

### BHSCT Board Update from Committees

<b>Date of Trust Board for consideration of this report.</b>	6 November 2025
<b>Name of Trust Board Committee</b>	Audit Committee
<b>Chair of Trust Board committee (as at date of the report)</b>	Mr David Small, non-executive director
<b>Required frequency of meetings (as indicated by Terms of Reference for the Committee)</b>	4 times per year
<b>Meeting dates in the year prior to the Trust Board meeting</b>	4 February 2025 15 April 2025 19 June 2025 9 October 2025  Meeting frequency was therefore compliant with the requirement in the Terms of Reference
<b>Date of last review of the Terms of Reference of the Trust Board Committee</b>	The extant Terms of Reference were last reviewed in October 2025. They are attached to this update, for the approval of the Trust Board.
<b>Summary Report from the Chair of the Trust Board Committee</b>	
<p>This report has been prepared for Trust Board in accordance with the Trust Board workplan which requires that the Audit Committee report to the Board on four occasions per annum.</p> <p>The Audit Committee at its October meeting reviewed five reports from Internal Audit including the Mid-Year Follow Up Report on previous recommendations. Three of the reports reviewed were providing satisfactory assurance and a further two provided satisfactory assurance with partial limitation. The committee noted that audit recommendations had been accepted by Management and implementation of some was already underway. The committee also considered and provided feedback on the draft Mid-Year Assurance Statement, received and</p>	

discussed a final version of the Report To Those Charged with Governance, and received an in-depth review of Direct Award Contract activity and processes to gain additional assurance in this area. Audit Committee requested appropriate focus on outstanding significant IA recommendations and a continued reduction in the number of DACs. The Audit Committee ToR were reviewed and updated and a Fraud Report was also presented detailing all ongoing fraud investigations.

The Chairman of the Committee, Mr David Small is joined on the Committee (following a review of committee memberships) as at 2 April 2025 by Mrs Ellen Finlay, Professor Carmel Hughes. Mr Joe McVey had been the fourth member on the committee but has now stepped down as a member of Trust Board. The current quorum for the Committee is three Non-executive director members and so the committee agreed that a replacement for Mr McVey is required.

This report has been shared in draft form with the non-executive members on the Audit Committee. They are in agreement with this report to Trust Board.

Also provided are the last agreed minutes of the Audit Committee from its 19 June 2025 meeting.

<b>Annual Reports for consideration by the Trust Board (if any).</b>	None
<b>Matter(s) for consideration by the Trust Board and recommended actions for the Trust Board (if any).</b>	<p>It is recommended that the Trust Board approve the revised Terms of Reference (dated October 2025) of the Audit Committee.</p> <p>It is recommended that the Trust Board notes the issues discussed at the October meeting and approves the work of the Committee.</p>
<b>Date of report</b>	22 October 2025

**TERMS OF REFERENCE**

<b>COMMITTEE</b>	<b>AUDIT COMMITTEE</b>
<b>PURPOSE</b>	The Board hereby resolves to establish a Committee of the Board to be known as the Audit Committee (The Committee). The Committee is a non-executive committee of the Board and has no executive powers, other than those specifically delegated in these Terms of Reference.
<b>MEMBERSHIP</b>	<p><b>Chair:</b></p> <p>One of the members will be appointed Chair of the Committee by the Board. The Chairman of the organisation shall not be a member of the Committee.</p> <p><b>Membership:</b></p> <p>The Committee shall be appointed by the Board from amongst the Non-Executive directors of the Trust and shall consist of not less than three members.</p> <p><b>In attendance:</b></p> <p>The Director of Finance, Co-Director for Accounting &amp; Financial Services and Head of Governance &amp; Client Accounting and appropriate Internal and External Audit representatives shall normally attend meetings. However at least once a year the Committee should meet privately with the External and Internal Auditors.</p> <p>Other members of the Trust Executive team may be invited to attend to discuss areas of internal control following a limited or unacceptable internal audit report that falls within their operational responsibility.</p> <p>A representative of the DoH may attend meetings.</p> <p>The Chief Executive of the Trust should be invited to attend at least annually to discuss the process for assurance that supports the Governance Statement.</p> <p><b>Secretary:</b></p> <p>The Head of Office of the Chief Executive, or their nominee, shall be Secretary to the Committee and shall attend to take minutes of the meeting and provide appropriate support to the Chairman and committee members.</p>

	<p><b>Member appointments:</b></p> <p>The membership of the Audit Committee shall be determined by the Trust Chair in conjunction with the Audit Committee Chair taking into account the skills and expertise necessary to deliver the Audit Committee's remit.</p>
<p><b>DUTIES</b></p>	<p>The duties of the Committee can be categorised as follows:</p> <p><b><u>Governance and Internal Control</u></b></p> <p>The Committee will:</p> <ul style="list-style-type: none"> <li>• oversee the establishment and maintenance of an effective system of governance and internal control</li> <li>• review the adequacy of all control related disclosure statements (in particular the Mid-Year Assurance Statement and the Governance Statement), together with any accompanying Head of Internal Audit statement, external audit opinion or other appropriate independent assurances, prior to the Trust's Annual Report and Accounts being endorsed by the Board</li> <li>• review the adequacy of the policies for ensuring compliance with relevant regularity and legal requirements, including the Trust's Standing Orders and Standing Financial Instructions</li> <li>• review the adequacy of the policies and procedures for all work related to fraud and corruption as required by the DoH and BSO Counter Fraud Services</li> <li>• receive and review regular reports of incidents of fraud and theft</li> <li>• review the outcome of National Fraud Initiative exercises</li> </ul> <ul style="list-style-type: none"> <li>• review direct award contracts or any other exceptional financial transactions or shared learning e.g. from large capital post project evaluations (PPEs).</li> </ul> <p>In carrying out its work, the Committee will primarily utilise the work of Internal Audit, External Audit and other assurance functions, but will not be limited to these functions.</p> <p><b><u>Internal Audit</u></b></p> <p>The Committee shall ensure that there is an effective internal audit function established by management that meets the Public Sector Internal Audit Standards (PSIAS) and provides appropriate independent assurance to the Audit Committee, Chief Executive and Board. This will be achieved by:</p> <ul style="list-style-type: none"> <li>• consideration of the provision of the Internal Audit service</li> <li>• review and approval of the Internal Audit strategy, operational plan and more detailed programme of work, ensuring that this is consistent with the audit needs of the organisation</li> <li>• consideration of the Chief Internal Auditor's annual report, major findings of internal audit work (and management's response), and</li> </ul>

- ensure co-ordination between the Internal and External Auditors to optimise audit resources
- ensuring that the Internal Audit function is adequately resourced and has appropriate standing within the organisation
- annual review of the effectiveness of internal audit

**External Audit**

The Committee shall review the work and findings of the External Auditor appointed by the Northern Ireland Audit Office and consider the implications of, and management’s responses to, their work. This will be achieved by:

- consideration of the performance of the External Auditor
- discussion and agreement with the External Auditor, before the audit commences, of the nature and scope of the audit as set out in the Annual Plan
- discussion with the External Auditors of their local evaluation of audit risks and assessment of the Trust
- review of all External Audit reports, including consideration of the Report to Those Charged with Governance (RTTCWG) before submission to the Board and any work carried out outside the annual audit plan, together with the appropriateness of management responses.

**Financial Reporting**

The Audit Committee shall review the financial extract of the Trust’s Annual Report and the Financial Statements before submission to the Board, focussing particularly on:

- the wording in the Governance Statement and other disclosures relevant to the Terms of Reference of the Committee
- changes in, and compliance with, accounting policies and practices
- unadjusted mis-statements in the financial statements
- major judgemental areas
- significant adjustments resulting from the audit
- the statement of losses
- the Letter of Representation to C&AG

The Committee should also ensure that the systems for financial reporting to the Board, including those of budgetary control, are subject to review as to completeness and accuracy of the information provided to the Board.

**Value For Money**

The Audit Committee shall oversee the adequacy of the Trust’s arrangements for ensuring that value for money is obtained in the expenditure of all public funds entrusted to its care. This will include a review of the findings from, and management’s response to, all value for

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	money audit reports issued to the Trust as part of the regional VFM programme sponsored by DoH.
<b>AUTHORITY</b>	The Committee is authorised by the Board to investigate any activity within its terms of reference. It is authorised to seek any information it requires from any employee and all employees are directed to co-operate with any request made by the Committee. The Committee is authorised by the Board to obtain outside legal or other independent professional advice and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.
<b>MEETINGS</b>	<p><b>Quorum:</b></p> <p>A quorum shall be three members.</p> <p><b>Frequency of Meetings</b></p> <p>Meetings shall be held not less than four times a year. The External Auditor or Head of Internal Audit may request a meeting if they consider that one is necessary.</p> <p>The Chair of the Committee may convene additional meetings as is deemed necessary.</p> <p>An annual workplan will be maintained capturing the main items of business at each scheduled meeting.</p> <p><b>Papers</b></p> <p>The Committee shall be supported administratively by the Head of Office of the Chief Executive, whose duties in this respect will include:</p> <ul style="list-style-type: none"> <li>• Agreement of agenda with the Chair of the Committee</li> <li>• Collation and distribution of papers sufficiently in advance of each meeting to facilitate their full consideration and discussion at the meeting</li> <li>• Taking the minutes and keeping a record of matters arising and issues to be carried forward</li> <li>• Advising the Committee on pertinent areas</li> <li>• Assist the Chair in ensuring the effective operation of the Committee</li> <li>• Arranging the attendance of appropriate staff at meetings</li> <li>• Ensuring the annual review of these Terms of Reference and the making of recommendations for updating</li> <li>• Development and maintenance of the Committee's Meeting Schedule</li> <li>• Ensuring that new members received appropriate induction training and that all members are supported in identifying and participating in ongoing training.</li> </ul>

	<p><b>Meeting Arrangements</b></p> <p>The Chair of the Audit Committee in discussion with the Audit Committee Secretary shall determine the time and place of meetings and procedures of such meetings.</p> <p><b>Withdrawal of individuals in attendance</b></p> <p>The Audit Committee may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of a particular matter.</p>
<p><b>REPORTING</b></p>	<p>The minutes of Audit Committee meetings shall be formally recorded by the Head of Office of the Chief Executive and submitted to the Board. The Chair of the Committee shall present a written summary report on the meeting, drawing to the attention of the Board any issues that require executive action.</p> <p>The Chair of the Committee will meet with the Trust Chairman and Accounting Officer as and when required and draw to their attention any matters that require executive action or disclosure to the full Trust Board.</p> <p>The Committee will report to the Board annually on its work in support of the Governance Statement, specifically commenting on the fitness for purpose of the Governance Framework, the completeness and embeddedness of risk management in the organisation and the integration of governance arrangements.</p> <p>An annual Committee effectiveness evaluation will be undertaken and reported to the Committee and the Board.</p>
<p><b>CONFLICT/ DECLARATION OF INTEREST</b></p>	<p>The Chair shall seek and record any declaration or conflict of interest from members prior to every meeting of the group. During the course of a meeting, if a Conflict of Interest is established, the member concerned should withdraw from the discussion / meeting and play no part in the relevant discussion or decision. The Conflict of Interest should be recorded in the minutes.</p>
<p><b>REVIEW</b></p>	<p>These terms of reference and operating arrangements will be reviewed on at least an annual basis by the group.</p>

**BHSCT Audit Committee**

**Thursday 19 June 2025 at 10am**

**in the Boardroom, Non Clinical Support Building, Royal Hospitals**

**Present**

Mr David Small	Non-Executive Director (Chair)
Professor Carmel Hughes	Non-Executive Director
Mr Joe McVey	Non-Executive Director (via MS Teams)

**In Attendance:**

Mrs Maureen Edwards	Interim Chief Executive
Mrs Fiona Cotter	Interim Director of Finance
Mrs Olga O'Neill	Interim Director, Nursing and User Experience
Dr Peter Sloan	Interim Director, Mental Health, Intellectual Disability and Psychological Services
Mr Peter Watson	Head of Office
Mrs Nicola Williams	Acting Codirector, Finance
Ms Colette Kane	Northern Ireland Audit Office
Mr Jason McCallion	Sumer NI
Mrs Catherine McKeown	Head of Internal Audit (BSO)
Mrs Gillian Jest	Internal Audit (BSO)

**Apologies:**

Mrs Ellen Finlay	Non-Executive Director
Mr Chris Hagan	Medical Director
Mrs Marion Mulholland	Director, Trauma and Orthopaedics and Rehabilitation Medicine, Imaging, Medical Physics and Outpatients

## **Pre-meeting**

### **Private meeting of Non-executive directors and internal and external audit only**

Prior to Mrs Edwards, Mrs Cotter, Mr Watson and Mrs Williams joining the meeting, a private meeting of non-executive directors and internal and external audit colleagues took place.

#### **1. Chairman's Business AUC15-2025**

Mr Small welcomed all to the meeting at circa 1010, noting that a short private meeting had taken place, attended by non-executive directors, and external and internal auditors. Mr Small noted that no issues or concerns had been raised during what had been a very positive discussion about financial governance and internal control. Mr Small noted that the auditors had reported timely provision of relevant documentation by Trust staff.

Mr Small noted that this committee meeting would focus on governance and final accounts.

- (a) Mr Small noted the apologies, including from the member of the Audit Committee, Mrs Finlay.
- (b) Mr Small invited conflicts of interest to be declared. None were declared.
- (c) Mr Small referred members to the draft minutes of the Committee of 15 April 2025, which had been tabled with the Committee papers. It was agreed that these were a true and accurate record of that meeting, subject to the following changes being effected :-
  - Page 5 – The word, “Assurance” to be replaced by the word, “Safeguarding”
  - Page 8 – The third paragraph should open with the following sentence, “In summary, Mrs McKeown reported that the end year picture had improved compared to the mid year.”
  - Page 10 – “Self-assessment” to be added to the list of bullet points.
  - Page 11 – Final paragraph at numbered point 6 to be deleted.

#### **ACTION:Mr Watson**

#### **2. Action Log AUC16-2025 A & B**

Mr Small referred the meeting to the tabled Action Log.

It was agreed that the Green items could be appropriately considered as complete.

#### **ACTION:Mr Watson**

The Committee had no queries in relation to the other updates within the tabled Action Log.

### **3. Matters arising AUC17-2025 A, B & C ; AUC 18-2025 A &B**

#### **(a) Audit of BHSCT; Letter of Understanding AUC 17-2025 A, B &C**

Audit Committee noted the correspondence which had been tabled in which the responsibilities of Mrs Edwards as Interim Chief Executive had been outlined and accepted.

#### **(b) BSO Counter Fraud Services End of Year Report 2024/2025 AUC18-2025 A&B**

The BSO CFS End of Year report as tabled, was noted.

Mrs Williams noted that she would be meeting with CFS to take forward any learning.

### **4. Belfast Trust Consolidated Annual Report and Accounts including Patients Residents Monies 2024/25 AUC19-2025 A&B**

Mrs Cotter noted firstly that the accounts show that the Trust met its statutory breakeven target, a surplus of £95k is reported, and the Trust remained within the Capital Resource Limit.

Mrs Cotter further noted that the Trust income and RRL increased by £134.7m between 2023-24 and 2024-25, comprising:

- An increase in RRL income of £131.2m.
- Increase in other operating income of £3.5m

The Trust's main source of income was its RRL of around £2.148 billion, most of which comes from the Strategic Planning & Performance Group (SPPG). The increase in RRL income was attributable in the main to:

Additional RRL:

- Funds against pay award £87.7m
- ER Pension costs increase £6m
- Specific uplifts for homes, domiciliary care, C&V etc £16.6m
- Non-pay specific inflation pressures £10.9m
- Additional funding re growth £14.5m
- Deficit Funds above prior year circa £25m

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Reductions to RRL:

Reduction due to no non-consolidated pay award £33.5m

In relation to expenditure, Mrs Cotter noted that the total gross pay expenditure for 2024-25 was £1,409m which represents an increase of £87m on 2023-24, primarily due to pay award. Salaries costs represent approximately 61% of total expenditure. Within this pay total, the Trust spent £339 million on doctors and dentists, £450 million on nurses and midwives, £217 million on professional and technical staff, £142 million on social work/social care and domiciliary/homecare staff, the balance being on admin, support services and estates and maintenance staff.

Details in the Staff Report section of the Annual Report show that average net employment, including temporary and agency staff was 22,238 WTEs

In relation to spend on Goods and Services, Mrs Cotter highlighted that significant non-pay costs include £373 million (16% of total expenditure) for clinical and general supplies such as drugs and medical equipment and £324 million (14% of expenditure) for residential, nursing and domiciliary care delivered by other organisations on the Trust's behalf.

The Trust spent £22.5 million additional funding addressing red flag and urgent patients. £8 million of this was spent increasing in house capacity and £14.5 million was spent with independent sector providers.

Overall goods and services expenditure (excluding non-cash items) rose by £47.1m.

Care Management has seen increases in spend of circa £31.9m across all programmes of care. £16.7m relates to price increases, £5.7m is an increase in charges for one to one care within homes and £9.5m in increase in activity and placements.

In relation to Capital, Mrs Cotter noted that the Trust's Capital budget for 2024-25 was £77.6m. Major capital schemes accounted for £61m with the remaining balance for general capital schemes which was allocated to schemes within the Trust's delegated limit.

Expenditure on larger schemes during the year included :

- Children's Hospital £20.9m
- RGH Maternity Hospital £4.8

- BCH linear accelerators £4m
- ICT Schemes £5.5m
- Backlog Maintenance £7.4m
- Imaging Diagnostics £1.7m
- IFRS16 – Right to use assets £2.3m

The Trust has project management arrangements in place to ensure projects are monitored and any projected changes required to DOH approved amounts are sought.

Total Land, Property and Equipment (net book value) now stands at £1.661 billion.

Mrs Cotter confirmed that there were no adjusted differences identified during the course of the audit.

The following were reported as unadjusted misstatements to the draft accounts in the **RTTCWG**

- £19,744k pharmacy rebate classified as income as opposed to net off against expenditure. Nil net impact to **SoCNE or SoFP**

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Mrs Cotter noted also the Updates to the final report from the initial draft, including :-

- Further updates on Cardiac Surgery and subsequent level 5 escalation
- Update on new Maternity Hospital remediation works in **GS**
- Extended disclosure in respect of Holiday Pay provision Note 15
- Additional disclosure in respect of **ONS** indices error
- Other minor narrative updates and clarifications to reflect audit comments

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Finally, in relation to Patients and Residents monies, Mrs Cotter advised that the Trust manages monies held on behalf of patients and residents. A total of £5.150m was received from, and £4.895m paid out to patients and residents during the year ended 31<sup>st</sup> March 2025. The balance held at year end amounted to £9.349m.

Mr Small noted the recent move of Cardiac Surgery to Level 5 escalation and acknowledged the leadership of Mr Mulgrew and Mrs Edwards in these issues.

Mr Small also noted the performance report, which detailed a series of achievements across various specialties and services across the Trust.

Mr Small commended the good budgetary control which was evident.

Within the challenges identified, Mr Small highlighted the issues within the Emergency Departments, with Cancer services, and in attendance management. Noting in particular the red indicators at page 29 in the report, Mr Small commented that the Department of Health and SPPG had recognised the capacity issues in these areas.

Finally, Mr Small noted that the Governance Statement addressed all that it should.

The Audit Committee recommended the accounts for Trust Board approval.

#### **5. Belfast Trust Charitable Trust Funds Accounts 2024/2025 AUC20-2025 A&B**

Mrs Cotter referred to the tabled papers highlighting that they:-

- Detail responsibilities of the Board and CFAC (as detailed in its Terms of Reference)
- Outline our system of internal control and scheme of delegation as applicable to CTF
- Highlight that Belfast Trust continue to administrate the Common Investment Fund
- Draw attention to CTF committee's focus for 2024-25
  - Continued representation on CIF
  - Review of Investment Management performance reports and forecasts
- Note the successful registration of the Trust's Charitable Funds with the Charities Commission NI

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Mrs Cotter noted that overall Income was £1.74m, a slight decrease of £0.38m from prior year, with decreases in donations from individuals and legacies partially offset by increase in grant income received from NHS Charities.

Dividend income was £1.81m, a 2.7% increase on that received in 2023-24.

Mrs Cotter noted that Expenditure was £4.08m for the year, an increase of £1.32m from 2023-24

Administration and Governance costs represent 4.95% of this total Net realised and unrealised gains on investments for the year were reported at £0.6m, £5.89m from realised gains of sale of investments, offset by an unrealised loss on revaluation of £5.29m as at 31 March 2025.

Mrs Cotter noted that the total fund balance is £66.4m as at 31 March 2025, a decrease of £1.74m from the balance at 2023-24.

Mrs Cotter noted that NIAO has confirmed, in the draft RTTCWG, that they are recommending to the C & AG that she certifies the 2024-25 CTF Accounts with an unqualified audit opinion, without modification.

Mr Small noted that it was good to see the examples of the investment, of how monies were spent. Professor Hughes noted that the Charitable Funds Committee was a well run committee with good scrutiny of the expenditure. Mr McVey concurred.

Following Mrs Cotter's recommendation, the Audit Committee recommended the CFT accounts for Trust Board approval.

## **6. External Auditors Draft Report to those Charged with Governance 2024/25 AUC21-2025 A, B & C**

Ms Kane thanked Mrs Cotter and her team for their cooperation during the process of final accounts. Ms Kane noted that she would be proposing an unqualified audit opinion. She advised that it was expected that the Comptroller and Auditor General would place a report at the bottom of the certificate, drawing attention to the Ministerial intervention. Ms Kane noted that it was commendable for a Trust of the size of Belfast Trust to have only one Priority 1 Finding, one Priority 2 Finding and one Priority 3 Finding.

Mr McCallion provided an overview from the tabled report, of the Significant Risks which their audit had addressed including :-

- Management override of controls
- Internal Control Environment and Governance Arrangements
- Valuation and Classification of certain fixed assets
- PSNI Holiday Pay provision

In relation to the key findings of the audit, Mr McCallion drew attention to the Priority 1 Finding in relation to Direct Award Contracts, the Priority 2 Finding in relation to Special Payments and the Priority 3 Finding in relation to Declarations of Interest.

Mr Small noted the reference contained within the report to the Level 5 intervention. Noting the unqualified opinion and the absence of any material weaknesses, Mr Small indicated he found the report very reassuring. It was a good report which would be reassuring to both the Audit Committee and the full Board.

Mr McVey echoed Mr Small's remarks and commended the work of Mrs Cotter and her team.

## **7. Reports of Internal Auditors AUC22-2025 A – G**

Introducing the Internal Audit Reports, Mrs McKeown thanked Trust colleagues for their support in the completion of the various audits.

Mrs McKeown presented 3 Internal Audit Reports as part of her progress report for 2024/2025.

1. Estates Procurement and Contract Management – Satisfactory
2. Patient Flow Processes for Mental Health Patients Services to Community – Satisfactory in relation to continuity of care process with partial limitation in relation to the management of discharge of patients from mental health inpatient wards.
3. Infection Prevention and Control – Limited Assurance was provided on the basis of workforce gaps in the IPC team and low compliance with mandatory IPC training.

Mr Small highlighted the significance of the 12 recommendations in relation to Infection Prevention and Control. Mrs O'Neill provided assurance to the committee of the action plan being progressed.

Mrs O'Neill noted that in relation to training, there were differing local, PHA and wider national training programmes. There had also previously been reliance on one doctor in relation to IPC, but responsibility is now shared across 5 doctors. Mrs O'Neill provided assurance that proactive and reactive measures are now in place, with agreed timelines and oversight where issues are identified.

Mr Small sought and obtained clarification regarding the process of in-year updates from internal audit, noting that follow up reports tracked significant findings, which were the findings which took areas to Limited Assurance.

In relation to the audit of Patient Flow Processes from Mental Health Patient Services, Dr Sloan noted that the team have an action plan in place and are working through the 8 recommendations from the audit. Discussion took place in relation to the potential need to revisit current Trust policies to be clearer on the appropriate and relevant dates to measure against.

Mrs McKeown presented one report as part of her progress report for 2025/2026 – Management of Cash Offices, and provided satisfactory assurance in this regard.

Mrs McKeown presented the Shared Services audit update for information and advised that Payroll and Recruitment SSC received satisfactory assurance in 2024/25.

Mrs McKeown then presented her Head of Internal Audit Report Annual Report for the year ended 31 March 2025.

Mrs McKeown noted that of 21 assignments, 14 had been wholly satisfactory, 5 had been limited and 2 had been split. There had been 11 significant findings.

Mrs McKeown noted that overall satisfactory assurance was provided, but she wished to highlight that limited assurance was provided in a number of areas including Infection Prevention and Control and Governance and Management of Nursing Agency Workers. Mrs McKeown also particularly highlighted the 3 previous Limited/Unacceptable audit areas of Child Safeguarding, Business Continuity Planning and Management of Medical Locums processes which were substantively followed up and remained with limited assurance in 2024/2025.

Mrs McKeown presented the Internal Audit General Annual Report for HSC 2024/25 which provided a summary of results across HSC and allowed for comparison with other HSC bodies.

The Audit Committee thanked colleagues from Internal Audit for their reports, which were accepted.

#### **8. Draft Audit Committee Annual Report 2024/2025 AUC23-2025 A-D**

Mr Small thanked colleagues for the report providing a summary of the work of the Audit Committee across 2024/2025.

Mr Small noted that this would go to the Trust Board at its meeting later in the week.

The report was agreed subject to minor amendment.

#### **9. Any Other Business.**

It was noted that there may need to be re-consideration of the 2025/2026 Audit Plan, in light of the Level 5 escalation within the Support and Intervention Framework.

Mrs Edwards thanked Internal and External Audit colleagues for their support throughout the past year.

Mrs Edwards also thanked her own team led by Mrs Cotter and Mrs Williams for their relentless focus and commitment.

Finally, Mrs Edwards thanked Mr Small and the Audit Committee for their support to her and her colleagues.

Mr Small echoed the thanks of Mrs Edwards to Trust colleagues, and Internal and External Audit colleagues.

While acknowledging the cultural concerns arising in Cardiac Surgery, Mr Small noted that it was also important not to lose sight of the key findings in relation to effective internal controls at the Trust.

Mr Small confirmed with Committee members that they were content to approve the accounts which would be taken forward to the meeting of the Trust Board.

#### **10. Date of Next Meeting**

It was agreed that the next meeting would be on 7 October 2025 at 10am.