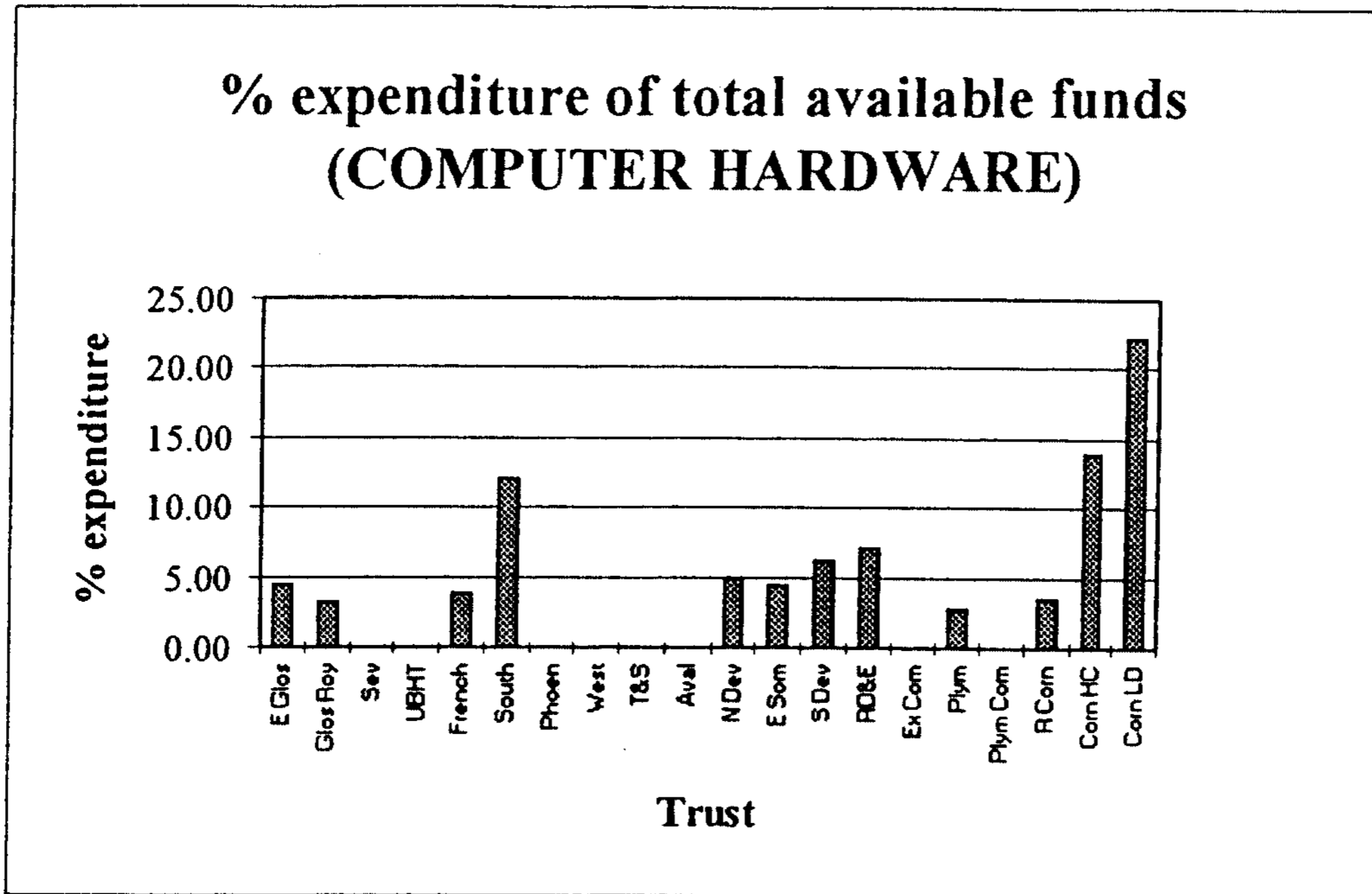


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It would appear that the proportional expenditure on computer hardware, as it should be, has been relatively small, with the exceptions perhaps of Southmead, Cornwall Healthcare and Cornwall Learning Disabilities. These trusts need to heed previous DoH guidance that suggested that audit funds should not be spent on computer hardware.

Expenditure on software, which includes that on the Medical Data Index, its support and maintenance, particularly in Gloucestershire Royal, Southmead, Phoenix, Taunton & Somerset and Cornwall Learning Disabilities, has reached levels of 15/20%. Issues of return on investment from that spent on MDI persist.