

AUDIT COMMITTEE: 12 APRIL 2005

A (M) 05/2
Minutes: 11 - 29

NHS GREATER GLASGOW

**Minutes of a Meeting of the
Audit Committee
held in Board Room 1,
Dalian House, 350 St Vincent Street, Glasgow,
on Tuesday, 12 April 2005 at 9.30 a.m.**

PRESENT

Mrs E Smith (Chair)
Cllr D Collins
Mr P Hamilton (From Minute 16)
Mrs A Stewart MBE

IN ATTENDANCE

Mr J C Hamilton	Head of Board Administration
Mr J M Hamilton	Assistant Director of Finance
Mr A Lindsay	Head of Control & Support Systems
Ms C Renfrew	Director of Planning and Community Care (for Minute 23)
Mr J Dearden	General Manager, Corporate Services, Primary Care Division (Minute 27 to 28)
Ms L Paterson	PricewaterhouseCoopers
Mr M Thomson	PricewaterhouseCoopers
Mr M White	PricewaterhouseCoopers
Mr P McGinty	Deloitte
Mr S Kelly	Deloitte
Ms M Worsfold	Counter Fraud Services (Minute 27 to 28)
Mr S Frier	Counter Fraud Services (Minute 27 to 28)

ACTION BY

11 APOLOGIES

Apologies were intimated on behalf of Mr J Bannon MBE, Dr R Groden and Cllr J Handibode. Mr P Hamilton had intimated that he would be unable to be present at the start of the meeting but would join as soon as he could.

12 MINUTES

On the motion of Mrs Smith, seconded by Mrs Stewart, the Minutes of the meeting on 25 January 2005 were noted as a correct record and signed by the Convener.

13 MATTERS ARISING FROM THE MINUTES

In respect of Minute 5, the Head of Board Administration confirmed that the final report by the Board's external auditors on Key Business Challenges, including the response approved by the Audit Committee

AUDIT COMMITTEE: 12 APRIL 2005

ACTION BY

at the previous meeting, had been issued to all members of the NHS Board. Mr Thomson, PricewaterhouseCoopers, commented that it was the intention of the external auditors to follow up this report in October or November 2005 to allow management time to implement the recommendations contained in the report. In response to a question from the Head of Board Administration, Mr Thomson confirmed that the report would now be submitted to Audit Scotland as it stood.

**Pricewaterhouse
Coopers**

In respect of Minute 9, the Head of Control and Support Systems undertook to circulate to Members a copy of the amended Project Authorisation Checklist.

**Head of Control &
Support Systems**

**14 EXTERNAL AUDIT: INTERNAL CONTROLS REPORTS 2004/2005 –
GREATER GLASGOW NHS BOARD**

A report of PricewaterhouseCoopers (Audit Paper No 05/6) was presented describing the results of the review of the NHS Board's financial governance arrangements carried out in January 2005 as part of the 2004/2005 audit. Mr Thomson, PricewaterhouseCoopers, commented on the main points contained in the report including the following matters.

The review had focussed on

1. Internal audit;
2. Financial management and budgetary control;
3. Prevention and detection of fraud and corruption;
4. The legality of financial transactions;
5. Rotational review of key systems of financial control.

Key findings included

1. Reliance had been placed on the work carried out by internal audit;
2. Recommendations had been made on the nature of the financial information reported to the NHS Board in terms of the level of detail;
3. Arrangements for the prevention and detection of fraud and corruption were satisfactory but management had agreed to introduce a register of NHS Board contracts;
4. No system weaknesses had been found in the review of the key systems of financial control.

In response to questions from Mrs Stewart and Cllr Collins, the Assistant Director of Finance explained that consideration was being given to the level of detail contained in the financial reports to the NHS Board and confirmed this issue was being addressed at present and was not dependent on the transition to the new organisational structure.

**Assistant Director
of Finance**

NOTED

**15 EXTERNAL AUDIT: INTERNAL CONTROLS REPORT 2004/2005 –
NHS GREATER GLASGOW**

A report of PricewaterhouseCoopers (Audit Paper No 05/6) was presented consolidating the matters arising from the visits to NHS Greater Glasgow during February and March 2005 as part of the

AUDIT COMMITTEE: 12 APRIL 2005

ACTION BY

2004/2005 audit. Mr White, PricewaterhouseCoopers, explained that the report covered progress in implementing recommendations made during the 2003/2004 audit (including the follow up of 2002/2003 recommendations) and consideration of the NHS Board and Divisional financial governance arrangements and internal control systems operating in 2004/2005.

In respect of the follow up of previous recommendations, Mr White reported that 65 of a total of 123 recommendations had been fully implemented and 39 partially implemented. Progress had been less effective than in previous years but it was recognised that difficulties were caused in the transitional period leading up to the new organisational structure. Mr White confirmed that where recommendations had not been implemented or only partially implemented, action had been agreed with management to address the issues.

Mr White commented on the other main issues arising including the following matters.

1. Issues raised in respect of the NHS Board which had already been discussed during consideration of Audit Paper No 05/6.
2. There had been some difficulty in maintaining Non-executive Director support at divisional level for the transitional governance arrangements.
3. It was important to complete the pan-Glasgow Business Continuity Plan, including a formal IT risk assessment.
4. This IT risk assessment should then inform a pan-Glasgow IT disaster recovery plan.
5. The target to reduce waiting times to 6 months by December 2005 presented a significant challenge to divisions.
6. There had been delay in agreeing the objectives of Executive Directors of the NHS Board.

Mr White concluded by noting that action plans had been agreed with management at the NHS Board and divisions to address these issues.

In reply to questions from Cllr Collins and Mrs Stewart on the matter of IT disaster recovery, the Assistant Director of Finance explained that the resignation of the consultant appointed to manage the disaster recovery project had resulted in some loss of impetus. The Head of Control and Support Systems and he had met with senior IT managers who confirmed that significant work had been done throughout NHS Greater Glasgow but more was now required to bring this together into a pan-Glasgow Disaster Recovery Plan. In addition, the work being carried out done on the portal would of necessity refocus attention of the need for an overall disaster recovery plan. Mr McGinty, Deloitte, commented that most systems were currently operating on a divisional rather than a pan-Glasgow basis and some assurance could be taken from the recovery plans in place within the divisions. The Convener commented that this matter should be brought to the attention of the Acting Director of Finance.

**Acting Director of
Finance**

In response to a question from Mr McGinty, Deloitte, Mr Thomson, PricewaterhouseCoopers, confirmed that the comments on financial reporting related only to the level of detail provided and that budgets

were being controlled.

Members confirmed that the format of the report was satisfactory and the Convener noted that given its strategic role, the Audit Committee should not receive too much detail in the first instance but would request further information if desired.

NOTED

16 EXTERNAL AUDIT REPORT: STAFF GOVERNANCE

A report of PricewaterhouseCoopers (Audit Paper No.05/8) was presented giving the results of the annual audit of the arrangements for staff governance within NHS Greater Glasgow. Ms Paterson, PricewaterhouseCoopers, drew Members' attention to the Executive Summary contained within the report and commented on the key matters including the following.

1. It was now a legal requirement for NHS Boards to have in place arrangements for the good governance of staff. Each NHS Board is required to complete an annual self assessment and develop action plans. The objective of the external audit review was to provide assurance that
 - the self assessment process is robust;
 - the action plan is agreed and credible;
 - the action plan is being delivered year on year.
2. Of the 113 actions agreed as a result of the previous year's audit, 36 had been fully implemented. Ms Paterson noted that many of the divisional actions had been delayed pending the implementation of the new organisational structure. The appointment of the Director of Human Resources for NHS Greater Glasgow in December 2004 now allowed issues to be taken forward on a pan-Glasgow basis. A pan-Glasgow action plan was now in place and included in the report at Appendix 1.
3. The main actions to be taken in 2005/2006 included
 - formulation and monitoring of a Glasgow wide communications strategy;
 - review of the collection and production of statistical information and the development of a NHS Greater Glasgow approach;
 - completion of a Workforce Plan;
 - review of policies to ensure consistency.

The overall assessment was that progress was being made against the actions from the prior year. In general, the actions were beginning to have the desired impacts with divisions starting to adopt and implement NHS policies and procedures for staff governance. On a Glasgow wide basis, there had been limited progress to take forward and embed staff governance on a single system basis. Progress in this respect could be expected to improve with the appointment of the Director of Human Resources and having a Glasgow wide action plan in place from the start of the year.

AUDIT COMMITTEE: 12 APRIL 2005

ACTION BY

Mrs Stewart commented on the need for priority to be given to the monitoring and reviewing of action plans as described in point 3 of the Glasgow wide action plan included as Appendix 1 of the report. Mr P Hamilton noted the difficulties caused by organisational change in terms progressing the agreed actions. Cllr Collins commented on the need to distinguish between those matters which could not be progressed because of the impending organisational change and those which could. In response to these comments, Ms Paterson explained that divisions had made good progress in respect of their action plans and had been right not to progress those issues which were best taken forward on a pan-Glasgow basis. Ms Paterson commented that the external auditors would carry out a follow up review of the action plan later in 2005.

**Pricewaterhouse
Coopers**

In response to a question from Mr McGinty, Deloitte, Ms Paterson explained that the most significant issue to emerge from the report was workforce planning. The size of NHS Greater Glasgow has an impact on how this is progressed and the NHS Board had adopted the pragmatic approach required to achieve progress.

NOTED

17 EXTERNAL AUDIT: PRIORITIES AND RISK FRAMEWORK

Mr White, PricewaterhouseCoopers, reported on the development by the external auditors of a report to be presented to a subsequent meeting on the priorities and risks facing the NHS Board. Recognising the scale of the challenges facing the NHS Board, this report would look at the key issues and the decision making process surrounding them. The key issues to be covered included governance, service sustainability, financial management, performance management, workforce management and information management. Mr White reported that wide consultation had been undertaken. A draft report would be presented to the Corporate Management Team leading to the agreement of an action plan. The report and action plan would then be presented to the Audit Committee.

**Pricewaterhouse
Coopers**

Members agreed that an additional meeting of the Audit Committee should be convened to receive this report and others which were likely to require the Committee's attention before the next scheduled meeting.

DECIDED:

- 1) That an additional meeting of the Audit Committee be convened at 9.30 a.m. on Monday, 13 June 2005;
- 2) That the external audit report on priorities and risk be presented to that meeting.

**Head of Control &
Support Systems**

**Pricewaterhouse
Coopers**

18 EXTERNAL AUDIT: FEEDBACK FROM NON-EXECUTIVE INTERVIEWS

Mr Thomson, PricewaterhouseCoopers, reported on the progress of the interviews between the external auditors and Non-executive Directors as agreed by the Audit Committee at the previous meeting on

AUDIT COMMITTEE: 12 APRIL 2005

ACTION BY

25 January 2005 (Minute 4 refers). These interviews had been concluded and the key themes had related to the NHS Board's role and responsibilities; single system working; governance arrangements; performance and monitoring and the development of CHPs

It was important to discuss the issues raised with the Chair and Chief Executive and thereafter present the report to the next meeting of the Audit Committee.

DECIDED:

That the external audit report on the interviews with Non-executive Directors be presented to the additional meeting of the Audit Committee which had been scheduled for 13 June 2005.

**Pricewaterhouse
Coopers**

19 GOVERNANCE ARRANGEMENTS – NHS GREATER GLASGOW

A report of the Head of Board Administration (Audit Paper No 05/9) was presented inviting the Audit Committee to consider its involvement in the development of revised governance arrangements and to note the timescales for the emergence of the new governance arrangements. The Head of Board Administration reminded Members that at the meeting on 25 January 2005, the Audit Committee had asked that the Chief Executive attend this meeting to discuss the new governance arrangements and key milestones. At the 22 February 2005 meeting, the NHS Board had approved the new organisational structure for implementation during the course of 2005/2006. The new organisational structure would be discussed by NHS Board Members in May 2005. In view of this timescale, it was now proposed that the Chief Executive attend the next meeting of the Audit Committee. In response to a question from the Convener, the Head of Board Administration confirmed that a summary of the governance proposals would be available at the meeting.

**Head of Board
Administration**

DECIDED:

- 1) That the Audit Committee consider the revised governance arrangements at the meeting on 13 June 2005;
- 2) That the Chief Executive be invited to attend the Audit Committee meeting on 13 June 2005;

**Head of Control &
Support Systems**

Chief Executive

20 INTERNAL AUDIT PROGRESS REPORT

A report of Deloitte (Audit Paper no 05/10) was presented asking Members to note progress in respect of the internal audit programmes for NHS Greater Glasgow. Mr McGinty, Deloitte, drew Members' attention to the main findings from the internal audit work during the period covered by the report, including the following matters.

Divisional audit committees continued to meet although some meetings were not quorate. In response to a question from Cllr Collins, the Convener confirmed that she had written to the Chairs of the Divisional Audit Committees asking them to harmonise their meeting dates with the programme of meetings of the NHS Greater Glasgow Audit Committee.

AUDIT COMMITTEE: 12 APRIL 2005

ACTION BY

1. Assistance had been given to management at the NHS Board to investigate an apparent breach of the requirement to declare interest.
2. A number of important recommendations were made following the review of financial controls and implementation of CEDAR financial system within the Primary Care Division. A series of meetings had been held with senior divisional management, including the Director of Finance, and actions had been agreed to address the issues raised. In response to a question from Ms Paterson, PricewaterhouseCoopers, Mr McGinty confirmed that the weaknesses identified would not impact upon the financial ledger in terms of accuracy.
3. A review of the implementation of the new consultant's contract had identified that the mechanics of the process had generally been managed well. Two overpayments had been found which were being recovered. In response to a question from Mr Hamilton, the Head of Board Administration undertook to clarify the position with regard to the signing of the new contract.
4. An update review of the management of the nurse bank at South Glasgow Division found that most of the core operational recommendations had been addressed. There was scope however for further progress in implementing recommendations relating to organisational and administrative aspects of managing the nurse bank.
5. A pan-Glasgow review of procurement management controls highlighted no significant issues.
6. The use of non-clinical agency staff was reviewed and a number of differences in approach across NHS Greater Glasgow were noted. There was potential to standardise approach and consolidate the number of suppliers used. In response to a question from the Convener, the Head of Control and Support Systems reported that progress had been made via the pan-Glasgow Procurement Working Group/Clyde Consortium to standardise the recruitment of non-clinical agency staff.
7. A review of the construction of the decontamination facility at Cowlairs found that approval and business case procedures had been followed and that structured project management disciplines were in place.
8. Reviews of IT security at North Glasgow and the NHS Board identified a number of non-critical weaknesses.

**Head of Board
Administration**

Mr McGinty commented on the overall activity summary within the report and in response to a question from the Convener, confirmed that 13 reports currently shown as being with management would be concluded in time for the next meeting of the Audit Committee on 13 June 2005.

Deloitte

Mr McGinty drew Members' attention to the Indicative Internal Audit Plan for 2005/2006 (the Plan) contained within the progress report and explained that the Plan had been discussed with the Acting Director of

AUDIT COMMITTEE: 12 APRIL 2005

ACTION BY

Finance. Key factors in determining the proposed coverage had been risk and the level of coverage in recent years. Following discussion, Members agreed that while the balance of coverage between new areas and old was appropriate, account should be taken of the following factors.

1. More time should be allocated to Risk Management/Governance and Agenda for Change with time released from the review of patient complaint management used to contribute to the additional allocation;
2. Timing of risk management/governance should recognise the potential for risks during transition and unanticipated weaknesses in organisational structures.
3. The audit of Community Health Partnerships will require to be co-ordinated with the relevant local authorities.

In response to a question from Ms Paterson, PricewaterhouseCoopers, Mr McGinty confirmed that internal audit work would be timed to allow external audit to place reliance on it for the purposes of the 2005/2006 audit.

DECIDED:

That the progress report be noted and the Indicative Internal Audit Plan 2005/2006 be approved subject to the agreed changes.

Deloitte

21 RISK MANAGEMENT IN NHS GREATER GLASGOW – PROGRESS REPORT

A report of the Chairman of the Risk Management Steering Group (Audit Paper No 05/11) was presented. As the Chairman of the Risk Management Steering Group was unable to attend, Mr Thomson, PricewaterhouseCoopers, described the progress made since the last meeting of the Audit Committee. The key points to note were that

- the Risk Management Strategy had been approved by the NHS Board;
- the Risk Management Steering Group had completed its initial action plan;
- NHS Quality Improvement Scotland had undertaken a review of governance standards including risk management, this review being the subject of a separate report to the Audit Committee;
- a further action plan had been developed which included a number of priority actions and which could assist the process of transition to the new organisational structure. Progress against this further action plan would be reported to the Audit Committee.

Medical Director

NOTED

22 NHS QUALITY IMPROVEMENT SCOTLAND – HEALTHCARE GOVERNANCE INTERIM REVIEW

A report of the Head of Control and Support Systems (Audit Paper No 05/12) was presented setting out the outcome of the interim review by

AUDIT COMMITTEE: 12 APRIL 2005

ACTION BY

NHS Quality Improvement Scotland (NHS QIS) of the NHS Board's healthcare governance arrangements. The Head of Control and Support Systems explained that this review had consisted of three stages.

- A self assessment against a range of subjects supported by specified core documentation.
- A meeting with the interim review panel on 8 December 2004 to discuss the self assessment and supporting documentation.
- Issue of a report.

With regard to last stage, a draft report had been issued to management for comment and to confirm accuracy. This draft report was attached together with a schedule produced by NHS QIS showing the comments provided by management and the response by NHS QIS. The Head of Board Administration commented that the final version of the report had very recently been issued by NHS QIS and this would be circulated to Members.

**Head of Control &
Support Systems**

NOTED

23 FUNDING PROVIDED TO VOLUNTARY SECTOR ORGANISATIONS

Members agreed that item 17 on the Agenda (Funding Provided to Voluntary Sector Organisations) should be considered at this point in the meeting to coincide with the arrival of the Director of Planning and Community Care.

The Director Planning and Community Care presented a report (Audit Paper No 05/16) which gave details of voluntary sector organisations receiving funding from the Directorate of Planning and Community Care. In particular, the following questions were addressed.

- How was it determined which organisations were to be funded;
- Were agreements covered by a letter of grant, SLA or contract;
- How is performance monitored and measured;
- Is a risk assessment carried out for each project?

The Director of Planning and Community Care commented that the process of preparing the report had highlighted opportunities to tighten procedures. Assurance could be drawn from the fact that some of the voluntary sector organisations receiving funding had been subject to vetting process under the local authority preferred provider arrangements. In addition, the project authorisation checklist approved by the Audit Committee would be used in future.

In response to questions from Mrs Stewart, Cllr Collins and the Convener, the Head of Control and Support Services undertook to amend the project authorisation checklist to reflect the following matters.

- Whether or not the voluntary sector organisation had been vetted by a local authority funding partner and if so, when;
- Was funding directed nationally or locally.

AUDIT COMMITTEE: 12 APRIL 2005

ACTION BY

In response to a question from the Convener, the Director of Planning and Community Care undertook to explore the possibility of extending the service procured by the Directorate of Health Promotion to support voluntary sector organisations.

**Director of
Planning and
Community Care**

DECIDED:

That the project authorisation checklist amended as agreed be adopted for funding provided to voluntary sector organisations by the Directorate of Planning and Community Care.

**Director of
Planning and
Community Care**

24 MATTERS ARISING FROM NORTH GLASGOW DIVISION AUDIT COMMITTEE

Mr P Hamilton explained that at the most recent meeting of the North Glasgow Division Audit Committee there had been discussion of the use of the Intranet to promulgate procedural instructions and the advantages and disadvantages of this method in comparison to the traditional paper based approach. Members of the North Glasgow Division Audit Committee had agreed that the matter should be raised at the NHS Greater Glasgow Audit Committee.

DECIDED:

That the external auditors and internal auditors consider this issue and report to Members.

**Pricewaterhouse
Coopers &
Deloitte**

25 NHS PROPERTY TRANSACTIONS: POST TRANSACTION MONITORING FOR TRANSACTIONS COMPLETED IN 2003/2004

A report of the Head of Control and Support Systems (Audit Paper No 05/13) was presented asking Members to note the national results of the audit of property transactions concluded in 2003/2004. Of a total of 84 assignments which had been audited,

- 71 had been properly conducted;
- in 12 cases, there had been reservations as to how the transaction was conducted;
- in one case, a serious error of judgement had occurred in the handling of the transaction.

The Head of Control and Support Systems reminded Members that the Property Transaction Report in respect of NHS Greater Glasgow submitted to the Audit Committee in October 2004 had shown that all 12 transactions concluded and audited had been properly conducted.

NOTED

26 NHS BOARD REGISTER OF FRAUD

A report of the Head of Control and Support Systems (Audit Paper No 05/12) was presented asking Members to note an addition to the NHS Board's Register of Fraud. The Head of Control and Support Systems explained that the NHS Board's Fraud and Corruption Response Plan (the Plan) requires that a Register of Fraud is maintained to record all

cases of fraud and suspicions of fraud, including those suspicions subsequently discovered to be unfounded. The Plan also requires all additions to the Register of Fraud to be reported to the Audit Committee.

NOTED

27 PRESENTATION BY COUNTER FRAUD SERVICES

It was agreed that item 16 on the Agenda (Presentation by Counter Fraud Services) should be received before item 17 (Tackling Fraud in NHS Scotland).

Mrs Worsfold, Counter Fraud Services, delivered a presentation (overheads attached) on the work undertaken by the Counter Fraud Services covering the following areas:-

- the remit of the Counter Fraud Services;
- the current position in terms of organisational arrangements, investigations (primary care and secondary care), pro-active operations and patient exemption checking;
- the way ahead including the partnership agreements with NHS Boards and communication.

There followed discussion of a number of issues at the end of which, the Convener thanked Mrs Worsfold for her presentation.

28 TACKLING FRAUD IN NHS SCOTLAND

A report of the Acting Director of Finance and the General Manager, Corporate Services, Primary Care Division (Audit Paper No 05/15) was presented asking Members to approve a series of actions required to respond to the updated guidance on tackling fraud in NHS Scotland contained in Circular NHS HDL (2005) 5.

The General Manager, Corporate Services, Primary Care Division, explained that Circular HDL (2005) 5 revised the advice from the Scottish Executive on tackling fraud in the NHS Scotland. The principal matters arising from Circular HDL (2005) 5 were as follows.

- Expansion of the role of the Counter Fraud Services (CFS) to cover fraud, irregularities and corruption across all bodies in NHS Scotland (hitherto the role had been in relation to primary care contractors and patient fraud) and the adoption by CFS of a more proactive approach to fraud.
- The requirements for NHS Boards to enter into a Partnership Agreement with the CFS.
- The need to review Standing Financial Instructions to ensure they reflect the Partnership Agreement with CFS.
- The need to produce a Fraud Action Plan for NHS Greater Glasgow to replace the various Fraud Policies and Plans currently in place in the NHS Board and divisions.

AUDIT COMMITTEE: 12 APRIL 2005

ACTION BY

- The need to adopt a NHS Greater Glasgow Freedom of Expression/Whistleblowing Policy to replace existing provision consistent with the guidance contained in the Partnership Agreement.

The Partnership Agreement required the NHS Board to nominate a Fraud Liaison Officer. Until the new organisational structure was implemented, it was agreed that as an interim measure, the General Manager, Corporate Services, Primary Care Division, should be designated Fraud Liaison Officer for NHS Greater Glasgow and that the Management Auditor, Primary Care Division be designated as Deputy Fraud Liaison Officer. An individual at the NHS Board and in each of the divisions would be nominated to act as a link with CFS to provide local knowledge and guidance in the event of an investigation being undertaken by CFS. Members discussed how this arrangement might be replicated in future once the new organisational structure had been implemented with particular concern that Community Health Partnerships should have an appropriate link with CFS.

In response to a question from Cllr Collins, the General Manager, Corporate Services, Primary Care Division, explained that the Partnership Agreement defined the respective roles of internal audit and the CFS.

DECIDED:

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| 1) That the General Manager, Corporate Services, Primary Care Division and the Management Auditor, Primary Care Division be designated as Fraud Liaison Officer for NHS Greater Glasgow and Deputy Fraud Liaison Officer for NHS Greater Glasgow respectively until the new organisational structure is introduced when these appointments will be reconsidered; | Acting Director of Finance |
| 2) That the Acting Director of Finance sign the Partnership Agreement with Counter Fraud Services on behalf of the NHS Board; | Acting Director of Finance |
| 3) That at a subsequent meeting, amendments to Standing Financial Instructions should be presented to reflect the contents of the Partnership Agreement; | Acting Director of Finance |
| 4) That a Fraud Action Plan for NHS Greater Glasgow be prepared and submitted to a subsequent meeting; | Acting Director of Finance |
| 5) That existing policies on Freedom of Expression and Whistleblowing be reviewed to ensure consistency with guidance within the Partnership Agreement and the results of this review reported to a subsequent meeting. | General Manager, Corporate Services Primary Care Division |

29 DATE OF NEXT MEETING

DECIDED:

That the next meetings be scheduled for Monday, 13 June 2005 at 9.30 a.m. and Tuesday 12 July 2005 at 9.30 a.m.

The meeting ended at 1.15 p.m.

MINUTE NOT YET ENDORSED AS A CORRECT RECORD

AUDIT COMMITTEE: 12 APRIL 2005