

AUDIT COMMITTEE: 30 JANUARY 2008

A (M) 08/01
Minutes: 01 – 13

NHS GREATER GLASGOW AND CLYDE

**Minutes of a Meeting of the
Audit Committee
held in Board Room 1,
Dalian House, 350 St Vincent Street, Glasgow,
on Wednesday, 30 January 2008 at 9.30 a.m.**

PRESENT

Mrs E Smith (Chair)
Mr P Daniels OBE
Cllr J Handibode
Mrs A Stewart MBE

IN ATTENDANCE

Mr D Griffin	Director of Finance (Minute 1 – 8)
Mr J C Hamilton	Head of Board Administration
Mr J Hobson	Head of Corporate Financial Reporting and Audit
Mr A Lindsay	Financial Governance and Audit Manager
Mr M Gillman	Divisional Financial Governance Manager
Mr I Reid	Director of Human Resources (Minute 5 and 6)
Mr A Crawford	Head of Clinical Governance (Minute 4)
Mr A Gray	PricewaterhouseCoopers
Ms S Caldwell	PricewaterhouseCoopers
Mr D McConnell	Audit Scotland
Mr J Rundell	Audit Scotland
Mr G O'Neill	Audit Scotland
Mr J Davidson	Audit Scotland

ACTION BY

01 APOLOGIES

Apologies were intimated on behalf of Mr P Hamilton, Cllr I Robertson and Mr D Sime. Members agreed that, to facilitate the attendance of the Director of Human Resources, Item 6 on the Agenda – Draft Corporate Risk Register - should be considered after Item 2 – Minutes of the Meeting of the Audit Committee on 5 November 2007.

02 MINUTES

On the motion of Mrs Stewart, seconded by Mr Daniels, the Minutes of the meeting on 5 November 2007 [A (M) 07/06] were approved as a correct record and signed by the Convener.

03 MATTERS ARISING FROM THE MINUTES

In response to a question from Mr Daniels regarding Minute 64(a), the Financial Governance and Audit Manager explained that the Audit

Scotland report on Primary Care Out of Hours Services was being dealt with under the process agreed by the Audit Committee. It had been issued to the Chief Operating Officer of the Acute Services Division with a request that he submit a report to the meeting of the Performance Review Group in March 2008.

04 DRAFT CORPORATE RISK REGISTER 2008/2009

A report of Director of Finance (Audit Paper No 08/03) was presented asking Members to comment on and approve the consolidated draft Corporate Risk Register (CRR) 2008/2009. The Director of Finance described the process undertaken by the Risk Management Steering Group (the Group) to create the Draft CRR. The key features of this process included the following.

1. The process had been inclusive and embraced all parts of the organisation.
2. The Divisions and Partnerships had submitted their highest scored risks and the Group had met 4 times to consider how these initial submissions could be distilled to identify those highest level risks that fell to be addressed by corporate management. The Group considered and where necessary, recalibrated the scoring in dialogue with the creators of the divisional and partnership risk registers.
3. The Draft CRR had been considered by the Planning, Policy and Performance Group and had been further discussed in detail with the Chief Executive. Changes were incorporated to reflect both processes.
4. The CRR, if approved, would be subject to formal review every six months.

In response to a question from Mrs Smith, the Head of Clinical Governance explained that there were 4 domains of priority ranging from low to very high. The Group had decided that only those risks rated as high or very high should be included in the draft CRR. At this point, there were no risks that had been rated as very high and consequently, all the risks currently in the Draft CRR were shown as high. Replying to a question from Mr Daniels, the Director of Finance explained that risks numbers 1 and 5 had a number of component "sub risks." In response to a further question from Mr Daniels, the Head of Clinical Governance explained that the text reflected the challenge of addressing the rapidly expanding inequalities agenda and the planning expectations within Community Health and Care Partnerships. It was agreed to review the wording of this point.

**Divisional Financial
Governance Officer**

Responding to questions from Mrs Stewart, the Director of Finance described how the CRR would be reviewed twice per year with the outcome being reported to the Audit Committee. The process would be monitored by Internal Audit who would report separately to the Audit Committee.

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The construction of the Draft CRR had involved debate on which issues were containable at Divisional and Partnership level and which required to be included in the Draft CRR.

Mr Gray (PricewaterhouseCoopers) confirmed that the internal audit annual plan would include review of the CRR and that internal audit work previously carried out confirmed that risk management at Divisional and Partnership levels was sound. The Convener reported a comment submitted by Mr P Hamilton in his absence that work was well underway in compiling risk registers in Community Health and Care Partnerships (CHCPs) and that a draft risk register was being considered that same day by the Care Governance Committee of the East Renfrewshire CHCP.

Cllr Handibode commented on vocabulary used within the CRR and after discussion, it was agreed to revisit this where appropriate based on Cllr Handibode's comments.

**Divisional Financial
Governance Officer**

The Convener thanked all those who had contributed to the development of the Draft CRR.

DECIDED:

That, subject to the agreed revisions to wording, that the Draft Corporate Risk Register be approved.

**Divisional Financial
Governance Officer**

05 RECRUITMENT OF FOREIGN NATIONALS

A report of the Director of Human Resources (Audit Paper No 08/01) was presented asking Members to note the reports by the external auditors, Audit Scotland, and by the internal auditors, PricewaterhouseCoopers, on the recruitment of foreign nationals. The Director of Human Resources reminded Members that the review by Audit Scotland had been commissioned by the Scottish Government as part of its response to the terrorist incidents in Glasgow and London during June 2007. As part of the NHS Board's response to these incidents, management had asked internal audit to carry out a detailed review in advance of the work by Audit Scotland.

An action plan had been agreed with internal audit and since the findings of both reports were consistent, implementation of the action plan would address the issues raised in both reports. The Director of Human Resources drew Members' attention to item 1.02 in the action plan which had resulted in the production of a set of proposals for the management and storage of employee records. In response to a question from Mrs Stewart, the Director of Human Resources confirmed that the proposals had been concluded by the target date of 31 December 2007 and would now be submitted to the Planning, Policy and Performance Group.

In response to a question from Mr Daniels, Mr McConnell (Audit Scotland) explained that the specific remit of Audit Scotland's review as agreed with the Scottish Government had not included consideration of agency staff. Having completed a review in 5 NHS Boards including NHS Greater Glasgow and Clyde, Audit Scotland's work would be extended in 2008 to include the remaining NHS Boards and National Services Scotland (NSS). Since agency contractors were

appointed nationally, the review of NSS would include the controls over recruitment of agency staff.

Mr Daniels noted that item 1.03 of the action plan included procurement of an interim recruitment system in advance of a national system being procured in two years time. In response to Mr Daniel's question as to whether this represented value for money, the Director of Human Resources explained that the costs were not significant and related mainly to the purchase of software licences. The Director of Finance commented on the considerable benefits of staff acquiring experience of an IT system in advance of the national system being introduced. In response to a question from Mrs Smith, the Director of Human Resources confirmed that procurement of the interim IT system should be concluded by the end of February 2008.

Mrs Smith and Mrs Stewart commented on the difficulty surrounding disclosure of criminal records from other countries. The Director of Human Resources noted that this was an issue which required solution at national/international level.

The Director of Finance explained that as part of the normal follow up process, internal audit would review progress against the action plan and report their findings in the normal manner.

NOTED

06 ATTENDANCE MANAGEMENT

A report of the Director of Human Resources (Audit Paper No. 08/02) was presented asking Members to note the sickness absence rates as at 30 November 2007 and the work on-going to manage staff attendance. The Director of Human Resources summarised the key elements of the on going work including the following matters.

1. The target date for the Scottish Government Health Directorate's HEAT target of 4% has been amended to March 2009.
2. Absence management is firmly embedded within the Board's performance management process.
3. Within the Acute Services Division, all Directorates have Attendance Management Action Plans in place. Community Health and Care Partnerships and Community Health Partnerships were working towards similar Action Plans.
4. A harmonised NHS Greater Glasgow and Clyde Attendance Management Policy has been developed to replace the six local policies. Trades Unions were being consulted on this.
5. The Occupational Health Service (OHS) has a key role to play in reducing sickness absence. A revised senior management structure for OHS has been put in place.
6. Internal Audit are undertaking a review of the arrangements within the Acute Services Division for the recording, monitoring

and reporting of staff absence.

The Director of Human Resources commented on the analysis of short and long term absence levels and in response to a question from Mrs Smith, described the role of the Occupational Health Service in managing long term sickness absence.

NOTED

07 AUDIT SCOTLAND: OVERVIEW OF SCOTLAND'S HEALTH AND NHS PERFORMANCE

A report of Audit Scotland (Audit Paper No 08/04) was presented asking Members to note the report which provides an overview of the health of people living in Scotland and the performance and financial management of the NHS in Scotland. Mr McConnell (Audit Scotland) described how this Overview was based on auditors' reports on their audits of NHS bodies in Scotland and other sources of information and research. The report covered four main themes:-

1. How healthy are we?
2. How is the NHS Performing?
3. How is the NHS planning for major changes?
4. How did the NHS perform financially?

Mr Daniels welcomed the report and noted that the Overview gave perspective to the Board's performance by comparing it with other bodies.

NOTED

08 AUDIT SCOTLAND: PROGRESS REPORT

A report of Audit Scotland (Audit Paper No 08/05) was presented asking Members to note progress in respect of each of the streams of work undertaken as part of the audit of the 2007/2008 accounts. Mr Rundell (Audit Scotland) drew Members attention to Appendix 1 which set out the targets for the planned outputs from the 2007/2008 audit and current status of these planned outputs. Audit work in respect of the following areas was summarised.

1. Governance;
2. Financial statements;
3. National Fraud Initiative;
4. Recruitment of overseas staff;
5. National Studies.

Mr Rundell confirmed that audit work was progressing well and targets for outputs would be met.

NOTED

09 AUDIT SCOTLAND: AUDIT PLAN 2007/2008

A report of Audit Scotland (Audit Paper no 08/06) was presented asking Members to note the plan for the audit of the 2007/2008 accounts. Mr McConnell (Audit Scotland) explained that the report described how the audit plan was developed based largely on the Audit

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Scotland Priorities and Risk Framework and summarised the approach to the audit work and the respective responsibilities of the Board and auditors in terms of the accounts. Key audit issues included

- International Financial Reporting Standards;
- Financial management with particular regard to savings plans and cost pressures;
- Service redesign and sustainability;
- Governance;
- Performance management;
- Partnership working;
- Information management.

Mr McConnell also described the development by Audit Scotland of its approach to the audit of best value in the wider public sector including NHS Scotland. Mr Daniels referred to the audit of best value in the context of local authorities and compared this to the approach proposed for NHS Scotland. The Head of Corporate Financial Reporting and Audit explained how the Scottish Government's nine best value principles were followed within the NHS albeit not within the context of a formal framework. Mr McConnell described how Audit Scotland would undertake a high level review of the baseline review of best value arrangements which had been carried out by external auditors in 2005/2006. In addition, Audit Scotland would develop a plan which would address all nine best value principles over a three year period and which would provide a simultaneous view of the position in all Boards at the end of the three year period. Mr McConnell undertook to provide a copy of the Audit Scotland paper on this subject.

Audit Scotland

Mr McConnell commented on the audit fees and resources and noted that the fee had been discussed with the Director of Finance.

NOTED

10 INTERNAL AUDIT PROGRESS REPORT

A report of PricewaterhouseCoopers (Audit Paper No 08/07) was presented asking Members to note progress against the Internal Audit Annual Plan and the key matters which had arisen from internal audit work carried out in the period to January 2008. Mr Gray (PricewaterhouseCoopers) reported that in overall terms, all fieldwork would be completed by 31 March 2008 and that there would be a number of reports included in the progress report to the March meeting of the Committee.

Ms Caldwell (PricewaterhouseCoopers) summarised the audit work carried out at the corporate level, consisting of a review of the process for recruiting foreign nationals and an ongoing support and review role in respect of the Risk Management Steering Group. Mr Gray explained that audits had also been completed in respect of the General Ledger and Income and Accounts Receivable with no critical or high priority recommendations. Draft reports had also been issued in respect of the audits of payroll and procurement.

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Ms Caldwell reported on the follow up work which had been carried out to establish the extent to which previous internal audit recommendations had been implemented. Eighteen out of nineteen recommendations had been either fully or partially implemented. Two high priority recommendations had not yet been fully implemented but there was clear evidence of progress. There were therefore no areas of concern arising from the follow up review which required to be highlighted to the Audit Committee.

NOTED

11 LOSSES AND COMPENSATIONS

A report of the Financial Governance and Audit Manager (Audit Paper No 08/08) was presented asking Members to approve a process for reporting losses and compensations in compliance with the NHS Scotland Audit Committee Handbook. The Financial Governance and Audit Manager described how the proposed process involved six-monthly reports to the Audit Support Groups and an annual report to the Audit Committee with significant matters reported outwith this cycle. In response to a question from Mrs Stewart, the Financial Governance and Audit Manager undertook to provide a definition of "significant".

**Financial Governance
and Audit Manager**

DECIDED:

That the proposed process for reporting losses and compensations to the Audit Committee be approved and implemented from 1 April 2008.

**Financial Governance
and Audit Manager**

12 AUDIT SUPPORT GROUPS

12(a) CORPORATE AND PARTNERSHIPS: MINUTES OF MEETING ON 19 DECEMBER 2007 [ASG CP (M) 07/06]

NOTED

12(b) ACUTE: MINUTES OF MEETING ON 12 DECEMBER 2007 [ASG A (M) 07/05]

NOTED

13 DATE OF NEXT MEETING

The next meeting was scheduled for Tuesday 25 March 2008 at 9.30 a.m.

The meeting ended at 12.00 p.m.

AUDIT COMMITTEE: 25 MARCH 2008

A (M) 08/02
Minutes: 14 – 21

NHS GREATER GLASGOW AND CLYDE

**Minutes of a Meeting of the
Audit Committee
held in Board Room 1,
Dalian House, 350 St Vincent Street, Glasgow,
on Tuesday, 25 March 2008 at 9.30 a.m.**

PRESENT

Mrs E Smith (Chair)
Mr P Daniels OBE (to Minute 18)
Mr P Hamilton
Cllr J Handibode (from Minute 17)
Mrs J Murray
Mr D Sime
Mrs A Stewart MBE (from Minute 18)

IN ATTENDANCE

Mr D Griffin	Director of Finance
Mr J C Hamilton	Head of Board Administration
Mr J Hobson	Head of Corporate Financial Reporting and Audit
Mr A Lindsay	Financial Governance and Audit Manager
Mr C Revie	PricewaterhouseCoopers
Mr A Gray	PricewaterhouseCoopers
Mr D McConnell	Audit Scotland
Mr J Rundell	Audit Scotland
Mr J Davidson	Audit Scotland

ACTION BY

14 WELCOME AND APOLOGY

The Convener welcomed Mrs Murray who was attending her first meeting as a Member of the Audit Committee. An apology was intimated on behalf of Cllr I Robertson.

15 MINUTES

On the motion of Mr Daniels, seconded by Mr Hamilton, the Minutes of the meeting on 30 January 2008 [A (M) 08/01] were approved as a correct record and signed by the Convener.

16 MATTERS ARISING FROM THE MINUTES

In response to a question from Mr Daniels regarding Minute 9, Mr McConnell (Audit Scotland) undertook to issue via the Head of Board Administration, the Audit Scotland report which included a description of the approach to the audit of Best Value.

**Audit Scotland/
Head of Board
Administration**

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In respect of Minute 11, Members discussed a definition of “significant” in the context of reporting losses and compensations to the Audit Committee outwith the normal reporting cycle. It was agreed that significant losses and compensations should include all cases where

**Financial Governance
and Audit Manager**

1. the value of the case exceeded the limit delegated to the NHS Board by the Scottish Government; or
2. the nature of the case was unusual or likely to attract publicity.

17 AUDIT SCOTLAND: PROGRESS REPORT

A report of Audit Scotland (Audit Paper No 08/09) was presented asking Members to note progress in respect of each of the streams of work undertaken as part of the audit of the 2007/2008 accounts. Mr Rundell (Audit Scotland) summarised the key elements of this work including the following issues.

Governance

1. Mr Rundell described the areas where reliance was to be placed on internal audit work and reported that review of the internal audit files would be completed on target.
2. Work was planned on Family Health Services (FHS) at an early stage in the audit process to provide assurance on the accuracy and reliability of FHS amounts to be included in the financial statements.
3. Areas for improvement arising from controls assurance work would be communicated via the letter to management to be issued in May 2008. Any significant issues would be reported immediately.
4. Work in respect on Information Communications Technology (ICT) would focus on the follow up of the 2006/2007 review of computer services, review of key ICT installations and a review of ICT preparedness for the new Ambulatory Care and Diagnostics Centres.

Performance

Mr Rundell explained that the approach to the audit of Best Value was evolving and for 2007/2008 would consist of two elements:

1. A review of Financial Management – Use of Resources using a toolkit would be piloted in all NHS clients and a sample of central government clients.
2. A follow up was planned of the baseline review of Best Value arrangements carried out in 2005/2006.

In response to questions from Mr Daniels and Mrs Smith, Mr McConnell (Audit Scotland) explained that a series of toolkits would be developed to cover all 9 elements of Best Value with each element having one or more specific toolkits; these would be publicly available

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and would be developed over time to reflect lessons learned. In response to a further question from Mr Daniels, Mr McConnell explained that Audit Scotland would agree with each organisation whether it was more appropriate to review best value arrangements via a reviewed self assessment or external audit review.

Financial Statements

Mr Rundell reported that the audit of the financial statements was on target for its scheduled start on 12 May 2008.

National Fraud Initiative (NFI)

Mr Rundell reported that the NFI would continue to feature as part of the statutory audit for 2007/2008. The Financial Governance and Audit Manager commented that a report on the outcome of NFI would be included in the Annual Fraud Report presented to the Audit Committee meeting on 10 June 2008 as part of its review of the system of internal control.

International Financial Reporting Standards (IFRS)

Mr Rundell explained that HM Treasury had deferred by one year the requirement to report under IFRS to 2009/2010. Members' attention was drawn to Appendix 2 of the Progress Report which described the role of the auditor in the transition to IFRS.

NOTED

18 INTERNAL AUDIT PROGRESS REPORT

A report of PricewaterhouseCoopers (Audit Paper No 08/10) was presented asking Members to note progress against the Internal Audit Annual Plan and the key matters which had arisen from internal audit work carried out in the period to March 2008. Mr Revie (PricewaterhouseCoopers) summarised the overall position in which 12 reports had been finalised, 6 had been issued in draft and 12 assignments were in progress. All work was on schedule to be concluded by the end of April.

Mr Revie described the process agreed with the Director of Finance to develop the internal audit annual plan for 2008/2009. It was agreed that once the draft plan was available in May it should be issued to Members for discussion at the meeting of the Audit Committee on 10 June 2008. To inform this debate, Mr Revie agreed to include in the draft plan a summary of the rationale and approach for each proposed audit review.

**Pricewaterhouse
Coopers**

Mr Gray (PricewaterhouseCoopers) reminded Members of the ongoing supporting role of internal audit in respect of the Risk Management Steering Group and summarised some of the issues discussed at the most recent meeting on 19 March 2008. The Director of Finance commented that the internal audit annual plan for 2008/2009 would include provision for internal audit review of the management process to ensure risk registers were regularly reviewed and updated.

Mr Gray also referred to his participation in a working group established by the Scottish Government Health Directorate to review and update NHS Internal Audit Standards and the NHS Scotland Audit Committee Handbook.

Mr Revie highlighted the key issues from five of the reports finalised since the last meeting of the Audit Committee and noted that none of the reports contained any high or critical recommendations.

Clinical Governance Reporting

The audit report noted areas of good practice in that the Clinical Governance Committee met regularly and approved and monitored the Clinical Governance Strategy and Clinical Governance Development Plan. The Clinical Governance Committee arrangements had been benchmarked against good practice in other NHS Boards and NHS Quality Improvement Scotland and the audit report concluded that arrangements were generally operating as expected. Mr Revie commented that the Clinical Governance Committee received verbal updates on some issues e.g. significant clinical incidents and progress of investigations into these incidents. Management's response indicated that the balance of written and verbally presented reports would be reviewed.

Members discussed the operation of the Clinical Governance Committee and there was agreement that the Committee functioned well. A number of key points were noted including the need to provide the most up to date status reports and the need to maintain patient confidentiality. There was recognition of the challenge presented by the scale of the organisation and of the role of the Clinical Governance Committee to seek assurance that processes were in place to ensure sound clinical governance. With regard to the latter, the Director of Finance commented on the importance of documented feedback in respect of the organisation's response to verbally reported clinical incidents. The Head of Board Administration reported that over the last year, 33 papers had been presented to the Clinical Governance Committee together with 12 verbal reports approximately half of which related to the reporting of clinical incidents. The Convener drew attention to the management undertaking in the response to the report to review the balance of written and verbally presented information.

Compliance with Clinical Guidance

Mr Revie described the work of the Clinical Guidance Support Group in co-ordinating, distributing, implementing and monitoring clinical guidance received. The audit review concluded that processes worked well and identified some opportunities to enhance existing arrangements.

Payroll

Mr Revie commented the recent relocation of payroll staff to a single site and the opportunities it afforded in terms of harmonising policies and procedures under a new management structure. The conclusion of the audit review was that the payroll function appeared to be organised to facilitate the operation of controls to mitigate risks surrounding the payroll process.

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Procurement – National Logistics Project

The Director of Finance explained that the Audit Support Group – Corporate and Partnership had considered the internal audit report on the National Logistics Project (the Project) and decided that while the audit findings were medium or low, it would be helpful for the Audit Committee to have sight of the scale and progress of the Project. Mr Gray reported that feedback from staff during the audit had been positive but some challenges remained including:-

- Discrepancies in actual amounts delivered compared to the amounts shown on the delivery note.
- Ward stock levels not yet being set appropriately leading to the borrowing of stock from other wards.

In response to questions from Mr Sime and Mrs Stewart, Mr Gray described the process for receiving goods. The Director of Finance noted that the management response indicated that sample checking was being considered and in reply to a question from Mrs Smith, described the processes being put in place locally and nationally to monitor the savings delivered by the Project. In response to a question from Mrs Stewart, the Director of Finance confirmed that the Head of Financial Services was addressing the issues surrounding the timing of the transfer of stock to the National Distribution Centre.

It was agreed that the Head of Procurement should attend the meeting of the Audit Committee on 9 September 2008 to report on further progress of the Project.

**Financial Governance
and Audit Manager**

Patients' Private Funds

Mr Revie noted that overall, patients' funds and valuables were being managed appropriately. Three minor issues were identified and action was being taken by management to address these. The Head of Board Administration noted that Standing Financial Instructions were being amended to address one of the issues raised as would be discussed under item 6 on the Agenda – Annual Review of Corporate Governance 2008.

Referring to the section "Other Matters" in the progress report, Mr Gray Mr Gray drew Members attention to the issues of International Financial Reporting Standards and the Statement on Internal Control.

NOTED

19 ANNUAL REVIEW OF CORPORATE GOVERNANCE 2008

A report of the Head of Board Administration and Financial Governance and Audit Manager (Audit Paper No 08/11) was presented asking Members to note progress in preparing the annual review of corporate governance to be submitted to the NHS Board meeting on 15 April 2008. The Head of Board Administration summarised the

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position in respect of the NHS Board's key governance documents. In particular, the following changes were proposed;

- Standing Financial Instructions to be subject to minor amendments in respect of Section 10 – Orders, Quotations and Tenders and Section 19 Patients' Funds and Property;
- Remit of the Performance Review Group to be amended to take account of its new responsibility for property matters.

Members noted that the Membership of some of the Community Health and Care Partnership Committees required to be updated. The Head of Board Administration confirmed that this would be captured in the report to the NHS Board meeting. It was agreed that the report to the NHS Board should include Standing Orders for the Proceedings of the NHS Board, Decisions Reserved for the Board, the Remits of the Standing Committees and only those other documents which were subject to change.

**Head of Board
Administration**

NOTED

20 AUDIT SUPPORT GROUPS

20(a) CORPORATE AND PARTNERSHIPS: MINUTES OF MEETING ON 12 MARCH 2008 [ASG CP (M) 08/01]

NOTED

20(b) ACUTE: MINUTES OF MEETING ON 27 FEBRUARY 2008 [ASG A (M) 08/01]

NOTED

21 DATE OF NEXT MEETING

The next meeting was scheduled for Tuesday 10 June 2008 at 9.30 a.m.

The meeting ended at 11.15 a.m.