



CÙRAM IS SLÀINTE NAN EILEAN SIAR

INTEGRATION JOINT BOARD

AUDIT & RISK COMMITTEE

MINUTE OF MEETING
03 OCTOBER 2023
HELD AT 2:00PM
VIA MICROSOFT TEAMS

Voting Members Present:

Gillian McCannon	Non-Executive Director, NHS WI / IJB Vice-Chair (Committee Chair)
Calum MacLean	Councillor, CnES / IJB Chair
Susan Thomson	Councillor, CnES / IJB A&R Vice-Chair
Annetta Smith	Non-Executive Director, NHS WI

Non-Voting Members Present:

Debbie Bozkurt	Chief Finance Officer, IJB
Nick Fayers	Chief Officer, IJB

In Attendance:

Asif Haseeb	Senior Manager, Audit Scotland
Laura Nelson	Auditor, Audit Scotland
Michelle McPhail	Corporate Business Manager, NHS WI

1. WELCOME

Gillian McCannon took the Chair and led the meeting, welcoming those present. The Chair proposed to take items for Decision first given the some colleagues have to leave around 3pm and thereafter the meeting will not be quorate. Members agreed.

2. APOLOGIES

Eoin MacNeil	Third Sector Interface
Martin Devenny	Auditor, Audit Scotland
Donald MacSween	Councillor, CnES
Stephanie Hume	Senior Manager, Risk Assurance, Azets
Jocelyn McConnachie	Non-Executive Director, NHS WI



3. **DECLARATIONS OF INTEREST**

No declaration(s) of interest(s) were raised in relation to any of the agenda items to be discussed.

4. **MINUTES**

4.1 **IJB Audit Committee Minute 14.06.23**

The minute of the Integration Joint Board Audit & Risk Committee held on 14 June 2023 was approved as an accurate record of the discussion.

Decision: The Committee formally approved the minutes of 14 June 2023 with no amendments.

Action: No actions.

4.2 **Matters Arising**

No issues were raised.

4.3 **Action Points**

09.02.22 – 5.1.2 Consultation, Participation and Engagement – Internal Audit Report ~ LPG minutes to be presented to the Audit Committee – Mr. Fayers advised that he will discuss this with Emma MacSween to check on completion date. However he was unsure if this was an issue for this Committee. It was noted that a response will be made in November 2023.

It was noted that the recommendation from the Internal Auditors was at the request of the Committee and therefore the Committee is seeking updates to the recommendation. This is also linked to Action Point 14.06.23 / 4.3 relating to the provision of LPG names, senior support and dates of the meetings, linked noted in the Strategic Plan / Framework.

The Committee was advised that the Strategic Planning Group has met, they reviewed the draft Strategic Framework and noted the work being undertaken by Denise Symington in relation to consultation and engagement.

The Chair asked about the Membership of the Strategic Planning Group and Mr. Fayers noted that he would provide a copy to the Chair.

It was confirmed that the final draft of the Strategic Framework will be available for consultation by March 2024.



ACTION:

- 1 - LPG Update – November 2023 meeting - Nick Fayers**
- 2 - Circulation of revised Strategic Planning Group ToR to the Chair – Nick Fayers.**
- 3 - Confirmed that the final draft of the Strategic Framework will be ready for consultation and engagement with the public by March 2024 – Nick Fayers**

14.06.23 4.3 Action Points – Meeting to be arranged with Nick Fayers, Martin Malcolm and Gillian McCannon to discuss the Performance Report – Nick Fayers. The Chair advised that this meeting has not been arranged. Retain this on the Action Points.

UPDATE

14.06.23 5.2.4 Internal Audit Tracker – Discuss with Tim Langley if the appointment of Azets could be confirmed as a 2 year contract to secure rationalisation of recommendations and grading – Debbie Bozkurt apologised that she has not contacted Tim Langley to discuss this but would address this.

UPDATE

Decision: The above updates were provided to and by Members.
Action: The updates will be reflected in the revised Action Points.

5. AUDIT & FINANCIAL GOVERNANCE

5.1 External Audit

5.1.1 Audit Scotland Annual Report

5.1.2 Letter of representation from Chief Finance Officer to Audit Scotland – IAS580

Mr. Asif Haseeb advised that, referring to item 5.1.2, that the letter of Representation from the Chief Finance Officer to the External Auditor, is a requirement for the auditors under the international auditing standards outlining the key matters to those charged with governance, referring to the Committee Members and the Board. The letter is formed in conjunction with Audit Scotland as a result of the findings from the Auditing process.

Relating to the discussion on Fraud, which is part of the auditing process, Ms. Bozkurt advised that there are internal NHS disciplinary investigations underway and advised that one investigation may relate to fraud; however this will not be determined until the investigation is completed and the outcome will be advised to Audit Scotland if relevant. Mr. Haseeb acknowledged this.



Members deliberated Appendix A & B within the letter of representation, noting that Audit Scotland are assigning a clean audit opinion, which is the best level which can be attributed to an organisation.

Mr. Haseeb drew colleagues' attention to the Audit Scotland Annual Report, highlighting that the IJB non-executive and elected members have stewardship of over £78m of net expenditure of public money and the need for due governance process and accountability which is attributed to the public purse.

Within the report there are a list of recommendations which the IJB should ensure are addressed and implemented. It was recognised that some of the recommendations are challenging and more difficult to apply, however it is necessary that recommendations are implemented as soon as possible to apply the changes in a single year to remove them from future auditing processes and ensure that the organisation is conducting its governance arrangements appropriately.

Mr. Haseeb handed over to Laura Nelson to provide an overview of the Report.

Ms. Nelson advised that in conjunction with section 16 & 17 of the report, it was noted that there are no significant issues to bring to the Committee / Boards attention and the opinion is unmodified / or clean opinion.

In providing assurance, the auditor's response to any potential risk relating to management overriding controls in place, there was no evidence that would suggest that management override controls are being overridden and a level of assurance was given.

A recommendation was noted on page 13 of the report advising that the IJB should consider how it will meet the savings required to close the budget gap over the 3-year period to 2025/26. Recognition was made around the demographic challenges and recruitment of staff, however the specific issue related to the current financial gap on the existing plan and how these would be addressed, which are not all related to island challenge. It was advised that the IJB needs to address change and transformation to ensure that priorities are addressed in line with sustainability of service delivery.

Under the section headed Vision, Leadership and Governance, the audit report refers to the IJB June 2023 meeting where the meeting had to be adjourned to enable additional Comhairle members to link into the discussion to ensure that the meeting was quorate. Auditors reinforced the importance of participation by all members, and the importance they play in ensuring that due governance and scrutiny is attached to meetings held in partnership.



Nick Fayers recognised the difficulty in obtaining full participation. He advised that the majority of Councillor Representatives are all newly appointed and this may be part of their misunderstanding. Cllr. MacLean supported the statement.

Ms. Nelson drew Members' attention to the Appendix 1, which details a number of historical recommendations which have not been concluded in-year. Emphasis was placed on ensuring that recommendations are implemented in-year to support good governance practices.

The Chief Finance Officer, Debbie Bozkurt, raised awareness to Members that in reviewing the draft Month 5 IJB financial position, which will be presented to the Integrated Corporate Management Team (ICMT), the position to date is far worse than initially thought. Demographic change, as noted in the most recent census, 2022, has identified that the age of the population is increasing and the number of young people living on island is decreasing.

The result means that there is a direct change in comorbidity needs due to an increase in the number of people 65+ living on the islands. There has been no correlating increase in financial allocation made to the Council or NHS over the year but with the change in demographics and the need to deliver more clinical services and treatment of care, will equate to an increase in potential expenditure of £8m+. It was noted that the only way to balance the financial position is for the IJB to consider removing a whole service, however this is not an achievable delivery when providing health and social care services are mandatory and set in Scottish Government Policy.

It was noted that in addressing the budget requirements for 24/25, the initial gap will be £8m rather than currently reported at £6m and therefore the ability to balance the position becomes ever more challenging.

The M5 finance report will be reported to the Board at the end of the month.

Cllr. MacLean reflected on the paper and the discussion, commenting on the fact that the IJB has been and is unable to develop sustainable models of service, in partnership.

He noted that this is due in part to the current island demographic issues and in light of the continued lack of financial allocation provided to deliver the services as required and directed by the Scottish Government.

Members deliberated the point, which the Chair thanked colleagues for scrutiny and debate.



The Chair proposed a number of report corrections:

- Page 6 – Note in the first paragraph, change March 2023 to March 2022.
- Page 14 – paragraph 38 states that the IJB increased its voting membership but it was the IJB Audit & Risk Committee which increased its membership from 2:2 to 3:3.
- Page 15 – paragraph 41 – seeking clarification in relation to the Strategic Framework. The report notes that the Strategic Framework was approved; however the IJB approved the draft document as a draft with a number of caveats as there was still a need for clarification on specific aspects.

Mr. Haseeb agreed to make a change the wording and discuss with Debbie Bozkurt before submitting the revised version to the IJB.

- Appendices – Request change the use of Strategic Planning and replacing with Strategic Framework and the date will change as a result. The Draft Framework will available for consultation by March 2024 but the actual Strategic Plan will follow on from consultation.

The above will be noted in the revised document for circulation to all Member at the next IJB meeting.

The Chair expressed her and the Committee's thanks to Asif Haseeb and Laura Nelson for the production of the auditing process and the reports.

Decision: The Committee formally noted the report.

Action: The reports will be placed before the full IJB for approval.

5.1.3 Annual Accounts – audited version

The Chief Finance Officer, Debbie Bozkurt, presented the Annual Accounts report to Members, noting that no significant amendments have been made to the Report since the presentation of the draft version in June'23.

Ms. Bozkurt recommended that, at the Board meeting, she would provide further clarification in to the in-year overspend, given the difference between the previous year when reporting an £8m underspend and this year's reporting of an overspend.



Members deliberated and debated the report providing, in conjunction with the Audit Scotland report, assurance that the financial processes and reporting are an accurate reflection of the Board financial position. Members did raise concern relating to the 3-year financial plan and the continued use of reserves to provide a current break-even position and forecasting overspends in future years as a result of all reserves being utilised.

The Chair thanked Debbie Bozkurt, her team, including Cheryl Martin, and Council colleagues, Norman MacDonald, for their hard work in the production of the report.

Decision: The Committee formally approved the report.

Action: The report will be placed before the full IJB for approval.

5.2 Internal Audit

5.2.1 Internal Audit Recommendation Tracker – as at 21.03.23 – update required

The Chief Officer, Nick Fayers, provided the report to colleagues, thanking Michelle McPhail for the production of the report.

Mr. Fayers advised that the report provides a status update on the historical recommendations made. However in light of the most recent Audits and the recommendations, Mr. Fayers advised on merging a number of them to remove duplication. In light of Stephanie Hume not being present at the meeting, Mr. Fayers would discuss this with her and update Members at the next meeting. Michelle McPhail noted that this request has already been made to Ms. Hume.

In scrutinising the report Members understood the need to streamline the recommendations in light of the most recent audit outcomes to reduce duplicity. However Members did note the need to have timescales adjusted which must be adhered to.

Ms. Bozkurt, advised that some of the older recommendations relevance needs to be considered, given the time lapse and the same area being audited more recently to ascertain if they are relevant.

The Chair welcomed the advice from Ms. Bozkurt and this should be taken into consideration at the next meeting, along with the revised audit recommendation report. It was noted that the primary role of the Committee is audit and scrutiny so the Committee needs to be mindful of ensuring that the original ethos of the recommendation is not lost in reducing the overall number of recommendations due to duplicity.



The Chair thanked colleagues for their time and debate in scrutinising the report.

Decision: The Committee formally noted the update.

Action: 1 - Discuss the list of internal audit recommendations with Stephanie Hume. Nick Fayers
2 - Present the updated report at the November meeting Nick Fayers

5.3 Financial Governance

5.3.1 Financial Management Report Jun'23 (M3)

The Chief Finance Officer, Debbie Bozkurt, drew colleagues' attention to the report providing the financial position for the first 3 months of the fiscal year, denoting a projected year-end breakeven position. It was noted that a more in-depth paper will be presented to the full IJB meeting at its next meeting, including a workforce report for social care adult services in relation to the Goathill Care Complex.

The ability to breakeven at the year-end will require the use of budgeted reserves noted for 2023/24; however it will also require the use of reserves allocated for 2024/25.

The level of underspend within the Goathill Care Complex is attributed to the inability to recruit, however the overspend is due to the pay uplift which is only funded in part by central government.

Ms. Bozkurt provided an overview of the position within each area of the IJB budget noting the budget performance. Members acknowledged the challenge in obtaining locum agency staff to support the continued delivery of services and care, which is at an inflated level.

The Chair noted that the position was reported for June, however given that the presentation is made in October, was there a more up-to-date report. Ms. Bozkurt advised that she is dependent upon the completion of the Comhairle reporting which was slightly delayed given Comhairle colleagues being on annual leave.

In reviewing the financial position Members agreed of a need for greater in-depth understanding of the financial expenditure relating to the cost to deliver services.

The Chief Officer noted the benefits of having this level of discussion in a development session, noting the cost and impact on services, the consequences and the specific level of information to be imparted to the general public, at a subsequent meeting, ensuring transparency.



The IJB Chair, Calum MacLean, agreed to the development session being held on the 30th of November, focussing on HR, Finance and service deliverables.

It was suggested that a number of development sessions to support the overall understanding by Members will be required, taking one heading at each meeting and holding these within a short period of time to ensure collective comprehension.

The Chair acknowledged her thanks to Ms. Bozkurt but also to all Members for the discussion and debate of the issues.

Decision: The Committee formally noted the report.

Action: 1 - In-depth Finance M5 report to be presented to the IJB

Debbie Bozkurt

2 - Development session to be established for the 30.11.23 Nick Fayers

5.3.2 Directions to Parent Bodies

Nick Fayers, the Chief Officer, provided Members with the report noting the specific Directions given to the Parent Bodies.

The allocation given to the IJB comes from both Parent Bodies, NHS and Comhairle, and the level of funding is equal to the services currently held under the organisation which are strategically delegated to the IJB. The level of joint funding is £78m which is the cost of the current service delivery.

The Board has the opportunity to change the Direction in year depending on the agreed service changes. It was noted that in future the Directions will be presented to the Committee and the IJB earlier in the fiscal year. Ms. Bozkurt advised that this historically was positioned for June.

In scrutinising the report, it was noted that the majority of services delegated to the IJB are required in statute and therefore there is less ability to implement change, be that withdrawal or reduction. Transformation is the primary way to ensure sustainability of service delivery by ensuring services are utilising technology better i.e. Near Me reduced the cost of travel.

Members were assured that the overall budget allocation to each delegated services increase year-on-year in relation to any funding uplift allocation i.e. pay uplift or general inflationary uplift.



Consideration and discussion was given over to the Direction to dental services and Members obtained assurance that the process of monitoring actual activity and the link to limited cash payments is inspected by Primary Care Dental Service auditors where returns from dentists are reviewed ensuring that the level of limited cash payments are for NHS dental care. It was confirmed that Counter Fraud Services assess the income within all dental practices to ensure records are being kept correctly, returns are appropriate and that patients are not paying unnecessarily for dental treatment.

Cllr. MacLean asked if when setting the Directions, are there audit trails noting the allocation and how this is utilised to deliver the Direction.

In response, it was noted that the allocation from Parent Bodies is not actually held by the IJB but is noted in a set of spreadsheets, the funding remains with the Parent Body system. The level of assurance is provided by the External Auditing body appointed by the Auditor General, for the IJB it is Audit Scotland. They review the accounting system and the annual accounts, scrutinise aspects of service delivery in relation to best value and provide their opinion on the accounting basis.

Ms. Bozkurt advised that within the NHS annual accounting process, practitioner services are assessed by National Services Scotland appointing an independent auditor to audit the processes of dental services. The Boards auditors are being audited in relation to obtaining additional levels of scrutiny and assurance to minimise where possible fraudulent activity.

The Chair thanked Members for their scrutiny of the report.

Decision: The Committee approved the Directions and will now be presented to the full IJB for formal approval.

Action: Revised Directions will be presented at the next IJB meeting.



5.4 Governance Issues

5.4.1 Records Management Plan – update

5.4.1.1 Appendix 1 – Letter of agreement from Deputy Keeper

5.4.1.2 Appendix 2 – Western Isles IJB Records Management Plan

5.4.1.3 Appendix 3 – The Keeper of the Records of Scotland Agreement Document

Michelle McPhail presented to Members the Records Management Plan which has now been agreed by the Keeper of the Records of Scotland.

It was noted that the draft Records Management Plan (RMP) for the IJB was sent to the Keeper of Records of Scotland in September 2021. However due to the Pandemic the agreement from The Keeper was only obtained in March 2023.

The report provides Members with the detail relevant to the areas of compliance.

Members reviewed the report, highlighting within The Keeper of the Records formal response report advised that there are 4 areas which are noted as Amber.

Mrs. McPhail advised that these area of compliance are linked to the Parent Body, that being the NHS, and linked to the national development of Microsoft 365. Any development of the NHS RMP will be reflected within the IJB RMP. The IJB has no ability to influence these areas as the IJB utilise the system platforms used by the NHS and this is recognised by The Keeper.

The Chair thanked Mrs. McPhail for the report and the level of detail contained within the report.

Mrs. McPhail advised that with the agreement of the Committee the report will be presented to the IJB for their collective approval before being placed on the IJB website, controlled by the Comhairle.

Decision: The Committee formally approved the report for escalation to the full IJB

Action: The report will be presented to the full IJB at the end of the month.



5.4.2 Review of the Integration Scheme

The Chief Officer provided Members with a verbal update, advising that he has held meetings with Tim Langley, Head of Law and Governance within the Comhairle to discuss the legal implications of the Scheme and the IJBs compliance.

It was noted that the Scheme does not require any further change and that it will be published on the Comhairle's website with an online consultation form that enables the public to make any comments. Utilising the Comhairle system provides more benefits as they have a robust electronic consultation system.

Members asked to have sight of the revised report. It was noted that the delay relates to Tim Langley reviewing the document from a legal aspect and it has been advised that the Scheme does not require any revision or substantive change. Mr. Fayers noted that there is a need to make the document public and provide a methodology to make comments upon it and therefore the report will be presented after the 12 week consultation period.

The Chair thanked Mr. Fayers, noting the Committee will have sight of the Scheme before being presented to the full IJB in relation to the outstanding Audit Recommendations, which will ensure compliance and sign-off.

Decision: The Committee formally noted the verbal update

Action: Bring the Scheme back to the Committee following closure of the consultation period.

5.4.3 Workforce Demographic Report

Nick Fayers provided Members with a verbal update on the production of the Workforce Demographic Report.

In setting the progression pathway for the report, Mr. Fayers advised that workforce issues relating to the delegated areas of the IJB are conducted within the Integrated Corporate Management Team (ICMT) where HR leads from the Comhairle and NHS are in attendance. The Workforce Strategies are discussed within the appropriate Committees within the Parent Body structures.

From the approval of the individual Workforce Strategies, Mr. Fayers will be able to address the overarching report for the IJB.



Members reflected on the workforce issues noted in the Audit Tracker Recommendations, ensuring that HR Leads are part of the ICMT discussion, ensuring cohesive discussion and collective solution.

The next step is the production of the overarching IJB Workforce Strategy, taken from the Parent Body reports and presented to the IJB for approval.

Members asked if, following the production of the IJB Workforce Strategy, will there be formal quarterly workforce reports presented to the IJB or even if this type of report is available now.

Mr. Fayers advised that the scheduling of future reports will be dependent upon the reporting structure and timetable within the respective Parent Bodies to enable a collective narrative report to be presented to the IJB. At present this scheduling process needs to be identified.

The Chair thanked Mr. Fayers for the update.

Decision: The Committee noted the verbal update.

Action: No actions

5.4.4 IJB Risk Appetite Statement

The Chief Officer provided a draft Risk Appetite Statement to Members, which will be linked to the Risk Register.

The Statement was reviewed and approved by Members.

The Chair asked that the next item for discussion is the Risk Register to consider the link between it and the Risk Appetite, which Members agreed.

The Chair thanked Mr. Fayers for the report.

Decision: The Committee formally approved the Risk Appetite.

Action: The Statement will be included in the IJB agenda for the next meeting.



6. PERFORMANCE

6.2 Strategic Risk Register June 2023

6.2.1 Appendix 1 – Detailed Risk Register

The Chair noted that there is a need to homologate the decision made by the Audit & Risk Committee in utilising the NHS Risk system, Datix. This will ensure that there is clear risk pathway, from start to finish, with recording of positions in relation to the risk and how mitigations are implemented. Members approved.

It was noted by Michelle McPhail, that the IJB does not currently have a Risk Management Strategy, Statement or Policy, which will need to be addressed,

Mr. Fayers presented the report, noting the condensed 5 Strategic risks including description, controls, gaps, mitigation and scoring.

Members reflected on the number and type of risks, making the suggestion that the risk should be included in the Strategic Plan and incorporated within the Directions to help mitigate risks and future risks.

Members scrutinised the Register, suggesting that the description wording needs to be made clear ensuring that the overall document is easily read and understood by any member of the public.

Members remarked positively on the risk pathway, making some suggestions to include the risk appetite statement in the document and the risk quantification scoring matrix.

Cllr. MacLean remarked on the necessity of the number of column as this seems to be rather bureaucratic.

The Chair advised that there is a need for the Committee to understand the rationale for reaching score, what the implications are and the level of mitigation to address the risk. Although this is a significant amount of detail there is a need to understand the back story to ensure from a governance perspective that we are monitoring the risk appropriately.

Members deliberated the template, and agreed to retain the format and review this periodically ensuring that there is significant information to monitor the risk and its mitigations.

Decision: The Committee formally homologated its decision to use the NHS Datix system as its principle risk reporting system.

The Committee formally approved the status of the Risk Register.

Action: No actions.



6.1 Performance Monitoring Report – Jul/Aug ‘23

6.1.1 Appendix 1 – Detailed Performance Report

Nick Fayers presented the performance report to colleagues, acknowledging the previous remarks around the need for clarification and narrative to support the justification for the performance.

As noted in the Action Points there is an outstanding meeting between Martin Malcolm, Head of Public Health Intelligence, Gillian McCannon and Mr. Fayers, to address the required narrative.

Obtaining narrative to support the understanding of the performance was acknowledged, however it was recognised that the analyst staff may only have the data but other members of staff will be required to support the background information to develop a detailed in-depth narrative addition to the report.

The Chair thanked Mr. Fayers for the report.

Decision: The Committee formally noted the report.

Action: No actions.

7. INFORMATION

7.1 Audit Scotland IJB Financial Analysis 21/22 – Published April 2023

The report is presented for information.

Michelle McPhail made a request to Asif Haseeb in that as and when future Audit Scotland reports are published that he raises awareness of the ones which have an IJB relevance, which then can be brought to the Committees attention.

Mr. Haseeb agreed to support this awareness.

Decision: The Committee formally noted the update.

ADDITIONAL

Michelle McPhail advised Members that she is in discussion with Tim Langley in relation to the Council representative attendance and also assess the 2024 meeting schedule to ensure that when there are Comhairle and NHS Committee meetings that the IJB does not clash with these to support Member attendance.

The scheduling of 2024 meetings will change as a result of this and the information will be shared with the IJB in due course. It was noted that changes will potentially move to the 3rd Wednesday of the month and the IJB Audit & Risk Committee moving to the first Tuesday of the month, however flexibility will be given to June and September when addressing the signing of the Annual Accounts.

Decision: The Committee formally noted the update.



8. EVALUATION

	YES	NO	COMMENTS
Were you satisfied with the content of the agenda?	✓		
Was there sufficient time to review the papers between receipt and the meeting date?	✓		
Were the agenda items placed in the correct order / prioritisation?	✓		Changes to the items were made.
Was there sufficient time allocated to all agenda items?	✓		
Were the Executive Summaries an accurate reflection of the detailed papers?	✓		
Was there sufficient refreshment breaks	✓		Members were offered a break
Are there any significant issues which should be escalated?	✓		In relation to a development session
Did you consider that the Board / Committee discharged its duty in respect of <ul style="list-style-type: none"> • Proper scrutiny • Relevant questioning • Constructive challenging 	✓ ✓ ✓		
Do you have any suggestions for improvement or additional comments about this meeting?	✓		To hold meetings in the morning rather than in the afternoon

9. DATE AND TIME OF NEXT MEETING

Location: Microsoft Teams

Time: 10.00am

Dates:

Meeting Date	Submission of Papers
08.02.23	27.01.23
15.03.23 ext	02.03.23
21.03.23	10.03.23
14.06.23	01.06.23
13.09.23	31.08.23
03.10.23	19.09.23
15.11.23	02.11.23



The Chair thanked everyone for their contribution to the discussions and the pertinent scrutiny of reports in a very constructive manner. The discussion today demonstrated partnership engagement.

The Chair brought the meeting to a close at 4:50pm

END

Approved