days</b>	<b>200</b>	<b>218.5</b>	

### *Implications for management*

To ensure that our 2016/17 Internal Audit Plan remained suitable and appropriately responded to the Council's current risks we continually reviewed the Internal Audit Plan with the Section 151 Officer and Monitoring Officer throughout the year. This resulted in a number of changes to focus on the conclusion of the NTFC report and to provide risk management support. The Annual Governance Statement should reflect on the level of coverage obtained across the organisation given our focus on concluding the Northampton Town Football Club loan report in the year.

We have worked closely with Officers to assess the new Governance Board and plans. We have developed next year's plan to support the Council in implementing their plans and providing the Audit Committee with adequate assurance. The 2017/18 Internal Audit Plan will include work in the following areas:

- Risk management;
- Decision governance;
- Project and programme management;
- Recommendation tracking; and
- Financial governance.

## 4. Follow up work conducted

### Introduction

In order for the organisation to derive maximum benefit from internal audit, agreed actions should be implemented. The table below summarises the level of open outstanding actions:

<b>Audit Year</b>	<b>Audit Title</b>	<b>Total</b>
<b>2012/13</b>	Housing Rents	3
<b>2013/14</b>	Asset Management	3
<b>2014/15</b>	Data Protection	3
	Directorate Review: Regeneration, Enterprise and Planning	4
<b>2015/16</b>	Scope and effectiveness of the Section 151 Officer arrangement	1
<b>2016/17</b>	Economic development and regeneration	2
<b>Grand Total</b>		16

### Results of follow up work

The full reports are available to all senior officers using our online TrAction tool which includes details of the specific findings. Officers have worked through previous internal audit reports and have reduced the number of findings from 185 recommendations, across 51 reviews to 16 recommendations, across 6 reviews to make sure that actions remains appropriate and within the remit of the Council today.

As part of next year's plan we will validate that the recommendations removed are no longer relevant to the Council and where actions are considered still to be appropriate action is being taken to ensure that appropriate people within the Council take ownership for implementing internal audit recommendations, especially where the original audit sponsor is no longer in place.

### Summary

We recommend that the Council focuses on establishing a regular reporting cycle regarding outstanding audit recommendations and focus on ensuring that for all previously agreed recommendations action is taken to ensure appropriate actions are implemented at the earliest opportunity.

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# *Appendices*

# ***Appendix 1: Limitations and responsibilities***

## ***Limitations inherent to the internal auditor's work***

Our work has been performed subject to the limitations outlined below.

### ***Opinion***

The opinion is based solely on the work undertaken as part of the agreed internal audit plan. There might be weaknesses in the system of internal control that we are not aware of because they did not form part of our programme of work, were excluded from the scope of individual internal audit assignments or were not brought to our attention. As a consequence management and the Audit Committee should be aware that our opinion may have differed if our programme of work or scope for individual reviews was extended or other relevant matters were brought to our attention.

### ***Internal control***

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

### ***Future periods***

Our assessment of controls relating to Northampton Borough Council is for the period 1 April 2016 to 31 March 2017. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that:

- the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or
- the degree of compliance with policies and procedures may deteriorate.

The specific time period for each individual internal audit is recorded within section 3 of this report.

## ***Responsibilities of management and internal auditors***

It is management's responsibility to develop and maintain sound systems of risk management, internal control and governance and for the prevention and detection of irregularities and fraud. Internal audit work should not be seen as a substitute for management's responsibilities for the design and operation of these systems.

We endeavour to plan our work so that we have a reasonable expectation of detecting significant control weaknesses and, if detected, we shall carry out additional work directed towards identification of consequent fraud or other irregularities. However, internal audit procedures alone, even when carried out with due professional care, do not guarantee that fraud will be detected, and our examinations as internal auditors should not be relied upon to disclose all fraud, defalcations or other irregularities which may exist.

## Appendix 2: Opinion types

The table below sets out the four types of opinion that we use, along with an indication of the types of findings that may determine the opinion given. The Head of Internal Audit will apply his/her judgement when determining the appropriate opinion so the guide given below is indicative rather than definitive.





Type of opinion	Indication of when this type of opinion may be given
<b>Satisfactory</b>	<ul style="list-style-type: none"> <li>• A limited number of medium risk rated weaknesses may have been identified, but generally only low risk rated weaknesses have been found in individual assignments; and</li> <li>• None of the individual assignment reports have an overall report classification of either high or critical risk.</li> </ul>
<b>Generally satisfactory with some improvements required</b>	<ul style="list-style-type: none"> <li>• Medium risk rated weaknesses identified in individual assignments that are <i>not significant in aggregate</i> to the system of internal control; and/or</li> <li>• High risk rated weaknesses identified in individual assignments that are <i>isolated</i> to specific systems or processes; and</li> <li>• None of the individual assignment reports have an overall classification of critical risk.</li> </ul>
<b>Major improvement required</b>	<ul style="list-style-type: none"> <li>• Medium risk rated weaknesses identified in individual assignments that are <i>significant in aggregate but discrete parts</i> of the system of internal control remain unaffected; and/or</li> <li>• High risk rated weaknesses identified in individual assignments that are <i>significant in aggregate but discrete parts</i> of the system of internal control remain unaffected; and/or</li> <li>• Critical risk rated weaknesses identified in individual assignments that are <i>not pervasive</i> to the system of internal control; and</li> <li>• <i>A minority</i> of the individual assignment reports may have an overall report classification of either high or critical risk.</li> </ul>
<b>Unsatisfactory</b>	<ul style="list-style-type: none"> <li>• High risk rated weaknesses identified in individual assignments that <i>in aggregate are pervasive</i> to the system of internal control; and/or</li> <li>• Critical risk rated weaknesses identified in individual assignments that are <i>pervasive</i> to the system of internal control; and/or</li> <li>• <i>More than a minority</i> of the individual assignment reports have an overall report classification of either high or critical risk.</li> </ul>
<b>Disclaimer opinion</b>	<ul style="list-style-type: none"> <li>• An opinion cannot be issued because insufficient internal audit work has been completed. This may be due to either:               <ul style="list-style-type: none"> <li>○ Restrictions in the audit programme agreed with the Audit Committee, which meant that our planned work would not allow us to gather sufficient evidence to conclude on the adequacy and effectiveness of governance, risk management and control; or</li> <li>○ We were unable to complete enough reviews and gather sufficient information to conclude on the adequacy and effectiveness of arrangements for governance, risk management and control.</li> </ul> </li> </ul>

# Appendix 3: Basis of our classifications

## Report classifications

The report classification is determined by allocating points to each of the findings included in the report

<i>Findings rating</i>	<i>Points</i>
<i>Critical</i>	40 points per finding
<i>High</i>	10 points per finding
<i>Medium</i>	3 points per finding
<i>Low</i>	1 point per finding

<i>Report classification</i>		<i>Points</i>
	Critical risk	40 points and over
	High risk	16– 39 points
	Medium risk	7– 15 points
	Low risk	6 points or less

## Individual finding ratings

<i>Finding rating</i>	<i>Assessment rationale</i>
<b>Critical</b>	<p>A finding that could have a:</p> <ul style="list-style-type: none"> <li>• <b>Critical</b> impact on operational performance; or</li> <li>• <b>Critical</b> monetary or financial statement impact; or</li> <li>• <b>Critical</b> breach in laws and regulations that could result in material fines or consequences; or</li> <li>• <b>Critical</b> impact on the reputation or brand of the organisation which could threaten its future viability.</li> </ul>
<b>High</b>	<p>A finding that could have a:</p> <ul style="list-style-type: none"> <li>• <b>Significant</b> impact on operational performance; or</li> <li>• <b>Significant</b> monetary or financial statement impact; or</li> <li>• <b>Significant</b> breach in laws and regulations resulting in significant fines and consequences; or</li> <li>• <b>Significant</b> impact on the reputation or brand of the organisation.</li> </ul>
<b>Medium</b>	<p>A finding that could have a:</p> <ul style="list-style-type: none"> <li>• <b>Moderate</b> impact on operational performance ; or</li> <li>• <b>Moderate</b> monetary or financial statement impact; or</li> <li>• <b>Moderate</b> breach in laws and regulations resulting in fines and consequences; or</li> <li>• <b>Moderate</b> impact on the reputation or brand of the organisation.</li> </ul>
<b>Low</b>	<p>A finding that could have a:</p> <ul style="list-style-type: none"> <li>• <b>Minor</b> impact on the organisation's operational performance; or</li> <li>• <b>Minor</b> monetary or financial statement impact; or</li> <li>• <b>Minor</b> breach in laws and regulations with limited consequences; or</li> <li>• <b>Minor</b> impact on the reputation of the organisation.</li> </ul>
<b>Advisory</b>	<p>A finding that does not have a risk impact but has been raised to highlight areas of inefficiencies or good practice.</p>



# Appendix 3: Performance of internal audit

## Key Performance Indicators

We agreed a suite of Key Performance Indicators (KPIs) with management and the Audit Committee. Our performance against each KPI is shown in the table below. These highlight the focus of our work and the standard attained:

KPI	Target	Performance	Comments
<b>Infrastructure</b>			
Audits budgeted v actual	+/- 10 plan days	+ 18.5 days	We have set out our comparison of planned and actual activity in section 3, Internal Audit work conducted above. This shows that we have completed 218.5 days against our original plan of 200 days. This is owing to the significant additional time spent in completing the Northampton Town Football Club review.
<b>Planning</b>			
% of audits with Terms of Reference	100%	100%	All completed audits have a terms of reference that has been agreed by management.
<b>Fieldwork</b>			
% of audits with an exit meeting	100%	100%	All completed audits have had an exit meeting summarising the outputs from the review and identifying the next steps in terms of preparing a report. For all completed audits a draft report has been shared with management for comment with the option to discuss the report further.
<b>Reporting</b>			
Draft reports issued promptly	100%	75%	The KPI target is that draft reports should be issued within three weeks following fieldwork completion. Two reports were delayed in being issued: - Building control: this should have been issued on 23/12/16, however it was not issued until 05/01/17 owing to Christmas break - Regeneration, Enterprise and Planning: this should have been issued on 16/12/16, however it was not issued until 22/12/16 as the individual who completed the work was on holiday, and the delay was communicated to management. We will work closely with management next year to ensure draft reports are issued promptly.
Attendance at Audit Committee	100%	100%	We have attended all audit committee meetings and provided a paper setting out our current progress against the Internal Audit Plan.

<i>KPI</i>	<i>Target</i>	<i>Performance</i>	<i>Comments</i>
<b>Relationships</b>			
Overall client satisfaction score	9/10	9/10	<p>We have requested satisfaction surveys from the following individuals:</p> <ul style="list-style-type: none"> <li>• David Kennedy – Chief Executive</li> <li>• Francis Fernandes – Monitoring Officer</li> </ul> <p>The results of responses received so far is 9/10. We will update the Audit Committee when further responses are received.</p>

### *Quality assurance and improvement programme*

Internally, to demonstrate the ongoing monitoring of the performance of the internal audit activity we have reported our performance against the Key Performance Indicators as set out in our Internal Audit Plan in the section above. To ensure we uphold the highest level of quality we have also undertaken a self-review of our compliance with public sector internal audit standards. The results of this have been presented separately in the report to the Audit Committee members.

There have not been any formal external assessments performed in the year. However, the ISA260 report from the Council's External Auditors, KPMG, highlighted that the Authority should ensure that it undertakes a thorough assessment of both internal audit providers, LGSS and PwC, annual audit plans to ensure that appropriate coverage is provided. To support this, we established quarterly joint meetings in September 2016 with the Section 151 Officer, LGSS Internal Audit and when relevant, external audit, to ensure there is ongoing communication between the different parties.





In the event that, pursuant to a request which Northampton Borough Council has received under the Freedom of Information Act 2000 (as the same may be amended or re-enacted from time to time) or any subordinate legislation made thereunder (collectively, the "Legislation"), it is required to disclose any information contained in this terms of reference, it will notify PwC promptly and consult with PwC prior to disclosing such information. Northampton Borough Council agrees to pay due regard to any representations which PwC may make in connection with such disclosure and to apply any relevant exemptions which may exist under the Act to such information. If, following consultation with PwC, Northampton Borough Council discloses any such information, it shall ensure that any disclaimer which PwC has included or may subsequently wish to include in the information is reproduced in full in any copies disclosed.

This document has been prepared only for Northampton Borough Council and solely for the purpose and on the terms agreed with Northampton Borough Council in our agreement dated 19 May 2016. We accept no liability (including for negligence) to anyone else in connection with this document, and it may not be provided to anyone else.

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