

**READING BOROUGH COUNCIL  
REPORT BY HEAD OF FINANCE**

<b>TO:</b>	<b>AUDIT AND GOVERNANCE COMMITTEE</b>		
<b>DATE:</b>	<b>21<sup>ST</sup> April 2015</b>	<b>AGENDA ITEM:</b>	<b>3</b>
<b>TITLE:</b>	<b>AUDIT &amp; INVESTIGATIONS QUARTERLY PROGRESS REPORT</b>		
<b>RESPONSIBLE COUNCILLOR:</b>	<b>COUNCILLOR STEVENS</b>	<b>PORTFOLIO:</b>	<b>FINANCE</b>
<b>SERVICE:</b>	<b>FINANCE</b>	<b>WARDS:</b>	<b>N/A</b>
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**1. EXECUTIVE SUMMARY**

1.1 This report provides the Audit & Governance Committee with an update on key findings emanating from Internal Audit reports issued since the last quarterly progress report in January 2015.

1.2 The report aims to:

- Provide a high level of assurance, or otherwise, on internal controls operated across the Council that have been subject to audit.
- Advise you of significant issues where controls need to improve to effectively manage risks.
- Provide details of forthcoming audit reviews and the status of programmed audits
- Track progress on the response to audit reports and the implementation of agreed audit recommendations

1.3 In addition the report provides details of corporate investigations undertaken since April 2014 with respect of benefit, housing tenancy and other corporate investigations.

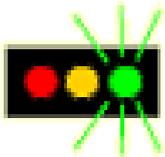
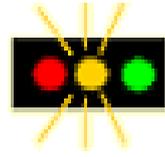
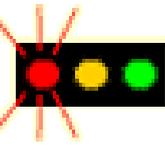
**2. RECOMMENDED ACTION**

2.1 The Audit & Governance Committee are requested to consider the report.

### 3. ASSURANCE FRAMEWORK

3.1 Where appropriate each report we issue during the year is given an overall assurance opinion. The opinion stated in the audit report provides management with a brief objective assessment of the current and expected level of control over the subject audited. It is a statement of the audit view based on the terms of reference agreed at the start of the audit; it is not a statement of fact. The opinion should be independent of local circumstances but should draw attention to any such problems to present a rounded picture. The audit assurance opinion framework is as follows:

#### Definition

<b>Substantial</b>		A Substantial opinion will be given where controls are generally operating effectively, however minor control weaknesses may have been identified. There are however, no high risk (priority 1) recommendations being made.
<b>Conditional</b>		A conditional opinion will only be given if the areas where the controls are missing or not consistently applied do not represent a significant risk to the system as a whole. Where a conditional opinion is given the report should clearly explain the area or areas to which the conditional opinion relates.
<b>Limited</b>		Risk that objectives will not be met, or are being met without achieving efficiency, effectiveness and/or value for money. A limited opinion will only be given where controls are not applied, consistently and effectively

3.2 The assurance opinion is based upon the initial risk factor allocated to the subject under review and the number and type of recommendations we make.

3.3 It is management's responsibility to ensure that effective controls operate within their service areas. However, we undertake follow up work to provide independent assurance that agreed recommendations arising from audit reviews are implemented in a timely manner. We intend to follow up those audits where we have given limited assurance.

#### 4. SUMMARY OF AUDIT FINDINGS

		RECS			Assurance
4.1	General Ledger (Journals)	0	4	2	

4.1.1 Oracle Fusion is the financial system used as the general ledger to record all financial transactions within the Authority (having replaced Oracle Financials in mid-August 2014). The general ledger is classified as a key system by the Council's external auditors and requires an annual internal audit review. As part of this year's review we primarily focused on evaluating journal transfers.

4.1.2 Journals are used to effect the transfer of funds between codes in order to ensure the Council's accounts are complete and correct. Also at the end of the financial year, adjustments may need to be made to reflect correct amounts under accrual<sup>1</sup> basis of accounting journal entries to adjust account balances to reflect correct amounts.

4.1.3 The journal process is a single person process with no authorisation required on Oracle Fusion. Although there are legitimate circumstances where Finance officers (in particular) undertake journal transfers independently of a specific request there is no separation of duties at the time of processing. Although we accept that it may not be cost effective for someone to independently check each journal transaction, we endorse the proposal to produce a periodic (monthly) report from the 1<sup>st</sup> April 2015 of all journals above a £5,000/50,000 threshold a sample of which will be reviewed by a Senior Finance Officer and the Head of Finance.

4.1.4 User access to undertake journal transfers was reviewed and it was noted there are a number of individuals with roles outside of Finance who have the access rights to allow them to undertake journal transfers across all cost centres. Whilst no specific issues were identified with the access rights of the individual users, it was agreed that access rights will be regularly reviewed to ensure they remain appropriate.

4.1.5 Following our audit updated procedures and guidance will be issued to all users who undertake journal transfers to ensure that the requirements to support a journal transfer are fully understood. It will now be a mandatory requirement to "attach" working documents to journals within Oracle Fusion (save the most de minimis) to provide clearer audit trails and working papers to support transactions. This will take affect from the 1<sup>st</sup> April 2015 and will be monitored by the Head of Finance.

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<sup>1</sup> Accruals are adjustments for 1) revenues that have been earned but are not yet recorded in the accounts, and 2) expenses that have been incurred but are not yet recorded in the accounts. The accruals need to be added via adjusting entries so that the financial statements report these amounts.

		RECS			Assurance
4.2	Creditors (Accounts Payable)	0	4	2	

4.2.1 As with the general ledger, Accounts Payable is also subject to an annual review to support the work of the Council's external auditor.

4.2.2 At the time of the audit the Payment Team responsible for processing payments was experiencing a backlog which had resulted in some operational issues for some service areas. This issue was recognised by senior finance management and has been substantially resolved. In addition there has been a range of system issues within Accounts Payable since the implementation of Oracle Fusion in August 2014 that had already been identified before the audit, and work is underway to address these either through the current version of Fusion or releases planned for implementation early in 2015 (next planned release is due in April 2015). Hence it is recognised that there was some overlap between the recommendations made and action(s) already underway or planned.

4.2.3 In the meantime we will work with Finance to ensure that any temporary processes are sufficiently robust and new system processes have adequate controls prior to implementation.

		RECS			Assurance
4.3	Culture & Sport Income Generation	0	3	7	

4.3.1 Income generation is fundamental to supporting Directorate budgets within RBC. This audit was a high level overview of the process for determining how services within Culture & Sport set and manage income targets. It also reviewed the monitoring of income budgets.

4.3.2 A lot of work has been undertaken in the last 12 months by the Head of Economic & Cultural Development and as recommended following our previous Audit review, budget responsibilities, particularly the monitoring arrangements have been devolved back to service managers with some limited additional finance support provided from the Central Finance Team.

4.3.3 Service budgets were rigorously reviewed for 2014/15 as part of a rolling review of income and expenditure and moving forward into 2015/16, a similar programme of review has been undertaken to ensure realistic targets are set. Satisfactory monitoring arrangements were found to be in place, with detailed reports and analysis undertaken as appropriate.

4.3.4 There remains a need for some service areas to consider and prepare more detailed business plans, which fully document the service business model, costing figures and income targets, as well as potential income growth and areas of business development. This should also consider the risks associated with achieving these targets, and arrangements in place to mitigate them. We made some operational recommendations and suggestions to further improve the control environment, which are to be picked-up by the Head of Economic & Cultural Development with managers and finance colleagues.

4.3.5 Income recording arrangements are generally sound, albeit the methodology varies within each of the service areas.

		RECS			Assurance
4.4	School Places Capital Programme	0	0	0	

4.4.1 Demand for primary school places in Reading has grown significantly in recent years, in line with national trends and it is expected that this demand will increase further until at least 2016/17. The Council is undertaking a major permanent expansion of several primary schools, as well as help create a new primary academy for the Oxford Road area. This will create the extra 2,520 school places forecast to be needed over the next seven years.

4.4.2 The core expansion programme was distributed between 2 baskets of projects and was procured through the Improvement & Efficiency Social Enterprise (IESE) South East & London Major Projects Construction Framework via a mini-competition. Sound governance arrangements have been established over the control and management of the school expansion programme. These include ensuring that appropriate roles and responsibilities have been established, along with clear terms of reference for the supporting steering group and programme board. Where required, suitable skills, expertise and/or advice has been externally procured and/or provided.

4.4.3 There is sufficient oversight of the programme progress, with a variety of project and programme meetings between key officers and contractors. Regular programme reports are produced and scrutinised by the steering group and programme board, with financial implications noted and discussed as appropriate. Project management arrangements are in place for each of the individual schemes of work, which includes project programming, monitoring and cost planning.

4.4.4 A number of challenges have presented themselves during the initial stages of the programme, including resourcing and economic pressures. However we were satisfied that the robust governance arrangements in place will facilitate sound programme management.

		RECS			Assurance
4.5	Charging arrangements for adult social care	0	5	1	

4.5.1 There are clear frameworks within which charges for adult social services are applied. The Council's Fairer Charging Policy is a locally agreed policy, within Department of Health guidelines. The policy details what services are provided free of charge and the process for calculating the client contribution. This applies to service users who receive a personal budget through which to purchase their care provision.

4.5.2 There has been a backlog in the assessment of fairer charging service users which was principally due to the team's involvement in the testing, implementation and embedding of Frameworki. We also recognise that the service has had a vacancy and high sickness levels which have now been addressed and a plan is in place to completely clear the backlog by late April/May 2015\*.

4.5.3 Financial assessments undertaken within Frameworki are clearly recorded, although we did identify some minor issues in the system design making it difficult to distinguish between what was a new assessment and what was an updated assessment. This is subsequently to be discussed with the supplier of the system.

- 4.5.4 We found invoices had been accurately raised with the recorded assessed charge. We also advised that the potential for an automatic interface between Frameworki and Academy<sup>2</sup> is explored further.
- 4.5.5 Efforts to promote the direct debit facility, rather than payment by standing order are recognised. Residential clients are already starting to move to direct debit and all the remaining clients are to be encouraged to move to direct debits during 2015.

\*Note: progress has been made on addressing the backlog and as at the 31<sup>st</sup> March the backlog had been reduced by 50%.

		RECS			Assurance
4.6	Home to School Transport	1	4	5	

- 4.6.1 In accordance with the Education Act 1996 the Local Authority has a statutory duty to provide transport if the nearest suitable school is not within statutory walking distance of the child's home by the nearest available route. The Education Act requires the local authority to make provisions for free home to school transport for eligible children assessed as having Special Education Needs, disability or mobility needs or whose families are on a low income.
- 4.6.2 At the time of the audit the processes for the administration of the home to school transport service were predominately paper based, and administered by a single officer under the supervision of a Service Manager. The highest priority risk identified related to the storage of paper-based records, off site, by a staff to enable a quick response to urgent service related calls either before or after school.
- 4.6.3 The service is progressing with the work to redesign the overall service provision so that the continued safe operation of the service for young people is more resilient, especially in the 7.30 - 8.30am time period. We also concluded that there needed to be more in-depth analysis to confirm trends around complaints and that the complaints handling needed a corporate overview.
- 4.6.4 An action plan is underway including the appointment of an additional staff member with a focus on independent travel options. The team is now staffed, in the office, providing specific early and late coverage so that all calls will be answered by reference to the online, master information. The service is also reviewing the potential use of a single database so that all information is stored in one place and is more readily available electronically.
- 4.6.5 The other elements of the audit action plan are underway with a pilot "independent travel" project set to start in May 2015 with two, high volume schools and agreement had been made with corporate complaints about the handling of complaints against the service so that it is part of the standard process.

<sup>2</sup>Academy - integrated revenues and benefits system

		RECS			Assurance
4.7	Special Educational Needs & Disabilities (SEND)	1	3	1	

4.7.1 Although the Children and Families Act 2014 has not changed the definition of special educational needs (SEN), it brings the biggest reform of the legal system for SEN and disabilities (SEND) for 30 years. Statements of SEN and Learning Difficulty Assessments (LDAs) are being replaced with a single education, health and care (EHC) plan for children and young people with complex needs.

4.7.2 Guidance has been provided by the Department for Education (DfE) confirming which legal duties 'must' and 'should be' implemented as best practice within a given timeframe. A 3-year project plan to implement these changes is in place and on review we found that good progress has been made, although there has been slippage in the implementation of the 'joint commissioning' reform.

4.7.3 The Council has established a SEND Panel to review and approve changes of a child's banding and placement and to approve requests for a statutory assessment.

4.7.4 The highest priority risk identified related to the growth in the number statements within a year (1.8%) and the rise (2.4%) in the average cost per day, which is not in line with National trends. The Schools Forum has commissioned a working group to identify the reason for the number of children with statements and to identify and recommend ways to reduce spend in the High Needs SEN Block. The working group will report to the SEN strategy group by end of July 15.

		RECS			Assurance
4.8	Troubled Families Programme	0	0	0	

4.8.1 This programme established a financial framework for funding local authorities on a payment by results basis and required the local authority to identify the families and provide resources to change their behaviour based on a number of social and economic indicators. This is the second year of operation for this programme and required Reading Borough Council to submit a claim for monies in respect of those families where a positive effect on behaviour (result) could be evidenced based on a combination of the indicators outlined in the original terms of reference for the programme.

4.8.2 We reviewed two interim claims submitted on 28<sup>th</sup> October 2014 for 59 families and 13<sup>h</sup> February 2015 for a further 54 families for funding submitted by Reading Borough Council in respect of the Troubled Families Programme (renamed by Reading Borough Council the Turnaround Families Programme) and can state that results claimed were correctly evidenced and fell within the guidance issued by DCLG under which the programme operated.

#### 4.9 PLANNED AUDIT FOLLOW UP REVIEWS

- 4.9.1 Internal audit will look to follow up those reviews which have been assigned limited assurance. Resources permitting we envisage that the follow up review will take place between 6 - 12 months after the initial audit or after the recommendations were agreed to be implemented (if later). Audit areas given limited assurance which we have planned to follow up are as follows:

Audit Title	Status
Agency Staffing Contracts	☺
Learning Disabilities Commissioning	☹
Coley Primary School	☺
Deputyship & Appointeeship	

Key: ☺ - Implemented ☹ - Partly implemented ☹ - Not implemented

#### 4.9.2 Agency Staffing Contracts

- 4.9.3 The Council continues to need to use agency staff across a range of services with the majority of these staff (c. 90%) now procured through the Council's framework contract with Adecco with a consequent saving to the Council. Currently costs are approximately £4.6m for the last 12 months compared to £5.3m for the same period the previous year. Management and monitoring of the agency contract is undertaken by the Operations & Support team who also actively monitor and investigate the reasons where 'off-contract' spend happens, as well as providing regular usage statistics and performance reports to CMT. Off contract spend remains particularly focused around certain specialist areas, in particular around certain care services where competition nationally remains high and this remains a focus for the team. CMT has recently agreed to extend the contract with Adecco until early in 2017, which will allow sufficient time to procure a new contract.

- 4.9.4 On examining the IT process controls we concurred that key controls over the requisition and approval of workers through the Adecco Beeline system have now been rectified.

### 6. INVESTIGATIONS

- 6.1 Benefit Fraud - This has been a period of transformation with the roll out of the Single Fraud Investigation Service, however there are a number of ongoing Housing Benefit fraud cases which did remain with RBC. These are cases where legal charges have been laid or legal advice obtained.

- 6.2 For the whole period April 2014 to March 2015 the total Housing Benefit Council Tax Benefit and Council Tax Support overpayment is £214,604. With a further £62,958 of State benefit overpayment also sanctioned by RBC giving a global total of £277,562. This figure shows all sanctioned cases and does not count any case

where a decision not to sanction has been made. There have been 28 sanctions made up of 17 prosecutions and 11 administrative penalties<sup>3</sup>.

- 6.3 In one ongoing case where the overpayment value is in excess of £32,000 we have begun proceedings under the Proceeds of Crime Act (POCA). POCA applications have been submitted in this case and the recovery process is now underway.
- 6.4 Housing/Tenancy Fraud Investigations -Since 1 April 2014 we have received twenty three referrals of Housing/tenancy Fraud and have assisted in the return to stock of six Council properties and two properties for Social Landlords within Reading.
- 6.5 It is difficult to quantify the financial implications of these types of investigations, however the national agreed figure of £18,000 is considered to be the average cost per Local Authority for retaining a family in temporary accommodation. Using this figure (6 x £18,000) in the region of £108,000 could have been saved as a result of tenancy investigations.
- 6.6 We have been awarded grant funding of £103,000 to provide an intelligence hub for partnership data sharing and cross boundary fraud prevention with Bracknell Forest Council, Civica Fraud Detection Solutions and a number of Housing Associations in the Reading and Bracknell area. We will work jointly in partnership to deliver proactive non-benefit fraud prevention, detection and deterrence through the sharing and matching of data. Data feeds such as tenancy, housing lists and Council tax will be cross checked and risk assessed to identify high risk cases for appropriate action. The initial funding has been received and we are now closely working with Bracknell Forest Council to look at data matching between both authorities in five areas including tenancy and social service payments. We will also undertake data matching with 4 RSL's. The work is underway and we are hoping to get the test data hub ready by May 2015.
- 6.7 Blue Badge investigations - In the period we have undertaken two proactive drives within the Town Centre. The purpose of these drives is to check the use of Blue Badges and locate any false, lost or stolen badges. It is also useful in identifying miss-use of badges. 14 cases of possible fraud or misuse in the Blue Badge scheme have been investigated.
- 6.8 Social Services Investigations - We are currently involved in a complex investigation into payments made in respect of an Adult Care provider. We have also successfully prosecuted one claimant in receipt of personal budget payments on charges of fraud and false accounting.
- 6.9 Planning Investigations: Lawful developments certificates - there have been two linked investigations into potential fraud and possibly perjury, where applicants have submitted fictitious supporting statements in order to secure an exemption from the need to apply for planning permission. We are working closely with legal on possible criminal charges for false statements.
- 6.10 Electoral Registration - We have been, and will continue, to work alongside officers from the Electoral registration service for the prevention and detection of electoral fraud.

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<sup>3</sup> We offer an administrative penalty in circumstances where it is felt that it would be more suitable to dispose of the matter without criminal proceedings being initiated.

## **7. ANNUAL GOVERNANCE STATEMENT ACTION PLAN UPDATE**

7.1 Appendix 1 below sets out the progress made in implementing the actions which were reported in the 2013/14 Annual Governance Statement (AGS). The 2013/14 AGS was approved by the Audit and Governance Committee on 2 July 2014 with the specific request that Internal Audit followed up agreed actions and reported back progress to the Committee at the end of the following financial year.

7.2 There were 14 actions identified in the 2013/14 AGS, all of which have been implemented or are in the process of being implemented. There are 6 actions that remain appropriate and it is recommended that they be carried forward to the 2014/15 AGS (for reporting to the Audit & Governance Committee in July 2015).

## **8. CONTRIBUTION TO STRATEGIC AIMS**

8.1 Audit Services aims to assist in the achievement of the strategic aims of the authority by bringing a systematic disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

## **9. COMMUNITY ENGAGEMENT AND INFORMATION**

9.1 N/A

## **10. LEGAL IMPLICATIONS**

10.1 Legislation dictates the objectives and purpose of the internal audit service the requirement for an internal audit function is either explicit or implied in the relevant local government legislation.

10.2 Section 151 of the Local Government act 1972 requires every local authority to "make arrangements for the proper administration of its financial affairs" and to ensure that one of the officers has responsibility for the administration of those affairs.

10.3 In England, more specific requirements are detailed in the Accounts and Audit Regulations 2011 (which applied for the 2014/15 year), in that authorities must "maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with proper internal audit practices".

10.4 The Internal Audit Service works to best practice as set out in Public Sector Internal Audit Standards Issued by the Relevant Internal Audit Standard Setters. This includes the requirement to prepare and present regular reports to the Committee on the performance of the Internal Audit service.

## **12. FINANCIAL IMPLICATIONS**

12.1 N/A

13. BACKGROUND PAPERS

13.1 N/A

Appendix 1 – AGS Action Plan update

Ref	Action	CMT lead	Progress as at 31.3.15	Status
AGS1	We will develop and manage a budget and financial management strategy to operate within available resources over the period to 2017/18	Managing Director	A balanced budget for 2015/16 was agreed by Council in February and a process is already in place to work on and develop the budgets for 2016/17 and 2017/18.	Ongoing
AGS2	Strengthen financial and budget management throughout Council services and provide effective financial management support considering reducing budgets and the changing nature of income	Head of Finance	During 2014/15 the Council implemented Oracle Fusion which will provide a more flexible and effective system going forward. A Financial Improvement Plan has also been implemented and this will continue throughout 2015/16.	Ongoing
AGS3	Update and approve a revised Scheme of Delegation and Financial Procedure Rules	Head of Legal	The Scheme of Delegation was approved by Council on 27/1/15. The Financial Procedure Rules have also been updated and will be presented for approval at the Council's AGM in May 2015.	Implemented
AGS4	Continue to develop our commissioning, procurement and contract management	Director of Adult Care & Health Services	Online system being rolled out to give consistency in procurement and contract monitoring across council. Market position statement (commissioning) for adult social care published. Governance board in place. Commissioning plans for social care being developed	Ongoing
AGS5	Produce a new workforce development plan to take into account of Reshaping the Council, new skills required and the changing demands on services	Director of Adult Care & Health Services	A draft OD plan has been agreed by CMT and Policy Committee and the work will now be undertaken in a more focussed way as part of the 'Reading Offer' work	Ongoing
AGS6	Manage the availability of school places in all statutory year groups	Director of Children, Education & Early Help	The Primary Expansion Programme is delivering 2520 places across the primary with projects on the ground at the current time. There are sufficient school places in all academic years at the current time.	Implemented
AGS7	Review the budget monitoring and profiling arrangements in Leisure and Cultural Services to ensure the service deals with changing income levels and patterns of activity	Director of Environment & Neighbourhood Services	Procedures for budget setting and monitoring have been reviewed and tighter systems of control introduced. Further work will be done to ensure this process is achieved across Culture and Sport.	Implemented

Appendix 1 – AGS Action Plan update

Ref	Action	CMT lead	Progress as at 31.3.15	Status
AGS8	Continue to implement the Information Security Action Plan and standards. Enable the Public Service programme (PSN) connectivity between the Council and NHS Health ICT systems	Head of Legal	Linked to AGS 14 actions below. In addition completed 2 independent IT Health Checks of Councils internal and external network. Submitted 2014-15 PSN Code of Connection. Various ICT Infrastructure Upgrade Programmes completed or running to deliver continued supported compliance.	Implemented
AGS9	Review and consolidate operational and financial procedures and introduce shorter and clearer policies and procedures	Head of Customer Services	A review of policies and procedures has been carried out. All policies and procedures were identified and included in a database along with a timeline for updating them. A new template has been produced so that in future all policies whether new or being updated will be shorter and clearer.	Implemented
AGS10	Continue to undertake work on embedding the policy, delivery, governance and monitoring arrangements for Health & Safety	Managing Director	The Council's H&S Action Plan has been reviewed and updated to focus on embedding H&S into the day to day activities of the Council. CMT and DMTs have standing agenda items to discuss and resolve any H&S matters. H&S targets are being built into the 1:1 and appraisal process.	Ongoing
AGS11	Develop further the Special Educational Needs (SEN) Strategy to enable schools to meet the needs of children and young people with higher levels of need	Director of Children, Education & Early Help	An external review of resource units and central services has been undertaken and a sub-group of Schools Forum has been established to redesign the high volume pathways to special schools. Mainstream schools have started a new moderation process to drive up the level of skill in all schools for those in mainstream with additional needs.	Ongoing
AGS12	Continue to refresh forecasts to maintain level of understanding and develop capacity/demand modelling in children's services	Director of Children, Education & Early Help	A piece of commissioned work is due for completion by April 2015 to inform future requirements. The objective will be to set out what the future structure of teams and corresponding caseloads would look like to manage the work and set confidence intervals that alert senior managers to pressures in the system that require attention.	Implemented
AGS13	Deliver the Digital Strategy and a new Website to ensure residents, businesses and visitors have access to good quality services and information	Head of Customer Services	The new council website has been completely redesigned and rewritten and went live on 15 December 2014. This has provided better access to information and has provided a new platform for redesigning services to improve access to self -serve transactions by customers.	Implemented

Appendix 1 – AGS Action Plan update

Ref	Action	CMT lead	Progress as at 31.3.15	Status
AGS14	Deliver an ICT improvement plan to ensure that information is stored, managed and accessed appropriately and efficiently to support service delivery	Head of Customer Services	Document Marking Introduced with associated staff training. Induction staff training updated. Data Protection awareness training provided where needed. Technical infrastructure and systems upgraded for capacity and compliance in line with required external standards (PCI DSS, PSN). Secure email (Global Certs and GCSX) deployed to staff in increasing numbers. Secure remote working deployed in increasing numbers in support of flexible working. Audits completed of GCSX users, audits of AD users and emails underway. Annual review of ICT Security Policies underway.	Implemented