

Key Decision Report of the Corporate Director, Resources

Key Decision	Date: 22nd May 2020	Ward(s): ALL
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SUBJECT: Procurement Strategy and Contract Award for Audit, Assurance and Advisory Services

1. Synopsis

- 1.1 This report seeks approval for the Procurement Strategy and contract award in respect of Audit, Assurance and Advisory Services in accordance with Rule 2.7 of the Council's Procurement Rules.
- 1.2 The report sets out the procurement approach and award for the specialist support of in-house internal audit, assurance and advisory services. The contract also includes an ad-hoc assurance service provided to Council departments for specialist one-off projects.
- 1.3 The Local Audit and Accountability Act 2014 sets out the regulatory framework for the audit of local authorities. The council must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance (Accounts and Audit Regulations 2015 (SI 2015/234), regulation 5). The Public Sector Internal Audit Standards 2017 provide a set of public sector internal audit standards, which are supplemented for local government by CIPFA standard setting guidance.

2. Recommendations

- 2.1 To approve the Procurement Strategy to procure via a direct award utilising the Pan-London arrangement led by Barnet Council.

- 2.2 To approve the award of a 4 year contract via direct call-off for Internal Audit (Lot 1) to PricewaterhouseCoopers LLP (PwC) with a right for the council to extend the contract for one year, on two occasions
- To approve the award of a 4 year contract via direct call-off for Anti-Fraud Advisory Services (Lot 2) to PricewaterhouseCoopers LLP (PwC) with a right for the council to extend the contract for one year, on two occasions.
- To approve the award of a 4 year contract via direct call-off for Risk Management (Lot 3) to Mazars with a right for the council to extend the contract for one year, on two occasions.
- To approve the award of a 4 year contract via direct call-off for Anti-Fraud services (Lot 4) to PricewaterhouseCoopers LLP (PwC) with a right for the council to extend the contract for one year, on two occasions

3. Date the decision is to be taken:

22 May 2020.

4. Background

- 4.1 In 2014 Islington Council set up a pan-London framework agreement which was open to all local authorities, health bodies and arm's length management organisations in Greater London and the South-East. The council entered into a contract for Audit Assurance and Advisory services via call off from this framework.
- 4.2 In 2019 Barnet Council led on, and jointly commissioned with other London boroughs, the procurement of a new framework agreement by way of a replacement pan-London solution. This report seeks approval for the procurement strategy and to direct award of a new contract via the Barnet Council framework (CCAS Framework) agreement in order to continue the provision of audit, assurance and advisory support services to support Islington's co-sourced Internal Audit delivery model. The co-sourced Internal Audit model (comprising of a mix of in-house Internal Audit staff and a contractor) fulfils the Council's statutory duties and the achievement of our corporate priorities (i.e. A Well Run Council) by delivering assurance activity surrounding the Council's governance arrangements.

Nature of the Service

- 4.3 Islington Council's Internal Audit Service is formed of three separate disciplines; Risk Management, Internal Audit and Investigations. The council's Risk Management service works with risk leads, departmental management teams (DMTs) and Corporate Management Board (CMB) to identify the principal risks to achieving the Council's objectives. As part of this exercise, actions to mitigate principal risks (and so achieve Islington Council's objectives) are identified.
- 4.4 Delivery of the Internal Audit plan provides assurance that actions to mitigate principal risks are being effectively undertaken, and also provides assurance that the council's key financial systems are operating effectively. Internal Audit is a statutory service, and its overriding role is to provide independent assurance that an organisation's risk management, governance and internal control processes are operating effectively.

- 4.5 The Corporate Investigations team is responsible for overseeing the council's reactive and proactive anti-fraud and investigations work.
- 4.6 The Internal Audit team currently operates a co-sourced delivery model and has done so successfully for a number of years. The majority of the Internal Audit plan is delivered by 2.6 FTE in-house principal auditors, and is supplemented by a contractor which provides specialist audit services including (but not limited to) programme assurance and IT assurance, as well as assurance in other areas of principal risk to the council. The previous contract was awarded to PwC in August 2014 via a pan-London framework agreement led by Islington Council, and initially ran until August 2018. This was extended to and expired on, 31 March 2020. Work commissioned before 31 March 2020, that is still ongoing, will be delivered by the supplier under the terms of the old contract. Internal Audit will re-start its commissioning cycle for new work once the replacement contract is mobilised.
- 4.7 In 2019 Barnet Council led on the procurement of a new framework agreement by way of a replacement pan-London solution, and worked collaboratively with Barking and Dagenham; Enfield; Hammersmith and Fulham; Kensington and Chelsea; Lambeth; Waltham Forest and Westminster Councils to achieve this. Barnet Council divided the agreement into four Lots: Lot 1 – Internal Audit; Lot 2 - Anti-Fraud Advisory Services; Lot 3 – Risk Management and Lot 4 Anti-Fraud services. Lots 1, 2 and 4 were awarded to PricewaterhouseCoopers LLP (PwC) and Lots 3 awarded to Mazars. The framework agreement started 1 April 2020 for four (4) years until 31 March 2024. In accordance with the Terms of the Contract, Barnet Council may extend this Framework Agreement beyond the initial term by a further period of period of one year each up to a maximum of two years (Extension Period).
- 4.8 The process of establishing a call-off contract means all public sector bodies can access the awarded Lots via direct award to the supplier in each Lot. Access to this framework agreement will provide a number of benefits to the Internal Audit service and the council, including collaboration with a wide range of other London boroughs and working alongside a contractor enables access to specialist expertise, including Programme and IT audit; as well as Continuous Audit Monitoring.

Estimated Value

- 4.9 The approximate annual value of the contract across all four Lots is approximately £150,000. £120,000 per annum will be allocated to the council's internal audit and assurance support services, mainly utilising Lot 1. This is in line with spend over the previous two financial years, and will continue to be met from the Internal Audit Service's existing budget allocation for this spend.
- 4.10 The remaining £30,000 per annum will be allocated for any ad-hoc specialist services required by departments within the council. Departments may issue a Works Order for the costs of the specific specialised work as required, according to the terms of the main contract.
- 4.11 The contract will be for four+one+one years (six years total). The aggregate value across all four Lots for the six year contract term is approximately £900,000. The value may fluctuate during contract lifetime particularly for ad-hoc/specialist one-off project requirements.
- 4.12 Savings are not anticipated from 2020 to 2026; however the co-sourced delivery partner model provides value-for-money by delivering assurance services in specialist areas, such as

Programme and IT assurance, and Continuous Audit Monitoring, at a fixed and blended day rate. For Lot 1, the contractor has also offered a discount of 10% if participating councils agree to fixed fees for individual reviews, as opposed to using the set day-rates. Furthermore, the Contractor will also provide value-for-money by bringing specialist expertise to the Council through audit recommendations, which will enhance the effectiveness and robustness of the council's overall governance arrangements.

- 4.13 The co-sourced model, as currently adopted by Islington Council, is widely seen as the most favourable model for the delivery of Internal Audit services, with a number of other London boroughs also employing this approach. Working alongside a professional services contractor provides a number of direct benefits, including the ability for the service to stay abreast with latest developments and trends in the profession, and access to a range of free resources that the in-house team can access (e.g. training days, publications etc.). Accessing a professional services firm also means that computer assisted audit techniques and specialist expertise could be brought to specific audit areas.

Timetable

- 4.14 The approval of the contract awards for the Audit Assurance and Advisory Service utilising the pan-London Barnet led framework is a key decision. As a key decision there are a number of statutory requirements the Council must make for the key decision to be made legally. These are:

1. **No less than 28 days public notice of the impending decision must be given** – this decision was added to the Council's Forward Plan on 28 March 2020.
2. **The decision report must be published on the Council's website at least 5 clear working days before the decision can be made** – the decision report is due to be published on 14 May 2020
3. **The decision notice must be published on the website as soon as possible after the decision has been taken** – the decision report will be published after it has been approved by the Corporate Director Resources on 22 May 2020.
4. **The decision must be subject to call-in for three working days and cannot be implemented until call-in has passed** – the three day call in period is currently anticipated to be between 25 – 27 May 2020.

- 4.15 There are no other statutory deadlines for this decision.

- 4.16 Internal Audit is seeking Legal due-diligence for the contract and associated documentation.

Options appraisal

- 4.17 The following options have been considered as part of this process:

4.18 **Option 1 – In-house provision**

The majority of the Internal Audit plan is already delivered by the in-house team, comprising of 2.6 Principal Auditors. However, the service is enhanced by engaging a contractor to

deliver a small portion of the audit plan in specialist areas including (but not limited to) IT and Programme audits, as well as Continuous Audit Monitoring (CAM) of the council's key financial systems. Recruitment and retention within Public Sector Internal Audit is generally difficult due to the specialism of the work and the skills set required, and this is increased when recruiting to specialist posts, such as IT and Programme Auditors. By working alongside a contractor to deliver the service, the service has been able to provide assurance in these specialist areas.

- 4.19 **Option 2 – Use of pan-London framework agreement procured by Barnet Council**
The framework is set up in four Lots which all relate to audit and assurance services, and two providers have been awarded the four Lots, as set out above at 4.7 (i.e. one supplier was awarded in each Lot). The process of establishing a call-off contract means all public sector bodies can access the awarded Lots via direct award to the supplier in each Lot.
- 4.20 The Islington Internal Audit team currently operates a co-sourced delivery model and has done so successfully for a number of years. Working alongside a contractor enables to service to deliver high quality audit work in specialised areas, such as Programme and IT audit, and also provides flexibility in terms of deployment of resources across the entire plan of audit work. Use of a contractor also provides assurance that the audit plan will be delivered in the event of internal staffing pressures, and provides a number of additional benefits, including staying abreast of new trends, developments and latest technology. Value for money is also achieved by bringing in specialist expertise to the Council through audit recommendations, which will enhance the effectiveness and robustness of the Council's overall governance arrangements (and contribute to the Council's 'A Well Run Council' corporate priority).
- 4.21 Value-for-money is also ensured through robust contract management; with budgets being scrutinised ahead of audit fieldwork to ensure alignment with in-house budgets. Furthermore, under the new framework, for Lot 1, the contractor has also offered a discount of 10% if councils agree to fixed fees for individual reviews, as opposed to using the set day-rates.
- 4.20 **Option 3 – Conduct a full tender process**
This would require the council to publish an advert according to EU regulations and the Public Contracts Regulations 2015 and evaluate tender responses from bidders. This procedure would potentially add significant time to the process and require additional resources from the council for evaluation and checks at pre-selection stage.
- 4.21 In summary, option 2 is the preferred procurement route as it provides a number of benefits to the service and the council, including value-for-money as set-out in paragraphs 4.18, 4.19 and 4.20 above. Option 2 will also enable the Council to work in collaboration with a number of other London boroughs to stay abreast of trends, challenges and new ideas/ways of working, and also enables Islington Council to directly benefit from, and contribute to the wider development of Risk Management, Internal Audit, and Investigations practices across London.

Key Considerations

- 4.23 A number of key considerations have been undertaken during this exercise, as set-out in the above sections. One of the primary considerations has been to ensure that the Internal Audit Service continues to provide a high quality service that will add value to the council and enhance the council's governance. Working alongside a contractor to deliver the service provides a number of direct benefits as set-out within this report, including:

- Service continuity, through flexible deployment of resources across the in-house team and contractor;
- Continuous improvement through working alongside a professional services contractor, and sharing of new practices, trends and training days;
- Delivery of assurance in areas of specialism, including IT and Programme audit as well as Continuous Audit Monitoring of key financial systems;
- Collaboration and joint-working with other London Boroughs.

4.24 The following areas have also been considered:

4.25 Value for Money – whilst savings are not anticipated from 2020 to 2026, the co-sourced delivery partner model provides value for money, as set out above in paragraphs 4.16, 4.20 and 4.22 above. This model also enhances the quality of the services delivered and enhances the reputation of the service by ensuring that assurance is provided in specialist areas, such as IT, programme/project management, and other areas of expertise.

4.26 Social Value – London Borough of Barnet, who led the procurement process, allocated a 5% weighting to social value per each Lot of the contract, which covered the following evaluation criteria:

- provision of quality apprenticeships, targeted employment for local residents and local priority group(s).
- wage payments for apprenticeships above the Government's minimum wage of £3.90/hour (at point of tender) and rise in accordance with minimum wage uplifts during lifetime of framework
- how contractor might sponsor place with relevant community partner or specialist charity (list(s) available from the contracting authority)
- further reduction CO2 emissions, and
- continuous improvement including benefit realisation

4.27 Resident Impact Assessment – Resident Impact Assessment has been undertaken, and is attached at Appendix 1.

4.28 Other considerations – this decision does not have any staffing implications and therefore there are no TUPE, pension or staffing implications. The London Living Wage does not apply to this contract, although wage payments for apprenticeships above the Government's minimum wage of £3.90/hour and raise in accordance with minimum wage uplifts during the duration of the framework was considered as part of the evaluation methodology.

4.29 Following consultation with Information Governance, it was considered that a Data Processing Impact Assessment was not required as the contractor will not be processing personal data directly as part of their work, and the Data Protection clauses incorporated into the standard contract are sufficient for the limited amount of personal data they may handle.

Evaluation

4.29

It is proposed to access the pan-London framework agreement set up by Barnet Council. The framework is set up in four Lots which all relate to audit and assurance services, and two providers have been awarded the four Lots, as set out above at 4.5 (i.e. one supplier was awarded in each Lot).

4.30

The process of establishing a call-off contract means all public sector bodies can access the awarded Lots via direct award to the supplier in each Lot. This means no resource is required to invite organisations to tender and evaluate tenders.

4.31

The following Evaluation Methodology was used by Barnet Council for the provision of Audit, Assurance, and Advisory Services:

4.32

Places onto each framework agreement was awarded on the basis of the Most Economically Advantageous Tender (MEAT) on the basis of quality 60% and cost 40%.

4.33

For lots 1-4 the 60% quality element of the award criteria was made up of the following:

Criterion	Weighting
A. Specialist expertise and professional qualifications	20%
B. Proposed approach to methodology and innovation in service delivery	15%
C. Proposed approach to partnership working and collaboration and developing in-house teams through their knowledge transfer over the lifetime of the framework agreement	15%
D. Proposal for driving efficiencies over the lifetime of the framework agreement	5%
E. Proposal for adding social value over the lifetime of the framework agreement	5%

4.34

Price consisted of 40% of the evaluation weightings. The information contained in the completed Price Schedule submitted as part of the tender response was used to evaluate in accordance with the methodology described in Table 2 below with example figures.

Table 2 – Example Scoring Methodology for Price Lots A, B, C & D

(Total Cost of Service)

Description	Formula	Tenderer		
		T1	T2	T3
Tendered Price	A	£500	£490	£510
Lowest Price	B	£490		
Calculation	$C = B \div A$	0.98	1.00	0.96
Convert to Points	$D = C \times 40^*$	39.20	40.00	38.40

4.35

The direct award will be conducted according to the processes outlined by the framework provider.

Business Risks

- 4.36 There are low risks associated with this contract award, as Barnet Council led on, and jointly commissioned with other London boroughs, the procurement of a new framework agreement by way of a replacement pan-London solution. The Lots have also been awarded to professional services firms.
- 4.37 The benefits and opportunities associated with this contract award have been clearly outlined within this report. The previous contract (as expired March 2020) has operated well and has been managed effectively across a number of years. This new contract award would see a continuation of this service and will assist the council to achieve its corporate priorities by providing assurance surrounding the council's governance arrangements.
- 4.38 There are a number of risks associated with not awarding this contract; primarily the loss of expertise in specialist areas, including (but not limited to) IT and programme audits, and Continuous Audit Monitoring. The contract also enables other service areas to utilise the professional services of the contractor for one-off or ad-hoc pieces of work.
- 4.39 The Employment Relations Act 1999 (Blacklist) Regulations 2010 explicitly prohibit the compilation, use, sale or supply of blacklists containing details of trade union members and their activities. Following a motion to full Council on 26 March 2013, all tenderers will be required to complete an anti-blacklisting declaration. Where an organisation is unable to declare that they have never blacklisted, they will be required to evidence that they have 'self-cleansed'. The Council will not award a contract to organisations found guilty of blacklisting unless they have demonstrated 'self-cleansing' and taken adequate measures to remedy past actions and prevent re-occurrences.
- 4.40 The following relevant information is required to be specifically approved in accordance with rule 2.8 of the Procurement Rules

Relevant information	Information/section in report
1 Nature of the service	<p>Provision of audit, assurance and advisory support services to support Islington's co-sourced Internal Audit delivery model.</p> <p>See paragraph 4.6, 4.7 & 4.8</p>
2 Estimated value	<p>Approximate annual value of the contract across all 4 Lots is approximately £150,000. The value is made up of £120,000 for the Council's internal audit and assurance support services. The remaining estimate of £30,000 per annum is for any ad-hoc specialist services required by departments within the council. The aggregate value for 6 year contract term is approximately £900,000.</p> <p>See paragraphs 4.9 – 4.12</p>

<p>3 Timetable</p>	<p>The approval for the contract awards for the Audit Assurance and Advisory Service pan-London Barnet led framework is a key decision. As a key decision there are a number of statutory requirements the Council must make for the key decision to be made legally. See paragraphs 4.14 – 4.16.</p> <p>There are no other statutory deadlines for this decision. The previous contract ended on 31 March 2020, and there are no further options available to extend this contract.</p>
<p>4 Options appraisal for tender procedure including consideration of collaboration opportunities</p>	<p>Management considered three options as part of this process:</p> <ol style="list-style-type: none"> 1) In-house provision; 2) Use of pan-London framework agreement procured by Barnet Council; and 3) Conduct a full tender. <p>In summary, option 2 is the preferred procurement route as it provides a number of benefits to the service and the Council, including value-for-money as set-out in paragraphs 4.18 - 4.20. Option 2 will also enable the Council to work in collaboration with a number of other London Boroughs to stay abreast of trends, challenges and new ideas/ways of working, and also enables Islington Council to directly benefit from, and contribute to the wider development of Risk Management, Internal Audit, and Investigations practices across London</p> <p>See paragraphs 4.17 to 4.21.</p>
<p>5 Consideration of: Social benefit clauses; London Living Wage; Best value; TUPE, pensions and other staffing implications</p>	<p>A number of key considerations have been undertaken during this exercise, as set-out in the above sections. One of the primary considerations has been to ensure that the Internal Audit Service continues to provide a high quality service that will add value to the Council and enhance the Council's governance. Working alongside a contractor to deliver the service provides a number of direct benefits as set-out within this report.</p> <p>Value for Money was considered as set out in paragraphs 4.18 – 4.20.</p> <p>Social Value was considered as part of the evaluation of the tender. London Borough of Barnet, who led the</p>

	<p>procurement process, allocated a 5% weighting to social value per each Lot of the contract.</p> <p>A Resident Impact Assessment has been undertaken, and is attached at Appendix 1.</p> <p>This decision does not have any staffing implications and therefore there are no TUPE, pension or staffing implications.</p>
6 Award criteria	<p>Not applicable – this is a direct award process with only one supplier per Lot.</p> <p>See paragraph 4.7</p>
7 Any business risks associated with entering the contract	<p>There are low risks associated with this contract award, as Barnet Council led on, and jointly commissioned with other London boroughs, the procurement of a new framework agreement by way of a replacement pan-London solution. The Lots have also been awarded to professional services firms.</p> <p>The benefits and opportunities associated with this contract award have been clearly outlined within this report. The previous contract (as expired March 2020) has operated well and has been managed effectively across a number of years. This new contract award would see a continuation of this service and will assist the Council to achieve its corporate priorities by providing assurance surrounding the Council’s governance arrangements.</p> <p>There are a number of risks associated with not awarding this contract; primarily the loss of expertise in specialist areas, including (but not limited to) IT and programme audits, and Continuous Audit Monitoring. The contract also enables other service areas to utilise the professional services of the contractor for one-off or ad-hoc pieces of work.</p> <p>See paragraphs 4.36 – 3.38</p>
8 Any other relevant financial, legal or other considerations.	<p>The Local Audit and Accountability Act 2014 sets out the regulatory framework for the audit of local authorities. The Council must undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance (Accounts and Audit</p>

	<p>Regulations 2015 (SI 2015/234), regulation 5). The Public Sector Internal Audit Standards 2017 provide a set of public sector internal audit standards, which are supplemented for local government by CIPFA standard setting guidance.</p> <p>See paragraph 1.3</p>
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5. Implications

5.1 Financial implications:

The costs of the contract is expected to be in the region of £150k per annum. This will be funded by the agreed budget of the Internal Audit Service of £120k and supplemented by departmental recharges as and when the Departmental services commission any work.

5.2 Legal Implications:

The council is under a duty to conduct a review of the effectiveness of its system of internal control in respect the effective exercise of its functions, financial and operational management and arrangements for the management of risk.(regulations 3 and 6 Accounts and Audit Regulations 2015). The council alos owes a duty to its taxpayers and ratepayers to protect the public funds that it administers by preventing and detecting fraud. Accordingly, the council has power to enter into contracts to facilitate the discharge of those duties (section 1 of the Local Government Contract Act 1997)

The proposed contracts are public service contracts for the purposes of the Public Contracts Regulations 2015. The threshold for servcie contracts for full application of the 2015 Regulations is currently £189,330. The estimated aggregate value of the contracts exceed the financial threshold. The proposed procurement strategy is to award call off contracts for Lots 1 -4 pursuant to the existing CCAS framework. That framework was established by Barnet Council on behalf of itself and other Londson Boroughs including Islington following a competitive tending process undertaken in accordance with the Public Contracts Regulations 2015. The council is able to access that framework and therefore may award call off conctracts for Lots 1- 4 to PwC and Mazer) provided that the tender prices represent value for money.

The estimated value of the procurement over 4 years is £900k revenue and is therefore a key decision. The Corporate Director’s delegated level for contracts funded from revenue is £2m (Procurement Rules para 18.1.1) and therefore the Corporate Director may award the contracts under his delegated aурthoirty.

5.3 Environmental Implications and contribution to achieving a net zero carbon Islington by 2030:

The contract will have environmental impacts related to the journeys made by the auditors, which may result in carbon emissions and contribution to congestion, as well as the use of their offices when not working at Islington sites, the impacts of which include energy, resource and water use and waste generation.

5.4 Resident Impact Assessment:

The council must, in the exercise of its functions, have due regard to the need to eliminate discrimination, harassment and victimisation, and to advance equality of opportunity, and foster good relations, between those who share a relevant protected characteristic and those who do not share it (section 149 Equality Act 2010). The council has a duty to have due regard to the need to remove or minimise disadvantages, take steps to meet needs, in particular steps to take account of disabled persons' disabilities, and encourage people to participate in public life. The council must have due regard to the need to tackle prejudice and promote understanding.

A Resident Impact Assessment has been carried out, and can be seen at Appendix A. No negative impacts to Residents have been identified through undertaking the assessment.

6. Reasons for the decision: (summary)

- 6.1 In summary, and as outlined within this report, the use of the pan-London framework agreement procured by Barnet Council provides a number of benefits to the Internal Audit Service and also the Council, including demonstrable value-for-money through the provision of specialised audit/assurance reviews, such as IT audits.
- 6.2 The Islington Internal Audit team currently operates a co-sourced delivery model and has done so successfully for a number of years. Working alongside a contractor enables to service to deliver high quality audit work in specialised areas, and also provides flexibility in terms of deployment of resources across the entire plan of audit work. Use of a contractor also provides assurance that the audit plan will be delivered in the event of internal staffing pressures.
- 6.3 Working alongside a contractor also enables the the Internal Audit team to stay abreast on new trends, developments and the latest technology; and also provides value-for-money by bringing specialist expertise to the Council through audit recommendations, which will enhance the effectiveness and robustness of the Council's overall governance arrangements.
- 6.4 The framework agreement will also enable the Council to work in collaboration with a number of other London Boroughs to stay abreast of trends, challenges and new ideas/ways of working, and also enables Islington Council to directly benefit from, and contribute to the wider development of Risk Management, Internal Audit, and Investigations practices across London.

7. Record of the decision:

- 7.1 I have today decided to take the decision set out in section 2 of this report for the reasons set out above.

Signed by:

Corporate Director, Resources

Date

Appendices

- Appendix 1 – Resident Impact Assessment

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