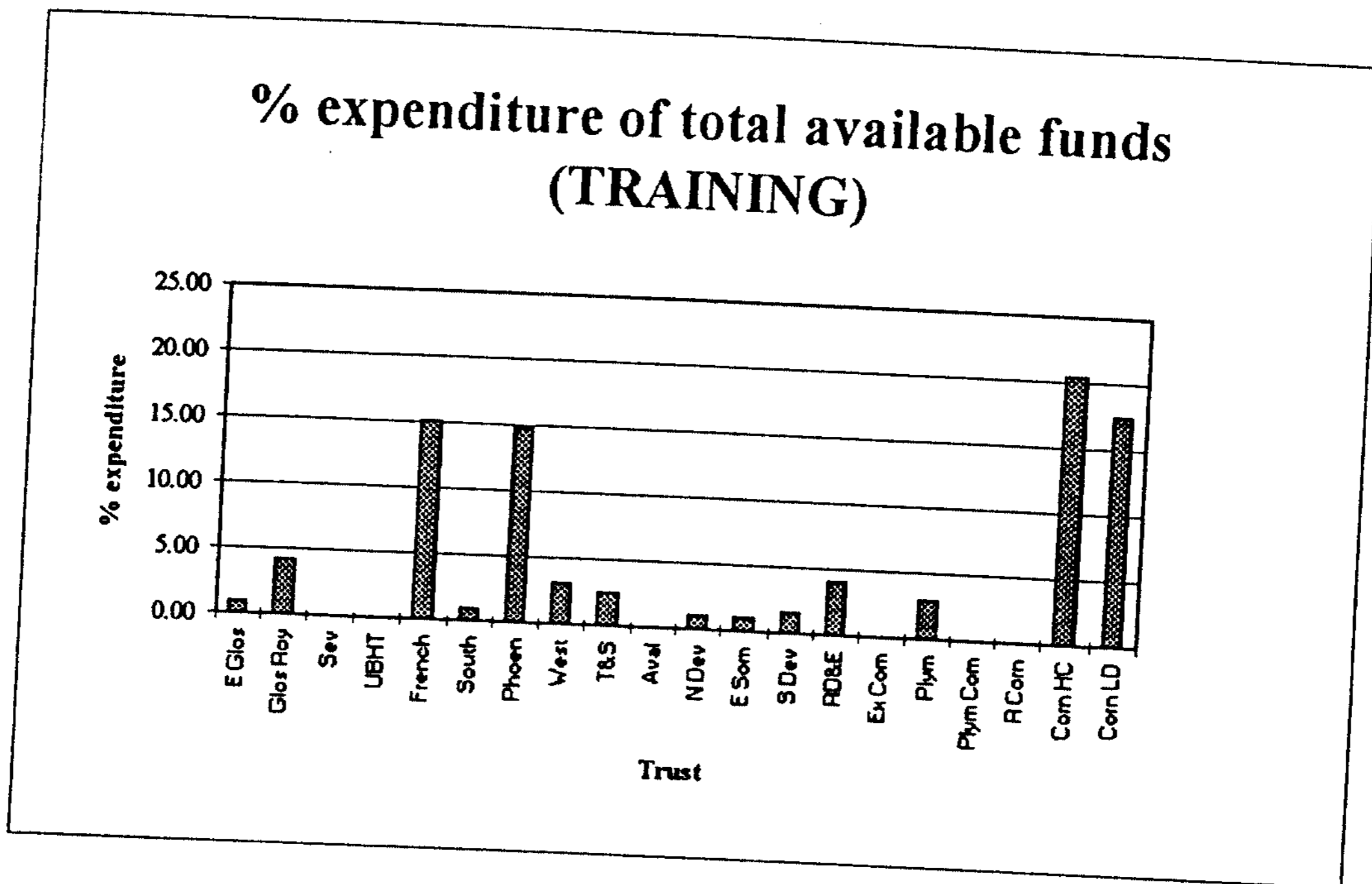
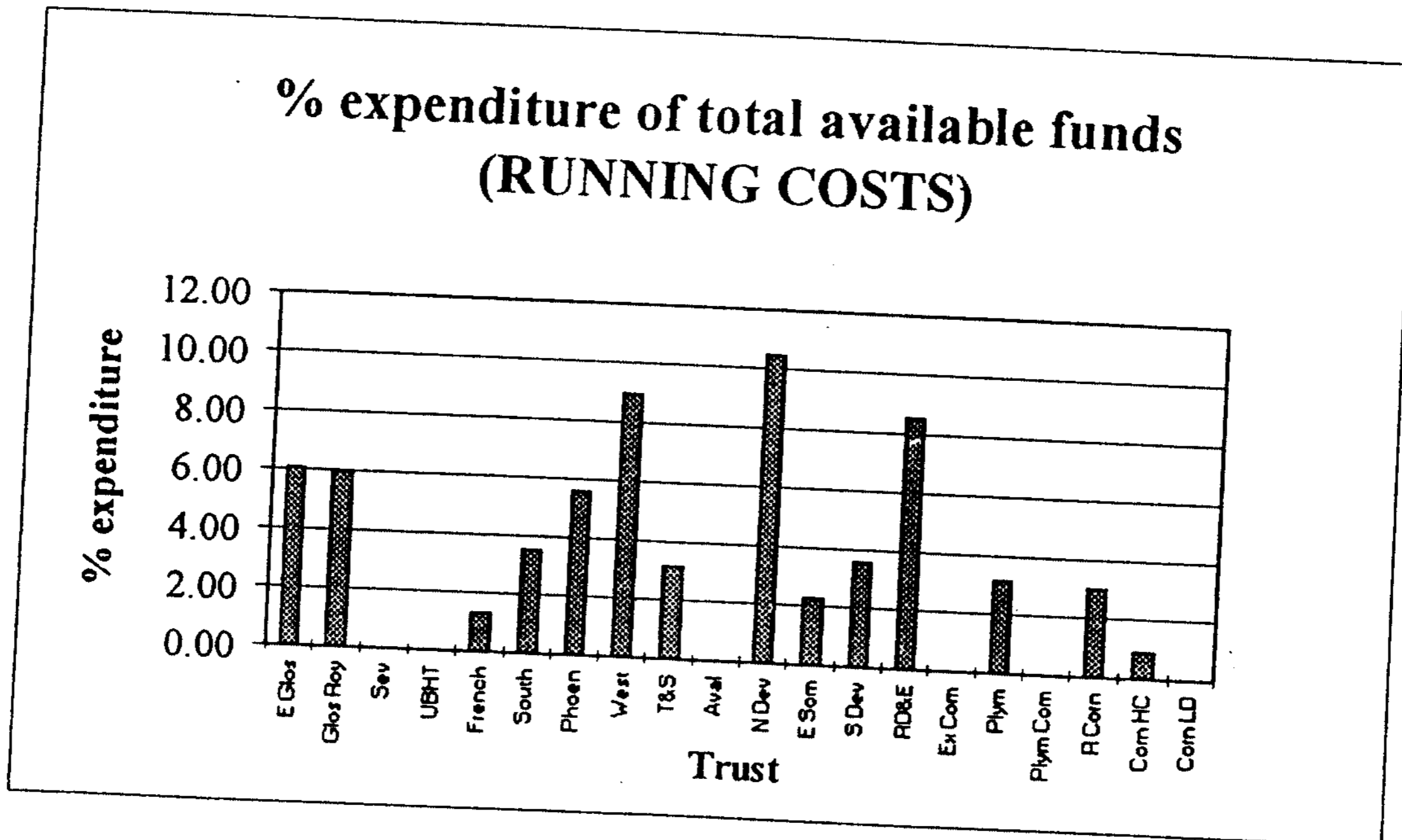


Training



Training appears to have consumed a larger proportion of the budgets in Frenchay, Phoenix, Cornwall Healthcare and Cornwall Learning Disabilities than elsewhere, although greater emphasis is being given to training provided internally.

Running costs



It is encouraging to see that running costs in audit generally remained below 10% of total costs.