

North Lanarkshire Council

Annual Audit Plan 2018/19



 AUDIT SCOTLAND

Prepared for North Lanarkshire Council

February 2019

Who we are

The Auditor General, the Accounts Commission and Audit Scotland work together to deliver public audit in Scotland:

- The Auditor General is an independent crown appointment, made on the recommendation of the Scottish Parliament, to audit the Scottish Government, NHS and other bodies and report to Parliament on their financial health and performance.
- The Accounts Commission is an independent public body appointed by Scottish ministers to hold local government to account. The Controller of Audit is an independent post established by statute, with powers to report directly to the Commission on the audit of local government.
- Audit Scotland is governed by a board, consisting of the Auditor General, the chair of the Accounts Commission, a non-executive board chair, and two non-executive members appointed by the Scottish Commission for Public Audit, a commission of the Scottish Parliament.



About us

Our vision is to be a world-class audit organisation that improves the use of public money.

Through our work for the Auditor General and the Accounts Commission, we provide independent assurance to the people of Scotland that public money is spent properly and provides value. We aim to achieve this by:

- carrying out relevant and timely audits of the way the public sector manages and spends money
- reporting our findings and conclusions in public
- identifying risks, making clear and relevant recommendations.

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Risks and planned work

1. This annual audit plan contains an overview of the planned scope and timing of our audit and is carried out in accordance with International Standards on Auditing (ISAs), the [Code of Audit Practice](#), and any other relevant guidance. It sets out the work necessary to allow us to provide an independent auditor's report on the financial statements and meet the wider scope requirements of public sector audit including the audit of Best Value.

2. The wider scope of public audit contributes to assessments and conclusions on financial management, financial sustainability, governance and transparency and value for money.

Adding value

3. We aim to add value to the council by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we intend to help North Lanarkshire Council promote improved standards of governance, better management and decision making and more effective use of resources.

Audit risks

4. Based on our discussions with staff, attendance at committee meetings and a review of supporting information we have identified the following main risk areas for the council. We have categorised these risks into financial risks and wider dimension risks as detailed in [Exhibit 1](#).

Exhibit 1 2018/19 Key audit risks

 Audit Risk	Source of assurance	Planned audit work
Financial statements issues and risks		
<p>1 Risk of management override of controls</p> <p>ISA 240 requires that audit work is planned to consider the risk of fraud, which is presumed to be significant in any audit. This includes consideration of the risk of management override of controls to change the position disclosed in the financial statements.</p>	<p><i>Owing to the nature of this risk, assurances from management are not applicable in this instance.</i></p>	<ul style="list-style-type: none"> • Detailed testing of journal entries. • Review of accounting estimates. • Focused testing of accruals and prepayments. • Identification and evaluation of significant transactions that are outside the normal course of business.

 Audit Risk	Source of assurance	Planned audit work
<p>2 Risk of fraud over income</p> <p>North Lanarkshire Council receives a significant amount of income from several sources including income from fees and charges. The extent and complexity of income means that, in accordance with ISA240, there is an inherent risk of fraud.</p>	<ul style="list-style-type: none"> • Use of clearly defined procedures designed to ensure income due to the council is properly recorded and collected. • Comparison of income against budget. • Management review by qualified finance staff. 	<ul style="list-style-type: none"> • Detailed testing of revenue transactions focusing on the areas of greatest risk. • Testing the operation of key controls over council tax income. • Reliance on the work of Internal Audit on key controls for NDR income and housing rents.
<p>3 Risk of fraud over expenditure</p> <p>The Code of Audit Practice extends the assumptions within ISA240 to the risk of fraud associated with areas of expenditure. North Lanarkshire Council incurs significant expenditure in areas such as welfare benefits, social care payments and grants where there is an inherent risk of fraud.</p>	<ul style="list-style-type: none"> • Procedures designed to ensure that payments are only made where they are appropriate and have been properly authorised. • Additional procedures incorporated into arrangements relating to specific expenditure streams which are designed to prevent and detect fraud. 	<ul style="list-style-type: none"> • Detailed substantive testing of expenditure including grants and housing benefit transactions. • Walkthrough of controls over social care payments
<p>4 Estimation and judgements</p> <p>There is a significant degree of subjectivity in the measurement and valuation of pensions and estimation of provisions. This subjectivity represents an increased risk of misstatement in the financial statements.</p>	<ul style="list-style-type: none"> • Use of clearly defined methodologies and procedures including specialist professionals, as appropriate, when making significant estimations and judgements. • Management review by qualified finance staff. 	<ul style="list-style-type: none"> • Assessment of the scope, independence and competence of the professionals engaged in providing estimates. • Review appropriateness of actuarial results including comparison with other councils. • Assessment of the appropriateness of the actuarial assumptions. • Establish officers' arrangements for assessing the impact of any movement in fund values between the IAS19 valuation date and the year end. • Review actual experience of significant estimates made at previous year end. • Review officers' assessment of other significant accruals and provisions at the year end.

 Audit Risk	Source of assurance	Planned audit work
<p>5 Group accounting</p> <p>North Lanarkshire Council has a complex group with planned changes to the structure in 2018/19 and 2019/20. The consolidation arrangements are being reviewed to ensure consistency of accounting treatment and the elimination of intra group transactions.</p> <p>There is risk that intra group transactions and balances are not identified and eliminated leading to inaccuracies in the group accounts.</p>	<ul style="list-style-type: none"> Financial Solutions staff continue to review and develop the current consolidation process to ensure consistency, accuracy and completeness of the council's group accounts. 	<ul style="list-style-type: none"> Review and assess the group boundary. Review the accuracy and completeness of the revised consolidation process. Detailed review of intra-group transactions. Receipt of completed component audit questionnaires and, where appropriate, meetings with the auditors of material components.
<p>6 Exit Packages</p> <p>Prior year audit testing has resulted in amendments to the exit packages disclosures between the unaudited and audited annual accounts.</p> <p>There is a risk that the exit packages disclosure in the remuneration report could be misstated.</p>	<ul style="list-style-type: none"> Use of clearly defined procedures designed to ensure accurate and complete disclosure of exit packages. Management review by qualified finance staff. 	<ul style="list-style-type: none"> Walkthrough and testing of controls in place over exit packages. Consideration of the work of internal audit on Payroll regularity – Payments made in respect of Voluntary Early Retirement/Severance Detailed substantive testing of exit packages to ensure these are correctly accounted for and disclosed in the annual accounts.
<p>7 Internal Controls</p> <p>In 2017/18 our work identified weaknesses in controls over management reviews relating to NDR, council tax and payroll amendments.</p> <p>There is a risk that the robustness of the control environment is impacted by reductions in second officer reviews. This could also increase the likelihood of fraud not being identified.</p>	<ul style="list-style-type: none"> Management remains focused on ensuring that key controls, including appropriate segregation of duties and second officer checks, are operating effectively in response of all key financial processes. 	<ul style="list-style-type: none"> Testing the operation of controls over council tax and payroll. Reliance on the work of Internal Audit on key controls for NDR income.

	Audit Risk	Source of assurance	Planned audit work
Wider dimension issues and risks			
8	Performance management The Improvement and Accountability Framework, and associated performance reporting, is still being developed. There is a risk that without appropriate performance information effective scrutiny cannot take place.	<ul style="list-style-type: none"> Performance management and reporting arrangements are being established to support We ASPIRE. 	<ul style="list-style-type: none"> To be considered as part of the Best Value Assurance Report.
9	EU withdrawal There are considerable uncertainties surrounding the implications of EU withdrawal and public bodies should assess the potential impact on their operations and identify specific issues and planned responses. There is a risk that the council is not prepared for the impact of EU withdrawal on the delivery of services.	<ul style="list-style-type: none"> Internal reviews already commenced to assess any workforce and supplier issues. 	<ul style="list-style-type: none"> Assess how the council has prepared for EU withdrawal, including the specific work on workforce impact and dependency on key suppliers. Consider how the council responds to any emerging issues after March 2019.
10	Dependency on key suppliers Dependency on a key supplier could expose the council to service delivery issues should the supplier fail. Where a significant supplier dependency exists there should be monitoring and business continuity arrangements to ensure the council is able to respond to significant issues. There is a risk that the council is unable to deliver services if it is not aware of its key supplier dependencies and / or fails to have sufficient business continuity arrangements in place.	<ul style="list-style-type: none"> As noted above internal review already commenced to assess any supplier issues. 	<ul style="list-style-type: none"> Undertake work to establish the extent, value and nature of key supplier dependencies, including considering the councils work planning for EU withdrawal. Where issues are identified consider the robustness of the business continuity arrangements in place.

 Audit Risk	Source of assurance	Planned audit work
<p>11 Financial sustainability</p> <p>In December 2018 the Policy and Resources Committee approved the council's five year medium term financial plan 2019-20 to 2023-24. This envisages budget gaps of £52 million over the next five years.</p> <p>Although currently financially stable the council anticipates continuing savings gaps and has limited available reserves. Without a strategic approach to financial decisions, including greater cross-party working, there is a risk to the long term financial sustainability.</p>	<ul style="list-style-type: none"> Financial information provided to all parties to support the 2019/20 budget process. Plans in place to establish a 3 year budget during the summer of 2019 to support financial sustainability. In line with the new Strategic Policy Framework an overarching Financial Strategy will be developed clearly setting out the framework for future decision making on the allocation of all available resources to ensure it is fully integrated with the principles of We ASPIRE and the Council Plan objectives and programme actions. This will include further development of the council's strategic approach to budget setting and the identification of savings. 	<ul style="list-style-type: none"> To be considered as part of the Best Value Assurance Report.

Source: Audit Scotland

Reporting arrangements

5. Audit reporting is the visible output for the annual audit and is detailed in [Exhibit 2](#). All outputs will be published on our website: www.audit-scotland.gov.uk.

6. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officers to confirm factual accuracy.

7. We will provide an independent auditor's report to North Lanarkshire Council, and the Accounts Commission setting out our opinions on the annual accounts. We will provide the members of North Lanarkshire Council and Accounts Commission with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

Exhibit 2

2018/19 Audit outputs

Audit Output	Target date	Committee Date
Annual Audit Plan	07 February 2019	28 March 2019
Management Report	02 May 2019	16 May 2019
Annual Audit Report	30 September 2019*	25 September 2019
Independent Auditor's Report	30 September 2019*	25 September 2019

* These dates represent the certification deadline for the 2018/19 accounts. However, we will agree an audit timetable to report the findings from the audit to those charged with governance prior to the certification of the annual accounts.

The audit of trusts registered as Scottish charities

8. The preparation and audit of financial statements of registered charities is regulated by the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The 2006 Regulations require charities to prepare annual accounts and require an accompanying auditor's report where appropriate. The Local Government (Scotland) Act 1973 specifies that a full and separate audit and independent auditor's report is required for each registered charity where members of the council are sole trustees, irrespective of the size of the charity.

9. As at 31st March 2018, members of North Lanarkshire Council were sole trustees for five sundry trusts and an education trust, registered as Scottish charities. During 2018/19 the council has taken steps to wind up four of the five sundry trusts. These were removed from the Scottish Charity Register on 5th November 2018. There is no requirement to prepare financial statements for these charities in 2018/19. We will perform the audit of the council's remaining sundry trust and the education trust in parallel with the audit of North Lanarkshire Council's financial statements.

10. There are no specific risks for these audits which we require to bring to your attention.

Audit fee

11. The agreed audit fee for the 2018/19 audit of North Lanarkshire Council is £505,000 (2017/18 £498,880). In determining the audit fee we have taken account of the risk exposure of the council, the planned management assurances in place and the level of reliance we plan to take from the work of internal audit. Our audit approach assumes receipt of the unaudited accounts, with a complete working papers on 28 June 2019.

12. We have also proposed an audit fee of £4,000 (2017/18 £8,600) for the remaining charitable trusts detailed in [Exhibit 4](#).

13. Where our audit cannot proceed as planned through, for example, late receipt of unaudited accounts or being unable to take planned reliance from the work of internal audit, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises outwith our planned audit activity.

Responsibilities

Chief Executive and Audit and Scrutiny Panel

14. Audited bodies have the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

15. The audit of the financial statements does not relieve management, or the Audit and Scrutiny Panel as those charged with governance, of their responsibilities.

Appointed auditor

16. Our responsibilities as independent auditors are established by the 1973 Act for local government and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

17. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual accounts. We also review and report on the arrangements within the audited body to manage its performance, regularity and use of resources. In doing this, we aim to support improvement and accountability.

Audit scope and timing

Financial Statements

18. The statutory financial statements audit will be the foundation and source for most of the audit work necessary to support our judgements and conclusions. We also consider the wider environment and challenges facing the public sector. Our audit approach includes:

- understanding the business of North Lanarkshire Council and the associated risks
- assessing the key systems of internal control, and establishing the impact of any identified weaknesses
- identifying major transaction streams, balances and areas of estimation and understanding how the council will include these in the financial statements
- assessing the risks of material misstatement in the financial statements
- determining the nature, timing and extent of audit procedures necessary to provide us with sufficient audit evidence as to whether the financial statements are free of material misstatement.

19. We will give an opinion on whether the financial statements:

- give a true and fair view in accordance with applicable law and the 2018/19 Code of the state of affairs of the council and its group as at 31 March 2019 and of the income and expenditure of the council and its group for the year then ended;
- have been properly prepared in accordance with IFRSs as adopted by the European Union, as interpreted and adapted by the 2018/19 Code; and
- have been prepared in accordance with the requirements of the Local Government (Scotland) Act 1973, the Local Authority Accounts (Scotland) Regulations 2014, and the Local Government in Scotland Act 2003.

Other information in the annual accounts

20. We also review and report on other information published within the annual accounts including the management commentary, annual governance statement and the remuneration report. We give an opinion on whether these have been compiled in accordance with the appropriate regulations and frameworks.

21. We also read and consider any information in the annual accounts other than the financial statements and audited part of the remuneration report and report any uncorrected material misstatements.

Materiality

22. We apply the concept of materiality in planning and performing the audit. It is used in evaluating the effect of identified misstatements on the audit, and of any uncorrected misstatements on the financial statements and supports our opinions in the independent auditor's report.



characteristics



responsibilities



principal activities



risks



governance arrangements

23. We calculate materiality at different levels as described below. The calculated materiality values for North Lanarkshire Council are set out in [Exhibit 3](#).

Exhibit 3 Materiality values

Materiality	Amount
Planning materiality – This is the calculated figure we use in assessing the overall impact of audit adjustments on the financial statements. It has been set at 1% of gross expenditure for the year ended 31 March 2018 based on the latest audited accounts.	£13 million
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality this would indicate that further audit procedures should be considered. Using our professional judgement, we have calculated performance materiality at 25% of planning materiality. This is based on the high extent of judgement in the balances relating to non current assets, pensions and provisions, the level of monetary errors identified in prior years, and the high volume of transactions processed.	£3.5 million
Reporting threshold (i.e. clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold'. This has been calculated at 2% of planning materiality.	£250,000

Source: Audit Scotland

24. We review and report on other information published with the financial statements including the management commentary, annual governance statement and the remuneration report. Any issues identified will be reported to the Audit and Scrutiny Panel.

25. We also set separate materiality levels for the remaining sundry trust with charitable status and the education trust as outlined in [Exhibit 4](#).

Exhibit 4 Trust Materiality values

Trust	Planning materiality	Performance materiality	Reporting threshold
JC McNaught Poor Children's Holiday Fund	£70	£65	£5
North Lanarkshire Council Educational Endowments	£34,000	£20,000	£1,000

Source: Audit Scotland

Timetable

26. To support the efficient use of resources it is critical that an annual accounts audit timetable is agreed with us. The agreed timetable is provided at [Exhibit 5](#).

Exhibit 5

Annual accounts timetable (Council and Trusts)

 Key stage	 Date
Consideration of unaudited annual accounts by those charged with governance	27 June 2019
Submission of unaudited annual accounts with complete working papers package to audit	28 June 2019
Issue of draft Annual Audit Report for clearance	30 August 2019
Latest date for final clearance meeting with Head of Financial Solutions	4 September 2019
Agreement of audited unsigned annual accounts Issue of Annual Audit Report, Letter of Representation and proposed independent auditor's report for Audit and Scrutiny Panel consideration	9 September 2019
Consideration of audited annual accounts and audit reporting by those charged with governance	25 September 2019
Latest date for signing of Independent auditor's report	30 September 2019

Internal audit

27. Internal audit is provided by the in house internal audit section at North Lanarkshire Council. As part of our planning process we carried out an early assessment of the internal audit function and concluded that it has sound documentation standards and reporting procedures in place and complies with the main requirements of the Public Sector Internal Audit Standards (PSIAS).

Using the work of internal audit

28. Auditing standards require internal and external auditors to work closely together to make best use of available audit resources. We seek to rely on the work of internal audit wherever possible to avoid duplication.

29. From our initial review of internal audit plans we plan to place formal reliance on internal audit work in the following areas:

- non-domestic rates
- housing rents
- payroll regularity – payments made in respect of Voluntary Early Retirement/Severance.

30. In respect of our wider dimension audit responsibilities we also plan to consider other areas of internal audit work including:

- financial management - achievement of planned financial savings and approaches to financial sustainability
- Digital NL and change programme
- City Deal.

Audit dimensions

31. Our audit is based on four audit dimensions that frame the wider scope of public sector audit requirements as shown in [Exhibit 6](#).

Exhibit 6 Audit dimensions



Source: Code of Audit Practice

32. In the local government sector, the appointed auditor's annual conclusions on these four dimensions will help contribute to an overall assessment and assurance on best value.

Financial sustainability

33. As auditors we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We will also comment on the body's financial sustainability in the medium term (two to five years) and longer term (more than five years). We will carry out work and conclude on:

- the effectiveness of financial planning in identifying and addressing risks to financial sustainability in the short, medium and long term
- the appropriateness and effectiveness of arrangements in place to address any identified funding gaps
- whether North Lanarkshire Council can demonstrate the affordability and effectiveness of funding and investment decisions it has made.

Financial management

34. Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively. We will review, conclude and report on:

- whether the council has arrangements in place to ensure systems of internal control are operating effectively
- whether the council can demonstrate the effectiveness of its budgetary control system in communicating accurate and timely financial performance
- how the council has assured itself that its financial capacity and skills are appropriate

- whether the council has established appropriate and effective arrangements for the prevention and detection of fraud and corruption.

Governance and transparency

35. Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision-making and transparent reporting of financial and performance information. We will review, conclude and report on:

- whether the council can demonstrate that the governance arrangements in place are appropriate and operating effectively (including services delivered by, or in partnership with, others such as ALEOs)
- whether there is effective scrutiny, challenge and transparency of decision-making
- the quality and timeliness of financial and performance reporting.

Value for money

36. Value for money refers to using resources effectively and continually improving services. We will review, conclude and report on whether:

- the council can provide evidence that it is demonstrating value for money in the use of its resources
- the council can demonstrate that there is a clear link between money spent, output and outcomes delivered.
- the council can demonstrate that outcomes are improving.

Best Value

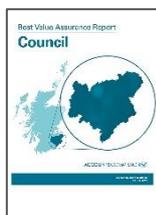
37. The Accounts Commission agreed the overall framework for a new approach to auditing Best Value in June 2016. The introduction of the new approach coincided with the new five-year audit appointments. Auditors started using the framework for their audit work from October 2016.

38. A key feature of the new approach is that it integrates Best Value into the wider scope annual audit, which will influence audit planning and reporting. Best Value will be assessed comprehensively over the five-year audit appointment, both through the ongoing annual audit work, and through discrete packages of work to look at specific issues. Conclusions and judgements on Best Value will be reported through:

- The Annual Audit Report for each council that will provide a rounded picture of the council overall.
- An annual assurance and risks report that the Controller of Audit will provide to the Commission that will highlight issues from across all 32 council annual audit reports.
- A Best Value Assurance Report (BVAR) for each council that will be considered by the Accounts Commission at least once in a five-year period.

39. The seven councils on which a BVAR will be published during the third year of the new approach are listed in [Exhibit 7](#). Reports will be considered by the Accounts Commission in the period between March and November 2019.

Exhibit 7 2018/19 Best Value Assurance Reports



South Lanarkshire Council

Stirling Council

North Lanarkshire Council

Midlothian Council

Highland Council

Scottish Borders Council

Perth and Kinross Council

Source: Audit Scotland

Strategic plan for the five year appointment

40. As part of our responsibility to report on the audit dimensions over the current audit appointment and the areas of proposed audit work we have identified are outlined in [Exhibit 8](#). The work scheduled to be undertaken during the 2018/19 audit year will be reported in the Best Value Assurance Report to be published in May 2018. Work scheduled for future years will be subject to annual review.

Exhibit 8 Strategic plan

Dimension	2016/17 to 2017/18	2018/19	2019/20	2020/21
Financial sustainability	Financial planning - focus on 5 year plan	Financial planning		
Financial management	Financial governance and resource management Financial reporting - focus on reserves	Financial and Workforce Planning		
Governance and transparency	Governance Organisational restructuring	Vision and Leadership Governance, decision making and scrutiny Community engagement / empowerment		Equal opportunities
Value for money		Performance / outcomes Transformational change Partnership working	Best Value Audit Report follow-up Performance Reporting	

Source: Audit Scotland

Housing Benefit performance audits

41. The Accounts Commission has responsibility for the audit of housing benefit services in Scotland and Audit Scotland carries out a programme of performance audit work every year. The structural changes to the social security landscape, both at UK and Scottish level, are presenting significant implications for councils. In this context the Commission is considering a more strategic approach to the housing benefit performance audit from 2019/20. This would change the balance between reports on the risks at individual councils to more cross-cutting thematic reviews that look at risks across councils.

42. The audit team will continue to review the relative performance of all councils' housing benefit services throughout the year, and will take a more risk based and proportionate approach to changes in performance at an individual council. Currently there are no plans for audit work at North Lanarkshire Council. Once finalised, the change in approach will be fully communicated to councils along with planned reviews and timescales.

Independence and objectivity

43. Auditors appointed by the Accounts Commission or Auditor General must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual "fit and proper" declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland's Ethics Partner.

44. The engagement lead (i.e. appointed auditor) for North Lanarkshire Council is Brian Howarth, Audit Director. The engagement lead for the charitable trusts and the education trust is Carole Grant, Senior Audit Manager. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of North Lanarkshire Council or the trusts.

Quality control

45. International Standard on Quality Control (UK and Ireland) 1 (ISQC1) requires that a system of quality control is established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the independent auditor's report or opinion is appropriate in the circumstances.

46. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supporting guidance) issued by Audit Scotland and approved by the Accounts Commission. To ensure that we achieve the required quality standards Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

47. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time and this may be directed to the engagement lead.

North Lanarkshire Council

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