

APPENDIX 1

Assurance level	Significance	Directorate	Audit title
LIMITED			
	Extensive	Tower Hamlets Homes	Contractors Final Accounts – Systems Audit
	Moderate	Children, Schools and Families	St Anne's Catholic School – Regularity Audit
	Moderate	Children, Schools and Families	Management and Control of School Meals Income – Sir John Cass Redcoat – Secondary School.
SUBSTANTIAL			
	Extensive	Corporate	Data Quality Systems Audit
	Extensive	Resources	Capital Accounting – Systems Audit
	Extensive	Resources	Budgetary Control
	Extensive	Resources	Medium Term Financial Plan – Follow Up Audit
	Extensive	Children, Schools and Families	Quality Assurance System – Child Protection Services
	Moderate	Children, Schools and Families	Careers Service
	Moderate	Children, Schools and Families	Youth Offending Service - Follow Up audit
	Moderate	Children, Schools and Families	Children's Centres
	Moderate	Adults, Health and Wellbeing	Court of Protection - Systems Audit
	Moderate	Adults, Health and Wellbeing	Occupational Therapy – Systems Audit
	Moderate	Adults, Health and Wellbeing	Framework-I Adult Social Care Application
	Moderate	Tower Hamlets Homes	Bancroft Tenant Management Co-Operative - Follow Up

Summary of Audits Undertaken:

Limited Assurance

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Management of Final Accounts – Tower Hamlets Homes (THH)	Oct. 2012	<p>This audit sought to provide assurance over the adequacy systems in place for auditing contractors' final accounts. THH manages a significant part of the Council's Housing Capital Programme.</p> <p>Our audit found that a Final Account Procedure was introduced in March 2012 by Property Services. A new Capital Programme Financial Management Procedure Manual was also being developed at the time of audit which included a section on financial reporting on the final accounts process. Procedures require that all schemes above £25,000 are subject to final account audit. The procedures provide for adequate divisions of duty. However, our testing showed that in five out of seven final accounts examined by Audit, the Contract Administrator's line Manager was also a member of the Audit Panel which approved the final account. We were of the opinion that the level, extent and quality of testing on final accounts undertaken by the Audit Panel may not be of the same standard and independence as that of an independent contract Auditor. We therefore, recommended that a review (cost-benefit) be undertaken of the current practice and consideration should be given to having a system of auditing final accounts by independent auditors. We found that a number of variation orders were issued which related to additional works which could not be referenced to the contracted Schedule of Rates (SOR). Evidence of written quotations from the contractor for these non-SOR works was not found on the final account file to demonstrate value for money. There was no performance monitoring system which was able to report on the time taken between the preparation of the Final Account, submission of the Final Account and the audit examination and approval of the Final Account.</p> <p>All findings and recommendations were agreed with Head of Property and final report was issued to THH Chief Executive.</p>	Extensive	Limited

Management Comments

THH acknowledges the issues identified in the final account auditing. After discussion with Central Audit Team, a comprehensive list of management actions have been agreed with the timelines clearly defined. The management actions have been documented in the final version of the audit report circulated by Audit on 5 November. THH has now incorporated the actions into an ongoing service-wide programme aiming to improve the performance of the Capital Programme. Moving forward, THH will liaise closely with Finance team and Central Audit Team to complete the actions within the set timeline. A follow-up audit will be undertaken by Central Audit Team in six months' time to assess the progress in implementing the agreed management actions.

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
St Anne's Catholic School	July 2012	<p>The audit was designed to ensure that there were adequate and effective controls over the administration and financial management of the school. Our review confirmed that the school has an established Governing Body and Resource Committee responsible for financial planning and control. Controls were adequate in monitoring of school bank accounts; procurement of goods and services; accounting for income and expenditure; budget monitoring; collecting and recording of income; personnel and payroll management; recording of assets; disaster recovery; risk management and insurance.</p> <p>The main findings were as follows:-</p> <ul style="list-style-type: none"> • Testing identified one item (a newly purchased laptop) that could not be found and two items that were in a different location to that detailed in the asset register; • Not all Governors have completed a declaration of business interest form; • There was no evidence that the 2011/12 budget approval of the 2011/12 budget was minuted by the Governing Body, or evidence that the Financial Code of Practice is updated annually; • There was no evidence that the Pay Policy is reviewed annually or the Health & Safety Policy on a regular basis (last review October 2008); • Complete records to enable reconciliation of time sheets to agency invoices are not retained; • Petty cash limits are not always observed and claims forms are not signed by the recipient of the monies; • The school fund has not been audited for the 2010/11 or 2011/12 periods; and • Three instances were identified where ineligible children were in receipt of free school meals. <p>All findings and recommendations were agreed with the Head Teacher and reported to the Chair of Governors and the Corporate Director - Children, Schools and Families.</p>	Moderate	Limited

Management Comments

The Children, Schools and Families (CSF) Directorate have put the following systems and processes in place:-

- Internal audit reports on schools are now a regular item on the DMT agenda for discussion.
- Internal audit reports are used by CSF schools Finance team to feed into systems to determine schools requiring priority support.
- Internal Audit assurance rating is used to target specific support to schools.

In addition, necessary intervention is put in place by CSF Finance to assist and support schools in improving governance, financial management and control in specific areas of business activities.

Comments:

The school have acted immediately and agreed to complete all actions with a defined timeframe.

The school and the governing body are fully commit to the recommendations made in the Audit report by:

- by tracking all actions within the timeframe provided in the report, including evidence of actions taken where appropriate
- confirming additional steps that the school are planning to take in light of the audit findings
- to take immediate action in mitigating exposure to risks arising from weaknesses in the control environment

Schools Finance manager has contacted the school and their external finance support officer to review and support the school in its recommendations

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Sir John Cass and Redcoat Secondary School.	Nov. 2012	<p>The objective of this audit was to provide assurance that the systems in place for collecting, controlling, banking, monitoring, reconciling and accounting for income received for school meals were sound and secure.</p> <p>Our review showed that there was a basic system in place with minimal control over cash collection and reconciliation. The current operational system was found to be both time consuming and labour intensive, record keeping was poor and inconsistent. Written procedures for collection, reconciliation and monitoring of school meal income were not in place. Daily income was counted and recorded by some staff but not by others. Furthermore, collected income was not reconciled back to tickets issued or meal numbers recorded. Cash transfers between staff were not signed for. Our testing of the collection and recording process and analysis of prime records showed that there was no reconciliation of income collected with the prime collection records and hence we were not able to provide assurance that all income collected was recorded, reconciled and banked.</p> <p>In order to address the issues raised by this audit, we have recommended that a full review of the school meals income collection and reconciliation process be undertaken with the objective to introducing a cashless system that would provide greater efficiency and control.</p> <p>All findings and recommendations were agreed with the School Bursar and school's finance consultant. Final report was issued to the Head Teacher and the Corporate Director - Children, Schools and Families.</p>	Moderate	Limited

Management Comments

The school and the governing body are fully commit to the recommendations made in the Audit report by:

- by tracking all actions within the timeframe provided in the report, including evidence of actions taken where appropriate
- confirming additional steps that the school are planning to take in light of the audit findings
- to take immediate action in mitigating exposure to risks arising from weaknesses in the control environment

Schools Finance manager has contacted the school finance officer to review and support the school in its recommendations.

Substantial Assurance

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Data Quality – Corporate Review	Oct. 2012	<p>This audit was designed to provide assurance to management that adequate arrangements are in place for the collection of data relating to single line data and strategic indicators.</p> <p>The main findings are summarised below:</p> <ul style="list-style-type: none"> • There is an appropriate data quality policy which has been recently updated in April 2011; and • The Corporate Strategy & Performance Team (CSPT) has carried out annual completeness checks on the integrity of reported information and deficiencies identified were reported to relevant Directorates. The Performance Review Group (PRG) actively identifies areas of weak performance. <p>The main weaknesses are:-</p> <ul style="list-style-type: none"> • Inspection of the working papers used to derive SI 195 on Street and Environmental Cleanliness identified inconsistency with the methodology employed for measuring performance. The review found the use of an optional intermediate grading system. This approach was clearly documented within the corporate working papers. However, there is no clear requirement for changes in performance methodology to be communicated to the PRG; • There was insufficient working papers to substantiate SI 201 (households who consider themselves homeless); • The Data Quality Policy, whilst freely available to access via the Council's intranet, has not been formally communicated to all relevant Council employees; and • CSPT maintain a spread sheet of their key strategic measures which details when information is due for reporting etc. No spread sheet is in operation for the single data list (former National Indicators and other data streams). The Council is reliant on Directorates to report to central government on a timely basis. <p>The findings were agreed with the Service Manager, Strategy, Policy & Performance and the final report was issued to the Assistant Chief Executive – Legal.</p>	Extensive	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Capital Accounting-Systems Audit	Oct. 2012	<p>This audit sought to provide assurance to management as to whether the systems of control within the Capital Accounting system are sound, secure and adequate.</p> <p>The main findings are summarised below:</p> <ul style="list-style-type: none"> • The Capital Strategy outlines the Council's approach to capital investment and how the Council ensures that investment is directed towards its corporate priorities; • Capital receipts are identified by the Chief Accountant's team through extracting financial information in respect of the relevant account codes from the Oracle JDE accounting system; • Individual directorates and project managers are responsible for monitoring capital expenditure on their own project schemes; and • Reconciliation between the Corporate Property Asset Management System and the fixed asset register is conducted by the Chief Accounting team. <p>The main weakness is:</p> <ul style="list-style-type: none"> • The quarterly reconciliation between CAPS and the fixed asset register is conducted by the Chief Accounting team once they receive the CAPS report from the Asset Management Database Officer. We identified that the reconciliation in respect of quarter 2 had not been undertaken. However, officers do conduct a full reconciliation at the end of the financial year for the purposes of drawing up the balance sheet. <p>The findings were agreed with the Chief Accountant and the final report was issued to the Corporate Director, Resources.</p>	Extensive	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Budgetary Control- Systems Audit	Oct. 2012	<p>This audit sought to provide assurance to management that the systems at corporate level for controlling and monitoring revenue budgets across the Council to meet the agreed objectives are sound, secure and effective. The main findings are summarised below:</p> <ul style="list-style-type: none"> • The Council has identified a total of £84m worth of savings but still needs to identify further savings over the next two years; • The General Fund Revenue Budget and Medium Term Financial Plan 2011/12 to 2013/14 was reviewed and approved by the Cabinet and Council during meetings held in February 2011; and • Budget monitoring is undertaken using the JDE financial management software. The Council has taken the decision to abandon the use of the 'budget monitoring tool implementation project' as it was found not to enhance the budget monitoring process. <p>We raised recommendations in relation to:</p> <ul style="list-style-type: none"> • The budget process timetable specifies that "financial planning send draft budget book pages to Directorates for checking" by the agreed deadline. Although this should take place prior to the ratification of the budget by Cabinet our testing identified this occurred after the event; • The Benefits Realisation Team requires budget holders to submit master spread sheets on a monthly basis, to identify the status of savings earmarked. Testing identified that the spread sheets were not always fully completed; and • The Council's budget manager's manual was last subject to review in May 2010. <p>The findings were agreed with the Service Head - Finance, Risk and Accountability and the final report was issued to the Corporate Director, Resources.</p>	Extensive	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Medium Term Financial Plan – Follow Up Audit	Oct. 2012	<p>This audit assessed the progress made in implementing the agreed recommendations at the conclusion of the original audit in October 2011.</p> <p>Our review found that all four priority 2 recommendations had been progressed. The MTFP now incorporates the Council's Capital Strategy, Capital Programme and Borrowing to ensure that the strategic priorities and risks for asset management and capital investment are considered within the MTFP. The quality checking has improved and sensitivity analysis, scenario testing and financial modelling has formed part of the MTFP formulation process. This should allow the MTFP to be more resilient in the face of any perceived increase in uncertainty. The progress of the plan is reviewed on an on-going basis through the MAB SARP meetings. Formal annual review of lessons learned needed to be carried out and the office copy of MTFP needed to be cross referenced back to the working papers.</p> <p>All findings and recommendations were agreed with the Service Head - Finance, Risk and Accountability and final report issued to Corporate Director, Resources.</p>	Extensive	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Quality Assurance System – Child Protection Services	Oct. 2012	<p>The objective of this audit was to provide assurance to management that the quality assurance systems for child protection services are sound and secure.</p> <p>The main findings are summarised below:</p> <p>The Child Protection Review Service use the Working Together guidance issued by the Department for Education, as well as child protection procedures issued by the London Local Safeguarding Children Board to underpin their approach to quality assurance for child protection.</p> <p>We raised recommendations in relation to:</p> <ul style="list-style-type: none"> • A strategic quality assurance document for children's social care has not been drafted. However, the process is underpinned by a number of supporting documents, most notably the care quality assurance framework; • There is currently no formal feedback mechanism in place to inform fieldwork services of performance issues; • Although performance targets are generally being met, there is no action plan in place to tackle areas of weaker performance; • Individuals should not be on a child protection plan for longer than two years. Although testing confirmed that individuals are subject to review at three and six month intervals in accordance with quality standards, there is no formal review at the 15 month trigger point if required; • Performance surgeries are not minuted at present to identify the matters arising and whether issues have been subsequently followed up and resolved; and • Case conference minutes are not being issued in accordance with the agreed timescales. <p>The findings were agreed with the Interim Service Head Children's Social Care and the final report was issued to the Corporate Director – Children, Schools and Families.</p>	Extensive	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Careers Service – Systems Audit	Oct 2012	<p>The audit was designed to provide assurance to management that systems and controls are in place for the administration and management of key service objectives relating to the Careers Service and to alert management to any deficiencies in the control procedures. The main findings were as follows:-</p> <ul style="list-style-type: none"> • The Careers Service Team Plan has been developed, but we could not find any evidence that the team plan was formally approved by senior management. In addition, partnership agreements between the Council's careers service and the education institutions have been developed, but three out of the 10 partnership agreements in our sample had not been signed and dated by both parties; • A review of the partnership agreements between the Council's careers service and education institutions shows that measures/indicators to assess the service provision to the school/college have been defined within agreement, but these are not reported on a regular basis; • We identified five instances where the next follow-up due date had not been updated/amended after the last follow-up or meaningful contact with the young person (i.e. where the Careers Service had a direct/two way contact with the young person). In addition, there was one instance where the Careers Service was informed during the follow-up that the young person had gained a place at University, but the young person was not removed from the NEET register; and • Only one out of the eight key performance indicators (KPIs) set out in the Careers Service Team Plan is reported to the DMT. There is limited commentary in respect of other KPIs, although no actual figures are provided. <p>All findings and recommendations were agreed with the Careers Service Manager and reported to the Head of Secondary Learning and Achievement and the Corporate Director - Children, Schools and Families.</p>	Moderate	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
<p>Youth Offending Service</p> <p>Follow Up audit</p>	<p>Sept. 2012</p>	<p>This follow up audit assessed the progress made in implementing the agreed recommendations at the conclusion of the original audit finalised in June 2011.</p> <p>The Youth Offending Service is a statutory function provided under the Crime and Disorder Act 1998 and administered via the Home Office Youth Justice Board. Youth Offending Services are provided locally by a multi-agency team of which the local authority takes the lead role. Youth Offending Services provides services to two main groups of people – those young people offending and those likely to offend for the first time.</p> <p>Our follow up review showed that of two priority 1 recommendations made at the conclusion of the original audit both had been progressed. Of fourteen priority 2 recommendations made, twelve had been progressed well.</p> <p>A team plan for the service had been created from the Inspection of Youth Offending Report from Her Majesty's Inspectorate of Probations (HMIP). The team plan focused on performance and highlighted areas for improvement. The follow up audit showed that there was still scope for improvement in the operational management processes such as petty cash, sickness and attendance management, oyster card usage, inventory management and monitoring of mobile phone usage.</p> <p>All findings and recommendations were agreed with the Service Manager, Youth Offending Team and copy of final report was issued to the Corporate Director, Children, Schools and Families.</p>	<p>Moderate</p>	<p>Substantial</p>

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Children's Centres	Nov. 2012	<p>The objective of this audit was to provide assurance to management that adequate arrangements are in place for the management of children's centres. The main findings are summarised below:</p> <ul style="list-style-type: none"> • There is an Advisory Group in place at each children's centre with a documented terms of reference; • Policy and procedures are in place for all the core functions; • A budget has been set for Children's Centres by the local authority which has then been allocated to each locality and agreed by the Locality Strategic Lead; • Income from the 'grants for families' scheme is documented and accounted for accurately; and • There are robust controls in place to help achievement of best value during the procurement process. <p>The main weaknesses are:</p> <ul style="list-style-type: none"> • Testing found that the terms of reference documents for the children's centres had not been recently reviewed; • Advisory Group meetings were not being held on a regular basis; • The individual asset registers are not accurate; • An annual stock check had not been completed at each of the centres within the last 12 months; • There is currently no standard protocol for the authorisation of disposals and the update of records to reflect such disposals; and • The contract in place between the local authority and the trustees of the Tower Hamlets Opportunity Group (THOG) for the lease of premises is not signed by both parties. In addition, no income relating to the use of the building has been received since 2007/08. <p>The findings were agreed with the Head of Learning and Achievement and the final report was issued to the Corporate Director – Children's, Schools and Families.</p>	Moderate	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Court of Protection Systems Audit	Oct. 2012	<p>The objective of this audit was to provide assurance that sound controls were in place for managing and administering the financial affairs and accounts of those clients who are subject to the Court of Protection orders.</p> <p>Upon referral from Safeguarding Adults, a nominated officer in Finance is instructed to apply for a Court of Protection order, which is a legal contract awarding the status of Financial Deputy to the Director of Adults, Health and Wellbeing, who will then act for the named vulnerable client. To satisfy the judge that a Court of Protection (CoP) order is necessary, the Council must demonstrate that the client can no longer be expected to manage his/her financial affairs on a daily basis. This evidence should be provided by assessments already carried out by social workers who have deemed the client vulnerable.</p> <p>Our audit showed that overall, there were adequate controls in place and that action was being taken during the audit to address some of the key weaknesses we were identifying. However, we reported that the roles and responsibilities for administration and financial functions between AHW Finance, Social Workers and Safeguarding Adults team needed to be clarified to ensure that vulnerable clients do not fall into gaps between the two services and that resources within AHW Finance team are deployed efficiently. There was a single officer dealing with some key administration and financial functions. The risk associated with this situation was highlighted and recorded on the Directorate risk register. We also recommended that management should review the clients' banking arrangements to ensure that the rate of interest received on clients' monies (up to £2M) is maximised and that the Financial Deputy is fulfilling the responsibility of safeguarding the client's assets at all times.</p> <p>All findings and recommendations were agreed with the Head of Finance and final report was sent to the Service Head, Resources and Corporate Director, Children, Schools and Families.</p>	Moderate	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Occupational Therapy- Systems Audit	Oct. 2012	<p>This audit sought to provide assurance that the Occupational Therapy systems for adult social care are sound and secure and being complied with in practice.</p> <p>The main findings are summarised below:</p> <ul style="list-style-type: none"> • All contact from service users is appropriately documented and transferred to the relevant department to be assessed in a timely manner. There are effective referral channels in place to ensure the requirements of service users are adequately assessed. There is an integrated approach between health care professionals, social workers etc. to ensure that the requirements of services users are being met; and • Adaptation requests are in line with initial assessments carried out into the needs of service users. Adaptations are not carried out by the Council until all eligible grant funding (disabled facility grant) and or monies owed from service users is appropriately receipted. <p>The main weaknesses are:</p> <ul style="list-style-type: none"> • The Occupational Therapy service has undergone operational changes as part of the Council's Transformation agenda to better integrate departments with each other. As a result, a number of the local procedure notes were found to be in draft format. Testing also identified variations with the type of supporting documentation being retained; and • Our testing identified a number of major and minor adaptations where the initial assessment did not appear to have been completed within the expected timeframe. Whilst, a number of spread sheets are maintained to record cases and progress, it was unclear whether regular chasing was being undertaken and as a result where delays were occurring, we were unable to establish the root cause. <p>The findings were agreed with the Interim Service Head – Adult Social Care and the final report was issued to the Acting Corporate Director – Children, Schools and Families.</p>	Moderate	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
Framework-I Adult Social Care Application	Oct 2012	<p>This audit was designed to provide assurance over the application controls over the Council's Adult Social Care Application Framework-I. The audit covered the following areas:- Application Management and Governance, System Security, Interface Control and Processing, Support Arrangements and Implementation Controls:-</p> <p>We raised seven recommendations:-</p> <ul style="list-style-type: none"> • Password controls for the 'Default' profile so that user account passwords are compliant with the Council's Information Security Policy; • The need to review all current accounts with access to the Framework-I application to confirm that access has been appropriately requested and to put in place a procedure to notify the system administrator when a user no longer requires access to Frameworki; • The need to update and test the applications Disaster Recovery Plan; • Management to update and review the existing departmental Business Continuity Plan; • Review of the existing Maintenance and Support Arrangement to confirm that the levels of service are acceptable and that it includes a provision that requires the supplier to provide appropriate information regarding its performance against the arrangement; • To configure the data input field for a client's forename and surname to include a valid format check to reject non-alpha characters; and • The requirement to document the interface between the Framework-I application and the Council's financial system as part of the process for replacing the JD Edwards system. <p>The findings and recommendations were agreed with the IT Manager- Social Care and ICT Business Architect in addition recommendations that required action by Agilisys were also agreed and a copy of the final report was issued to the Service Head and Corporate Director.</p>	Moderate	Substantial

Title	Date of Report	Comments / Findings	Scale of Service	Assurance Level
<p>Bancroft Tenant Management Co-Operative</p> <p>Follow Up</p>	<p>Nov. 2012</p>	<p>The purpose of this follow up audit was to provide assurance that appropriate financial management processes and systems are in place at Bancroft Tenant Management Co-operative (TMC). A total of 24 recommendations were raised during our audit in August 2011. The majority have now been implemented with six still requiring further progress. The current status of these six, are summarised below:</p> <ul style="list-style-type: none"> • The TMC Financial Regulations were revised in March 2012. Whilst these changes detail general practices to be followed by staff, they do not currently explicitly state individual roles, responsibilities and delegated authority for staff or TMC members; • There is currently no one in house with accounting package skills. The TMC has appointed a bookkeeper who does the accounting/ book keeping on TAS Books (a SAGE product); • Testing of a sample of 20 cheque payments identified that in the nine cases where an order had been raised, five had not been authorised. For the four orders which were signed, we were unable to determine if this was in line with delegated authority, as thresholds are not documented in the Financial Regulations. In seven cases, we could not locate an order on file; • There is a requirement for two signatories to authorise cheques and BACS instructions. The TMC does not have a scheme of delegation which explicitly states the names of the cheque signatories and their positions; • Whilst the bank reconciliations have been completed on a monthly basis since December 2011, they are not being signed by the officer who prepared them. There was no evidence to show that the bank reconciliations had been reviewed and signed off by an independent officer, as these are retained by the bookkeeper; and • The Asset Register is held by the TMC's external auditors. The register was due to be updated in September 2012. <p>The findings were agreed with the Interim Director of the TMC and the final report was issued to the THH Chief Executive.</p>	<p>Moderate</p>	<p>Substantial</p>

APPENDIX 3**Follow Up Audits – List of Priority 2 Recommendation still to be Implemented**

Audit Subject	Recommendation	Service Head	Officer Name
Medium Term Financial Plan	It should be ensured that the office copy of MTFP is adequately referenced to ensure that a full audit trail of the figures contained within the MTFP is available. The Risk Evaluation document should be supported by working papers	Alan Finch	Oladapo Shonola
Youth Offending Service	There should be regular monitoring by the Service Manager to ensure that all managers comply with the required procedures on staff attendance, sickness and annual leave	Kate Bingham	Stuart Johnson
Youth Offending Service	It should be ensured that the Service Manager develops procedure notes for Oyster card usage. There should be regular spot checks and monitoring of the use of Oyster cards.	Kate Bingham	Stuart Johnson

