

Policy for the Management of Losses and Special Payments

March 2022

Version:	9.0
Policy Number:	F004/07/2022
Date ratified:	17 March 2022
Name of originator/author:	Financial Accountant Senior Finance Manager
Name of Sponsor:	Director of Finance
Name of responsible committee	Audit and Integrated Governance Committee
Date issued:	March 2022
Review date:	July 2022
Target audience:	All staff working within or on behalf of NHS Sheffield CCG

To ensure you have the most current version of this policy please access via the NHS Sheffield CCG Intranet Site by following the link below:

<http://www.intranet.sheffieldccg.nhs.uk/policies-procedure-forms-templates.htm>

Policy Audit Tool

Please give status of Policy: New / Revised		
1.	Details of Policy/Procedural Document	
1.1	Policy Number:	F004/07/2022
1.2	Title of Policy/document	Policy for the Management of Losses and Special Payments
1.3	Sponsor	Director of Finance
1.4	Author:	Financial Accountant / Senior Finance Manager
1.5	Lead Committee	Audit and Integrated Governance Committee
1.5	Reason for policy/document:	Good Practice
1.6	Who does the policy affect?	All employees
1.7	Are the National Guidelines/Codes of Practice etc issued?	Yes
1.8	Has an Equality Impact Assessment been carried out?	Yes
2.	Information Collation	
2.1	Where was Policy information obtained from?	DHSC Finance Manual, Sheffield CCG Prime Financial Policies, Integrated Governance Handbook, Managing Public Money
3.	Policy Management	
3.1	Is there a requirement for a new or revised management structure for the implementation of the Policy?	No
3.2	If YES attach a copy to this form.	
3.3	If NO explain why.	Can be operated under existing structures
4.	Consultation Process	
4.1	Was there external/internal consultation?	Yes
4.2	List groups/persons involved	Audit and Integrated Governance Committee
4.3	Have external/internal comments been included?	None noted
4.4	If external/internal comments have not been included, state why.	N/A
5.	Implementation	
5.1	How and to whom will the policy be distributed?	Staff will be made aware of all new policies via the Weekly Bulletin. Policies will be available on the intranet.
5.2	If there are implementation requirements such as training please detail.	No
5.3	What is the cost of implementation and how will this be funded	N/A
6.	Monitoring	
6.1	How will this be monitored	Audit & Integrated Governance Committee
6.2	Frequency of Monitoring	Annually

Version Control

VERSION CONTROL				
Version	Date	Author	Status	Comment
1	1 April 2013	Pat Lunness	Issue	Issue Date
2	1 April 2014	Pat Lunness	Final	Review
3	1 April 2015	Pat Lunness	Final	Review
4	1 April 2016	Pat Lunness	Final	Review
5	1 April 2017	Rebecca Good	Final	Review & Update
6	1 April 2018	Rebecca Good	Final	Review & Update
7	1 April 2019	Rebecca Good	Final	Review & Update
8	1 April 2020	Rebecca Good	Final	Review & Update
9	1 April 2021	Rebecca Good	Final	Review

Contents

		Page
1	Introduction and Purpose	5
2	Scope	5
3	Definitions	5
4	Discovery of Loss	6
5	Requirement for a special payment	7
6	Authorisation for losses and special payments	7
7	Accounting for losses and special payments	8
8	Monitoring effectiveness of the policy	8
9	Review	8
10	References and links to other documents	8
11	Equality and diversity statement	9
	Appendices	
	Appendix 1 – Categories of loss	10
	Appendix 2 – Categories of special payments	12
	Appendix 3 – Losses and special payments checklist	15
	Appendix 4 – Equality impact assessment 2019	19

1 Introduction and Purpose

The *Integrated Governance Handbook*, and the principles set out in *Managing Public Money* requires health bodies to have systems for:

- the control and safe custody of health service property
- administration of a patients' and the NHS body's property, and
- recording, reporting and investigation of losses and special payments

The prevention of loss is a prime requirement of sound financial control, and control systems should be designed to achieve this. Losses do nevertheless occur, however, internal checks, regular supervision and internal audit must be used to ensure these are minimised.

This policy informs all CCG employees of what constitutes a loss or special payment, and what to do if they discover a loss or have a requirement for a special payment.

2 Scope

Losses and special payments are items that Parliament would not have contemplated when it agreed funds for the health service or passed legislation. By their nature they are items that ideally should not arise. They are therefore subject to special control procedures compared with the generality of payments, and special notation in the accounts to draw them to the attention of Parliament. They are divided into different categories, which govern the way each individual case is handled.

In considering losses and special payments, it is always important to look beyond whether the proposed write off or payment represents value for money. The need for corrective action must also be carefully assessed to minimise the number (and cost) of future cases. This includes any wider lessons for the NHS as a whole.

This guidance is not applicable to any losses or special payments that arise from inter-NHS transactions (this does not apply to transactions with Foundation Trusts). These do not represent losses to the NHS as a whole and individual NHS bodies will 'write-off' debts owed by other NHS bodies by issuing credit notes and reversing the entries in the debtor ledger.

For those NHS bodies who are members of the NHS Resolution scheme, the financial responsibility for clinical negligence liabilities falls with NHS Resolution so no losses should normally be included in respect of clinical negligence liabilities that are covered under the scheme. Sheffield CCG is a member of this scheme.

3 Definitions

a) Losses and write offs

Annex 4.10 of *Managing Public Money* provides detailed explanations of the following examples of losses and how the separate categories of loss should be accounted for:-

- Cash losses
- Bookkeeping losses
- Exchange rate fluctuations
- Losses of pay, allowances and superannuation benefits
- Overpayments
- Failure to make adequate charges
- Losses of accountable stores
- Fruitless payments
- Constructive losses
- Claims waived or abandoned

Each of these categories is described in more detail in Appendix 1.

b) Special payment

Special payments are those payments that fall outside the normal day-to-day business of the health body, or exceptionally, those for which no statutory authority exists. Annex 4.13 of *Managing Public Money* provides explanations of the five main categories special payments fall into:

- Compensation payments
- Extra contractual payments
- Ex-gratia payments
- Extra statutory and extra regulatory payments
- Special severance payments

Each of these categories is described in more detail in Appendix 2.

4 Discovery of loss

With the exception of suspected fraud, any officer discovering or suspecting a loss of any kind shall immediately report it to the Director of Finance who will be responsible for ensuring the following action is taken:

- reporting the loss and action taken to the appropriate bodies
- immediately ending the loss and attempting to recover it other than where fraud is suspected
- finding out the cause and taking appropriate corrective action
- correcting any weakness in controls or supervision
- establishing responsibility insofar as it involves inadequate supervision, negligence or misconduct, and taking appropriate disciplinary action

- ensuring that any general lessons are picked up and applied in future, and if appropriate referred to the Department of Health and Social Care for wider dissemination
- if it is not fully recovered at once, recording the loss and all stages of subsequent action
- seeking approval, regardless of value, from the Department of Health and Social Care if the case is novel, contentious or repercussive
- reporting the loss to the Governing Body or Audit and Integrated Governance Committee, and
- where an overseas visitor has no means to pay and the debt is therefore unrecoverable, only treatment that is, in a clinical opinion, necessary to stabilise the patient to enable them to return home should be provided in order to minimise the loss to the NHS.

For losses apparently caused by theft, criminal damage (including arson), neglect of duty or gross carelessness (except if trivial/immaterial) the Director of Finance must immediately notify the Governing Body and the External Auditor. If any level of theft or criminal damage is suspected, the Director of Finance must additionally inform the police and Security Management Director at once. Responsibility for informing the police and Security Management Director of suspected theft or criminal damage will fall to the Local Security Management Specialist (LSMS).

In all cases of alleged fraud, bribery or corruption, the CCG's Counter Fraud Specialist should be informed in accordance with the CCG's Fraud, Bribery and Corruption Policy. The CCG will, where appropriate, seek to pursue the full range of available sanctions, including recovery of NHS funds.

5 Requirement for a special payment

Special payments should only be authorised after a careful appraisal of all the facts. The CCG should satisfy itself that there is no feasible alternative to making a special payment. In dealing with individual cases the CCG must always consider:

- the soundness of its control systems
- the efficiency with which they have operated, and
- any necessary steps required to put matters right.

To ensure that all aspects are satisfactorily considered, the checklist at Appendix 3 should be completed before making, or undertaking to make, any special payment. This will ensure that any lessons learnt are identified and acted upon.

The only exceptions to this are personal injury cases, in which case the guidance on the NHS Resolution website (www.resolution.nhs.uk) should be followed.

6 Authorisation for losses and special payments

The authority to write off losses or to make special payments will be in line with the CCG scheme of delegation.

7 Accounting for losses and special payments

The Audit & Integrated Governance Committee will be informed of all losses written off and special payments authorised by officers.

This will be achieved by the CCG maintaining a register in which details of losses and special payments are entered as they become known. The register will be completed on an accruals basis, with an estimated value being inserted where the actual value cannot be immediately determined.

The category type should be clearly identified (see Appendix 1 and Appendix 2 for more information on categories) with a brief description of the item.

If any general lessons emerge from a loss or special payment which would be of interest to other NHS bodies then the Department of Health and Social Care should be informed. Any novel, contentious or repercussive cases should be referred to the Department of Health and Social Care for approval.

8 Monitoring effectiveness of the policy

Monitoring of compliance to this policy will be the responsibility of the Director of Finance.

The losses and special payments register within the CCG may be subject to periodic audit scrutiny.

The implementation and use of this policy will be monitored by the Audit and Integrated Governance Committee.

9 Review

This document may be reviewed at any time at the request of either staff side or management, but will automatically be reviewed after twelve months and thereafter on an annual basis or when a change in legislation dictates.

10 References and links to other documents

This policy should be read in conjunction with the following policies:

- Sheffield CCG Prime Financial Policies
- Records Management Policy
- Fraud, Bribery and Corruption Policy

Further support in the understanding and use of this policy can be gained from the Sheffield CCG Finance Department.

11 Equality and diversity statement

NHS Sheffield CCG aims to design and implement services, policies and measures that meet the diverse needs of our service population and workforce, ensuring that none are placed at a disadvantage over others. It takes into account the Human Rights Act 1998 and promotes equal opportunities for all. This document has been assessed to ensure that no-one receives less favourable treatment on grounds of their gender, sexual orientation, marital status, race, religion, age, ethnic origin, nationality, or disability. Members of staff, volunteers or members of the public may request assistance with this policy if they have particular needs. If the person requesting has language difficulties and difficulty in understanding this policy, the use of an interpreter will be considered.

NHS Sheffield CCG embraces the six staff pledges in the NHS Constitution. This policy is consistent with these pledges.

Appendix 1

Categories of loss

Losses and write offs are currently divided into seven categories in the financial statements of the CCG:-

Category 1 – Administrative Write-offs

- Bad debt provisions
- Impairments of property, plant and equipment
- Impairments of intangible assets
- Payroll overpayments

Category 2 – Fruitless Payments

A 'fruitless payment' is a payment for which liability ought not to have been incurred, or where the demand for the goods and service in question could have been cancelled in time to avoid liability.

- Forfeitures under contracts as a result of some error or negligence by the CCG
- Payment for travel tickets or hotel accommodation wrongly booked or no longer needed
- Goods wrongly ordered or accepted
- The cost of rectifying design faults caused by lack of diligence or defective personal practices
- Extra costs arising from failure to allow for foreseeable changes in circumstances

Category 3 – Store Losses

Includes damage to fitting, furniture and equipment and the loss of equipment and property in stores and in use.

- Losses through fraud, theft, arson, or any other deliberate act
- Losses arising through other causes eg. fire (excluding arson), weather damage, deterioration in store, obsolescence

Category 4 – Bookkeeping Losses

- Unvouched or incompletely vouched payments
- Missing items

- Inexplicable or erroneous debit balances

Category 5 – Constructive Loss

A constructive loss is a similar form of payment to store losses and fruitless payments, but one where procurement action itself caused the loss. For example, stores or services might be correctly ordered, delivered or provided, then paid for as correct; but later, perhaps because of a change of policy, they might prove not to be needed or to be less useful than when the order was placed.

Category 6 – Cash Losses

- Physical losses of cash and its equivalents (eg. Credit cards, electronic transfers)
- Exchange rate fluctuations
- Losses arising from failure to make adequate charges

Category 7 – Claims Abandoned

Losses may arise if claims are waived or abandoned because, though properly made, it is decided not to present or pursue them.

- Where it is decided to reduce the rate of interest on a loan, and therefore to waive the right to receive the amount of the reduction
- Claims actually made and then reduced in negotiations or for policy reasons
- Claims which a department intended to make, but which could not be enforced, or were never presented
- Failure to make claims or to pursue them to finality eg. allowing Limitations Act to become applicable
- Claims arising from actual or believed contractual or other legal obligations which are not met
- Amounts by which claims are reduced by compositions in insolvency cases, or in out-of-court settlements, other than reductions arising from corrections of facts
- Claims dropped on legal advice, or because the amounts of liabilities could not be determined
- Remission of interest on voted loans

Appendix 2

Categories of special payments

Special Payments are those that fall outside the normal day-to-day business of the CCG, or those for which exceptionally, and with the approval of the Department, no statutory authority exists.

Compensation Payments

Payments fall into this category only if a clear liability exists as a result of a court order or a legally binding arbitration award. It can include payments made to provide redress for personal injuries, traffic accidents, damage to property etc, suffered. They include other payments to those in public service outside statutory schemes or outside contracts.

Extra Contractual Payments

Payments which, though not legally due under contract, appear to place an obligation on a public sector organisation which the courts might uphold. Typically these arise from the organisation's action or inaction in relation to a contract. Payments may be extra-contractual even where there is some doubt about the organisation's liability to pay, eg. where the contract provides for arbitration but a settlement is reached without it.

Ex-Gratia Payments

Payments that go beyond statutory cover, legal liability or administrative rules.

Types of Ex-Gratia Payments are:-

- Payments made to meet hardship caused by official failure or delay
- Out of court settlements to avoid legal action on grounds of official inadequacy
- Payments to contractors outside a binding contract, eg. on grounds of hardship
- Maladministration
- Loss of personal effects

Extra Statutory and Extra-Regulatory Payments

Payments within the broad intention of a statute or regulation, respectively, but go beyond a strict interpretation of its terms.

Special Severance Payments

Payments paid to employees, contractors and others outside of normal statutory or contractual requirements when leaving employment in public service whether they resign, are dismissed or reach an agreed termination of contract.

The purpose of making special payments to patients, visitors, members of the public or staff is to place the individual in the position they were in before the loss or damage took place.

Where the article is lost, or the cost of repair is authorised, then payment may be made as soon as approval, in accordance with these procedures, is obtained.

Where the article is damaged but repair is not possible or appropriate and replacement cost is authorised, then the damaged article must first be handed over to the CCG for disposal before payment is released.

Where the article can be repaired the payment should cover the actual cost of repair, but where it is lost or damaged beyond repair the value of the property immediately before the incident should be paid, i.e. the cost of replacement less the estimated amount by which the property had depreciated since purchase.

It is the responsibility of the Manager recommending to the Director of Finance that a special payment to ensure that the amount to be paid is in all cases reasonable. The question of what is reasonable must take into account not only the age and quality of the article in question, but also what a reasonable person would pay for a replacement.

Staff

Staff should be warned by public notice and on taking up appointment that no liability for loss or damage to personal effects will be accepted save for those items handed in for safekeeping and for which a receipt is obtained.

Ex-gratia payments to staff for the loss of, or damage to, their personal property may be made only where:-

- The incident occurred during the course of the employee's duty.
- The article lost, damaged or destroyed were reasonable to be carried in the course of duty.
- The articles were sufficiently robust for the treatment they might reasonably be expected to bear.
- The loss or damage is not due to the employee's own negligence.
- The loss or damage is not covered by insurance or by any provision for free replacement.

Patients

The CCG should take steps to minimise risk of loss or damage to personal effects and property of patients, but cases may arise justifying payment where there is no legal liability on its part.

Responsibility for personal effects and property not handed in for safe keeping under approved procedures should be disclaimed by notices or other means by the CCG.

Appendix 3

Checklist to be used when compiling the summary of the case.

Category – Type of case - Reference number - NHS Body (name and code) -
1. Record the amount involved and the reasons why the loss arose.
2. Detail the background of case giving full reason why payment is necessary. Have other alternatives to the payment been investigated? If not, why not? If so, provide details.
3. Was fraud involved? If so refer to the CCG's Fraud, Bribery and Corruption Policy and contact the Counter Fraud Specialist and/or Director of Finance for advice.
4. Was theft or criminal damage involved? If so have the police been informed? If not, give the reasons why not. All security related incidents must be reported to the Local Security Management Specialist once trained, accredited and in place in accordance with forthcoming guidance issued by NHS Security Management Service.
5. For abandoned works , were detailed specifications identified before the scheme went ahead? How did the projected work compare to these detailed specifications? At what level, by whom, and why was the scheme approved? Why was the scheme abandoned and by whom? Could the scheme have been aborted earlier? Was the scheme joint financed? If so, was any agreement signed? Was legal advice taken in the drawing up of an agreement? Is the other party prepared to pay half of the costs of the scheme?
6. For Bad Debts and Claims Abandoned. Were invoices raised on a regular basis? Was the debt monitored and chased regularly? Were services withdrawn upon continued non-payment? Enclose report showing when invoices were raised and where relevant paid. For cases involving businesses – has the business gone into liquidation/receivership? If so, are you listed as a creditor and do you have confirmation of this from the liquidator /receiver? If not, why not? Are any dividends being paid out? Was the financial integrity of the business looked into before goods or services were supplied? If not, why not and have procedures been revised to ensure this is carried out in the future?

7. **For rental cases only** - did the tenant enter into lease agreements prior to occupation? If not, why not? If the lease was faulty investigate whether action can be taken against legal advisors who drew up the agreement? Provide an analysis of rent and services charges.

8. **For private patients** cases was an undertaking to pay signed? If not, why not? Was a full estimate of potential costs given and full deposit taken to cover these costs? If not, why not?

For overseas private patients cases – have the relevant embassies been contacted for payment (if applicable)? For overseas visitors, are robust procedures in place in the NHS Body to identify and charge liable overseas visitors. If not, why not? Was the overseas visitor informed that he/she would be liable to pay for the full cost of treatment? Was treatment, in a clinical opinion, immediately necessary or urgent? If treatment was not urgent why was it given before obtaining a sizeable deposit?

9. **Stores (only)** - Are any linen losses calculated at 50% of the replacement value? Is this in accordance with the guidance? Is the total loss more than 5% of the total stock value? Confirm that the loss has been valued at book value less net disposal proceeds.

10. **For extra contractual payments to contractors.** Have other alternatives to the payment been investigated? If not, why not? If so, provide details. Provide detailed calculations on which the payment is based.

11. **For ex-gratia payments.** Have other options been considered? If not, why not? Explain why an ex-gratia payment offers the best value for money. Confirm that the proposed payment does not place the claimant in a better position than if the error had not occurred? If it does, why? In cases of hardship record what evidence exists on this. Provide detailed calculations to support the proposed payment and demonstrate why the proposed sum is in accordance with the relevant paragraphs of this guidance.
For settlements on termination of employment, has relevant central guidance on such payments been followed in all respects? If not, why not?
For clinical negligence and personal injury cases has the relevant central guidance for such cases been followed in all respects? If not, why not?

12. Is the value of the loss reduced by insurance? If so, record the value of the gross loss and the value of the amount recovered by insurance.

13. Have all reasonable steps been taken to recover the loss? Provide details of the attempts that have been made to recover the loss or explain why no action has been taken. Has appropriate legal advice been sought? If not, why not? If advice has been sought, what recommendations were made and have these been followed? If not, why not?

14. Identify any failings in the actions of employees, including supervisors. Having considered this, is there a need for disciplinary action? Record what action has been taken or is proposed, or if no action is to be taken, explain why. Include dates, names of individuals and positions.

15. Was there any apparent breakdown of procedures? Detail weakness or fault in system of control or supervision.

16. What proposed improvements have been put forward to correct defects in the existing systems or procedures? Include the timetable for implementation of the improvements. What monitoring measures have been introduced to ensure the improvements are working effectively?

17. Is it necessary to inform the Governing Body/Accountable Officer? If not, why not?

18. Do the Prime Financial Policies require a report to the Governing Body or Audit & Integrated Governance Committee for this case? If so, please enclose the report. If not, consider whether in the light of this case, the Prime Financial Policies should be amended to require a Governing Body report in such cases.

19. Having completed the above steps, detail the general lessons that can be drawn from this case. If a system weakness has been identified which has possible implications across the NHS the LCFS or the LSMS should report the problem to NHS Counter Fraud Authority using either FIRST, the NHS Fraud Intelligence database for fraud, or the Area Security Management Specialist for security matters so that measures can be taken nationally to amend policy or systems.

20. Please give details of name and position of person forwarding this case for Department of Health and Social Care approval (if applicable). Give the date when this case was first brought to the attention of the Department of Health and Social Care (if applicable).

Name -

Position -

Date Department of Health and Social Care notified -

21. I have considered fully each point on this checklist and my findings are recorded in the attached case summary and/or in the spaces above. I confirm that the details recorded above and on the attached case summary are complete and accurate, and that all aspects of the checklist have been properly considered and actioned.

Signed By –

22. I confirm that the above details are complete and accurate and all aspects of the checklist have been properly considered and actioned. I agree that write off of this loss offers the best value for money for this case.

* Note: Delete as appropriate.

* This case is not novel, contentious or repercussive. I therefore agree to write off of the loss.

* This case is novel, contentious or repercussive and I therefore request formal approval from the Department of Health and Social Care.

Signed by - Date -

Please note this section must be signed in accordance with the delegated limits set by the CCG. Please print names and position held in the organisation.

NHS Sheffield CCG Equality Impact Assessment 2019

Equality Impact Assessment

Title of policy or service:	Policy for the Management of Losses & Special Payments	
Name and role of officer/s completing the assessment:	Rebecca Good, Financial Accountant	
Date of assessment:	June 2019	
Type of EIA completed:	Initial EIA 'Screening' <input checked="" type="checkbox"/> or 'Full' EIA process <input type="checkbox"/>	<i>(select one option - see page 4 for guidance)</i>

1. Outline	
Give a brief summary of your policy or service <ul style="list-style-type: none"> • Aims • Objectives • Links to other policies, including partners, national or regional 	Set out at page 5 of the Policy

Identifying impact:

- **Positive Impact:** will actively promote or improve equality of opportunity;
- **Neutral Impact:** where there are no notable consequences for any group;

- **Negative Impact:** negative or adverse impact causes disadvantage or exclusion. If such an impact is identified, the EIA should ensure, that as far as possible, it is justified, eliminated, minimised or counter balanced by other measures. This may result in a 'full' EIA process.

2. Gathering of Information					
This is the core of the analysis; what information do you have that might <i>impact on protected groups, with consideration of the General Equality Duty.</i>					
(Please complete each area)	What key impact have you identified?			For impact identified (either positive an or negative) give details below:	
	Positive Impact	Neutral impact	Negative impact	How does this impact and what action, if any, do you need to take to address these issues?	What difference will this make?
Human rights	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Age	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Carers	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Disability	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Sex	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Race	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Religion or belief	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Sexual orientation	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Gender reassignment	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Pregnancy and maternity	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Marriage and civil partnership (only eliminating discrimination)	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
Other relevant groups	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		
HR Policies only: Part or Fixed term staff	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		

IMPORTANT NOTE: If any of the above results in ‘negative’ impact, a ‘full’ EIA which covers a more in depth analysis on areas/groups impacted must be considered and may need to be carried out.

Having detailed the actions you need to take please transfer them to onto the action plan below.

3. Action plan				
Issues/impact identified	Actions required	How will you measure impact/progress	Timescale	Officer responsible
No issues identified				

4. Monitoring, Review and Publication				
When will the proposal be reviewed and by whom?	Lead / Reviewing Officer:	Rebecca Good	Date of next Review:	March 2022