Northern Health and Social Care Trust

Audit Committee
Notes

Wednesday 13th October 2021 at 10:00am
Via Zoom

NB: ***Audit Committee Self-Assessment was completed outside of the Committee meeting at 9:30am.***

Present:	Mr Paul Corrigan, Non-Executive Director Chair Mr Billy Graham, Non-Executive, Director Mr Glenn Houston, Non-Executive Director
In Attendance:	Mr Owen Harkin, Director of Finance Mrs Caroline Armstrong, Head Accountant Mrs Nuala McAuley, Assistant Director of Finance Mrs Catherine McKeown, Internal Audit BSO Mr David Charles, Internal Audit BSO Mr Neil Gray, Northern Ireland Audit Office Mrs Sinead OKane, Assistant Director of Governance Mrs Jacqui Reid, Director of Human Resources

1.	**Apologies** Mr Stephen Knox, Northern Ireland Audit Office		***Action***
2.	**Conflicts of Interest** Mr Corrigan reminded members to identify any conflicts		
3.	**Minutes of previous meeting**		
	3.1	The minutes of the meeting 15th June 2021, were tabled and agreed as an accurate record of the meeting.	
4.	**Matters Arising**		
	4.1	Action Log The action log was discussed and updated accordingly.	
5.	**Internal Audit Business**		
	5.1	**Progress Report** Mrs McKeown presented the Internal Audit Progress report. Mrs McKeown noted the request from Management to defer the Audit around Mental Capacity Act into next year due to COIVD pressure. Mrs McKeown requested Audit Committees formal approval to defer, this deferral was approved. Mrs McKeown noted snapshot of Internal audit progress.	

		Mrs McKeown presented the Management of Cash office 2021/22 report, advised of a satisfactory assurance given noting only one minor finding. The Committee commented on this good clean audit report. Ms McKeown then noted the Self-directed support payment 2021/22 audit which gained a satisfactory assurance with five key findings noted. Management accepted Internal Audit recommendations. Mrs McAuley updated the Committee on the process of suspending payments where 2 quarterly returns of bank statements remain outstanding, Mr Houston advised this was a helpful update. Mrs McKeown noted the audit into Management of client monies at social services facilities 2021/22. The committee noted a split assurance on this report with Limited for 16+ team in Oriel House and satisfactory assurance provided for all other areas. In relation to the 16+ team in Oriel house the audit found one significant finding and a number of key findings. Five of the key findings noted were around petty cash and supermarket vouchers, with a lack of clarity around what had been issued and what the cards can be used for. Management have accepted all of the Internal Audit recommendations. Mrs McAuley noted that the team are reviewing all the Cash management procedures and ensuring training is delivered for all those area. Mrs McAuley will bring an update back to the next Audit Committee meeting. Mr Graham enquired how many facilities in the Trust manage client monies and will these review of procedures cover all areas. Mrs McAuley was unsure of the exact number but confirmed the procedures will be relevant right across all the Trust facilities. Mrs McKeown noted the Patient Flow Community beds audit noting a limited assurance. Three significant findings were noted all of which were readily considered at operational level and through a number of groups. Two key findings were also noted with regards to ToRs of groups and policy both of which requires updated. Mr Harkin noted this is a very welcome report as this gives the opportunity to take forward more robust processes through the Renewing our Vision work.	***N McAuley***

		Mr Harkin noted that the performance management is the key area of this audit to move forward. Mrs McKeown noted the Information Governance audit which gained a satisfactory assurance, unannounced visits to 4 facilities. Mrs McKeown noted 3 key findings. The Information Governance team continue to work towards closing the 18/19 recommendations around ensuring that 3rd party contracts are GDPR compliant. Mr Corrigan and Mr Graham acknowledged assurance and commented well done to the team and keep going with previous audit recommendations. Mr Graham enquired if we could consider removing from the principle risk register, Mr Harkin advised he will consider this with Mr Martin.	
	5.2	**Mid-Year follow up** Mr Charles presented to the Committee the Mid-Year follow up report. It was noted 107 recommendations had been partial implemented with 67% fully implemented and 33% partially implemented. Mr Charles noted the snapshot of the year and % by year recommended. The committee noted, 107 recommendations remain partially implemented 15 are priority 1 with the remainder priority 2 recommendations. Mr Corrigan noted the 67% of the overall recommendations implemented. Mr Harkin advised this was lower than what he would have hoped and that the team will be working on these before year end. Mrs McAuley noted the planned support which has been arranged for teams including WCF, Medicine and SDBS. Mr Graham enquired if there are there any areas of concern. Mrs McAuley didn’t feel there was any real concerns but would hope to be in the positon to give a more details by year end.	
	5.3	**Shared Services Update** The update was noted by the Committee, both Audits received satisfactory assurance with no issues to draw attention too.	
	5.4	**HIA Mid-Year Assurance Statement**	

		Mrs McKeown presented the report which was noted by the Committee.	
	5.5	**IA Audit Annual General Report Mar 2021** Mrs McKeown presented the report, Northern Trust noted as organisation 2 within the report. Higher proportion of satisfactory assurance, caution noted to comparing to previous year due to the impact of COVID on the Internal Audit work and the fact that they avoided the front line where possible.	
6.	**Internal Review of Outstanding Internal Audit Recommendations** Mrs McAuley provided a new layout summarising movements in recommendations and asked the Committee if this is useful to track going forward. Mrs McAuley noted the next report would also include priority 3 tracking. Meetings have been scheduled with Directorates to take forward this work. Mr Corrigan commented on this was a helpful report, noting this different way to look at this information. Table 1 very helpful and easy to read. Mr Charles updated why some recommendations are unclassified if they are a consultancy audit rather than an assurance audit.		***Mrs McAuley***
7.	**Mid-Year Assurance Statement** Mr Harkin noted the draft statement. It was noted the DoH sponsorship arrangements have been stood down, plan to take this to Trust Board in October. Hr Harkin noted due to the late issue of the report he was happy to take any comments over the next few days.		*All*
8.	**External Audit Items**		
	8.1 8.2	**Final Report to Those Charged with Governance** Mr Gray presented the final report including management responses, which was noted by the Committee. Mr Corrigan noted the Committees thanks to External Audit team for their work. **Mid-year Update against Recommendations** Mrs McAuley noted the work progressing against all these.	
9.	**Register of Single Tender Actions**		

	Mr Harkin noted the register of the STAs, 1 retrospective STA in relation to gowns, all in line with DoH guidance. The Committee noted the report.	
10.	**Raising Concerns Update** Mrs Reid presented, noting as we have been unable to hold the awareness week we still have the section visible on the staff net homepage. Mrs Reid noted 2 reports open, both of which are with Directors for closedown, themes of the concerns noted. Survey results should be progressed regionally in March or April next year. Mrs Reid noted the update of the Regional working group with new policy being reviewed, this will be issued through the Trusts normal procedures. The Committee thanked Mrs Reid noting this report would continue to be tabled at Committee on a yearly basis.	
11.	**Counter Fraud Activity** **11.1 Fraud Liaison Officer Report** Mrs McAuley presented the summary of live cases which was noted by the Committee. It was noted 29-suspected cases noting the categories in which each fall under. Mrs McAuley noted 6 new cases reporting since the Committee last met, 5 in relation to staff working elsewhere while on sick leave or other reasons. This appears to be the predominant case type being disclosed during COVID. **11.2 Fraud Risk Assessment** Mrs McAuley proposed the attached timetabled, the team are breaking information down for Divisions. This is a Regional template; Financial Governance team will lead across the Trust with Divisional Governance leads will take forward in each area.	
12.	**Counter Fraud Services 2020/21 End of Year Report** Report presented by Nuala and noted by the Committee.	
13.	**Mid-Year Debt Reports** Mrs McAuley presented the report and noted the debt balance has increased by 1million pounds in the last year. Mrs McAuley noted the growth in DLS cases. Mrs McAuley noted the pilot currently ongoing and that an update will come to Committee in due course.	***Mrs McAuley***
14.	**Audit Steering Group ToR** The Committee noted the ToR for the Audit Steering group. These will come to committee for noting on a yearly basis.	

15.	**Circular Summary** Mr Harkin presented the circular summary report which was noted by the Committee.	
16.	**Any Other Business** There was no additional items noted.	
17.	**Date of Next Meeting**	
	21st February 2022, 9am	