

## Report from Audit and Integrated Governance Committee meeting held on 20 May 2015

Governing Body meeting

Item 15f

4 June 2015

<b>Author(s)</b>	Julia Newton, Director of Finance
<b>Sponsor</b>	John Boyington CBE, Chair of Audit and Integrated Governance Committee
<b>Is your report for Approval / Consideration / Noting</b>	
Noting	
<b>Are there any Resource Implications</b>	
Not applicable	
<b>Audit Requirement</b>	
<b><u>CCG Objectives</u></b>	
5. Organisational development to ensure CCG meets organisational health and capability requirements set out in the 6 domains (Annex C NHS England CCG Assurance Framework)	
<b>Principal Risk: 5.3</b> Inadequate adherence to principles of good governance and legal framework leading to breach of regulations and consequent reputational or financial damage (Domain 4)	
<b><u>Equality impact assessment</u></b>	
<b><i>Have you carried out an Equality Impact Assessment and is it attached?</i></b> NO	
<b><i>If not, why not?</i></b> Not applicable	
<b><u>PPE Activity</u></b>	
<b><i>How does your paper support involving patients, carers and the public?</i></b> Not applicable	
<b>Recommendations</b>	
The Governing Body is asked to:	
<ol style="list-style-type: none"> <li>1. Note the key messages in the Executive Summary</li> <li>2. Receive the unadopted minutes from the 20 May 2015 meeting</li> </ol>	

**Report from Audit and Integrated Governance Committee  
meeting held on 20 May 2015**

**Governing Body meeting**

**4 June 2015**

**EXECUTIVE SUMMARY**

**1. Financial Accounts for 2014/15**

- The Committee received the final audited accounts for 2014/15 and noted that nothing material had changed from the draft accounts submitted to NHS England on 23 April and presented to Governing Body on 7 May, with just a few minor changes to be made that had been agreed during the audit of the accounts.
- The CCG's external auditors reported that they were anticipating giving a full **unqualified Audit Opinion** on Value for Money (VfM) and Use of Resources, which should enable them to give the CCG a certificate on the accounts following their approval by Governing Body on 21 May. .
- The Committee was pleased to be able to recommend to the Governing Body that the final audited accounts, as presented to the AIGC meeting, were approved and adopted.
- The Committee noted and acknowledged the huge amount of time and effort that had gone into preparing and auditing the annual accounts. The AIGC Chair would be writing out to personally thank those individuals involved.

**2. Annual Report including Remuneration Report and Annual Governance Statement for 2014/15**

- The Committee received the annual report for 2014/15 and noted that external audit had completed their review and had agreed the areas where they formally are required to review. The Director of Finance drew members attention to the Annual Governance Statement (AGS) (pages 61-83), which the AIGC had had the chance to comment on in March. She reported that the CCG had now received a final Head of Internal Audit Opinion that provided **Significant Assurance** which would be appended to the report along with External Audit's Opinion, once received.

**3. Internal Audit**

- The Committee was pleased to note that **Significant Assurance** had been provided by Internal Audit on the following:
  - Quality Monitoring of the 111 Service
  - The CCG's Medicines Management Systems and Processes
  - The CCG's Information Governance Toolkit
  - The CCG's Risk Management Annual Report for 2014/15

## Sheffield Clinical Commissioning Group

### Audit and Integrated Governance Committee Unconfirmed minutes of the meeting held on 20 May 2015 Boardroom, 722 Prince of Wales Road

**Present:** John Boyington CBE, Lay Member (Chair)  
Dr Nikki Bates, CCG GP  
Amanda Forrest, Lay Member  
Dr Leigh Sorsbie, CCG GP

**In Attendance:** Tim Furness, Director of Business Planning and Partnerships, NHSSCCG  
Rebecca Good, Financial Accountant, NHSSCCG (up to item 21/15)  
Carol Henderson, Committee Administrator, NHSSCCG  
Jackie Mills, Deputy Director of Finance, NHSSCCG (up to item 21/15)  
Julia Newton, Director of Finance, NHSSCCG  
Clare Partridge, Director, KPMG  
Robert Purseglove, Local Counter Fraud Specialist, 360 Assurance  
Margaret Saunders, Head of Governance and Planning, NHSSCCG  
Graham Shead, Assistant Client Manager, 360 Assurance  
Annette Tudor, Deputy Director, 360 Assurance  
Linda Wild, Engagement Manager, KPMG

Minute		ACTION
17/15	<p><b>Welcomes, Introductions and Apologies for Absence</b></p> <p>Apologies had been received from Matthew Curtis, Local Counter Fraud Specialist, 360 Assurance, and Mark Gamsu, Lay Member, NHSSCCG.</p>	
18/15	<p><b>Declarations of Interest</b></p> <p>There were no declarations of interest.</p>	
19/15	<p><b>Minutes and Matters Arising of the meeting held on 26 March 2015</b></p> <p>i) <u>Accuracy</u></p> <p>The minutes of the meeting held on 26 March 2015 were agreed as a correct record.</p> <p>ii) <u>Matters Arising</u></p> <p>There were no matters arising that were not on the agenda.</p>	

**CCG 2014/15 Statutory Accounts and Annual Report**(i) CCG Audited Annual Accounts with Explanatory Paper

Jackie Mills, Deputy Director of Finance, NHSSCCG, and Rebecca Good, Financial Accountant, NHSSCCG were in attendance for this item.

The Deputy Director of Finance presented the final audited accounts for 2014/15 and advised the committee that nothing material had changed from the draft accounts submitted to NHS England on 23 April, with just a few minor changes that had been agreed during the audit of the accounts to be made. A summary of these changes were set out in section 3 of the explanatory report. She drew the committee's attention to the following key highlights.

Statement of Financial Position (page 2)

This statement gave a summary of the assets and liabilities the CCG has at the end of the financial year.

Statement of Changes in Taxpayers Equity (page 3)

She advised the committee that late information had been received from NHS England that identified that there was an error in the formula that calculated the net recognised CCG expenditure for this and last year and tabled an amended version of this statement. She reported that it did not change the overall accounts and asked the committee to recommend to Governing Body to approve this change.

Operating Revenue and Operating Expenditure

She drew the committee's attention to the two main notes to the accounts for operating revenue and operating expenditure. In 2014/15 we had £6.3m of operating revenue and the table set out at page 11 gave a flavour of the types of income that had come into the CCG. The CCG's operating expenditure was set out in the table at page 15 which gave a flavour of where that expenditure had occurred, for example prescribing, hospital care, etc, and all the activity that we monitor on a monthly basis.

Financial Performance Targets

She also drew the committee's attention to the CCG's financial performance targets set out at page 34 of the accounts which confirmed that the CCG had met its statutory financial duties and delivered a surplus of £11.3m, in line with the plan agreed with NHS England.

### Other Notes to the Accounts

She also advised the committee that the other notes to the accounts outlined that no contingent liabilities had been identified. NHS England had asked CCGs to include a standard post balanced sheet event note acknowledging that there will be some co-commissioning of primary care in 2015/16 (note 39 on page 33).

### Related Party Transactions

With regard to related party transactions (note 38 on page 32), she advised that this related to organisations where Governing Body members had a controlling interest in another body, and it had now been made clear that the values shown were for the full financial year, even where the relevant individual had a part year interest in the organisation.

She clarified to members that fruitless payments (note 40.1 of page 33) related to where we had no financial benefit from a contract we had entered into to, for which we had none for 2014/15.

#### (ii) External Audit ISA260 Report

The Director, KPMG, presented this report which provided a summary of the work they had carried out to discharge their statutory audit responsibilities to those charged with governance at the time they were considering the annual accounts, and which summarised the key issues they had identified during their audit of the accounts. The Engagement Manager, KPMG, drew the committee's attention to the key issues.

They were anticipating giving a full unqualified Audit Opinion on Value for Money (VfM) and Use of Resources. They had identified some minor presentational changes to the accounts, mainly related to compliance with reporting guidance, which would have no impact on the expenses statement or the balance sheet. She reported that other than their routine request, they had not requested any specific management representations from the CCG. She advised that this year they had had to look at two specific criteria as part of their VfM conclusion, which were detailed at page six of the report, and this should enable them to give the CCG a certificate on the accounts following their approval by Governing Body the following day. She advised the committee that there was one recommendation this year relating to the approval of journals by the same individual that had entered them onto the system, for which the CCG was asked to take a retrospective look back to make sure it did not happen again.

The Director, KPMG, reported that they also take assurances from third parties, and referred to the Deloitte service auditor report on the Yorkshire and Humber Commissioning Support had been received the previous evening. Following review, she reported that there was nothing to suggest that they could not issue

the CCG with an unqualified opinion either on the annual accounts or on the Annual Governance Statement (AGS).

The Director, KPMG, expressed her formal thanks to the Director of Finance and her team for their continued efforts to produce outstanding accounts. The Engagement Manager, KPMG, also expressed her thanks to the Director of Finance and her team for ensuring that, operationally, it had again been a smooth audit.

The Chair also thanked everyone involved in preparing the accounts and undertaking the audits and, via the Director of Finance, would write to personally thank those individuals.

Finally, the Engagement Manager, KPMG, advised the committee that the CCG was the only CCG that KPMG audits that had been sampled for an additional review and KPMG would formally be reporting to the National Audit Office (NAO) that there was nothing to report.

(iii) Management Representation Letter

The Director, KPMG, presented the Management Representation Letter. She advised the committee that it was very similar to last year, with just a few grammatical tweaks, which the CCG's Interim Accountable Officer and Chair would be asked to sign once it was approved by the AIGC and Governing Body.

The Director of Finance reminded the committee that NHS England had brought forward the deadline by which our auditors have to submit annual accounts to NHS England and the Department of Health by two weeks, which was driven by the parliamentary timetable. This meant that the June meetings of both the AIGC and Governing Body had had to be rescheduled.

The Committee:

- Recommended to the Governing Body that the final audited accounts, as presented to this meeting, were approved and adopted.
- Received and noted the External Audit ISA260 Report.
- Recommended that the Governing Body approve the 'Letter of Management Representation' as attached at Paper Biii.

(iv) Annual Report including Remuneration Report and Annual Governance Statement

The Director of Finance presented this report. She advised the committee that the Governing Body had received a draft copy for comment in May and reported that a number of comments had been made, specifically asking for some areas to be drawn out more and for some presentational changes to be made. These, together with helpful comments and suggestions from the auditors, had all been taken into account and incorporated into the final report.

**JB/JN**

She drew the committee's attention to the Annual Governance Statement (AGS) (pages 61-83), which the AIGC had had the chance to comment on in March. She reported that helpful comments had been received from audit colleagues and advised that the CCG had now received a final Head of Internal Audit Opinion that provided Significant Assurance which would be appended to the report along with the External Audit's Opinion, once received.

She also advised the committee that two of the CCG's operational risks that showed gaps in control and assurance (risks 4.5 and 4.6) at the end of Quarter 4 had been included on the Annual Governance Statement (AGS). These were difficult risks to address as they were mainly outside of the CCG's control.

As reported under minute 20/15(ii), the Deloitte Service Auditor Report on the Yorkshire and Humber Commissioning Support had been received the previous evening. The Director of Finance advised that her team had reviewed the report and were of the view that there were no material issues which would warrant mention in the CCG's Annual Governance Statement. The Deputy Director, 360 Assurance, advised that this was in line with the approach from other CCGs that use the Commissioning Support. The Director, KPMG, confirmed that she had also reviewed and found no issues which would impact on the external audit opinion.

It was noted that the report only identified whether there had been a control failure and contained no assessment as to whether the failures were material or not, but included a general action plan that told us what CSU were going to implement. We would follow up with CSU that actions took place.

The Deputy Director of Finance reported that she and the Director of Finance would be undertaking a further review of the report and provide the committee with a detailed summary for virtual review.

**JN/JM**

The Committee:

- Recommended to the Governing Body that they approve the final Annual Report, incorporating the final Annual Governance Statement, subject to the final amendments made as noted above.
- Recommended to Governing Body that all relevant sections and declarations be signed by the Interim Accountable Officer.

Ms Good and Ms Mills left the meeting at this stage.

**21/15**

### **External Audit**

#### **(i) 2015/16 External Audit Fee Letter**

The Director, KPMG presented the annual audit fee letter. She advised that the fee had been based on a reduction of 25% to the fees applicable for 2014/15, had been set by the Audit Commission, and it was the standard letter that they have to present to the AIGC for noting.

The Committee received and noted the External Audit Annual Audit Fee Letter for 2015/16.

22/15

### **Internal Audit**

(i) CCG 2014/15 Internal Audit Annual Report including Head of Internal Audit Opinion

The Deputy Director, 360 Assurance, presented this report. She advised the committee that nothing had been identified through their ongoing work with the CCG that had affected the Interim Opinion received at the beginning of the month, and therefore had been able to issue a final version of the Head of Internal Audit Opinion that provided Significant Assurance.

The Committee received and noted the CCG's 2014/15 Internal Audit Annual Report including final Head of Internal Audit Opinion.

(ii) Final Progress Report on 2014/15 Audits

The Assistant Client Manager, 360 Assurance, presented this report which summarised the position on the 2014/15 internal audit plans. He drew the committee's attention to section 2 which highlighted the three audits that had been completed since the last AIGC meeting.

Quality Monitoring of the 111 Service – This audit had been undertaken by their clinical audit team. A summary from the full report had been agreed within the CCG, and the overall audit opinion was that Significant Assurance could be provided that there was generally a sound system of control designed to meet the system's objectives. He highlighted that there were a number of areas of good practice, especially around interaction with other CCGs. However, they had raised a small number of low risks that had been accepted by the CCG, with six actions agreed that would improve the level of control, the majority of which were local risk actions, for example updating terms of reference and getting trend information. The one medium risk recommendation had been accepted by the CCG and related to how governance arrangements are being addressed in other CCGs. He reported that the CCG's Chief Nurse was seeking assurance from our South Yorkshire and Bassetlaw CCG colleagues that 111 monitoring information was being presented to their respective Governing Body.

Medicines Management – This audit had been undertaken by their clinical audit team to review the systems and processes within the CCG and he reported that Significant Assurance had been provided that there was a generally sound system of control designed to meet the system's objectives. He reported that although there was a very sound system of control and all areas were adequately covered, one medium risk issue had been raised as to how the CCG was able to evidence that the potential tension between cost savings and quality was being managed. The Director of Finance advised the committee that the CCG's Chief Nurse had advised that this was a very good point that had been made and was something that we as a CCG should reflect on, and was something that would be

straightforward to resolve.

Information Governance Toolkit – This was a routine audit required to be undertaken each year. He reported that the approach taken each year was to select criteria within it to do a check to make sure the evidence provided met the required standards. He reported that Significant Assurance could be provided that there was a generally sound system of control designed to meet the system's objectives. The one area for improvement that was noted was that a structured data flow had been provided as part of completion of the toolkit but not all the evidence for assessment had been uploaded at the time of audit. This had now been completed, with no adverse findings.

#### Work in Progress

He advised the committee that there was still some work to complete the Audit of the CCG's partnership working with the Local Authority on the Better Care Fund. He reported that he had observed and contributed to the drafting of the Section 75 Agreement, and was not anticipating any major findings or concerns from his review of the final version he had received, and hoped to be able to issue an audit opinion shortly.

Finally, he drew the committee's attention to Appendix A that summarised the outputs from internal audit plans during 2014/15, and to Appendix B that summarised the publications update which it was agreed should be made available to the CCG Governing Body and staff members via the intranet and weekly round up.

The Director of Finance advised that it had been a diverse and helpful set of audits this year, which would be reflected in the plan for next year.

The Committee received and noted the report, and the level of assurances that had been given.

#### (iii) Final 2014/16 Internal Audit Plan and Annual Fee

The Director of Finance gave an oral update and advised the committee that the plan had not changed from that presented to AIGC in March and so was not proposing that it should be changed. With regard to the Annual Fee, the Deputy Director, 360 Assurance, advised that, although it was still subject to final confirmation, they would be increasing slightly their daily rate although the number of audit days would remain the same as last year. A final letter would be presented to the CCG when the annual accounts process had been completed.

The Committee noted the update.

#### (iv) Deloitte's Service Auditor Report on Yorkshire and Humber Commissioning Support (Y&HCS)

This had already been discussed under minutes 20/15(ii) and 20/15(iv). As

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reported earlier, a summary report would be distributed virtually to the committee.

(v) Report from Internal Audit's Independent Review of their Compliance with Public Sector Internal Audit Standards (PSIAs)

The Deputy Director, 360 Assurance, presented this report which demonstrated the process they had gone through informally. She advised the committee that this review used to be undertaken by the Audit Commission but they now have to seek an alternative accredited organisation to undertake their review. She advised that the review had confirmed that 360 Assurance conformed with the International Standards for the Professional Practice of Internal Auditing, and the report had been shared with all Directors of Finance and Chief Finance Officers in the CCGs and provider trusts they represent. She reported that all the recommendations for improvement were fairly minor and had now been implemented.

The Committee received and noted the report.

**23/15**

**Counter Fraud**

(i) Local Counter Fraud 2014/15 Annual Report

The Local Counter Fraud Specialist (LCFS) presented this report. He had no particular issues to bring to the committee's attention, except to draw to their attention to the Conclusion at page 10 of the report.

The Director of Finance advised the committee that she and Matthew Curtis, Local Counter Fraud Specialist, had reviewed the 2015/16 plan in March. She and the CCG's Head of Governance and Planning would be meeting with him soon to work through the new counter fraud standards and would realign the plan to take account of those.

**JN/MS**

The Committee received and noted the report.

**24/15**

**Governance – Key Issues for Audit and Integrated Governance Committee**

(i) Governance Sub Committee Report including unadopted minutes of the meeting held on 13 May 2015

The Head of Governance and Planning presented the report and minutes. She advised the committee of the key issues. A robust discussion had taken place around the risk reporting of the organisation. The CCG's Nominated Fire Officer was taking forward issues regarding fire loading in the IT server room based on the first floor. The sub committee had approved a number of HR policies and noted that the system in place for review of policies was working well and strengthening the system of internal control. Some policies, however, remained out of date, and members were asked to ensure that these would be reviewed and presented to the August meeting for approval. She also advised the committee that we were working closely with our HR colleagues on how to

improve the uptake of statutory and mandatory training. Finally, she advised the committee that nine incidents had been reported during Quarter 4, four of which were related to information governance. There had been 25 incidents reported over the year, which was recognised as low. Staff would be reminded that it was as important to report near misses as those that had occurred.

Dr Sorsbie drew the committee's attention to the staff sickness rate of 1.9%, which was below target, and commented that this was really good especially when compared to other organisations. However, the committee noted that there had been a significant cost increase for sickness absence during 2014/15 which was related to more senior members of staff being absent. Dr Bates commented that the findings of the staff survey showed that staff had reported coming into work when they were not well.

The Committee received and noted the report.

(ii) Update on Assurance Framework (AF) and Risk Register

The Head of Governance and Planning presented this report which outlined the good progress that continued to be made with regard to management of strategic risks facing delivery of the organisation's key objectives, reported the position at the end of Quarter 4 2014/15, and presented the draft refreshed framework for 2015/16.

She advised that the overall level of risk during Quarter 4 had continued to reduce, with seven out of the 17 strategic risks reaching their appetite score, and the scores of five risks reducing. The two risks that showed gaps in control and assurance (risks 4.5 and 4.6) at the end of Quarter 4 had been included on the Annual Governance Statement (AGS). These were difficult risks to address as they were mainly outside of the CCG's control. She clarified that it was our assessment that our CCG in the current environment had no high risks at closedown.

The Chair reminded members that part way through last year they had asked for assurance of how people were managing their risks as some seemed to be rolling along with no progress being made. This had been fed back down through the organisation and he felt there had now been a step change in how we managed and perceived risks in the organisation.

The Assistant Client Manager, 360 Assurance, reminded the committee that internal audit have to comment on the assurance framework as part of their Head of Internal Audit Opinion and were satisfied that it was working well, particularly around the level of challenge from Governing Body, AIGC and Governance Sub Committee members.

The Head of Governance and Planning presented the 2015/16 AF refresh. She reported that two meetings with senior risk owners, attended by internal audit, had taken place to review and challenge their current risks and review and revise the domains. The principles and high level risks on had been approved by

Governing Body on 7 May. She advised that she would now be raising awareness with staff as to what this means and how it impacts on their particular area of work.

The Director of Finance advised that when the AF had been established at the start of 2014/15 we had given ourselves targets to reduce the high risks in year. However, at the start of the 2015/16 financial year, we had slightly changed how we described some of the risks and some of the same risks had increased in score again. Out of our 13 risks this year, six had been rated as high. She commented that we would never expect to see everything turn to green as some risks were not solely within our control but we needed to be able to respond to them.

Dr Sorsbie commented that her thoughts were that there were some massive risks, some of which she felt had been under estimated.

The Committee:

- Noted the position with regard to the GBAF for 2014/15 following the further work undertaken during Quarter 4.
- Noted the work undertaken led by the CCG's Executive Directors, to update the GBAF for 2015/16.
- Noted the actions of the Governance Sub Committee and the assurance that operational risks were being effectively managed by officers.

(iii) Quality Assurance Committee (QAC) Report

Ms Forrest, Chair of the Quality Assurance Committee, presented the unadopted minutes of the meeting held on 8 May 2015, which were attached for members' information. She drew members' attention to the key highlights which included a potential quoracy issue and reported that she had since the meeting she had written to the CCG Chair and Interim Accountable Officer advising them that there was an insufficient number of people in the core membership of the committee. As a result of this, a number of actions were now being taken forward, including recruitment to the secondary care doctor post, part of whose remit was to be a member of the committee. The Director of Finance also reported that the CCG's Executive Team had agreed to review what each individual Governing Body member was doing regarding their membership of committees, groups, and roles and responsibilities.

The Chair commented that we constantly run a risk with quoracy at meetings and it was a continuing issue around all of our committees. He reminded members that on an annual basis they reviewed the summary of attendances at all Governing Body and committee meetings, and this review was welcomed.

The Director, KPMG, advised that, with regard to co-commissioning, other CCGs were looking to recruit more lay members, which would become an issue when at level 3 co-commissioning as these committees can not include any GP members.

Ms Forrest also advised that the committee had asked her to raise with Governing Body their concerns about Care Quality Commission (CQC) inspections and the delay in providers receiving their reports, which could mean those organisations running at risk, and was also a huge reputational risk for the CQC. The committee also had remaining concerns about the lack of evidence from two of our providers about the take up of staff training, data not being received from audits relating to dignity and eliminating mixed sex accommodation, and about one provider not seeming to take complaints seriously enough in that they did not have a system to learn from. Dr Bates reported that she had met with that trust's new non executive director who had a plan in place for moving this forward, and would suggest to him that it would be helpful if he met with Ms Forrest.

**NB**

Despite the above concerns, Ms Forrest advised the committee that there were, however, vast assurances within the system about quality.

The Committee received and noted the unadopted minutes of the Quality Assurance Committee meeting held on 8 May 2015

(iv) Risk Management Annual Report 2014/15

The Head of Governance and Planning presented this report which highlighted the good processes in place around the effective management of operational risks. She reported that the CCG had been provided with Significant Assurance from the Head of Internal Audit's Opinion in that we had a generally sound system of internal control, designed to meet objectives, and that controls were generally being applied consistently. She also advised the committee that she had received enquiries from other CCGs on the work we have done and would be meeting with them to discuss this further.

**MS**

The Committee:

- Noted the progress with regard to risk management during 2014/15.
- Noted the proposals to take risk management forward in 2015/16.
- Noted the final Head of Internal Audit Opinion for 2014/15.

**25/15**

**Other Reports**

(i) Follow up Report on Audit Recommendations – High and Medium Risks

The Director of Finance presented this report. She advised the Committee that there were now no outstanding actions brought forward from March 2015, and only three outstanding actions from reports where the CCG is required to take an action.

The Committee:

- Noted the progress against all the outstanding high and medium risk actions.
- Agreed that the 'Green' completed action could be excluded from any further updates to the Committee.

(ii) Progress Report on Better Payment Policy and Aged Debtors and Payables Report at 30 April 2015

The Director of Finance presented this report. She had no particular issues to draw to the Committee's attention this month, except to say that the report was in a slightly different format to previously in that the report was now written by the CCG.

The Committee received and noted the report.

(iii) Losses and Special Payments Since 1 April 2015

The Director of Finance presented this report. She advised the Committee that no additional payments of this nature had been made since the last report to the committee on 26 March 2015.

The Committee received and noted the report.

(i) Competitive Tender Waiver Approvals Since 1 April 2015

The Director of Finance presented this report. The Committee noted that no tender waivers had been approved so far this year.

The Committee received and noted the report.

**26/15 Any Other Business**

There was no further business to discuss this month.

**27/15 Key Highlights for Governing Body**

- To focus on the various assurances received from the CCG's External and Internal Auditors
- Acknowledge the time spent by the CCG and the auditors on preparing and auditing the annual accounts and annual report.

**28/15 Date and Time of Next Meeting**

Thursday 17 September 2015, 2.00 pm – 4.00 pm, Sharman Room, 722 Prince of Wales Road.