

ABERDEEN CITY COUNCIL

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<b>COMMITTEE</b>	Audit, Risk and Scrutiny Committee
<b>DATE</b>	20 February 2025
<b>EXEMPT</b>	No
<b>CONFIDENTIAL</b>	No
<b>REPORT TITLE</b>	Internal Audit Report AC2505 – IJB Counter Fraud
<b>REPORT NUMBER</b>	IA/AC2505
<b>DIRECTOR</b>	N/A
<b>REPORT AUTHOR</b>	Jamie Dale
<b>TERMS OF REFERENCE</b>	2.2

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**1. PURPOSE OF REPORT**

- 1.1 The purpose of this report is to present the planned Internal Audit report on IJB Counter Fraud.

**2. RECOMMENDATION**

- 2.1 It is recommended that the Committee review, discuss and comment on the issues raised within this report and the attached appendix.

**3. CURRENT SITUATION**

- 3.1 Internal Audit has completed the attached report which relates to an audit of IJB Counter Fraud.

**4. FINANCIAL IMPLICATIONS**

- 4.1 There are no direct financial implications arising from the recommendations of this report.

**5. LEGAL IMPLICATIONS**

- 5.1 There are no direct legal implications arising from the recommendations of this report.

**6. ENVIRONMENTAL IMPLICATIONS**

- 6.1 There are no direct environmental implications arising from the recommendations of this report.

**7. RISK**

7.1 The Internal Audit process considers risks involved in the areas subject to review. Any risk implications identified through the Internal Audit process are detailed in the resultant Internal Audit reports. Recommendations, consistent with the Council's Risk Appetite Statement, are made to address the identified risks and Internal Audit follows up progress with implementing those that are agreed with management. Those not implemented by their agreed due date are detailed in the attached appendices.

## 8. OUTCOMES

8.1 There are no direct impacts, as a result of this report, in relation to the Council Delivery Plan, or the Local Outcome Improvement Plan Themes of Prosperous Economy, People or Place.

8.2 However, Internal Audit plays a key role in providing assurance over, and helping to improve, the Council's framework of governance, risk management and control. These arrangements, put in place by the Council, help ensure that the Council achieves its strategic objectives in a well-managed and controlled environment.

## 9. IMPACT ASSESSMENTS

Assessment	Outcome
Impact Assessment	An assessment is not required because the reason for this report is for Committee to review, discuss and comment on the outcome of an internal audit. As a result, there will be no differential impact, as a result of the proposals in this report, on people with protected characteristics.
Privacy Impact Assessment	Not required

## 10. BACKGROUND PAPERS

10.1 There are no relevant background papers related directly to this report.

## 11. APPENDICES

11.1 Internal Audit report AC2505 – IJB Counter Fraud

## 12. REPORT AUTHOR CONTACT DETAILS

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## Internal Audit

### Assurance Review of IJB Counter Fraud

**Status:** Final

**Date:** 7 November 2024

**Risk Level:** Strategic

**Report No:** AC2505

**Assurance Year:** 2024/25

Net Risk Rating	Description	Assurance Assessment
Moderate	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	Reasonable

Report Tracking	Planned Date	Actual Date
Scope issued	19-Jul-24	19-Jul-24
Scope agreed	02-Aug-24	02-Aug-24
Fieldwork commenced	12-Aug-24	12-Aug-24
Fieldwork completed	06-Sep-24	11-Oct-24
Draft report issued	20-Sep-24	17-Oct-24
Process owner response	11-Oct-24	07-Nov-24
Director response	18-Oct-24	07-Nov-24
Final report issued	25-Oct-24	07-Nov-24
RAP Committee	03-Dec-24	

Distribution	
Document type	Assurance Report
Director	Fiona Mitchelhill, Chief Officer
Process Owner	Fiona Mitchelhill, Chief Officer
Stakeholder	Fraser Bell, Chief Operating Officer
*Final only	External Audit*
Lead auditor	Phil Smith, Auditor

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# 1 Introduction

## 1.1 Area subject to review

*“In an era marked by technological advancements and evolving criminal tactics, the need for a robust and adaptive Counter Fraud strategy has never been more pressing. [The Strategy] serves as a roadmap for our commitment to safeguarding NHS Scotland from the threat of fraud, bribery, and corruption”.*

**National Services Scotland Counter Fraud Strategy 2023-2026**

For the purpose of this review, the term ‘fraud’ is used to describe a variety of dishonest or unscrupulous behaviours such as forgery, false representation, and the concealment of material facts. Taking this further, fraud is viewed as the use of deception with the intention of obtaining personal gain, avoiding obligation, or causing loss to another party. These actions can be at the expense of the IJB, its partners, local communities or otherwise to the Public Purse. Fraud can be perpetrated by persons internal or external to the HSCP and also through collusion.

Any effective Counter Fraud framework should:

- Identify accountability for Counter Fraud policy.
- Clarify ownership of fraud prevention, detection, investigation, and correction responsibility.
- Establish a good understanding of fraud amongst staff via guidance and training.
- Involve fraud risk and impact assessments and a risk register specifically for fraud risks.
- Ensure deterrents and preventative measures are built into systems and processes.
- Include fraud detection and incident reporting mechanisms.
- Provide a clear fraud investigation procedure.
- Identify corrective measures which should be taken (e.g. recovery, legal, etc)
- Ensure lessons learned are applied to enhance systems and practice to mitigate fraud.

The Aberdeen City Joint Board (IJB)<sup>1</sup> is dependent on the Counter Fraud arrangements within both NHS Grampian (NHSG) and Aberdeen City Council to mitigate the impact and harm that fraud has on its resources and service users. The partners' have fraud policies and practice which are tailored to their organisations, which should include services delivered on behalf of the Health and Social Care Partnership (HSCP).

## 1.2 Rationale for review

The objective of this audit is to provide assurance that the IJB's arrangements for the prevention of fraud, bribery and corruption are adequate and proportionate.

Fraud can involve multiple sources and have varying degrees of impact. Inadequate fraud risk assessment, governance, deterrent and prevention mechanisms can impact on the financial capacity of the IJB to deliver service strategies and appropriate standards of care. Fraud can be disruptive and impact on service users and staff, and can tarnish the reputation of the IJB and the trust a wide range of stakeholders have in both NHS Grampian and Aberdeen City Council.

## 1.3 How to use this report

This report has several sections and is designed for different stakeholders. The executive summary (section 2) is designed for senior staff and is cross referenced to the more detailed narrative in later sections (3 onwards) of the report should the reader require it. Section 3 contains the detailed narrative for risks and issues we identified in our work.

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<sup>1</sup> Where the terms are interchangeable as part of industry reporting, IJB is used to represent the strategic Board with overall responsibility. HSCP is used to indicate the delivery of services by Aberdeen City Council and NHS Grampian.

## 2 Executive Summary

### 2.1 Overall opinion

The full chart of net risk and assurance assessment definitions can be found in Appendix 1 – Assurance Scope and Terms. We have assessed the net risk (risk arising after controls and risk mitigation actions have been applied) as:

Net Risk Rating	Description	Assurance Assessment
Moderate	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	Reasonable

The organisational risk level at which this risk assessment applies is:

Risk Level	Definition
Corporate	This issue/ risk level impacts the Partnership as a whole. Mitigating actions should be taken at the Senior Leadership level.

### 2.2 Assurance assessment

The level of net risk is assessed as **MODERATE**, with the control framework, which relies on the partner organisations, deemed to provide **REASONABLE** assurance over the Health and Social Care Partnership's approach to Counter Fraud. This does not reflect a Moderate level of risk with regards to the occurrence of fraud across the IJB's operations, and instead is reflective of the framework of control.

The complexity of service delivery by Health and Social Care Partnerships necessitates fraud policies and controls that address different operations, controls and staffing between partners. While the unique nature of IJB operations (e.g., not holding assets, relying on partners' payment systems) limits strategic fraud opportunities, operational-level fraud risks remain where services are delivered by the Council and NHS on behalf of the IJB.

A strong Counter Fraud Framework is crucial for safeguarding the IJB's resources. The IJB must have clear measures for fraud prevention, detection, investigation, and reporting. Establishing a clear stance on fraud, in conjunction with consistent and appropriate practice, helps reduce the risk of financial loss and reputational damage which could result from fraud.

The IJB relies on the Counter Fraud policies and arrangements of its partners: NHS Grampian and Aberdeen City Council. Each organisation has policies and procedures in place, with ongoing reviews to ensure they meet their counter fraud requirements and, by extension, those of the IJB.

However, while IJB Management has considered Counter Fraud in specific cases (e.g., procurements), more could be done to address the strategic risks to the IJB and the assurances in place. Counter Fraud is not yet fully integrated across the IJB's partners. Although the IJB can depend on the operations of the Council and NHS Board, it should further formalise its arrangements with partners to ensure strategic assurances over its operations. Without a properly considered control framework, the IJB faces several fraud-related risks, including financial losses, reputational damage, and potential operational impacts.

A single overarching recommendation has been made for Management to formally consider and document a Counter Fraud control framework across the IJB's operations. This should include an action plan to address any gaps or areas for improvement, considering all points raised in this report, such as regular Fraud Risk assessments, promotion of Counter Fraud Principles, and proactive measures to identify and prevent fraud. Recognising the IJB's reliance on its partners' controls for most operations, it should seek assurance of the Counter Fraud frameworks in place. Internal Audit can support the IJB in gaining these assurances through ad hoc consultancy or future internal audit reviews on targeted operational areas.

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### **2.3 Severe or major issues / risks**

Issues and risks identified are categorised according to their impact on the Health and Social Care Partnership. There were no severe or major risks identified as part of this review.

### **2.4 Management response**

*The report is welcomed as is the assurance received by Internal Audit in respect of the health and social care partnership's approach to counter fraud.*

*The single recommendation is approved and will be taken forward in accordance with the timeline identified.*

## 3 Issues / Risks, Recommendations, and Management Response

### 3.1 Issues / Risks, recommendations, and management response

Ref	Description	Risk Rating	Moderate
1.1	<p><b>Strategic Approach to Counter Fraud</b> – The Aberdeen City Integration Joint Board (IJB) is dependent on the Counter Fraud arrangements within both NHS Grampian (NHSG) and Aberdeen City Council to mitigate the impact and harm that fraud has on its resources and service users. The partners' have fraud policies and practice, which are tailored to their organisations, and should include services delivered on behalf of the Health and Social Care Partnership (HSCP).</p> <p>With regards to the IJB overall and the individual partners:</p> <ul style="list-style-type: none"> <li>• Responsibility for Counter Fraud across the IJB ultimately rests with the Chief Officer. However, reliance is placed on the operations of the partner organisations.</li> <li>• Counter Fraud within Aberdeen City Council falls under the remit of the Corporate Investigations Officer within Finance. Aberdeen City Council has their own approach to Counter Fraud as documented in their Team Procedures and other supporting documentation. This guidance covers areas such as aims, raising cases, investigations and concluding work. Where required, noting minimal instances in the past, the Counter Fraud Team is supported by the Authority's Internal Audit Service, led by the Chief Internal Auditor.</li> <li>• Counter Fraud within NHS Grampian falls under the remit of the Fraud Liaison Officer, as part of Finance, with support centrally from the NHS Counter Fraud Service (CFS). NHS Grampian has a Policy for Prevention, Detection, and Investigation of Suspected Fraud, Theft, and Corruption. This sets out the Board's commitment to take all practical steps to prevent being subjected to fraud, and covers areas such as Management Responsibility, Risk Management, Internal Controls, and Staff Training.</li> </ul> <p>A review of the Counter Fraud arrangements within the IJB highlighted:</p> <ul style="list-style-type: none"> <li>• As with many of its strategic operations, the Aberdeen City Integration Joint Board (IJB) is dependent on the arrangements and operations within both NHS Grampian (NHSG) and Aberdeen City Council.</li> <li>• The number of instances is extremely low, and where Internal Audit was not able to identify any cases of under reporting, going purely on national averages and statistics, it is reasonable to expect unreported cases. This however is not an issue unique to the IJB and is reflective of the Public Sector overall.</li> <li>• Whilst Management has considered Counter Fraud in various operations, more could be done to reflect the strategic risks to the IJB or the assurances in place. Counter Fraud is also not considered fully integrated across the partners of the IJB. It is reasonable to conclude that where the IJB can rely on the operations of the Council and NHS Board, more could be done to assure itself strategically and formalise the arrangements in place with partners.</li> <li>• There is a lack of joint working or arrangements in place to report concerns or outcomes across the different partners. For example, Internal Audit was unable to identify any means whereby a fraud concern identified within NHS Grampian, which related to operations on behalf of the IJB, would be reported to the IJB. Where this may happen informally or through the course of standard discussions, there is benefit in having an agreed approach and forum.</li> </ul> <p>Where the risk is mitigated through reliance on the operations of its partners, the IJB currently has no formal assurances over these or for its own operations strategically. In not operating</p>		

Ref	Description	Risk Rating	Moderate
	<p>an appropriate framework of control for itself, which can still rely on partners but should be formally considered, the IJB exposes itself to several risks within the fraud umbrella, including but not limited to financial losses, reputational damage, and potential negative impacts on operations.</p>		
	<b>IA Recommended Mitigating Actions</b>		
	<p>Management should formally consider and document the framework of control for Counter Fraud across the operations of the IJB. This should specifically look to create an action plan that Management can take forward to address any gaps or areas for enhancement, whilst also recognising where reliance can be placed on the operations of partner organisations. If Management feels there is not a requirement to put in place a control because of the assurances it has from partners, this should be documented. This work should consider all the points raised as part of this report, with Appendix 3 setting out six key areas for further consideration by Management. It may be possible that some of these actions are already being taken forward by the partners but the focus of this recommendation is for IJB Management to formalise operations and gain the proper assurances.</p> <p>Where it is recognised that the IJB is reliant on the controls of its partners for the majority of operations, it should look to assure itself of the frameworks in place for Counter Fraud.</p> <p>Internal Audit is available to further support the IJB in gaining the required assurances, either through adhoc consultancy, or through future internal audit reviews on targeted areas of operations.</p>		
	<b>Management Actions to Address Issues/Risks</b>		
	<p><i>Aberdeen City Health and Social Care Partnership (ACHSCP) will consider the framework of control for Counter Fraud having regard to the points raised in Appendix 3 of this report. The review against these points may result in additional action being taken.</i></p> <p><i>ACHSCP will carry out this activity in liaison with Aberdeenshire and Moray HSCPs given the potential for further learning on arrangements elsewhere.</i></p>		
	<b>Risk Agreed</b>	<b>Person(s)</b>	<b>Due Date</b>
	Yes	Business Support, Communications & Contingency Lead	May 2025



## 4 Appendix 1 – Assurance Terms and Rating Scales

### 4.1 Overall report level and net risk rating definitions

The following levels and ratings will be used to assess the risk in this report:

Risk Level	Definition
<b>Corporate</b>	This issue / risk level impacts the Partnership as a whole. Mitigating actions should be taken at the Senior Leadership level.
<b>Function</b>	This issue / risk level has implications at the functional level and the potential to impact across a range of services. They could be mitigated through the redeployment of resources or a change of policy within a given function.
<b>Cluster</b>	This issue / risk level impacts a particular Service or Cluster. Mitigating actions should be implemented by the responsible Chief Officer.
<b>Programme and Project</b>	This issue / risk level impacts the programme or project that has been reviewed. Mitigating actions should be taken at the level of the programme or project concerned.

Net Risk Rating	Description	Assurance Assessment
<b>Minor</b>	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.	<b>Substantial</b>
<b>Moderate</b>	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified, which may put at risk the achievement of objectives in the area audited.	<b>Reasonable</b>
<b>Major</b>	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.	<b>Limited</b>
<b>Severe</b>	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.	<b>Minimal</b>

Individual Issue / Risk Rating	Definitions
<b>Minor</b>	Although the element of internal control is satisfactory there is scope for improvement. Addressing this issue is considered desirable and should result in enhanced control or better value for money. Action should be taken within a 12 month period.
<b>Moderate</b>	An element of control is missing or only partial in nature. The existence of the weakness identified has an impact on the audited area's adequacy and effectiveness. Action should be taken within a six month period.
<b>Major</b>	The absence of, or failure to comply with, an appropriate internal control, which could result in, for example, a material financial loss. Action should be taken within three months.
<b>Severe</b>	This is an issue / risk that could significantly affect the achievement of one or many of the Partnership's objectives or could impact the effectiveness or efficiency of the Partnership's activities or processes. Action is considered imperative to ensure that the Partnership is not exposed to severe risks and should be taken immediately.

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## 5 Appendix 2 – Assurance Scope and Terms of Reference

### 5.1 Area subject to review

*“In an era marked by technological advancements and evolving criminal tactics, the need for a robust and adaptive Counter Fraud strategy has never been more pressing. [The Strategy] serves as a roadmap for our commitment to safeguarding NHS Scotland from the threat of fraud, bribery, and corruption”.*

National Services Scotland Counter Fraud Strategy 2023-2026

For the purpose of this review, the term ‘fraud’ is used to describe a variety of dishonest or unscrupulous behaviours such as forgery, false representation, and the concealment of material facts. Taking this further, fraud is viewed as the use of deception with the intention of obtaining personal gain, avoiding obligation, or causing loss to another party. These actions can be at the expense of the IJB, its partners, local communities or otherwise to the Public Purse. Fraud can be perpetrated by persons internal or external to the Council and also through collusion.

Any effective Counter Fraud framework should:

- Identify accountability for Counter Fraud policy.
- Clarify ownership of fraud prevention, detection, investigation, and correction responsibility.
- Establish a good understanding of fraud amongst staff via guidance and training.
- Involve fraud risk and impact assessments and a risk register specifically for fraud risks.
- Ensure deterrents and preventative measures are built into systems and processes.
- Include fraud detection and incident reporting mechanisms.
- Provide a clear fraud investigation procedure.
- Identify corrective measures which should be taken (e.g. recovery, legal, etc)
- Ensure lessons learned are applied to enhance systems and practice to mitigate fraud.

The Aberdeen City Integration Joint Board (IJB)<sup>2</sup> is dependent on the Counter Fraud arrangements within both NHS Grampian (NHSG) and Aberdeen City Council to mitigate the impact and harm that fraud has on its resources and service users. Staff also are impacted in terms of the equipment they have to work with. The partners’ have fraud policies and practice which are tailored to their organisations, which should include services delivered on behalf of the Health and Social Care Partnership (HSCP).

### 5.2 Rationale for review

The objective of this audit is to provide assurance that the IJB’s arrangements for the prevention of fraud, bribery and corruption are adequate and proportionate.

Fraud can involve multiple sources and have varying degrees of impact. Inadequate fraud risk assessment, governance, deterrent and prevention mechanisms can impact on the financial capacity of the IJB to deliver service strategies and appropriate standards of care. Fraud can be disruptive and impact on service users and staff, and can tarnish the reputation of the IJB and the trust a wide range of stakeholders have in both NHS Grampian and Aberdeen City Council.

### 5.3 Scope and risk level of review

This review will offer the following judgements:

- An overall **net risk** rating at the Corporate level.
- Individual **net risk** ratings for findings.

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<sup>2</sup> Where the terms are interchangeable as part of industry reporting, IJB is used to represent the strategic Board with overall responsibility. HSCP is used to indicate the delivery of services by Aberdeen City Council and NHS Grampian.

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### 5.3.1 Detailed scope areas

**As a risk-based review this scope is not limited by the specific areas of activity listed below. Where related and other issues / risks are identified in the undertaking of this review these will be reported, as considered appropriate by IA, within the resulting report.**

The specific areas to be covered by this review are:

- Policies, Procedures, Governance and Training
- Fraud Risk Assessment, Deterrent and Prevention
- Fraud Detection
- Reporting Processes, in terms of both raising concerns and then to stakeholders
- Fraud Investigation and Response
- Lesson Learning

## 5.4 Methodology

This review will be undertaken through interviews with key staff involved in the process(es) under review and analysis and review of supporting data, documentation, and paperwork. To support our work, we will review relevant legislation, codes of practice, policies, procedures, guidance.

The audit will be a joint review in conjunction with NHS Grampian, Moray IJB and Aberdeen City IJB, and as such an element of reliance may be placed on the work of other assurance providers<sup>3</sup>.

Due to hybrid working across stakeholders, this review will be undertaken primarily remotely.

## 5.5 IA outputs

The IA outputs from this review will be:

- A risk-based report with the results of the review, to be shared with the following:
  - Partnership Key Contacts (see 1.7 below)
  - Audit Committee (final only)
  - External Audit (final only)
- An executive summary report bringing together the findings and lessons learned from each of the individual reviews carried out across the IJBs and NHS Grampian

## 5.6 IA staff

The IA staff assigned to this review are:

- Phil Smith, Auditor (**audit lead**)
- Colin Harvey, Audit Team Manager
- Jamie Dale, Chief Internal Auditor (**oversight only**)

## 5.7 Partnership key contacts

The key contacts for this review across the Partnership are:

- Fiona Mitchelhill, Chief Officer
- Fraser Bell, Chief Operating Officer

## 5.8 Delivery plan and milestones

The key delivery plan and milestones are:

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<sup>3</sup> Within Aberdeenshire Council, the responsibility for Counter Fraud sits with Internal Audit, and as such the IJB would place an element of reliance on the Service. It would be inappropriate for Internal Audit to review its own arrangements. As such, this part of the review will be conducted by another Internal Audit service within the joint review and factored into reporting.

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Milestone	Planned date
Scope issued	19-Jul 24
Scope agreed	02-Aug-24
Fieldwork commences	12-Aug-24
Fieldwork completed	06-Sep-24
Draft report issued	20 -Sep-24
Process owner response	11-Oct-24
Director response	18-Oct-24
Final report issued	25-Oct-24

## 6 Appendix 3 – Key Areas For Consideration

Area	Considerations
<p><b>Policies, Procedures, Governance and Training</b></p>	<ul style="list-style-type: none"> <li>• Identification and documentation of the assurances in place through reliance on the operations of both partners with regards to Counter Fraud. This should specifically ensure that the operations on behalf of the HSCP are covered.</li> <li>• Further promotion of the Counter Fraud principles, including a zero tolerance approach for instances.</li> <li>• Assurance that staff have received the relevant fraud training.</li> <li>• Ensure staff are aware of fraud risk and responsibility for making sure these are adequately mitigated is allocated and ownership and control mechanisms/regular checks to ensure they are working.</li> </ul>
<p><b>Fraud Risk Assessment, Deterrent and Prevention</b></p>	<ul style="list-style-type: none"> <li>• Regular Fraud risk assessments to identify any areas of concern across operations, with outputs targeted at addressing any identified issues.</li> </ul>
<p><b>Fraud Detection</b></p>	<ul style="list-style-type: none"> <li>• Proactive work to both identify instances of fraud but also prevent occurrences in the first place.</li> </ul>
<p><b>Reporting Processes</b></p>	<ul style="list-style-type: none"> <li>• Promotion of the responsibility of staff to report concern, including what should be reported, how and to whom.</li> <li>• Development of standardised reporting to the IJB Audit Committee (or Board) on cases.</li> <li>• Development of a protocol for the notification, investigation, and reporting of alleged fraud within the Grampian IJBs with the NHS Counter Fraud Authority. This could involve a “letter of understanding” detailing agreed arrangements for the fraud investigation but as a minimum should be a forum that fosters collaborating and information sharing across partners.</li> <li>• Development of a forum to internally record but also report on fraud cases. This reporting should be both internal to Management and then the relevant oversight forum e.g. IJB Audit Committee.</li> </ul>
<p><b>Fraud Investigation and Response</b></p>	<ul style="list-style-type: none"> <li>• Where this will be led by the relevant partners, Management should consider the establishment of a forum whereby they can be involved, as required, in the process, specifically any response or recovery action.</li> </ul>
<p><b>Lesson Learning</b></p>	<ul style="list-style-type: none"> <li>• Regular lesson learning on the back of instances that can be channelled into improvements in operations to prevent future occurrence.</li> </ul>

