Northern Health and Social Care Trust
Feedback Report to Trust Board

Report from:	Audit Committee
Author of Report:	Stevie Lennon, Interim Director of Finance
Lead Director:	Stevie Lennon, Interim Director of Finance
Presented By:	Paul Douglas, Non-Executive Director/Committee Chair
Date of Meeting:	26th March 2026

Purpose

To provide Trust Board with an update from the meetings of the Audit Committee held on 16th February 2026.

Strategic Objectives (select)

Build Northern Partnerships and Integrate Care	***Continue to improve Outcomes & Experience***	***Deliver value by optimising Resources***	***Nurture our people, enable our talent and build our Teams***	***Improve population Health and address health and social care inequalities***
		✓		

Summary of Committee Business

1. The Assistant HIA gave an update on Internal Audit Progress Reports – 2025/26 Programme.

Audit	**Assurance**	**Key Points**
Non-Pay Expenditure – Children & Young People	Split: Satisfactory / Limited for Contract Management	Gaps in contract management (13 of 71 suppliers lacked arrangements). Training planned; strengthened approval processes. Of the 7 recommendations – 4 will be completed by the end of March 26.
Management of Medical Devices – Follow-Up	Satisfactory	Asset listing updated; 3 recommendations remain. Significant improvement from prior audit where assurance was limited.
Payments to Staff (Nursing & Midwifery)	Satisfactory with Limited elements	eRoster inaccuracies; £2k overpayments; training and oversight improvements underway. Issue regarding owed hours was discussed – some of this is due to normal shift patterns and some relates to recording on the system, reports being developed for managers.

Private, Paying & Change of Status Patients	Limited	EPIC reporting gaps; risk private activity not fully captured. Task & Finish Group meeting 21 March 2026.
Delivery/Outcomes of the People & Culture Plan	Satisfactory	First audit of this area; all recommendations accepted.

2. The BSO Audit Charter was presented. It adheres to the new Audit Standards, it had been approved by SMT, it was approved by Audit Committee.
3. External Audit presented their update setting out the plan for the 2025/26 year-end Audit. It focused on the Break-even risks.
4. Non-Executive Directors had met to go through their Self-Assessment Checklist. The Chair gave a brief overview of the process and the outcome.
5. Relevant updated Circulars were noted by the Committee.

Reports Approved by the Committee

N/A

Items for Escalation to Trust Board

N/A