

THE TRAFFORD COLLEGE GROUP

**Minutes of the Audit Committee Meeting held on Monday 21 November 2022 at 4.00pm
in the Boardroom at the Altrincham Campus**

Present:	Jed Hassid Heather Lang Lina Tsui-Cheung Ian Duncan Emma Kelly	(Chairperson)
In Attendance:	Barry Watson Brian Welch Anthony Gribben-Lisle Alison Duncalf Kal Kay Natasha Bintley Karen Rae	(Corporation Secretary) (BDO – Internal Auditors) (Data Protection Officer) (Deputy Corporation Secretary) (Chief Finance Officer) (Director of Finance) (Armstrong Watson – Financial Statements and Regularity Auditors)

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AUD/46/22 Apologies for Absence

The Corporation Secretary (CS) reported that apologies for absence had been received from Brian Bradley.

It was noted that the Assistant Principal Planning, Funding and Performance and Sam Hutt (Financial Statements and Regularity Auditor) were unable to attend the meeting.

AUD/47/22 Election of Chairperson of the Audit Committee for the Academic Years 2022-2024

The CS sought nominations for the position of Chairperson of the Audit Committee for the Academic Years 2022-2024.

Jed Hassid was the sole nomination, and it was unanimously resolved that he be elected as Chairperson of the Committee for the period outlined.

Action: Corporation Secretary

AUD/48/22 Declarations of Direct or Indirect Interest

There were no declarations of either Direct or Indirect Interest in any of the meeting business items.

AUD/49/22 Election of Vice Chairperson of the Audit Committee for the Academic Years 2022-2024

The Chairperson sought nominations for the position of Vice Chairperson of the Audit Committee for the Academic Years 2022-2024.

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Heather Lang was the sole nomination, and it was unanimously resolved that she be elected as Vice Chairperson of the Committee for the period outlined.

Action: Corporation Secretary**AUD/50/22 Minutes of the Meeting held on 14 September 2022**

The minutes of the meeting were approved and accepted as a correct account of the meetings proceedings.

AUD/51/22 Matters Arising from the Minutes

i) AUD/36/22- AEB/ESF – Feedback

The Chief Finance Officer (CFO) advised the Committee that the reporting arrangements had now been consolidated into the Management Audit Tracker as agreed and that the item was now closed.

ii) AUD/37/22- GMCA /ESFA – Desk Based Evidence Check

The CFO advised that regarding the above matter there was nothing further to report in terms of any further outstanding matters.

iii) AUD/44/22- New Subcontracting and Assurance Review Process Update

The CFO presented a report which updated members concerning the progress that had been made in respect of the issues discussed at the last meeting regarding the ESFA's new subcontracting and assurance review process arrangements.

The CFO clarified the arrangements in respect of the Group's responsibilities which were that one file should be prepared per subcontractor but that the Reporting Accountant was only required to prepare one overall audit report.

The CFO further advised that the Group's internal auditors were still not able to advise whether they could undertake the work and that given the current stance on the matter it was assumed that they would not be in a position to undertake the work.

The CFO also advised of the response that had been received following discussions around the national position with the Association of Colleges and the response that had been received from the ESFA Provider Market Oversight Unit in terms of the consultation they had undertaken regarding the matter.

Given the position as detailed the CFO advised that she had approached the Group's Financial Statements and Regularity Auditors (FSRA) to ascertain if they would be able to undertake the work.

It was advised that they had confirmed that they would be able to undertake the assurance work in line with the new framework and maintain independence and that the cost would be £5,000 plus VAT for a maximum 5-day undertaking.

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The Committee considered and discussed the matter in detail and after due discussion it was unanimously resolved that the identified assurance work be taken out of the Internal Audit Plan for 2022/2023 and that the contract be undertaken by the Group's FSRA, on the terms detailed, with a view to the report being presented to the Audit Committee at its next meeting on 24 April 2023.

Action: Chief Finance Officer/ Financial Statements and Regularity Auditors

The CS advised the Committee of the completed actions arising from the last Committee meeting together with items that would be further considered at the meeting.

There were no further issues raised by members arising from the minutes.

AUD/52/22 Data Protection Annual Report 2021/2022

The Data Protection Officer (DPO) presented the Data Protection Annual Report which provided members with an overview of the framework for Data Protection and its effectiveness across the operations of the Group for 2021/2022.

The DPO provided the Committee with an overview of the key issues arising from the years activities within the following:

- Policy, Procedure and Governance
- Merger Update
- Training
- Subject Access Requests
- Compliance – Data Impact assessments and Compliance Walks
- Data Breaches

Members raised several issues arising from the report as follows:

- A member asked about why full compliance had not been achieved in respect of staff training.

The DPO advised that the Human Resources (HR) department during the first half of the year had been very focused on staff training relating to Safeguarding and that at the last Information Governance meeting it had been agreed that the next area of focus would be Data Protection Training.

He further advised that there would now be a real push on the matter and that there was monthly monitoring of the position. It was noted that the DPO expected to be able to report a much-improved position at the next Committee meeting.

Action: Data Protection Officer

- A member asked about the nature of the Subject Access Requests (SAR) that had been received and why the requests had been received.

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The DPO explained the varying nature of the requests (5) that had been received which including phishing requests and requests linked to another complaint or matters of dissatisfaction. The DPO explained the approach that was taken to dealing with the requests and commented that there was a trend outside the organization of an increase in these requests.

There were no further issues raised by members arising from the report and after due discussion and consideration it was resolved that the Data Protection Annual Report 2021/2022 be recommended to the Board of the Corporation for approval.

Action: Board of the Corporation**AUD/53/22 Data Protection Progress Report**

The DPO presented a report which provided members with an overview of the latest position regarding Data Protection and its effectiveness across the Group.

The progress report covered the following issues:

- **Subject Access and Individual Rights Requests**

It was advised that three subject access requests had been received and processed or were in progress for the period from June 2022 to November 2022 and that the Group had also received one complaint which was being treated as a formal objection to processing and had been responded to by the DPO. It was further advised that the complaint remained open, and the individual would be invited to discuss their concerns in further detail.

The DPO also advised that as part of the wider review of Information Services, work was still underway to bring processes for subject access and freedom of information requests into a single point, and to review public information related to these processes. It was noted that several operational priorities had impacted on progress but that they would be monitored by the Information Governance Group who would receive the annual Data Protection Action Plan at their meeting in November 2022.

- **Data Breaches**

The DPO advised that a recent high level data breach had been reported to the Office of the Information Commissioner (OIC) and provided members with a full and detailed account of the nature of the breach and the actions that had been taken to address any issues arising from the breach from a staffing and organisational perspective.

It was advised that the breach had not been malicious and that dialogue with staff who had been impacted by the breach had been undertaken with appropriate assurances provided. The DPO further commented that actions had also been taken to remove the system that had enabled the breach to occur and to provide time for alternative software mechanisms to be put in place.

It was further advised that the Independent Commissioner's Office (ICO) had formerly fed back to the Group that they would not be taking any further action and that they were satisfied with the actions that had been taken regarding the breach.

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Members raised several issues arising from the matter as follows:

- A member asked concerning the staff's view of the issue.

The DPO advised that there had been a small number of specific responses and a response from one of the Accredited Trades Unions (ATU). He advised that all staff and the ATU had been responded to and no response had been received back from the ATU.

- The Chairperson commented on the swiftness of the response to the breach and how due processes had been implemented in the appropriate manner. He asked about vulnerability and, given that the breach occurred at Marple College, whether the matter should have been picked up through the Due Diligence process prior to merger.

The DPO advised that the issue was not one created through the merger and was not a legacy issue. It was advised that the system was in place prior to merger and the Group had addressed and would continue to monitor the risk.

- A member asked if it had raised any other vulnerability issues through the impact assessment.

The DPO advised that no further vulnerabilities had been identified through the risk assessment from a Data Protection perspective.

- A member asked if Internal Audit (IA) could be of any assistance in terms of the issues raised.

The DPO advised that in his view there was nothing specifically that IA should be asked to look at and commented that the focus needed to be on the impact assessment process which had been initiated early enough to effectively process issues. He added that work was needed in terms of procurement and that he was working closely with HR who were aware of the heightened risk.

The DPO also advised that there had been one other low risk data breach and that the continued low numbers, alongside a continued dialogue of questions about process and procedure, gave the Committee some assurance that colleagues are increasingly aware of the importance of this process, and the value of close working with the Data Protection Team to manage risks and incidents.

There were no issues raised by members arising from the report and after due discussion and consideration it was resolved that it be noted.

AUD/54/22 Draft Report and Financial Statements and Letter of Representation for the period ending 31 July 2022

The Director of Finance (DOF) presented the Draft Report and Financial Statements (DRFS) and Letter of Representation (LR) for the period ending 31 July 2022. The report also included a copy of the results of the Iterative Assessments of Going Concern.

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The DOF advised the Committee that the audit of the DRFS had largely been completed but that several key issues remained outstanding relating to the assessment of Going Concern which would remain open until the date of signature and the post balance sheets events which had currently had no matters to disclose. It was also advised that discussions would be undertaken with the FSRA to conclude the outstanding matters and related disclosures.

In relation to the other aspects contained within the report the DOF advised concerning the following issues:

- Comparison with the Management accounts position as of 31 July 2022.

It was advised that the adjustments relating to R14 reconciliation were due to lower or delayed achievement rates for adult and apprenticeship provision leading to a revised operating surplus of 1,476k for the year. It was also advised that the remaining adjustments related to the pension scheme adjustments which were present to align with accounting standards and that there could well be some late movements relating to AEB and Apprenticeships provision.

A member sought clarification as to which year the R14 Reconciliation applied. The DOF advised it related to year ending 31 July 2022 and had been based on assumed income. The DOF provided a detailed explanation of how the achievement rates are treated and applied and that it was hoped that they would improve going forward due to a return to examination-based performance measures.

- Valuation of the Deferred Local Government Pension Scheme including the factors that had influenced the year end valuation and the proposed treatment of the large positive movement in the asset.

The DFO explained in detail the reasons for the variation in the previous year (-45m) to year ending 31 July 2022 (+21m) and the reasons why the treatment to cap the asset position to zero had been taken particularly in the context that no economic benefit would be seen from the asset. The DFO further commented that advice had been taken from the actuaries with regard to the matter.

Members had a broad and wide-ranging discussion concerning the pension position and how it should be treated including the variety of approaches that had been taken across the sector. In answer to a question from a member the FSRA advised that the ESFA would not provide any guidance on the matter and that the decision around treatment of the surplus position was up to the Group and the external auditors. The Committee was further advised of the advantages of capping the asset and the fact that it did not impact of the Group's financial grade and would be reviewed again in a years' time.

A Co-opted member confirmed that a varied approach across the sector was being taken to the matter and most College's had decided to show a surplus position. The member commented that disclosure of the approach in the accounts was very helpful as it explained the position taken together with the reasons for the approach.

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Members, following debate and consideration, were content to support the approach taken by the Group and the FSRA with regard to the matter.

- An analytical review of the Financial Statements including Statement of Financial Position and Statement of Comprehensive Income.

The DFO provided members with information relating to the key movements from one year to the next within the Financial Statements and advised specifically concerning the key change relating to the inclusion of the full (12 months) impact of Cheadle and Marple compared to last year (3 months) position.

Full details were provided to members of the reasons for each of the movements.

- Assessment of Going Concern including budgets and forecasts, key delivery risks for the financial year 2022 and beyond and the assessment scenarios made by management to support the Going Concern position.

The DOF provided a very detailed account of the factors that had been taken into account in respect of the Going Concern assessment. The DOF advised that in each of the scenario's presented the results supported the appropriateness of the Going Concern assumption for the period through to 31 July 2024 and was in line with the period in which the Board of the Corporation approved budgets/forecasts.

A member sought clarification concerning the proposed pay award to staff and the CFO provided the Committee with an explanation of the current offer that had been made to the accredited Trades Unions together with details of the progress of the current negotiations including the Group's approach to pay modernisation (Phase 2).

In answer to a further question the CFO advised that it was hoped that the pay negotiations would be concluded fairly quickly.

A member asked about the increase in energy costs and whether they had been offset by other non-pay budget movements.

The CFO explained in detail the approach that management had taken with budget holders to ensure that non- pay costs were kept to a minimum and only incurred on essential requirements. It was advised that all budget holders had been set targets which were achievable and that in the current climate nothing was off the table.

- The proposed disclosure statement within the Financial Statements relating to Going Concern.

Based on the assessment of the Going Concern requirement the DOF provided details of the proposed statement that would be made in the Group's Annual report and Financial Statements.

There were no further issues raised by members arising from the report and after due discussion and consideration it was unanimously resolved that it be

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recommended to the Board of the Corporation that, the Draft Report and Financial Statements as prepared under the Going Concern assumption, and Letter of Representation for the period ending 31 July 2022 be approved.

Action: Board of the Corporation

AUD/55/22 Final Management and Governance Report for the period ending 31 July 2022

The Financial Statements and Regularity Auditors (FSRA) presented a copy of their Final Management and Governance Report (FMGR) for the year ending 31 July 2022.

The FRSA commented that given that this was the first year of their appointment and that the audit had gone very well given the fact that the Group was a large and complex organisation. It was further advised that the planning work had also gone very well, and the required work and activities had been completed on time. It was also advised that the Finance Team had been very positive and that they had worked well with the Auditors.

It was further commented that the audit required a lot of information and had several technical issues which complicated matters and the FRSA thanked the staff of the finance department for their co-operation.

The CFO reciprocated the comments that the audit had gone very well and thanked the team from Atkinson Watson for their contribution to a successful audit.

The FSRA then went through the key issues as detailed below:

- **Purpose, responsibilities, limitations, and Independence**
- **Audit Risk areas including areas of significant audit risks**
 - Income recognition including income entitlement. No issues were identified.
 - Management override of controls. No matters to bring to the Committees attention were identified.
 - Defined benefit pensions scheme evaluation.
- **Key Audit Focus areas**
 - Regularity. It was reported that there were no issues to bring to the Committee's attention.
 - Potential for Claw back
- **Summary of Adjustments**
 - It was advised that there were 2 unadjusted misstatements (assets under construction £184,805 and under accrual of holiday pay £83,930).
- **Audit Findings**

The following matters were brought to the Audit Committee's attention by the FSRA who concluded that all the matters were in order and had been agreed with management.

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- Reversal of VAT accrual made in the prior year
- Defined benefit pension asset non-recognition and pay increase assumption
- Operating leases
- Regularity around Stockport Redevelopment tendering
- Provider Market Oversight Unit (merger) grant.
- VAT error and resolution
- Classification of term deposits
- Going Concern

- **Internal Controls**

There were no areas of significant deficiencies identified in the internal controls with 2 amber and 2 green priorities for improvements on internal systems identified through the audit.

- **Audit Conclusions**

The Committee noted that the auditors anticipated issuing an unmodified audit opinion on the Financial Statements subject to the Board of the Corporation approving the accounts as presented to them. It was also noted that the Letter of representation was standard, and that the Auditor was content to support the Regularity report.

Members raised several issues arising from the report as follows:

- A member asked when the going concern statement would be finalised and the FSRA advised that it would be when it is finalised by the Board on the recommendation of the Audit Committee. In discussion members confirmed that they were not aware of any material issues that could impact on the Board's decision, including going concern, and affect the final sign off of the Annual Report and Financial Statements. In respect of the outcome from recent Ofsted Inspection the CFO advised the FSRA of the timeframe for the notification of the outcome and that it could not be included in the documentation until formal publication had been undertaken.
- A member asked how the management responses would be added to section 5 of the report. The CFO advised that they would be completed prior to submission to the Board on 14 December 2022 and then added to the audit tracker system.

Action: Chief Finance Officer

In answer to a question from a member the CFO confirmed that all the recommendations were new and not repeated from a previous audit.

A member asked about the reporting requirements on carbon output and what the Group was doing to reduce its Carbon footprint.

The CS advised of the Governance arrangements that had been put in place in terms of the Sustainability Strategy and the CFO advised of the work that the Group was undertaking to address the issue and plans going forward.

Minute No

There were no further issues raised by members arising from the report and after due discussion and consideration it was resolved that the Final Management and Governance Report for year ending 31 July 2022 be recommended to the Board of the Corporation for approval.

Action: Board of the Corporation

AUD/56/22 Self-Assessment of Compliance with Regularity and Propriety Requirements 2021/2022

The Director of Finance (DOF) presented copies of Self-Assessment of Compliance with Regularity and Propriety requirements (SACRP) the period 2021/2022. The report included a copy of the completed Regularity Self-Assessment questionnaire.

The DOF confirmed that the SACRP for was broadly similar to last year's submission with the exception that there was no longer a requirement to make a response in terms of Covid19.

It was confirmed that the auditors, following testing, had not raised any issues arising from the SACRP and that a clear regularity statement had been declared which was included in the Group's DRAFS.

The following issue was raised:

- A member sought information relating to the Group's subcontracting provision and details of the assurance work undertaken during the year.

The DOF provided the Committee with a detailed overview of the Group's subcontracting provision including the substantial reduction in adult provision from 1.5m to 450k. The DOF also provided details of the assurance work that had been undertaken by the Internal auditors during the year.

The CS also provided the Committee with details of the monitoring arrangements that are undertaken through the Group's governance processes from both a financial and quality perspective. It was noted that the Group and withdrawn from its subcontracting arrangements with Code Nation to a new partnership arrangement.

- A member commented on the substantial nature of the Regularity documentation.

There were no further issues raised by members and after due discussion and consideration it was resolved that the Self-Assessment of Compliance with Regularity and Propriety Requirements 2021/2022 be recommended to the Board of the Corporation for approval.

Action: Board of the Corporation

AUD/57/22 Draft Annual Report of the Audit Committee the period ending 31 July 2022

The CS presented a report which included a copy of the Draft Annual Report of the Audit Committee (DARAC) for the period up to 31 July 2022.

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The CS advised that the report ensured compliance with the 16-19 Audit Code of Practice and provided an overview of the DARAC as follows:

- Composition, Support, Attendance, Skills, and Training.

In answer to a question from a member the CS confirmed that the data for the number of meetings held during the year was correct. It was also advised that an additional narrative around Governor training had been included in the DARAC to take into account changes to the Audit Code of Practice.

- Internal Audit.

It was highlighted that no high-risk recommendations had been made during the year and that based on their sample testing it was the auditor's opinion that the risk management, control and governance arrangements were operating with enough effectiveness to provide reasonable, but not absolute assurance that the related risk management, control, and governance objectives were achieved during the period under review.

- Report and Financial Statements

It was agreed that this element of the report be updated based on the Committee's discussions and considerations before Authorisation of the Chairperson of the Committee. There were no significant issues to report.

Action: Corporation Secretary

- Regularity Audit

The Committee was pleased to note that there were no recommendations or areas of concern made arising from the audit and that the auditors anticipated issuing an unqualified regularity audit opinion within the Financial Statements.

- Risk Management and Board Assurance and other work considered by the Committee during the year.

Based upon matters reported to and considered by the Committee, to the best of its ability, the Committee concluded that the adequacy and effectiveness of the Board of the Corporation's audit arrangements, assurance over subcontracting, framework of governance, risk management and control processes and its process for the efficient and effective use of resources, solvency and the safeguarding of assets, could be relied upon by the Board of the Corporation.

The Committee was also of the view that Governing Body responsibilities, as detailed in the annual Financial Statements, have been satisfactorily discharged.

It was also agreed that it was the Committee's view that the Audit Committee is effective in both its operation and fulfilling of its terms of reference and that the annual self-assessment review of the Committee by members and the considerations of both sets of auditors has enabled the Committee to form this view.

Minute No

There were no further issues raised by members and after due discussion and consideration it was resolved that the Chairperson be authorised to sign the draft report and that it be recommended to the Board of the Corporation for approval.

Action: Chairperson of the Audit Committee/Board of the Corporation

AUD/58/22 Internal Audit Progress Report

The IA advised and updated the Committee concerning the current progress in respect of delivering the agreed Internal Audit Plan for 2022/2023.

The IA provided the Committee with an overview of the planned audits for the year together with the proposed scoping and timing arrangements and anticipated that all the audits should be completed by the end of the Academic Year 2022/2023.

The IA drew the Committee's attention to the CFO's report (Changes to the Internal Audit Plan 2022/2023) and the proposed removal of the Additional Learning Support audit due to the recent Ofsted inspection which had covered all aspects of the proposed scope for the Audit.

After due discussion and consideration, the Committee were of the view that the audit should be removed from the Internal Audit Plan for 2022/2023 and that the allocated 6 days be placed into contingency with a view to consideration of the use of the days at the next meeting.

Action: Chief Finance Officer/ Internal Auditor

In discussion it was also agreed that once the Internal audit reports had been completed, they should be sent out to Committee Members directly to give them more time to consider the reports in between meetings.

Action: Corporation Secretary/ Internal Auditors

There were no further issues raised by members arising from the update and it was resolved that it be noted.

AUD/59/22 Audit Tracker – Management Actions arising from Audit Reports -November 2022

The CFO presented a report which enabled the Committee to review any outstanding audit recommendations in order to provide assurance that previously agreed recommendations were being implemented within agreed timescales.

In this context the CFO reminded members of the change in presentation that was agreed at the last meeting in terms of a grouping theme-based approach for MIS recommendations which had resulted in a streamlined list of 15 recommendations (4 low ,8 medium, 3 High) none of which as yet had been closed. It was advised that the MIS plan had now been fully refreshed but that the risk around staffing was still prevalent.

The report also highlighted the other 13 audit recommendations (6 low 5 medium ,1 high) of which 12 had been completed with a completion rate of 92% compared to 27% in the previous year.

Minute No

There were no issues made by members and after due discussion and consideration it was agreed that the 13 actions identified on the audit tracker (green and grey) be closed.

Action: Chief Finance Officer

AUD/60/22 Board Assurance and Risk Management Framework Update 2022/2023

The CFO presented a report, which updated the Committee in respect of the Board Assurance and Risk Management Framework (BARMF).

The report also provided members with details of the following:

- The updated draft Strategic Risk Register (SRR) of 27 risks of which 22 had a net score above 15 and of which 13 were unmitigated with 7 being for priority discussion and identified in the report.
- Horizon scanning and emerging risks.
- The updated Board Assurance Risk Summary.
- The updated Board Assurance Heat Map.

Members raised a number of issues arising from the report as follows.

- A member asked about the high risk around increasing energy costs and the CFO advised of the approach that was being taken and how it was addressed within the Group's risk analysis particularly in terms of the very high financial numbers involved.
- A member asked how the watch list crystallizes and transfers onto the risk register as a real risk. The CFO advised concerning the approach taken by the Risk Management Group and the process of placing risks on the risk register to the members satisfaction.
- A member asked what factors are considered in the horizon scanning framework. The CFO provided the committee with a list of the various sources that are used in the respect and the member commented that the World Economic Forum – Global Risk analysis was a very useful source of information in this context.

The CFO advised that the relevant and appropriate issues would be reported to the Board of the Corporation at its meeting on 14 December 2022 together the removal of the Risk relating to Ofsted (OTH/1/8) given that the inspection had recently been completed.

Action: Chief Finance Officer

There were no further issues raised by members arising from the report and it was resolved that it be noted with appropriate reporting to the Board of the Corporation as detailed in the report.

AUD/61/22 Anti-Fraud, Theft and Bribery Policy 2022-2024

The CFO presented a report, which provided the Committee with proposals for an updated Anti-Fraud, Theft and Bribery Policy (AFTPB) for the period 2022-2024.

Minute No

The CFO advised the Committee that the AFTPB had been updated following changes to the post 16 Audit Code of Practice and provided the Committee with a detailed overview of the changes particularly with regard to Cybercrime.

The CFO further advised that a new appendix had been added to the proposed Policy to give an overview of some of the indicators of Fraud, Bribery and Corruption.

It was further advised that a Committee Member had communicated with the CFO regard the legal definition of theft and that the Policy would be amended to reflect the correct legal definition.

Action: Chief Finance Officer

- A member commented about the inclusion of a statement within the Policy regarding training and the CFO agreed to add a paragraph to the Policy to reflect the organizations commitment to training in this context.

Action: Chief Finance Officer

- A member asked about the period of duration of the Policy and the CS outlined the Group's approach for the determination of the duration of Group policies to the members satisfaction.

There were no further issues raised by members arising from the report and after due discussion and consideration it was resolved that the Anti-Fraud, Theft and Bribery Policy 2022-2024 be recommended to the Board of the Corporation for approval subject to the agreed changes.

Action: Board of the Corporation**AUD/62/22 Changes to the Internal Audit Plan 2022/2023**

This item was resolved during the consideration of the Internal Auditors progress Report (Agenda item12).

AUD/63/22 Any Other Business

There were no matters raised under any other business.

AUD/64/22 Date of Next Meeting

It was agreed that the next meeting would be held at 4.00pm on Monday 24 April 2023.

Ian Duncan joined the meeting at 4.23pm after the consideration of agenda item 8.

Lina Tsui-Cheung left the meeting at 4.31 during the consideration of the item concerning agenda item 9.

The meeting closed at 6.00 pm.