

# Governing Body (Public) Meeting

DATE: 28<sup>th</sup> February 2013

<p>Title</p>	<p><b>Assurance Framework Report following issues arising from Croydon PCT Review</b></p>
<p>Recommended action for the Governing Body</p>	<p>That the Governing Body:</p> <p><b>Note</b> the contents of the attached report which details the assurance given by the CSU for 2012/13 and the proposed assurance for the CCG for 2013/14</p>
<p>Executive Summary</p>	<p>The checklist below reflects the recommendations in the Ernst &amp; Young report on the errors in financial reporting at Croydon PCT in 2010/11 and the conclusions reached at a seminar with Cluster Finance Directors, supported by Ernst &amp; Young, to distil the key learning from this report for the wider system.</p> <p>This list includes the procedures and processes that are necessary to minimise the risk of similar issues arising again.</p> <p>The South London Cluster has completed this checklist in respect of 2012/13 and this has been reported to their Audit Committee.</p> <p>In order to provide the CCG with assurance going forward into 2013/14, this has been completed using the responses from the Cluster which will effectively be the CSU in 2013/14 and further evidence which will be provided by the finance team locally to ensure that the risk of such events happening in Bexley are minimised. Some areas remain where further work and evidence will be required and consideration of how these will be managed locally is ongoing. All of the items raised should be enhanced if there are adequate and robust Internal and External audit plans and processes in place. It is important that the CCG Governing Body are aware of the findings and ensure that they provide adequate challenge to the finance team where appropriate e.g. levels of cash at bank, creditor levels, budgets which are under/over spending, invoices which are outstanding if you are advised of this at meetings. These could be the first indications that there are problems in the system.</p>

Which objective does this paper support?	<b>Patients:</b> Improve the health and wellbeing of people in Bexley in partnership with our key stakeholders	
	<b>People:</b> Empower our staff to make BCCG the most successful CCG in (south) London	
	<b>Pounds:</b> Delivering on all of our statutory duties and become an effective, efficient and economical organisation	X
	<b>Process:</b> Commission safe, sustainable and equitable services in line with the operating framework and which improves outcomes and patient experience	
Organisational implications	Key Risks (corporate and/or clinical)	This paper is to provide assurance to the CCG that the issues which were uncovered at Croydon PCT are not in place within the CCG and that there are adequate controls in place to ensure that the issues could not arise without someone being aware of it within the CCG. It also raises the need for the Governing Body to challenge the information which is provided to them to ensure they have the required level of assurance.
	Equality and Diversity	Not applicable
	Patient impact	Not applicable
	Financial	The scale of the financial implication at Croydon was significant and the organisation had to restate their final accounts as a result. This report provides assurance that the finances of Bexley CCG are reported correctly and there are safeguards in place to ensure that the issues which arose at Croydon cannot be replicated in the CCG
	Legal Issues	Not applicable
	NHS constitution	Not applicable
<b>Consultation</b> (Public, member or other)	Not required	
<b>Audit</b> (Considered / Approved by Other Committees / Groups)	This report has been seen by the Executive management Committee prior to being reported to the Governing Body.	

Communications Plan	Not applicable	
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	Clinical Lead Dr S Deshmukh	Executive Sponsor Theresa Osborne Chief Financial Officer
Date	15 <sup>th</sup> February 2013	

## **Croydon PCT Lessons Learned: Assurance Requirement**

### **Assurance Checklist**

The checklist below reflects the recommendations in the Ernst & Young report on the errors in financial reporting at Croydon PCT in 2010/11 and the conclusions reached at a seminar with Cluster Finance Directors, supported by Ernst & Young, to distil the key learning from this report for the wider system.

This list includes the procedures and processes that are necessary to minimise the risk of similar issues arising again.

The South London Cluster has completed this checklist in respect of 2012/13 and this has been reported to their Audit Committee.

In order to provide the CCG with assurance going forward into 2013/14, this has been completed using the responses from the Cluster which will effectively be the CSU in 2013/14 and further evidence which will be provided by the finance team locally to ensure that the risk of such events happening in Bexley are minimised. There do remain some areas where further work and evidence will be required and consideration of how these will be managed locally is ongoing. All of the items raised should be enhanced if there are adequate and robust Internal and External audit plans and processes in place. It is important that the CCG Governing Body are aware of the findings and ensure that they provide adequate challenge to the finance team where appropriate e.g. levels of cash at bank, creditor levels, budgets which are under/over spending, invoices which are outstanding if you are advised of this at meetings. These may all be the first indications that there are problems in the system.

		Complete/ Current Practice (Y/N)	If not complete/current practice		How has assurance been obtained by the board (Y) or how will it be obtained (N)?
			What action is being taken?	Responsible Officer/NED and completion date	
1	<b>Governance Checklist throughout 2012/13 and beyond</b>				
a	Is the Board confident that they, the Audit Committee and the Finance Committee (good practice) have received sufficient training on their responsibilities, risk assurance practices, constructive challenge and appropriate monitoring of follow up actions etc?	Yes	<p><b>Cluster/CSU</b> All LCCCs (of which NEDs are members) have received training from the Good Governance Institute on risk appetite and managing conflicts of interest during 2012. Learning and best practice from this training will be disseminated</p> <p>High level of continuity / experience in NED population within legacy PCTs who have demonstrated their ability to challenge management where necessary.</p> <p>Audit committee and joint Boards</p>	<p><b>Cluster/CSU</b></p> <p>Chair of Audit oversight (ongoing)</p> <p>Cluster chair oversight</p>	<p><b>Cluster/CSU</b></p> <p>Schedule of Audit Committee and wider NED discussion on Board and Committees training requirements.</p>

		Complete/ Current Practice (Y/N)	If not complete/current practice		How has assurance been obtained by the board (Y) or how will it be obtained (N)?
			What action is being taken?	Responsible Officer/NED and completion date	
			Audit committee receives a report on outstanding audit recommendations at every meeting.		

		<p><b>CCG</b></p> <p>The Chair of the Audit Committee and the Chair of the Finance Working Group (FWG) have both received the required training either at the Cluster or locally on the Clinical Cabinet. The Chair of the FWG is also being provided with additional finance training by the CFO. Further training for other members of the Committees will be provided as required. Finance training for non finance staff has been procured from HfMA which will be rolled out. Finance workshops are also being held for GPs so that they are more aware of the financial systems and terminology in the NHS, as well as having an understanding of the CCG's budgets. Both Committee Chairs have already served as part of the PCT and so there is a level of continuity. The audit committee will receive a report on outstanding recommendations at every meeting and these meetings have already begun in shadow form. The FWG and Audit Committee receive finance and risk papers and there are robust discussions and challenges made to Directors.</p>	<p><b>CCG</b></p> <p>Chair of Audit Committee and Chair of FWG</p>	<p><b>CCG</b></p> <p>Evidence of training sessions. Evidence of experience from applications. Audit Committee plan and minutes plus relevant papers. FWG agenda, minutes and relevant papers</p>
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b	<p>Has the Chair assessed the current composition of the Audit Committee, including any changes made during transition, to ensure that NEDs are appropriately qualified and sufficiently experienced for the robust functioning of the committee?</p>	Yes	<p><b>Cluster/CSU</b></p> <p>As above – Audit committee has high level of continuity among NEDs from legacy bodies – all are experienced in NED roles. NEDs bring a wide variety of skills to the Audit Committee, including from those who are appropriately (presumably this it taken to mean as an accountant) qualified. Three of the NED members have experience as Audit Committee chair.</p> <p>The chair of Audit has extensive audit committee experience</p> <p>The membership of the Audit Committee is to be enhanced as we prepare to handover responsibilities to the CCGs from October.</p> <p>We remain unclear as to the role of the Cluster Audit Committee and Accountable Officer from 1<sup>st</sup> April in respect of the remaining work to be done for the 6 PCTs on close-down. Unless this is resolved soon, we will</p>	<p><b>Cluster/CSU</b></p> <p>Chair of Audit Committee oversight (ongo ing)</p> <p>Cluster chair oversight</p>	<p><b>Cluster/CSU</b></p> <p>The Audit Committee was established in May 2011 with its membership drawn from the 6 constituent PCTs of the NHS SEL with relevant experience a considering factor.</p> <p>The Audit Committee Chair has conducted an annual review of the performance of the committee.</p> <p>The Committee intends to invite relevant CCG lay members to hold observer status during the period of shadow working.</p>
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			What action is being taken?	Responsible Officer/NED and completion date	
			be unable to provide appropriate assurances at/after the year-end.		

			<p><b>CCG</b></p> <p>The Chair of the Audit Committee is an ex FD from the NHS and has served as a NED and Chair of Audit Committee for many years; and has been a Care Trust representative on the Cluster Audit Committee. The composition of the Bexley CCG Audit Committee is as per the Constitution and has a GP member without portfolio plus other clinicians and lay members in attendance. The meetings have begun in shadow form and a work plan will be established. Any training requirements will be identified whilst the committee is in shadow form and addressed accordingly.</p>	<p><b>CCG</b></p> <p>Chair of Audit Committee</p>	<p><b>CCG</b></p> <p>Evidence of experience of Audit Committee Chair and others. An annual review process will be in place but at this stage it is too early to undertake. Evidence of training requirements met.</p>
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c	<p>An effective Audit Committee will ensure that the Executive team, as well as Internal and External Audit, are subject to a robust level of challenge and scrutiny. Do the Audit Committee structure, agenda and papers ensure that the committee obtains objective direct evidence to assure itself of the appropriateness of operations at the organisation and is not overly reliant on the representation of senior management, Internal Audit and External Audit?</p>	Yes	<p><b>Cluster/CSU</b>  The Committee determines its own agenda and requests input into its work from across the organisation.</p> <p>The Committee sees it as a key role to challenge both management and the auditors on their work and findings (and we have exercised the Committee's role in appointing a more robust internal audit service than we were previously used to).</p> <p>Where appropriate, the Committee seeks additional evidence though does place key reliance on the work of auditors to help focus our agenda.</p> <p>The Audit Chair is considering what other forms of external input might be appropriate to the Committee's work.</p> <p>The Committee receives reports on key risks across the organisation at each meeting, including heat maps. NHS SEL has clearly defined and managed zero tolerance risks.</p>	<p><b>Cluster/CSU</b>  Chair of Audit Committee oversight  (ongoing)</p> <p>Cluster chair oversight</p>	<p><b>Cluster/CSU</b>  Minutes of Audit Committee presented to the Joint Board.</p>
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			What action is being taken?	Responsible Officer/NED and completion date	
			Questions and challenge are encouraged by NEDs.		

			<p><b>CCG</b></p> <p>The Audit Committee will have a work plan and determines its own work plan and agenda and requests that senior officers and auditors submit reports accordingly. The Committee will invite relevant people to present papers to them and will challenge and require further information either verbally or by asking for further reports to provide them with the required level of assurance. The Audit Committee will also challenge the work of the auditors (both internal and external) and the annual audit plan will be approved by them. The Audit Committee will also receive information on the risks for the CCG and may request further information on these to ensure that they have the required level of assurance to provide to the Governing Body.</p>	<p><b>CCG</b></p> <p>Chair of Audit Committee</p>	<p><b>CCG</b></p> <p>Audit Committee papers and reports from Audit Committee to Governing Body</p>
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d	<p>Does the Audit committee ensure that;</p> <ol style="list-style-type: none"> <li>1) Responsibilities are appropriately assigned in respect of follow up of matters raised by Internal and External Audit</li> <li>2) Timelines are defined for implementation of recommendations</li> <li>3) Progress against implementation is monitored and acted upon?</li> </ol>	Yes	<p><b>Cluster/CSU</b> The Committee has a track record of fulfilling these disciplines.</p> <p>Internal and External Audit report progress against audit recommendations to each Committee meeting and remedial action is identified if necessary and tracked.</p> <p>Those members of staff responsible for implementing recommendations are invited to attend the Committee in person if recommendations are not progressed.</p>	<p><b>Cluster/CSU</b> Chair of Audit Committee oversight with internal and External Audit advice</p>	<p><b>Cluster/CSU</b> Minutes of Audit Committee presented to the Joint Board.</p> <p>Reports from audit on recommendation tracking</p>
			<p><b>CCG</b></p> <p>The Audit Committee will receive a report at each meeting on the status of the audit recommendations. This will be provided in conjunction with the Internal and External auditors. The Audit Committee will request officers to attend to explain why recommendations have not been implemented if necessary. Previously Bexley has a good reputation for clearing audit recommendations and update these regularly. Current outstanding recommendations for PCTs and the CSU have been assessed and those relevant to the CCG will be passed over.</p>	<p><b>CCG</b></p> <p>Chair of Audit Committee in conjunction with Internal and External Audit</p>	<p><b>CCG</b></p> <p>Audit Committee papers and audit recommendation database</p>

e	Do Audit Committee NEDs meet formally and independently with Internal Audit and External Audit on a regular basis so that they can gain assurance with regard to internal control processes?	Yes	<p><b>Cluster/CSU</b> The Committee's membership retains and uses this opportunity which is separately identified on agenda.</p> <p>The Chair of the Committee is in regular contact with our audit providers and has quarterly liaison meetings with the HIA. The Committee though will meet more frequently with the auditors over the next 6 months to discuss transition issues in more detail.</p>	<p><b>Cluster/CSU</b> Chair of Audit Committee oversight with Internal and External Audit</p>	<p><b>Cluster/CSU</b> Minutes of Audit Committee presented to the Joint Board.</p>
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			What action is being taken?	Responsible Officer/NED and completion date	
			<p><b>CCG</b></p> <p>The opportunity to meet formally and independently with Internal and External audit will be facilitated via an agenda item at the Audit Committee. The Audit Chair has the contacts for the auditors and can arrange for the AC members to meet outside of this arrangement is required.</p> <p>The Chair of the Audit Committee will have the opportunity to meet with the auditors on a regular basis as part of the liaison meetings as well. The chair always asks the auditors at the end of each meeting whether they require a private conversation.</p>	<p><b>CCG</b></p> <p>Chair of Audit Committee in conjunction with Internal and External audit</p>	<p><b>CCG</b></p> <p>Agenda and minutes of Audit Committee</p>



f	Does the Board assurance framework and risk register capture the appropriate risks, and is the risk register used effectively with a detailed review by the Audit Committee or Governance Committee?	Yes	<p><b>Cluster/CSU</b> The organisation’s assurance arrangements have been subject to regular review by the Boards, the Committee and internal audit and have been incrementally strengthened.</p> <p>The Audit Committee is not a “risk committee” and it reviews the process and robustness of this process for gathering and managing risks across SEL and consistency of approach. This assessment is tested by reviewing a sample of risks and management’s response to these periodically and it uses “heat maps” to help it do this. The Board itself takes the ownership of risks and these are discussed at each Board meeting.</p> <p>A Handover and Closure subcommittee of the Board is also to be established, which has executive and non-executive membership, to help manage the risks to transition and closure.</p>	<p><b>Cluster/CSU</b> Governance function leads compilation of risks and exception reports</p> <p>Cluster Chair oversight, Audit committee chair ensures scheduled on agenda.</p>	<p><b>Cluster/CSU</b> Internal Audit Review of the risk management arrangement in each year of their operation.</p>
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			<p><b>CCG</b></p> <p>The CCG has robust arrangements in place for the risk registers and production of the BAF and staff have received training in compilation of risk registers. The risk registers are updated regularly and will be reported to the Audit Committee. The BAF will be reported to the Governing Body. Risk arrangements will be subject to Internal audit scrutiny as part of work on the Head of Internal Audit Opinion and to date the CCG has received favourable reports on the process. Heat maps will be used where appropriate</p>	<p><b>CCG</b></p> <p>The governance and quality department leads on the compilation of the risk register and BAF. Audit Committee chair to ensure on agenda as standing item</p>	<p><b>CCG</b></p> <p>Minutes and agenda of Audit Committee. Internal audit review of the risk management arrangement in each year of their operation</p>
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			What action is being taken?	Responsible Officer/NED and completion date	
g	Is the Audit Committee confident that the Internal Audit work programme is sufficiently robust and detailed for the review of the financial control framework? This is particularly important for 2012/13 for PCTs and thereafter for approx 2 years for CCGs etc, as they are set up and embedded.	Partly	<p><b>Cluster/CSU</b> The Internal Audit plan was developed through a series of meetings with Cluster Exec Directors, Borough Managing Directors and Heads of Finance as well as the AC Chairman and approved by the AC in May 2012.</p> <p>Work with CCGs and internal audit has yet to be covered and we will start these discussions once CCG membership is in place and they can begin to consider their own responsibilities and direction.</p>	<p><b>Cluster/CSU</b> Audit Chair and Director of Finance oversight.</p> <p>Approval of 2012-13 IA programme by Audit Committee.</p>	<p><b>Cluster/CSU</b> Progress reports to each meeting of the AC outline the delivery of the plan as the year progresses and regular liaison meetings are held with CFOs, the DoF and AC Chairman to ensure the plan is responding to any risk areas as they emerge in transition.</p>

			<p><b>CCG</b></p> <p>The internal audit plan has already been discussed at the CCG shadow Audit Committee meetings. It will be developed through meetings with the Chief Officer, Chief Financial Officer, Audit Chair and other senior managers within the CCG based upon the agreed identified risks. The audit plan for the CSU will also need to be considered as this covers the central finance function being purchased by the CCG. The audit plan will be approved by the full Audit Committee.</p>	<p><b>CCG</b></p> <p>Audit Committee chair and CFO</p>	<p><b>CCG</b></p> <p>Audit committee agenda and minutes showing approval of internal audit plan and standing item of update on work plan throughout the year. Notes of regular liaison meetings with auditors</p>
h	<p>Have whistleblower mechanisms been evaluated for effectiveness? Has training been provided to all stakeholders about the various avenues available to them to raise their concerns and satisfy their underlying rights and responsibilities?</p>	<p>Yes</p>	<p><b>Cluster/CSU</b></p> <p>Counter fraud and corruption policies, whistleblowing policy in place, leaflets and training to staff provided.</p> <p>Recent benchmarking report to Audit Committee on fraud used to evaluate effectiveness, staff survey on awareness – March 2012 88% knowledge of whistleblowing policy.</p> <p>Need to re-consider robustness of mechanisms once CCGs in place.</p>	<p><b>Cluster/CSU</b></p> <p>Director of Finance</p> <p>LCFS</p> <p>Chair of Audit Committee oversight</p>	<p><b>Cluster/CSU</b></p> <p>Benchmarking and staff survey, LCFS report to Audit Committee</p>

			<p><b>CCG</b></p> <p>The counter fraud and corruption policies and whistleblowing policy is in place and has previously been reviewed by LCFS. Staff have received information attached to payslips about this and as part of the LCFS annual plan it is expected that such actions would continue. Staff survey could be completed again to understand staff awareness.</p>	<p><b>CCG</b></p> <p>CFO in conjunction with LCFS</p>	<p><b>CCG</b></p> <p>Audit committee minutes and agenda to show work undertaken</p>
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2	Specific governance through transition				
		Complete/ Current Practice (Y/N)	If not complete/current practice		How has assurance been obtained by the board (Y) or how will it be obtained (N)?
			What action is being taken?	Responsible Officer/NED and completion date	
a	Have year end audit arrangements for FY12-13 been reviewed in the context of the 10 areas highlighted in the assurance requirement letter to minimise risk of the issues recurring?	Partly	<p><b>Cluster/CSU</b> The Audit committee regularly reviews the process for preparation of year end accounts and has requested a report for its next meeting to detail how the learning from Croydon's experience will be reflected in this year's planning.</p> <p>The HIA has organised a session for NEDs, EDs and finance staff to formally reflect on lessons learned in advance of year end (planned for October 2012).</p> <p>Detailed finance 'closure' plan for 12-13 has been draw up – informed by national guidance and Croydon lessons.</p> <p>Internal Audit membership has been integrated into a Finance Transition Planning group. The yearend audit and detailed year end planning and closure are the business of this group</p>	<p><b>Cluster/CSU</b> Director of Finance with advice from Internal and External Audit.</p> <p>Chair of Audit Committee oversight</p>	<p><b>Cluster/CSU</b> Minutes of Audit Committee presented to the Joint Board.</p> <p>Detailed finance closure plan.</p> <p>Assurance and review of finance closure plan by NHS London and Audit.</p> <p>Risk exception reports on closure plan.</p>

			<p><b>CCG</b></p> <p>For the 12/13 accounts process, see above for Cluster comments. The current Audit Committee Chair has been involved in the Cluster processes etc. For 13/14, the CSU would lead the final accounts process but the detailed plan would be brought to the CCG Audit Committee.</p>	<p><b>CCG</b></p> <p>CFO in conjunction with CSU DoF</p>	<p><b>CCG</b></p> <p>Minutes of Audit Committee showing consideration of the detailed closedown plan</p>
b	Does the organisation have a dedicated committee to consider all aspects of system transition, including risks and issues, to ensure that sufficient Board level scrutiny is given to this area during 2012/13?	No/Partial	<p><b>Cluster/CSU</b></p> <p>The Audit Committee reviewed NHS SEL's progress on transition at its meeting on 12 September and proposals are currently being</p>	<p><b>Cluster/CSU</b></p> <p>Cluster Chair, Chief Executive and Chair of Audit Committee.</p>	<p><b>Cluster/CSU</b></p> <p>Terms of reference for the handover and closure sub committee, integrated plans</p>

		Complete/ Current Practice (Y/N)	If not complete/current practice		How has assurance been obtained by the board (Y) or how will it be obtained (N)?
			What action is being taken?	Responsible Officer/NED and completion date	



		<p>developed for the Joint Boards to have direct oversight of the transition work supported by a dedicated Non Executive Chaired “Handover and Closure Board sub-committee” which will be separate from the Audit Committee but with some shared Non Executive membership. In addition, a bi-weekly system transition group has been meeting to deliver on detailed plans for hand over and closure across all work streams.</p> <p>Up to 30<sup>th</sup> September a management System Transition Group (STG) has met to deliver on detailed plans for handover and closure across the required work streams. The STG has reported to both the Executive Management Board and to the Audit Committee. This STG will continue however with a greater frequency of meetings and a new integrated plan. The Audit Committee on the 12<sup>th</sup> September reviewed governance of the system transition. A paper to the Joint Boards on 27<sup>th</sup> September will</p>	<p>1<sup>st</sup> October 2012</p>	<p>submitted to NHS London, risk exception reports and record of key decisions taken.</p>
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			What action is being taken?	Responsible Officer/NED and completion date	
			establish a new committee chaired by a NED with some shared membership with the Audit Committee. This will ensure greater Board scrutiny on handover and closure over the remaining period of transition.		
			<b>CCG</b>  This will not be required for 13/14, however in 12/13, the CCG has engaged with all Cluster requirements and has ensured locally that all transition actions have been completed including handover documents, transfer scheme documentation and records management.	<b>CCG</b>  Chief officer and Directors	<b>CCG</b>  Handover documents, transfer documents, legacy files

c	<p>In transitional periods a thorough risk assessment should be carried out in order to ensure appropriate consideration of overall risks impacting organisational and reporting structures. This would enable management to assess sufficiency of controls – specific risks to be considered should include:</p> <ol style="list-style-type: none"> <li>1) Retention of corporate memory and ensuring that appropriate procedures are in place in respect of handover of responsibilities upon staff departures</li> <li>2) Effective segregation of duties and whether appropriate delegation of authority is in place for key processes</li> </ol> <p>Has this been carried out as of now, and are processes in place to ensure that these issues are kept under constant review?</p>	No/partial	<p><b>Cluster/CSU</b> Transition risks are identified and managed through the management STG group and, as noted above, a new sub-committee of the Board is being established for hand over and closure.</p> <p>Issues related to our retention of corporate memory are being taken forward through our information governance records management work stream (handover and closure) and through the completion of an information asset register.</p> <p>Our delegation arrangements are being reviewed in light of the shadow working and assurance expectations to be implemented from 1 October. A revised scheme of delegation reflecting new arrangements from October will be</p>	<p><b>Cluster/CSU</b></p> <p>Chief executive, Director of Finance</p> <p>Governance lead</p> <p>Cluster chair oversight</p> <p>New sub committee will provide oversight on overall hand over and closure - Joint Boards to receive risk assessment reports, plans and</p>	<p><b>Cluster/CSU</b> Minutes of Audit Committee presented to the Joint Board.</p> <p>Scheme of delegation</p> <p>Terms of reference and reports to the Board for for hand over and closure committee</p> <p>Risk exception reports,</p>
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			What action is being taken?	Responsible Officer/NED and completion date	
			adopted at the 27 <sup>th</sup> September Joint Boards. To date delegation of responsibilities has been managed through Board agreement and decision and in line with our SFIs.	new scheme of delegation  1 <sup>st</sup> October	
			<b>CCG</b>  The CCG has been working in shadow form since 1 <sup>st</sup> October 2012 and has established an Audit committee etc. Risks are continually monitored and updated throughout the transition period. A new scheme of delegation and other governance documents have been written and approved by the Governing Body The CCG is ready to function effectively from 1 <sup>st</sup> April 2013 and has the required risk and audit processes in place to facilitate this.	<b>CCG</b>  Chief Officer and directors	<b>CCG</b>  Authorisation evidence plus minutes and agenda of Audit Committee, Scheme of delegation and other governance documents – minutes of GB meetings

d	Are Standing Orders and SFIs updated regularly as structures change and individuals move on, including Internal/External Audit assurance and Audit Committee/ Board approval of changes?	Yes	<b>Cluster/CSU</b> The SOs and SFIs were introduced in April 2011 and were reviewed in Summer of 2012 following an IA review. Minor changes to SO/SFI's are to be received by the Joint Boards on 27 <sup>th</sup> September.	<b>Cluster/CSU</b> Cluster FD September 2012	<b>Cluster/CSU</b> Financial governance document due for approval by September 2012
			<b>CCG</b> The CCG has developed a new set of financial procedures, scheme of delegation and schedule of matters which have been approved by the Governing Body. These documents are reviewed regularly. However, these documents do not detail names of post holders, just posts. Any changes are approved by the Governing body.	<b>CCG</b> CFO	<b>CCG</b> Documents plus minutes of GB meeting where approved

e	Do PCT Clusters and emerging CCGs have a thorough understanding of the roles, responsibilities and accountabilities of their Chief Executive/Managing Director and Director of Finance/ CFO, and are formal documented procedures in place to keep these up to date?	Yes	<p><b>Cluster/CSU</b> The arrangements for our emerging CCGs are documented in our pathfinder applications and compacts and delegation agreements. CCG's have provided regular reports to the Board</p> <p>Significant work on transition and forming the CCGs has been undertaken by the CCGs with support from the cluster. Internal audit provided adequate assurance over both the cluster support arrangements and the emerging governance structures within the CCGs.</p>	<p><b>Cluster/CSU</b> Cluster Chair, Chief Executive and Director of Finance with CCG Chairs, MDs and CFOs</p>	<p><b>Cluster/CSU</b> Audit Committee report received on Internal audit review of CCG governance and development.</p>
			<p><b>CCG</b> The CCG has this documented in the JD s for the posts in question, the governance arrangements, the Constitution and the financial procedures documents. This has also been evidenced as part of the authorisation process. The Chief Officer and Chief Financial Officer have been appointed through the appropriate CCG process including national assessment.</p>	<p><b>CCG</b> Chief Officer and Chief Financial Officer</p>	<p><b>CCG</b> JDs, governance arrangements, detailed financial procedures, constitution and authorisation documents</p>

		Complete/ Current Practice (Y/N)	If not complete/current practice		How has assurance been obtained by the board (Y) or how will it be obtained (N)?
			What action is being taken?	Responsible Officer/NED and completion date	
3	<b>Financial Controls for 2012/13 and beyond</b>				
a	Budgets are agreed with budget holders prior to start of financial year and any adjustments are clearly documented and agreed with budget holders during the course of the year	Yes	<p><b>Cluster/CSU</b> A final budgets paper was taken to the meeting of the Joint Boards on May 24th and was approved at that meeting.</p> <p>Budget setting processes are being further refined for 13-14 to ensure alignment between multi year financial models for each CCG and budgets which incorporate realistic assumptions on underlying contract performance, qipp and service planning.</p>	<p><b>Cluster/CSU</b> Director of Finance and CCG CFO's</p>	<p><b>Cluster/CSU</b> Budget setting is to be reviewed by internal audit by December 2012.</p> <p>Financial Delivery stock take 12/13-14 to be delivered to Integrated Governance Sub Committee October 2012</p>

			<p><b>CCG</b></p> <p>The 2013/14 budget process has been shared with Directors and a paper and updates have been taken to the Governing Body meetings. A final budget paper will go to the March Governing Body meeting. Budget holders have been included in the budget setting process and will be required to sign off their budgets prior to April 2013.</p> <p>During the year there is a robust process for budget virements and the form has to be signed by the budget holder, CFO and finance. A reconciliation of all budget changes is maintained.</p>	<p><b>CCG</b></p> <p>CFO and Head of Finance (CSU)</p>	<p><b>CCG</b></p> <p>Papers to the Governing Body on planning and budgets, planning template, sign off of budgets by budget holders, copy of virement forms and copy of budget reconciliation forms. Current budgets and details of main changes included in all finance reports.</p>
b	A clear audit trail exists to reconcile, on a monthly basis, the position on the ledger to that reported to the Audit Committee, Board and external stakeholders. This audit trail is routinely scrutinised by the FD	Yes	<p><b>Cluster/CSU</b></p> <p>Data presented in finance reports reconcile back to the ledger as they are driven by data extracted directly from the SBS system.</p> <p>There are internal controls in place to ensure all internal and external monthly reporting is consistent with the ledger position for relevant months.</p> <p>FD meeting with Heads of finance</p>	<p><b>Cluster/CSU</b></p> <p>Director of Finance</p>	<p><b>Cluster/CSU</b></p> <p>N/A</p>



		Complete/ Current Practice (Y/N)	If not complete/current practice		How has assurance been obtained by the board (Y) or how will it be obtained (N)?
			What action is being taken?	Responsible Officer/NED and completion date	
			<p>formal stock-take meetings.</p> <p>DOF scrutinises reported aged debt and suspense accounts on a monthly basis prior to reporting the position.</p> <p>Audit Committee does not consider monthly financial positions.</p>		
			<p><b>CCG</b></p> <p>All finance reports are reconciled to the ledger on a monthly basis. The basis of the reports are derived from ledger reports direct from SBS. The financial position is discussed and agreed by the CFO prior to closure of the ledger. The CCG also uses BPS to hold the budgets locally and this is also checked regularly.</p> <p>The financial position is reported to the EMC, Audit committee, localities and the Governing Body on a regular basis.</p>	<p><b>CCG</b></p> <p>CFO and Head of Finance (CSU)</p>	<p><b>CCG</b></p> <p>Reconciliation of ledger to reports, copies of reports to EMC, audit committee, localities and Governing Body plus minutes of these meetings</p>
c	Management reports are fully reconciled to feeder systems e.g. activity and finance reports	Yes	<p><b>Cluster/CSU</b></p> <p>All management reports are produced from the ledger.</p>	<p><b>Cluster/CSU</b></p> <p>Director of Finance</p>	<p><b>Cluster/CSU</b></p> <p>External and internal audit review.</p>

			<b>CCG</b> As above, all reports are produced from the ledger and reconciled monthly.	<b>CCG</b> CFO and Head of Finance (CSU)	<b>CCG</b> As above plus Internal Audit of financial systems report
d	<p>The following actions have been undertaken to ensure that management reporting is fit for purpose:</p> <ol style="list-style-type: none"> <li>1) Review of management accounting key performance indicators</li> <li>2) Benchmarking of performance management information across years and across peer organisations</li> <li>3) Confirmation that regular management reporting includes a clear reconciliation of all RRL movements (PCTs and CCGs only)</li> <li>4) Review of clear and adequate audit trail to underpin regular reporting</li> <li>5) Effective documentation of assumptions to increase transparency</li> </ol>	Yes	<p><b>Cluster/CSU</b> Management accounting KPIs are reported by SBS on a monthly basis.</p> <p>Finance reports presented to the Board outline the position against a number of risks identified at the planning stage, including the anticipated RRL and any movements.</p> <p>The finance report also includes key assumptions supporting the likely and worst case scenario.</p>	<b>Cluster/CSU</b> Director of Finance	<b>Cluster/CSU</b> External auditors review (and positive conclusions on use of resource – including financial resilience and financial management) and internal audit review of budgetary control.

			<p><b>CCG</b></p> <p>The CCG will agree KPIs with the CSU regarding the provision of the finance function and these will be performance managed through contractual arrangements. Benchmarking of performance across years and peer organisations can be carried out through a comparison of organisations' Annual Accounts. The CFO has asked if other CFOs across SEL are willing to share data in order to undertake more regular comparison.</p> <p>The finance report includes a clear reconciliation of RRL movements every month.</p> <p>There is a clear and adequate audit trail to underpin reporting as previously explained in earlier sections.</p> <p>There are working papers in place to explain assumptions made and often these are also provided in the finance report in order to be transparent.</p>	<p><b>CCG</b></p> <p>CFO and Head of Finance (CSU)</p>	<p><b>CCG</b></p> <p>Finance report, details of monitoring of CSU contract, Internal Audit report on budgetary control</p>
e	A review of the financial control framework for appropriateness and robustness is completed, including an update of the Standing Financial Instructions (SFIs).	Yes	<p><b>Cluster/CSU</b></p> <p>The financial control framework has been subject to continued review. SFIs, SOs and Scheme of Delegation are being revised for new arrangements from October for NCB and CCG and CSU contractor.</p>	<p><b>Cluster/CSU</b></p> <p>Director of Finance</p> <p>October 2012</p>	<p><b>Cluster/CSU</b></p> <p>Revised SFI, SO and Scheme of Delegation to September Joint Board</p>

		Complete/ Current Practice (Y/N)	If not complete/current practice		How has assurance been obtained by the board (Y) or how will it be obtained (N)?
			What action is being taken?	Responsible Officer/NED and completion date	
			SBS limits were also reviewed and revised towards the end of 2011/2012. A further review exercise is currently being carried out.		
			<b>CCG</b> The CCG has up to date financial procedures, scheme of delegation and schedule of matters which have been approved by the Governing Body.	<b>CCG</b> CFO and Head of Finance (CSU)	<b>CCG</b> Documents, schedule of matters, detailed financial procedures and scheme of delegation. Minutes of Governing Body meetings

f	Where organisations have hosted bodies using a single ledger system they should ensure these operate in a timely manner. In particular, these should include: <ul style="list-style-type: none"> <li>1) review and confirmation by the hosted body subsequent to the posting of financial data to ensure that the posting appropriately reflects the underlying position advised</li> <li>2) Appropriate segmental reporting lines</li> <li>3) Regular reconciliations should be carried out to test for separation of reporting</li> <li>4) Clear audit trail behind management reporting</li> </ul>	N/A	<b>Cluster/CSU</b> N/A	<b>Cluster/CSU</b> N/A	<b>Cluster/CSU</b> Not applicable – NHS SEL does not host any other bodies.
			<b>CCG</b> Not applicable to the CCG as they do not host services	<b>CCG</b> Not applicable to the CCG as they do not host services	<b>CCG</b> Not applicable to the CCG as they do not host services
g	There is effective segregation of duties between staff who prepare and post journals and staff who authorise them	Yes	<b>Cluster/CSU</b> Journals are posted according to standard SBS workflows. All journals are independently reviewed and approved.	<b>Cluster/CSU</b> Director of Finance	<b>Cluster/CSU</b> IA review in 11/12 confirmed that independent scrutiny could be evidenced for the journal postings

		Complete/ Current Practice (Y/N)	If not complete/current practice		How has assurance been obtained by the board (Y) or how will it be obtained (N)?
			What action is being taken?	Responsible Officer/NED and completion date	
					tested.
			<b>CCG</b> Journals will be posted according to the standard ISFE workflows and the limits approved by the CFO. There is a separation of duties between the preparer of journals and the approver. Paper copies are also reviewed and signed.	<b>CCG</b> CFO and Head of Finance (CSU)	<b>CCG</b> Copies of approved journals, report from ISFE, internal audit report on budgetary control
h	All journal entries are supported by appropriate and sufficient audit evidence as to the nature and purpose of journal entry	Yes	<b>Cluster/CSU</b> All organisations (except Bexley and Greenwich prior to SBS transition in October 2011) maintain a log of journal entries providing support for the posting. During 2012-13 all CCG and CSU maintain a log.	<b>Cluster/CSU</b> Director of Finance	<b>Cluster/CSU</b> IA review in 11/12 confirmed that journals sampled could be appropriately supported.
			<b>CCG</b> The paper copies on journals which are approved have back up documentation to support them which the reviewer agrees prior to approval. Narrative is also included on the journal, although this is character limited by SBS / IFSE.	<b>CCG</b> CFO and Head of Finance (CSU)	<b>CCG</b> Copies of approved journals, report from ISFE, internal audit report on budgetary control

i	Invoices and credit notes are entered on to the ledger when they are received and credit notes immediately matched to the corresponding invoices	Yes	<b>Cluster/CSU</b> All invoices and credit notes are sent directly to SBS and immediately logged to Oracle workflow. Month end reconciliations are carried out for each PCT to ensure all unauthorised items are either accrued in the I&E position or exceptionally reported with reasons for disputes.	<b>Cluster/CSU</b> Director of finance	<b>Cluster/CSU</b> Internal and external audit sampling in these areas have not reported concerns.
			<b>CCG</b> All invoices should be sent to SBS directly by suppliers and logged onto the ISFE workflow immediately. Financial control will undertake a month end reconciliation and all unauthorised items will be accrued into the financial position subject to a de minimus value. There is a regular review of items on hold and budget holders are regularly chased to clear items from their work flows.	<b>CCG</b> CFO and Head of Finance (CSU)	<b>CCG</b> List of items on hold or unauthorised. Internal audit review of creditors function
j	Appropriate authorisation limits are in place for posting in the ledger	Yes	<b>Cluster/CSU</b> SBS operates a standard structure against user profiles which are allocated to members of the finance team. The user hierarchy and approval limits are regularly reviewed by management.	<b>Cluster/CSU</b> Director of Finance	<b>Cluster/CSU</b> Allocation of user roles within SBS.

			<p><b>CCG</b></p> <p>The CCG is obliged to use the national ledger system. ISFE will operate a standard structure against user profiles which are allocated to members of the finance team. The user hierarchy and approval limits are regularly reviewed by management and are in line with the Schedule of matters delegated to officers.</p>	<p><b>CCG</b></p> <p>CFO</p>	<p><b>CCG</b></p> <p>Allocation of user roles within ISFE</p>
k	Where subjective judgements are used for provisions etc in the year end and monthly accounts there is sufficient robust documentation to support the entries	Yes	<p><b>Cluster/CSU</b></p> <p>In year – judgements are posted using journals that include supporting information.</p> <p>Year end – all BSU MDs, CFOs and</p>	<p><b>Cluster/CSU</b></p> <p>Director of Finance</p>	<p><b>Cluster/CSU</b></p> <p>Internal and external audit provide confirmation of the operation of these</p>



		Complete/ Current Practice (Y/N)	If not complete/current practice		How has assurance been obtained by the board (Y) or how will it be obtained (N)?
			What action is being taken?	Responsible Officer/NED and completion date	
			<p>key cluster staff presented the accounts to the AC, including narrative on judgments / estimates.</p> <p>All Year end provision estimates are scrutinised by external audit for validity and accuracy.</p>		systems.
			<p><b>CCG</b></p> <p>Assumptions made are shown in working papers attached to journals which should be reviewed by the approving officer. Many assumptions are reflected in the finance report. At year end assumptions are discussed with external audit prior to use if they would make a material difference to the accounts if accounted for in a different way. Locally, assumptions would be agreed with CFO if required.</p>	<p><b>CCG</b></p> <p>CFO and Head of Finance (CSU)</p>	<p><b>CCG</b></p> <p>Back up to journals, evidence from external audit of agreement to assumptions, discussions/e-mails with CFO</p>

I	The entries and adjustments recorded for the Agreement of Balances (AoB) on the PCT 98/TRU 98 form fully reflect the position as documented in the organisation's records, agreed with other NHS entities (including Foundation Trusts and arms length bodies) and recorded on the financial ledger- for both balance sheet and income & expenditure items.	Yes	<b>Cluster/CSU</b> Cluster PCTs fully participate in quarterly agreement of balances exercise with particular attention to substantiate the adjustment of balances entries. Reliance is also placed on the year end exercises and internal review processes which are supplemented by the external audit opinions issued (including WGA audit opinions) no issues have been noted from this work.	<b>Cluster/CSU</b> Director of Finance	<b>Cluster/CSU</b> External audit opinions and management review.
			<b>CCG</b> The AoB exercise will be led by the CSU but the CCG will fully participate in the quarterly agreement of balances exercise with particular attention to substantiating the adjustment of balances entries. Reliance is also placed on the year end exercises and internal review processes which are supplemented by the external audit opinions.	<b>CCG</b> CFO in conjunction with CSU	<b>CCG</b> External audit opinion of the final accounts, review of quarterly FIMS position, documentation held by CSU

4	<b>Other issues relating to finance staff</b>				
a	Adequacy of training procedures for staff is reviewed ensuring that the requirements of the NHS manual of accounts are appropriately communicated and understood, including by interim staff. Included within this should be a clarification of responsibilities for each element of the year end accounts process	Yes	<b>Cluster/CSU</b> Staff are encouraged to attend and cascade the HFMA accounts annual update. External audit summits and liaison also provide clarification of responsibilities. These are supported by the detailed finance department work plans for the year end.	<b>Cluster/CSU</b> Director of Finance	<b>Cluster/CSU</b> Audit Committee review of accounts production plans.  External Audit technical updates and audit
			The lead managers with responsibility for producing Accounts attend year end workshops. Internal training sessions are held ahead of each year end exercise. The progress against timetable is monitored through 'Final Accounts Working Group'.		
			<b>CCG</b> The CSU lead on this process. In 12/13 finance staff have been invited to workshops with the external auditors. A detailed plan which provides timelines and responsibilities has been issued and the Head of Finance has downloaded the MFA for reference. Going forward it is expected that similar arrangements would be implemented.	<b>CCG</b> CFO and Head of Finance (CSU)	<b>CCG</b> Agenda and papers for workshops, detailed timetable, MFA

		Complete/ Current Practice (Y/N)	If not complete/current practice		How has assurance been obtained by the board (Y) or how will it be obtained (N)?
			What action is being taken?	Responsible Officer/NED and completion date	
b	During transition, full use is made of the established support/discussion networks across organisations. This should include Information sharing and benchmarking and staff training. NB the Finance PLG and Finance Handover and Closure groups fulfill this function across clusters and the London Deputy Directors of Finance meetings also provide a forum for discussion.	Yes	<b>Cluster/CSU</b> The Cluster and BSU staff participate in the relevant group.  Director of Finance attends Finance Professional leadership group. CFO and Cluster Finance team meetings monthly- with formal agendas.	<b>Cluster/CSU</b> Director of Finance	<b>Cluster/CSU</b> Cluster staff participate in the Finance PLG and Handover and Closure groups
			<b>CCG</b> This would not be relevant to the CCG	<b>CCG</b> This would not be relevant to the CCG	<b>CCG</b> This would not be relevant to the CCG
c	A review has been undertaken of the nature and extent of checks on qualifications applied by HR and senior management in the appointments process, including the extent of reliance on checks performed by recruitment agencies and third parties. Processes are in place to ensure that sufficient evidence is obtained and verified prior to the appointment of any member of staff, whether an external appointment or a transfer from another NHS entity	No/ Partial	<b>Cluster/CSU</b> Employment checks have been completed for employed staff. Separate arrangements are in place for agency staff where it is implicit that agencies and professional services will not provide staff where qualifications have been mis-represented.  We will undertake an explicit self-certification and will provide this assurance to the Joint Audit Committee.	<b>Cluster/CSU</b> CCG Finance Leads Cluster FD / CSU FD 31 October 2012	<b>Cluster/CSU</b> Through the explicit confirmation as noted opposite.

		Complete/ Current Practice (Y/N)	If not complete/current practice		How has assurance been obtained by the board (Y) or how will it be obtained (N)?
			What action is being taken?	Responsible Officer/NED and completion date	
			<b>CCG</b>  The HR function is provided by the CSU and therefore assurance would be sought from them on the adequacy of the process. Certificates for qualifications are also requested at interview. Assurance of the qualifications of interim finance staff recruited through agencies will be sought.	<b>CCG</b>  Director of Commissioning	<b>CCG</b>  Assurance from CSU
d	A check has been carried out to ensure that all finance staff in Bands 8 and above are qualified and hold a full current and unblemished registration with a recognised accountancy body. Any exceptions to this have been specifically reviewed and approved by the Audit Committee.	Yes	<b>Cluster/CSU</b> Not all band 8 are qualified, where part qualified /AAT or finalist with experience is appropriate.  Audit Committee has not yet considered this position.	<b>Cluster/CSU</b> Finance Director	<b>Cluster/CSU</b> As above.
			<b>CCG</b>  There will be occasions where finance staff of 8a level will not be qualified. The relevant experience and knowledge will be tested through the appointment process and the CFO will be involved in making any decision where this level of staff is not qualified.	<b>CCG</b>  CFO	<b>CCG</b>  Assurance from recruitment process

e	The extent of interim appointments in the finance department is regularly monitored as a KPI; with consideration given to the appropriateness of interim appointments specifically for senior management positions and generally when their absolute number exceeds a predetermined level (recommendation: 20%)	Yes	<p><b>Cluster/CSU</b> The AC considered the use of interim / temporary staff at its meeting in March 2012 to discuss staffing pressures and mitigating actions in light of the number of interim appointments.</p> <p>Finance workforce plan has been established for transition and closure to align with recruitment to established positions in the CSU.</p> <p>Having said this, it is now becoming inherently difficult to manage without an undue level of interim appointments especially as key people move around the NHS under the new structure.</p>	<p><b>Cluster/CSU</b> Director of Finance  Audit Committee oversight</p>	<p><b>Cluster/CSU</b> Joint Audit Committee minutes presented to the Joint Board.</p>
			<p><b>CCG</b>  The finance and HR functions are provided by the CSU and therefore assurance would be sought from them on the adequacy of the process through performance monitoring.</p>	<p><b>CCG</b>  Director of Commissioning &amp; CFO</p>	<p><b>CCG</b>  Assurance from CSU</p>
f	Appropriate supervisory controls are in place for interim staff with clear lines of accountability for performance, stopping ultimately with the CEO	Yes	<p><b>Cluster/CSU</b> Interim staff are appointed to defined roles with appropriate reporting lines.</p>	<p><b>Cluster/CSU</b> Director of Finance Chief Executive</p>	<p><b>Cluster/CSU</b> Role descriptions and normal management supervisory arrangements</p>

		Complete/ Current Practice (Y/N)	If not complete/current practice		How has assurance been obtained by the board (Y) or how will it be obtained (N)?
			What action is being taken?	Responsible Officer/NED and completion date	
			<b>CCG</b>  The finance and HR functions are provided by the CSU and therefore assurance would be sought from them on the adequacy of the process. However, any locally facing interim staff will be closely monitored by the Head of Finance & CFO as appropriate.	<b>CCG</b>  Director of Commissioning  CFO	<b>CCG</b>  Assurance from CSU
g	The organisation(s) have developed a clear and documented finance talent management and staff retention plan through the 2012/13 transition period and year end accounting period in collaboration with relevant CCGs and CSUs.	No	<b>Cluster/CSU</b> This is being dealt with by the formation plans for each CCG and assurance process for the CSU. Current risk processes would implicitly identify if this was considered a significant risk. CCGs and the CSU will be asked to explicitly confirm this.	<b>Cluster/CSU</b> CCG Finance Leads / CSU Finance Director  31 October 2012	<b>Cluster/CSU</b> Through explicit confirm as noted opposite.
h	The sufficiency of notice periods applied to interim senior management posts has been reviewed to ensure continuity of key roles	yes	New organisational structures for CCGs and CSUs and other NCB positions are in active recruitment and there is an overlap with interim appointments to ensure cover and closure is completed.		

			<p><b>CCG</b></p> <p>The finance and HR functions are provided by the CSU and therefore assurance would be sought from them on the adequacy of the process. There is a London Finance Staff Development unit that assists with staff development &amp; talent management</p>	<p><b>CCG</b></p> <p>Director of Commissioning CFO</p>	<p><b>CCG</b></p> <p>Assurance from CSU</p>
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