

**MINUTES OF THE AUDIT COMMITTEE HELD
ON TUESDAY 10 MAY 2011 AT 4:00PM IN THE
BOARDROOM, CUMBERLAND INFIRMARY,
CARLISLE**

Present: Mr M Evens, Non Executive Director (Chair)
Mr M Bonner, Non Executive Director
Ms J Cooke, Non Executive Director (left meeting at
5.05pm)

In Attendance: Mr A Mulvey, Director of Finance
Mrs R Duguid, Company Secretary
Mr E Gardiner, Associate Director of Finance
Mrs C McAdams, Head of Internal Audit
Ms H Green, Audit Commission
Ms G Martlew, Audit Commission
Mr J Cangle, Audit Commission
Mr J Tollitt, Acting Assistant Director of Finance
(Financial Services)

Mrs J Lynch, Office Manager (minute taker)

AC16/11 WELCOME AND APOLOGIES FOR ABSENCE

Apologies for absence were received from Mr P Day.

AC17/11 MINUTES OF THE PREVIOUS MEETING

The minutes of the meeting held on 22 February were agreed to be a correct record.

The action notes from the pre-meeting held on 19 April were agreed to be a correct record.

AC18/11 MATTERS ARISING AND ACTION PLAN

1. **Action Plan:**

All amended actions will be found on the separate action plan.

Due to the amount of actions that had been deferred until the July meeting it was agreed that Mr Mulvey, Mrs Duguid and Mrs Lynch should meet and go through the actions, requesting verbal updates

from those actions that could be dealt with before the meeting. This should be undertaken before the 3rd week in June.

It was also agreed that the Outstanding Audit Actions reports be circulated to members 3rd week in June to allow members the time to look at the document before the meeting in July.

Action: Action List

1. Mr Mulvey, Mrs Duguid and Mrs Lynch to meet and look at the action list, requesting verbal updates from members where appropriate.
2. Mrs Duguid to circulate the Outstanding Audit Action reports to members 3rd week in June

2. **Matters Arising:**

There were no matters arising

3. **Update from Finance Committee**

Mr Evens updated committee members on the background to the request for the information from the Finance Committee.

Mr Bonner informed members that the Finance Committee comprised of Trust Board members and additional members of staff and was well established now as a formal Trust meeting. He felt that the meeting added value as members were given analysis in depth, there was discussion, debate and challenge amongst members. Mr Bonner felt that this meeting kept the Non Executive Directors better informed regarding the financial business of the Trust and he felt that the Audit Committee could be assured by the work done at this meeting.

Mr Mulvey further stated that from an operational point of view the Finance Committee gave Trust Board members a better informed view of the financial business of the Trust, as well as the Turnaround process. He further stated that the past two meetings had also had a focus on governance issues and from a Director of Finance perspective he felt that this was to the benefit of the Trust.

Mr Evens stated that the assurance given to the Audit Committee would be incorporated into the Self Assessment document. Ms Bellard informed members that she would be sending out the questions to members with the report being presented at the Audit Committee meeting in September 2011.

AC19/11 **GOVERNANCE**

a. **Draft Annual Report**

Due to the amount of items on the agenda, it was agreed that committee members should send any feedback on this document to Mrs Duguid by 18 May 2011, with the report being presented at the Audit Committee meeting on 2 June 2011.

Action: Draft Annual Report

1. Members to give feedback to Mrs Duguid by 18 May on the report.
2. The report to be presented to the Audit Committee at the June meeting.

b. **Statement of Internal Control**

Mrs Duguid presented the Statement of Internal Control to Audit Committee Members. The report is produced annually to outline the governance processes and controls that are in place to ensure the organisation meets its aims and objectives and to ensure public funds are safeguarded.

The document had been prepared using the statutory template and additional guidance issued by the Strategic Health Authority and Department of Health. The final draft document would be submitted to the Strategic Health Authority by 20 May 2011. The document would also be presented to the Board for approval at the end of year reporting and subsequently submitted to the Strategic Health Authority as the Final Statement of Internal Control.

Mrs Duguid went through the document in detail and the key points were noted:

- Ms Cooke questioned the detail in the Governance, Risk and Quality section of the document as she felt it needed more clarity and definition in this area.
- The information in section 5 relating to the Breast Screening serious issue to be reworded, to reflect that the suspension of the service was out with the Trust control. Mrs Duguid informed members that following the discussion at Trust Board today, the wording would be amended accordingly,
- Mr Mulvey questioned the need to report on the NCAT report in the document.

Members discussed the addition of information regarding the outstanding audit reports pertaining to 'Limited Assurance' going into the document. The following key points were noted:

- In the past 12 months, following a large amount of work that had been done, the Trust was in a much improved position regarding the outstanding audits, although it was noted that there was still a considerable amount of work to be done.
- Ms Bellard stated that her concerns regarding the amount of actions that had not been implemented, and that the pre meeting in April had discussed this issue at length.
- Over the past year, the level of awareness within the Trust had increased relating to the audit actions; individuals were being held

to account now and reporting to the Audit Committee where appropriate.

- Mrs McAdams stated that some of the reports could be acted on from a consulting point of view, but it was agreed that the Audit Committee would prefer the process whereby the assurance was given through the formal recording process.

Following discussion, including the Draft Head of Internal Audit Opinion information it was agreed that members should feedback their comments on the Statement of Internal Control document to Mrs Duguid by 18 May 2011 so that these could be incorporated, if appropriate into the document

Action: Statement of Internal Control

1. SIC document to be reworded around the Breast Screening incident, following the discussion held at Part 2 Trust Board.
2. Members to feedback to Mrs Duguid their comments on the SIC document so that they can be incorporated if appropriate into the document

AC20/11 FINANCE

a) Finance Quarter 4 Report

Mr Gardiner updated the committee as the value of losses and special payments, bad debts and procurement waivers issued during the final quarter of 2010/11.

- Total losses and special payments amounted to a total of £74,061.02. The cumulative losses and special payments for 2010/11 are £78,499.51, compared to £55,640 in 2009/10.
- Total bad debts identified for write off amounted to £4,911.67. The cumulative bad debts for 2010/11 amounted to £7,979.21 compared to £19,072 in 2009/10.
- There were 10 procurement waivers from January to March 2010 making an overall total for 2010/11 of 17 waivers.

Committee members discussed the report in detail:

- Write off of pharmacy stock: This was due to the requirement for the Trust to hold emergency stock of medicines, although it was noted that the Trust may not require this medicine. This was a Trust obligation and therefore it was necessary to write off this stock when out of date.
- Ex Gratia payments: Mr Gardiner apologised for not having the full information relating to specific details of the payments made. Mr Mulvey agreed to look at the specific details of the payment made to an ex member of staff, where ACAS was facilitating the process and report back to Mr Evens on this.

The report was noted. The losses and special Payments write off were **approved** and the debts were **noted**.

Action: Quarter 4 Finance Report:

1. Mr Mulvey to discuss with the Director of HR regarding the ex gratia payment made to an ex member of staff, where ACAS was facilitating the process and report the details back to Mr Evens regarding this payment.

b) **Going Concern**

Mr Gardiner informed committee members on the Going Concern report which outlined the basis of the preparation of the Trust Accounts. The key points were noted:

- The Trust had announced its intention to merge or be acquired by an existing Foundation Trust in Autumn 2012 (subject to approval by the Department of Health). This should not impact on the going concern basis in 2011/12 and information with regards to the M&A process had been fully disclosed within the 2010/11 accounts.
- The Trust had received formal notification from NHS North West that the money allocated to support Strategic Change within the Trust in 2010/11 was not repayable.
- Ms Bellard requested assurance be given that the 'gap' in funding for 2011/12 contract would be secured through assistance. Mr Evens and Mr Mulvey informed Ms Bellard that this could not be guaranteed at the present time as contractual discussions were still taking place with NHS Cumbria. Alongside this, there was work being undertaken by Deloitte, on behalf of the Trust and NHS Cumbria which would inform both parties of the contractual requirements needed, and would help to form a basis for the contract to be agreed. This work was expected to finish in the next few weeks. Mr Bonner also stated that the work ongoing with the Cumbrian Clinical Strategy would also have to be considered as this overarching work would ensure that the appropriate level of healthcare was commissioned for the Cumbrian people. Committee members discussed in detail the funding for the gap in the 2011/12 contract with NHS Cumbria and the assurance the Ms Bellard was requesting. No agreement of this aspect was achieved.

The Audit Committee **approved** that it was appropriate for the accounts to be prepared on the going concern basis recognising that the Trust is seeking a merger partner and is planned to be dissolved by October 2012, subject to agreement with the Department of Health. It was **noted** that the District Auditor had concerns regarding this process.

c) **Accounting Policies**

Mr Tollitt informed committee members on the proposed accounting policies for the 2010/11 Annual Accounts.

The accounting policies for 2010/11 had been thoroughly reviewed, and any change to the prescribed wording had been highlighted in the main body of the report.

Ms Bellard informed members that the document still had to go through the Audit Commission disclosure check list.

Committee members discussed the detail of the report and the following changes were recommended:

- Under section 1.5.2: information relating to the disclosure of going concern required adding.
- Section 1.31 Subsidiaries; re instate the final sentence regarding the not consolidating of NHS Charitable Funds.
- Comments to be added to the Annual Accounts document.
- Remove paragraph regarding impairment of asset's
- Delete information relating to EU emissions

With the addition of the changes as above to the document, the report was **noted**.

Action: Accounting Policies:

Mr Tollitt to include the additional changes to the document as noted at the meeting

d) **Draft Accounts**

Mr Gardiner informed committee members of the information relating to the draft annual accounts, which were for approval by the Audit Committee and recommendation to the Trust Board for approval and adoption, subject to a final opinion being provided by the External Auditors.

The draft annual accounts were prepared in line with all known guidance and were submitted to the Department of Health (DOH) in line with the DOH timetable. Performance against financial targets was as follows;

Income and Expenditure plan (achieved)
External Financing Limit (achieved)
Capital Resource Limit (achieved)
3.5% Rate of Return (achieved)
BPPC (not achieved)

Committee members discussed the annual accounts in detail and the following key points were noted:

- The recommendations made in the 2009/10 Governance report have been actioned. Some recommendations are ongoing and will remain so for the foreseeable future, although it was hoped that

- they would become embedded within the organisation and become part of normal working, rather than a recommendation,.
- Mr Cangley reported that he had seen the Asset Register and this was a positive outcome.
 - There had been more stock takes undertaken this year and this will continue to move forward.
 - The Trust has undertaken significant additional work on the PFI financial model and this is reflected in improved working papers shared with the Trusts Auditors.
 - It was noted that the quality of the working papers were an improvement on previous years, a few items of information were still awaited by the external auditors, but these were not major areas of concern.
 - The internal quality assurance process was improved but it was noted that there was still room for improvement. The Finance staff had worked well and were in a better position to move forward for future years.
 - The Trust would be doing a 'wash up' of accounts meeting and would share the results of that meeting with the external auditors.
 - Ms Bellard reported that the external auditors had seen improvements with the accounts documentation and that the working relationship was improved. Mrs Martlew confirmed that external auditors were meeting with finance staff regularly and would continue to do so.
 - Mr Evens reported that he had a number of minor queries regarding the accounts and would meet with Mr Gardiner and Mr Tollitt outside of the Audit Committee meeting to discuss.

Committee members **APPROVED** the draft accounts and recommended them to be presented to Trust Board for approval and adoption.

Action: Annual Accounts

1. The Trust to share with the external auditors the findings from the 'wash up of accounts' meeting.
2. Mr Evens to meet with Mr Gardiner and Mr Tollitt outside of the Audit Committee meeting to discuss his queries relating to the annual accounts

AC21/11 **EXTERNAL AUDIT**

a) **Audit Fees Letter**

Ms Bellard informed committee members of the details of the Annual Audit fee 2011/12. The information has already been presented to Mr Mulvey and it was noted that the fees had been set by the Audit Commission.

The Audit fees for 2011/12 were accepted.

b) **External Audit Update Progress Report and Briefing**

Mrs Martlew presented the external audit progress report, which provided a report on progress in delivering the Audit Commissions responsibilities as the Trusts external auditors. The key points were noted:

- The section on review of financial systems had been amended following discussions with Mr Mulvey, Mr Gardiner and Mr Tollitt.
- Mr Tollitt assured members that the monthly reconciliation process did take place but that the papers were not printed off.
- Mr Evens reported that he felt the historical context was missing from the report so the issues did not show if there was improvement in those areas or not.
- Mrs Duguid questioned if any work had started with the Trust on the Quality Accounts. The Trust would be sending a paper to the Trust Board June meeting, which was before the date the external auditors had specified their work would be complete. Ms Bellard informed members that there would not be a formal opinion given this year, but Mr Mulvey stated that there was a need to see the information so that the paper going to the Trust Board was correctly informing Trust Board members. Ms Bellard agreed to share the scope of the work with Mrs Duguid.

The report was **noted**.

Action: External Audit Update Report

Ms Bellard to share with Mrs Duguid the scope of the work relating to the work being undertaken on the Quality Accounts.

c) **PbR Reference Costs**

Mr Cangle presented the Payment by Results Data Assurance Framework report and went through the details of the report in depth.

Mr Mulvey informed members that the outcome of this report would be escalated through the Finance Committee to Trust Board. Mr Mulvey further noted that a lot of work had already been achieved by the Trust in relation to the area of capturing and coding data correctly.

Mr Evens and Mr Bonner questioned the Service Line Reporting tool as it had been reported to the Audit Committee previously that good reporting would be achieved from using this. Mr Gardiner reported that there was a lot of work ongoing addressing some of the issues that the Trust had with the reporting tool but he anticipated that this would be sorted later this year and information would be taken to the Finance Committee in September 2011.

The report was noted.

Action: Payment by Results Data Assurance Framework:

Mr Gardiner to present information regarding the Service Line Reporting tool to the Finance Committee in September 2011

AC22/11 **INTERNAL AUDIT**

a) **Draft Head of Internal Audit Opinion**

Mrs McAdams presented the Head of Internal Audit Report. The following key points were noted:

- Mrs McAdams recognised that the Trust had done a lot of work around Governance and Risk over the past year.
- The Trust had achieved a lot of fundamental significant assurance reports, alongside a number of limited assurance reports.
- One area of concern related to the Trust CIP and it was noted that this was continuing to be a challenge for the Trust.
- Ms Bellard expressed her concerns relating to the number of limited assurance reports, particularly in the areas of CIP, Clinical Audit and Medicines Management (follow up report still showing limited assurance). Mrs Duguid reported that the Trust welcomed the reports as it gave the Trust the information needed to move forward, and the Trust was already making inroads into the actions within the Clinical Audit and Medicines Management report. Mr Evens requested that Mrs McAdams brought back to the June meeting the reports showing limited assurance that were fundamental for Trust business, for the committee to discuss the reasons for limited assurance and the overall impact on the Trust.
- Mr Bellard further expressed her concerns relating to the financial achievement in the Statement of Internal Control (SIC) and felt that the SIC document should refer to the Trusts current financial standing as she felt her Value for Money (VFM) financial resilience statement may not match this for consistency. Members discussed the Trusts financial situation and the historic issues that the Trust was working with alongside the CIP programme. Mr Mulvey informed members that the Trust was achieving the national CIP target, and also reducing the Trust historic deficit, and that the Trust was in a better financial position this year than it was the previous financial year, as the CIP target was already reduced from last year's target. However there remain material financial challenges going forward including fully recovering the underlying deficit and repayment of historic debt and loans.

The Draft Head of Internal Audit Opinion was accepted, subject to the committee receiving the information around the limited assurance reports at the June meeting.

Action: HOIAO

Mrs McAdams to bring to the Audit Committee in June for discussion the Internal Audit reports showing limited assurance that were fundamental to Trust business.

b) **Internal Audit Plans 2011/12**

It was agreed that the information within this document would be taken as accepted, as it had been an agenda item at the pre meeting on 19 April 2011.

AC23/11 LOCAL COUNTER FRAUD SPECIALIST

a) **Counter Fraud Annual Report**

Mrs McAdams presented the Counter Fraud Annual Report 2010/11, which detailed the work undertaken by Cumbria Internal Audit and Counter Fraud Consortium during the 2010/11 financial year. The key points were noted:

- Progress on establishing counter fraud arrangements had continued during the year, including work to establish an anti-fraud culture.
- Work had continued on strengthening Trust policies and procedures.
- A number of referrals had been received and investigated during the year.
- A number of articles had been provided to the Trust Communication team to update staff members via the Trusts Team Brief magazine.
- The Trust Human Resource department was informed about details of concluded NHS fraud cases so that they were aware of types of fraud that occur and that they may encounter.
- Contact was established with the Trust Information Security Officer and work was ongoing to co-ordinate work in this area, including possible misuse/overuse of the internet by Trust staff.
- The Trust Accounts Payable department had received a number of 'bogus' invoices and these had been intercepted and identified as a result of publicity work by the LCFS team.

Committee members discussed some areas of concern relating to work that had previously been undertaken by Counter Fraud, in relation to cash missing from the West Cumberland Hospital. Mrs McAdams informed members that this was a case of theft and it was being addressed as part of Internal Audit. Mr Evens also questioned the overpayment of money to a locum doctor. Mrs McAdams informed members about the work undertaken on this, but stated that this could not be taken any further as there was no

evidence to prove the person had deliberately kept the overpayment so the section 29 notice was not applicable.

The report was **noted**.

b) **Counter Fraud Workplan 2011/12**

It was noted that this report was deferred to the July 2011 meeting, although work would start before that meeting.

AC24/11 ANY OTHER BUSINESS

1. Mr Evens questioned if there was anything to report following the move to NHS SBS. Mr Mulvey informed members that there was not.
2. Mr Mulvey requested that the minutes reflected the appreciation of the good work undertaken by Trust staff working on the accounts.

AC25/11 DATE, TIME AND PLACE OF NEXT MEETING

Thursday 2 June 2011 at 2pm in the Boardroom at the Cumberland Infirmary Carlisle.

AUDIT COMMITTEE ACTION LIST MEETING MAY 2011

DATE OF MEETING: 02/06/2011

ACTIONS OUTSTANDING

Minute Point Reference	Details of Action agreed	Action by whom	Timescale	Progress
December 2010				
AC72a/10	Governance Update Report. Following the recommendations from the Redfern report an update would be brought to a future Audit Committee on the local Mortuary audit/Pathology arrangements to give members assurance on this area	Ramona Duguid	September 2011	
AC72b/10	Outstanding Audit Actions 1. The Director of IM&T to give a report or attend the meeting in February to update on the red and amber actions in the IT Business continuity plan.	Alistair Mulvey	February 2011 meeting Amended date - July 2011	Ongoing – Mr Thomas to be asked to attend the July meeting to verbally update members

AC75a/10	<p>Internal Audit Progress Report.</p> <p>1. The Clinical Audit internal audit report to be discussed at the February Audit Meeting as part of the Internal Audit Plan.</p> <p>2. The Medical Director to be invited to attend the September Audit Committee meeting to update members on the progress of actions in relation to the Clinical Audit Internal Audit Report</p>	Cheryl McAdams	February 2011	To be an agenda item September 2011
		Jean Lynch	September 2011	Ongoing
February 2011				
AC04/11	Trust Whistleblowing Policy: Mrs McAdams to discuss with Human Resources to check whether the Trust still had a Whistleblowing policy or whether it had been integrated into another policy	Cheryl McAdams	May 2011 Amended Date July 2011	
AC04/11	<p>Q3 Finance Paper</p> <p>1. Mrs McAdams to discuss with the security manager the loss of cash at the West Cumberland Hospital in relation to undertaking an audit looking at the procedures to ensure they are correct.</p> <p>2. Mrs McAdams to discuss with Mr Gardiner the potential issuing of a section 29 notice to the overpaid staff member that the Trust had not been able to trace.</p> <p>3. Mr Evens informed members that the committee would not approve the write off of this bad debt and requested that the next Audit Committee should receive a report on further actions taken to recover the money and on remedial actions taken to prevent a recurrence.</p>	Cheryl McAdams	May 2011. Amended date July 2011	Verbal Update to be given at July Meeting
		Cheryl McAdams	May 2011. Amended date July 2011	Verbal update to be given at July Meeting
		Eric Gardiner	May 2011. Amended date July 2011	Verbal Update to be given at July Meeting

AC04/11	2010/11 Valuation of Estate: The West Cumberland Hospital project to be discussed in relation to the capitalising or impairment of the project at the next Audit Committee meeting	Eric Gardiner	May 2011. Amended date July 2011	It was agreed that this item should be removed as an action
AC06/11	Internal Audit Progress Report 1. WCH Car parking report: Mr. Bonner and Mrs McAdams to discuss the tabular data as it did not match the numerical data in the text. 2. NICE Guidelines: this report to be brought back to the July Audit Committee meeting for a specific update.	Mrs McAdams Mrs Duguid	May 2011. Amended Date July 2011 July 2011	

AC10/11	<p>08/098 and 09/10 Outstanding Audit Actions</p> <ol style="list-style-type: none"> 1. Nice Guidelines to be added to the agenda for the next meeting – to be discussed as a specific item. 2. Outstanding Audit Actions – process to be changed to show items as 30 days overdue, 60 days overdue, 90 days overdue. 3. The Company Secretary and the Head of Internal Audit to look at the way of presenting the information to the Audit Committee members. 4. The colouring of the actions to be amended so that the colouring is the same shade for each of the green, amber and red actions. 5. The procurement outstanding audit actions to be discussed at the next meeting as a specific item. 6. Mrs McAdams to look further into R11 of the Governance Risk Management and Assurance Framework report 	<p>Cheryl McAdams</p> <p>Ramona Duguid</p> <p>Ramona Duguid/ Cheryl McAdams</p> <p>Ramona Duguid</p> <p>Cheryl McAdams</p> <p>Cheryl McAdams</p>	<p>May 2011. Amended date July 2011</p> <p>May 2011. Amended date July 2011</p> <p>May 2011 Amended date July 2011</p> <p>May 2011. Amended date July 2011</p> <p>May 2011. Amended date July 2011</p> <p>May 2011. Amended date July 2011</p>	
AC12/11	Mrs McAdams to look at HR recruitment issues as part of this years or next years audit work and pass findings to external audit if appropriate	Cheryl McAdams	May 2011. Amended date July 2011	
AC13/11	Mr Evens to bring to the attention of Charitable Funds Committee Members the issue relating to the concerns still to be addressed regarding spending plans and returns on cash deposits.	Mark Evens	May 2011. Amended date July 2011	

AC14/11	1. Mrs McAdams to send members the final Head of Internal Audit Opinion document to members this week.	Cheryl McAdams	April 2011	Complete – Agenda Item May Meeting
	2. Statement of Internal Control – Company Secretary to send copies of the document to members prior to Audit Meeting in May	Ramona Duguid	May 2011.	Complete – Agenda item May Meeting
AC15/11	1. Ms Bellard to forward onto members any benchmarking information she found relating to managing sickness absence in the NHS	Jackie Bellard	May 2011	Ongoing – Ms Bellard to send Mrs Lynch the link to the document, to forward to members
	2. Mrs McAdams to forward to Ms Bellard the information she had regarding managing sickness absence.	Cheryl McAdams	May 2011	Complete
MAY 2011				
AC18/11	1. Mr Mulvey, Mrs Duguid and Mrs Lynch to meet and look at the action list, requesting verbal updates from members where appropriate.	Jean Lynch	22 June 2011	
	2. Mrs Duguid to circulate the Outstanding Audit Action reports to members 3 rd week in June	Ramona Duguid	22 June 2011	
AC19a/11	1. Members to give feedback to Mrs Duguid by 18 May on the report.	ALL	18 May 2011	
	2. The report to be presented to the Audit Committee at the June meeting	Ramona Duguid	2 June 2011	

AC19b/11	<ol style="list-style-type: none"> 1. SIC document to be reworded around the Breast Screening incident, following the discussion held at Part 2 Trust Board. 2. Members to feedback to Mrs Duguid their comments on the SIC document so that they can be incorporated if appropriate into the document 	Ramona Duguid All		
AC20a/11	Action: Mr Mulvey to discuss with the Director of HR regarding the ex gratia payment made to an ex member of staff, where ACAS was facilitating the process and report the details back to Mr Evens regarding this payment	Alistair Mulvey	July 2011 Meeting	
AC20c/11	Mr Tollitt to include the additional changes to the document as noted at the meeting	Jim Tollitt	2 June 2011	
AC20d/11	<ol style="list-style-type: none"> 1. The Trust to share with the external auditors the findings from the 'wash up of accounts' meeting. 2. Mr Evens to meet with Mr Gardiner and Mr Tollitt outside of the Audit Committee meeting to discuss his queries relating to the annual accounts 	Alistair Mulvey Mark Evens/Eric Gardiner/Jim Tollitt	September 2011 10 May 2011	Complete
AC21b/11	Ms Bellard to share with Mrs Duguid the scope of the work relating to the work being undertaken on the Quality Accounts.	Jacky Bellard		

AC21c/11	Mr Gardiner to present information regarding the Service Line Reporting tool to the Finance Committee in September 2011	Eric Gardiner	September 2011	Ongoing - Agenda Item Finance Committee September 2011
AC22a/11	Mrs McAdams to bring to the Audit Committee in June for discussion the Internal Audit reports showing limited assurance that were fundamental to Trust business	Cheryl McAdams	2 June 2011	