



Annual Report of the Audit Committee – 2024/25

1.0 Purpose of Report

- 1.1 This report details the 17th formal annual report of the Audit Committee (the Committee) to the Board of the South Eastern HSC Trust (the Trust) for the financial year ended 31 March 2025. Its purpose is to report on the work of the Committee for the financial year under review in discharge of its oversight responsibilities to the Board. The report also includes a review of the Annual Report and Accounts for the year ending 31 March 2025, including an assessment of the effectiveness of the Assurance Framework, systems of internal control and risk management operating within the Trust for the same period. Finally this report includes a review of the Audit Committee's effectiveness for the 2024/25 financial year.

2.0 Chairman's Foreword

- 2.1 This is my 1st year as Audit Committee Chair since joining the Trust in December 2024. I would like to thank all members, both past and present, for their attendance and contribution at meetings during the year. I have relied on the assurances from the previous Audit Committee Chair, Mr Noel Brady, to be able to write this report for the complete 2024/25 year. My thanks also to the staff in Internal Audit and the External Auditors (Northern Ireland Audit Office and Sumer NI).

3.0 Audit Committee

3.1 Membership of the Committee

Membership of the Committee during 2024/25 is outlined within the Review of Effectiveness at Annex 1.

3.2 Meetings of the Committee

The Committee is required by its terms of reference to meet not less than four times per year. During the 2024/25 year the Committee met on 5 occasions.

Formal minutes are recorded of each meeting and these are subsequently reported at the following Trust Board meeting with a copy circulated with the Board papers.

3.3 Attendance at meetings

The Committee has adopted the practice of inviting the Director of Finance, Estates & Contracts, representatives of the external auditors (NIAO & Sumer NI) and Internal Audit staff from the Business Services Organisation to all meetings. Occasionally, other Trust staff are invited. In addition, the Chief Executive is invited

to attend the meeting at which the Trust Annual Report & Accounts is considered for approval in June.

3.4 Development for Audit Committee Members

During the year, members attended relevant training courses or events. These included the Health Development Conference in September 2024, quarterly meetings of the DoH ALB Audit & Risk Assurance Committee Chairs Group and induction training for new members in January 2025. Going forward, when relevant training courses are notified a representative/s from the Audit Committee will attend and report back to the Committee and share the documentation and presentation slides for information.

4.0 Internal Audit Services

4.1 Provider

The Trust's Internal Audit Service was provided by the Business Services Organisation (BSO) for 2024/25. The Trust pays BSO Internal Audit an annual fee to cover this service and its assessment of the Trust's compliance with Organisational Controls Standards. In 2024/25 the Trust commissioned 538 days from BSO.

The Internal Audit team for the South Eastern Trust was headed by Mrs Catherine McKeown, Head of Internal Audit at BSO with Mrs Jennifer McCaw, Assistant Head of Internal Audit.

4.2 Operational Plan

Internal Audit's primary objective is to provide an independent and objective opinion to the Accounting Officer, Trust Board and Audit Committee on the adequacy and effectiveness of the systems of internal control. The work of the Internal Auditor is informed by an analysis of risk to which the Trust is exposed, and is therefore integrated with the Trust's own risk assessment process and assurance framework.

The past year saw the Committee approve a programme of work and they considered the reports from the Internal Auditor on the following systems:

Audit Assignment	Level of Assurance**
Payments to Staff	Satisfactory
Non-Pay Expenditure	Satisfactory
Service Users Monies in Independent Sector Providers	Satisfactory
Contracts: Estates Procurement & Management	Satisfactory
Risk Management	Satisfactory
Complaints Management	Satisfactory
Financial Assessments	Satisfactory
Patient Journey: Management of Simple Discharges	Part Satisfactory and Part Limited
Management of Medical Locums	Part Satisfactory and Part Limited
Contracts with Voluntary / Community Organisations	Limited
IT audit	Limited
Management of Point of Care Testing Devices	Limited
Absence Management	Limited

The definition of assurance levels is described in the BSO Internal Audit reports. Internal Audit provided less than satisfactory assurance for the following reasons:

Management of Medical Locums

Internal Audit provided Limited assurance on the element of the audit that related to approval for agency medical locums at commissioning stage, extensions to locum use and compliance with current contract rates. This was on the basis that approval processes are not consistently evidenced and effective. Whilst the majority of locum expenditure is with contracted agencies (88% in the test period), enhanced pay rates are regularly paid rather than contract rates. At the time of audit there was not an effective process to review locum usage/rates prior to extending the locum period.

Contracts with Voluntary / Community Organisations

Limited assurance was provided on the basis that payments made are not linked to reported activity and oversight / governance arrangements are not adequate. Invoices are approved without consideration of the activity delivered/performance against the contract. A significant proportion of contracts in 2023/24 under-delivered without impact on the contract payments made. In addition, the Trust does not undertake any checks to validate the accuracy of activity reported. Contract monitoring arrangements need to be strengthened. A number of the controls listed on the Directorate risk register to manage the current high risk of 'Failure to coordinate the monitoring of Independent Sector contracts' are not in operation or effective. This includes contract assurance processes (invoice processing checks and governance meetings).

Whilst providing limited assurance, Internal Audit noted that appropriately detailed contracts were in place for all 28 contracts which clearly outline service specifications. All sampled contracts had designated Contract Managers and activity monitoring returns were consistently submitted for review as required.

IT audit

Limited assurance was provided on the basis that governance, ownership, roles and responsibilities need to be formalised and improved. This relates to a small number of service owners outwith Digital Services who are generally not considering supplier security when they contract with an external organisation.

In providing Limited assurance, it is important to acknowledge the existence and operation of good technical controls around suppliers with remote access to the Trust's network and information systems. IA also acknowledge for new or significantly changed systems that the suppliers proposed technical arrangements are subject to professional scrutiny by the Trust's Cyber Security team. Where these systems are likely to process personal data then these are subject to Data Protection Impact Assessment (an Information Governance facilitated role). In general, IA acknowledged recently improved governance, roles and responsibilities and specific processes over supply chain security.

Management of Point of Care Testing (POCT) Devices

Limited assurance was provided on the basis that the POCT governance and reporting structures need strengthened. There is no regular and formal reporting of POCT related issues within the Trusts Assurance Framework. The POCT Committee did not formally meet during 2023/24. There are gaps in the required External Quality Assurance (EQAs) testing of POCT devices and a lack of assurance that devices are subject to the regular and required EQA testing and that corrective action is taken if an abnormal EQA result is received. Only 2 POCT audits, conducted by the POCT team, had been conducted during 2024/25. In terms of incident management, testing established that a significant number of incidents identified are not being reported on DATIX. In summary, the second line of defence within the Trust in respect of POCT device management is not operating effectively and there are gaps and non-compliance with the required process at the first line of defence.

Absence Management

This audit received limited assurance on the basis that the sickness absence of 30 GP Out Of Hours (OOHs) staff in the Trust was not consistently and accurately recorded on the HR system (HRPTS) and overpayments occurred due to the set-up of payment processes for these employees. Internal Audit identified overpaid sickness absence payments made to 1 employee on long term absence estimated at £12k. Attendance at Attendance Management training was low at 21%. Return to Work Interviews were not consistently performed / recorded on HRPTS. It should be noted that appropriate action was taken when a trigger point was reached in the sampled absences and generally, sampled absences were recorded accurately on HRPTS.

Whilst providing limited assurance IA acknowledged actions taken by the Trust to improve attendance rates / reduce absences. These include:

- Designated Human Resource Business Partners (HRBP) work alongside the Attendance Team Manager to identify hotspots and support that can be offered;
- Commencement of absence audits within teams to support and ensure consistent practice throughout the Trust;
- HR Business Partners (HRBPs) attend HR clinics and meet with managers to discuss issues including specific absence cases;
 - Occupational Health staff, the Attendance Manager and HRBPs meet bi-monthly to discuss collectively the on-going progress with teams, individuals and any potential hotspots; and
- The roll out of HR clinics across the Trust allow managers and staff to drop-in and chat with any HR team (including the absence team) who are present for the day. HRBPs are also in attendance during the clinic to support these discussions.

Patient Journey: Management of Simple Discharges

Limited assurance was provided on the reporting element on the basis that reliable summary level reports are not yet available from the Encompass system. This means the Trust is unable to monitor and report performance in terms of speed for

simple discharges, including performance against the DoH 4-hour target. Internal Audit’s review of Encompass data evidenced that Medical staff are not consistently recording when a patient is medically optimised, meaning that the time to discharge the patient cannot be measured, monitored and reported. Where a medical optimisation time was recorded, current raw data on Encompass showed a low compliance rate (52%) with the DoH 4-hour simple discharge target. The integrity of the data and specifically the coding for delayed discharges cannot be fully relied on in the absence of appropriate quality control mechanisms. Delays in recording medical optimisation, rather than real time recording at ward rounds, reduces the discharge time and will inaccurately inflate performance against the 4-hour discharge target – once reporting commences.

Shared Services Audits

A number of audits (summarised below) were conducted in 2024/25 in BSO Shared Services, as part of the BSO Internal Audit Plan. The recommendations in these audit reports are the responsibility of BSO Management to take forward and the reports have been presented to BSO Governance & Audit Committee.

Shared Services Audit	Level of Assurance
Business Services Team	Satisfactory
Accounts Payable	Satisfactory
Accounts Receivable	Satisfactory
Payroll Services	Satisfactory

4.4 Follow up reviews

A review of the implementation of previous priority one and priority two Internal Audit recommendations was carried out at mid-year and again at year-end. At year end, 99.5% of recommendations had either been fully or partially implemented (fully implemented 89% & partially implemented 10.5%).

4.5 Annual Internal Audit Assurance Report

In her annual report, the Head of Internal Audit provided the following opinion on the Trust’s system of internal control:

Overall, for the year ended 31 March 2025, I can provide satisfactory assurance on the adequacy and effectiveness of the organisation’s framework of governance, risk management and control.

Satisfactory (or mainly Satisfactory) assurance has been provided in the majority of the audits conducted in 2024/25, including the core area of risk management. I note the continued strong performance of the Trust in implementing previous audit recommendations.

Although I am content to provide overall satisfactory assurance, it is important to note that limited assurance has been provided in a considerable proportion of audit areas during the current financial year. This includes areas such as IT Supply Chain Security, Management of Contracts with Voluntary Organisations and

Absence Management. I advise the Trust to sustain regular management attention on the implementation of outstanding audit recommendations, particularly the significant audit recommendations.

4.6 Performance of Internal Audit

The Committee is pleased to report that the service provided by the Internal Auditor was to a very high standard and was delivered in a professional and effective way with reports setting out in a clear manner any remedial action needed. The Committee's overall assessment is that Internal Audit provided a valued service during the year 2024/25.

5.0 External Audit Service

5.1 Introduction

The Northern Ireland Audit Office (NIAO) contracted out the conduct of the Trust's external audit in respect of the Trust's Public Funds Accounts and the Charitable Fund Accounts to Sumer NI for the financial year 2023/24, which the committee considered during the 2024/25 financial year.

NIAO were represented at the Audit Committee during the year by Ms Suzanne Murphy and Sumer NI was represented by Mr Brian Clerkin and/or Ms Judith Shortall.

5.2 External Audit Reports

The Committee received the draft Report to those Charged with Governance (RttCwG) covering the Annual Public Fund Accounts and Charitable Trust Fund Accounts for the financial year 2023/24.

The Committee were pleased to receive an unqualified audit opinion in June 2024, relating to the 2023/24 Annual Report & Accounts.

5.3 Engagement with External Auditor

Following the presentation of the 2023/24 Annual Report and Accounts on 20 June 2024 members of the Committee had an opportunity to meet with external auditors, without the presence of Trust officials.

6.0 2023/24 Annual Report and Accounts (including Governance Statement)

The Audit Committee reviewed the Trust's Annual Report and Accounts for 2023/24 (including the draft Governance Statement) at its meetings on 9 May 2024 and 20 June 2024 before they were put forward for ratification by the Trust Board on 26 June 2024. The Committee were satisfied that the process to prepare the accounts was robust and that the Annual Report and Accounts had been extensively reviewed by management and the Committee before asking the Board to ratify them.

The Committee was satisfied that the content of the Governance Statement accurately reflected the governance, control and risk management processes currently in operation within the Trust.

7.0 Fraud and Anti-Bribery

Mrs Kerryanne Hoy, from Financial Services, is the Fraud Officer for the Trust and attended Audit Committee meetings to provide further detail to the reports received.

During the year there was a slight decrease in the number of new incidences of theft and fraud reported to the Committee.

All reports of fraud have been investigated in line with the Trust's Fraud Response Policy and the Trust continues to be committed to zero-tolerance of fraud. The cases have been reported, in line with the Trusts procedures and, where appropriate, disclosed within the 2024/25 Losses Statement in the Annual Report and Accounts. The Committee concluded that the general framework established by the Trust for the prevention and detection of fraud and anti-bribery is satisfactory, although the number of large salary overpayments being made to staff before detection requires remedial attention.

8.0 Other Matters

There are no other matters to bring to the attention of Trust Board.

8.1 Review of Audit Committee's Terms of Reference, Programme of Work and Committee Effectiveness

A formal review on the Committees effectiveness of its work took place on 3 April 2025 along with a review of the Terms of Reference and the 2025/26 Programme of Work. Please refer to Annex 1 for the full Review of Effectiveness report.

8.3 Bi-lateral Meetings between the Chairman of the Audit Committee with NIAO, Internal Audit and the Chairman of the Trust Board

A meeting between the Chair of the Committee and the Head of Internal Audit took place on 3 February 2025. No bi-lateral meetings were held between the Chair and NIAO or External Auditors in 2024/25.

8.4 Losses and Special Payments

As part of its review of the 2023/24 Annual Accounts, the Committee considered the losses and special payments made during the financial year.

8.5 Internal Audit Assignments

At each Audit Committee, a report from Internal Audit on the status/progress of all agreed audit assignments is discussed.

9.0 Summary

9.1 Remit

The Committee recognises that the Chief Executive as Accountable Officer, supported by the Trust Board, is ultimately responsible for the system of internal control as well as the management of risk and the governance framework. Management is responsible for implementing policies on risk management and control. The Board has delegated to the Audit Committee responsibility for an assessment of the effectiveness of the system of internal control.

The Committee is of the opinion that for the year ended 31 March 2025 it has discharged its oversight responsibilities in accordance with the Terms of Reference set for the Committee by the Trust Board. The Committee is also satisfied that it has considered its business in accordance with best practice.

9.2 Assurance

The Committee, in preparation of this Annual Report, sought regular assurances to enable it to report to the Board that the system of internal control is functioning effectively. The principle sources of assurance used by the Committee in the formation of its opinion are:

- Independent Assurance
 - Reports in respect of individual Internal Audit assignments;
 - The Annual Assurance Report of the Internal Auditor showing a high level of implemented internal audit recommendations by 31 March 2025.
 - External Audit opinion on the annual accounts and the draft Report to those Charged with Governance for the year 2023/24.
- Management Assurance
 - Where relevant, reports to the Audit Committee from the Director of Finance, Estates and Contracts covering follow ups to internal audit reports & incidences of fraud.

The opinion of the Committee is that the information and/or assurances received from the Internal and External Auditors and the Management Team are comprehensive and reliable and sufficient to support the Board and the Accounting Officer in their decision taking and their accountability obligations.

In addition, it should be noted that the Audit Committee has the right to call Directors to address the Committee on items of less than satisfactory assurance or recurring themes in audit reports.

10.0 Overall Conclusion and Recommendations

- 10.1 The Committee is satisfied in respect of the reliability and integrity of the assurances and of their comprehensiveness in meeting the needs of the Board and the Accounting Officer. Furthermore, the Committee is of the opinion that the assurances available are sufficient to support the Board and the Accounting Officer

in the decisions taken by them and in their accountability obligations and that generally a sound system of Internal Control is in place.

- 10.2 The Committee, at its meeting on 8 May 2025 approved the content of this, the 17th Annual Report for submission to the Trust Board at its meeting in June 2025.

Sheryl Henderson
Chair of the Audit Committee, South Eastern HSC Trust

9 May 2025

Annex 1 – Audit Committee Review of Effectiveness for 2024/25

1.0 Introduction

1.1 The Audit Committee has been a Sub Committee of the Trust Board since 2007. As part of its annual work programme, the Committee is required to review its Terms of Reference, its overall effectiveness for the past year, its Programme of Work for the next financial year and produce an Annual Report for the Trust Board. This report reviews our effectiveness for the 2024/25 year.

2.0 Membership of Committee

2.1 During 2024/25 membership of the Committee comprised the following Non-Executive Directors:

- Mr N Brady (Chair to 30/09/2024)
- Mrs Sheryl Henderson (Chair from 01/12/2024)
- Mrs J O'Hagan (to 31/12/2024)
- Mr Norman McKinley
- Mr Kieran Donaghy
- Mrs Anne Quirk
- Mr Kevin McMahon (from 01/01/2025)

The following persons were in attendance at meetings:

- Director of Finance, Estates & Contracts;
- Assistant Director, Financial Services
- Assistant Director, Risk Management & Governance/Board Secretary
- Northern Ireland Audit Office representative/s
- External Auditors – Sumer NI
- Head of Internal Audit or her representative

2.2 The Assistant Director, Risk Management & Governance is the nominated Secretary to the Committee.

3.0 Frequency of Meetings

3.1 In accordance with the Terms of Reference, meetings are held not less than four times a year and 5 were held in 2024/25. Appendix A details the members of the Committee and their attendance during the year.

4.0 Audit Committee Work

4.1 *Terms of Reference and Programme of Work*

The Terms of Reference for the Committee was last agreed and approved by members on 9 May 2024. The Committee developed a Programme of Work for 2024/25 which was approved on 9 May 2024.

4.2 Roles and Responsibilities of Committee

The roles and responsibilities of the Committee are as outlined in its Terms of Reference and are split into seven areas. These are listed below. The table below illustrates how and when these were last discharged:

- Governance and Internal Control;
- Internal Audit;
- External Audit;
- Other Assurance Functions;
- Financial Accounts Reporting; and
- Attainment of Value for Money
- Development of Non-Executive Directors

Function	How this was discharged by Audit Committee in 2024/25	When last performed
Governance and Internal Control		
Oversee the establishment and maintenance of an effective system of internal control.	<ul style="list-style-type: none"> • Rolling Internal Audit Plan and Reports. • External Audit Reports. 	All Meetings
Review the adequacy of finance policies and procedures for all work related to fraud and corruption as required by the Counter Fraud Policy Unit.	<ul style="list-style-type: none"> • Fraud update presented at all Audit Committee meetings. 	All Meetings Fraud Policy extended Mar 2025 Fraud Risk Assessment last considered 7 Oct 2021
Internal Audit		
Consider the provision of the Internal Audit service, the cost of the function and any questions of resignation and dismissal.	<ul style="list-style-type: none"> • Given regional nature dismissal of IA would not be relevant for SEHSCT. • Consider External Quality Assessment Report on IA function 	Bi-lateral meeting between Chair of AC and Head of Internal Audit on 3 Feb 2025 11 April 2024
Review & approve the Internal Audit strategy, operational plan & more detailed programme of work, ensuring that this is consistent with the audit needs of the organisation as identified in the Assurance Framework.	<ul style="list-style-type: none"> • Annual formal review, with minor revisions agreed at Audit Committee meetings if required. • Plan revised on a 3 year cycle 	Internal Audit Strategy & Plan for 2024/25 considered 6 Feb 2024.

Function	How this was discharged by Audit Committee in 2024/25	When last performed
Consider the Head of Internal Auditor's annual report, major findings of internal audit work (& management's response), & ensure co-ordination between the Internal & External Auditors to optimise audit resources.	<ul style="list-style-type: none"> This is addressed both at year-end and mid-year via Head of Internal Audit opinion and Governance Statement. 	24 Sep 2024 for the 2024/25 year (Mid-Year Opinion)
Ensure that the Internal Audit function is adequately resourced and has appropriate standing within the organisation.	<ul style="list-style-type: none"> Considered as part of the Annual and Strategic Audit Plan. 	IA staffing considerations considered at each meeting if required.
External Audit		
Consider the performance of the External Auditor.	<ul style="list-style-type: none"> South Eastern Trust do not appoint External Auditors. Audit Committee meet nominated auditor annually. 	Last bi-lateral meeting between Chair of the Audit Committee and External Audit was 2 February 2023
Discuss and agree with the External Auditor, before the audit commences, the nature and scope of the audit as set out in the Annual Plan.	<ul style="list-style-type: none"> Audit Strategy presented to Audit Committee. Audit Planning meeting with Trust Management. 	6 Feb 2025 for the 2024/25 year
Review all External Audit reports, including consideration of the Report to Those Charged with Governance and any work carried out outside the annual audit plan, together with the appropriateness of management responses.	<ul style="list-style-type: none"> All relevant correspondence from External Audit is considered by Audit Committee. Draft and Final Report to Those Charged with Governance (RTTCWG) are presented/approved at Audit Committee. 	Each meeting 20 June 2024 (draft) 24 Sept 2024 (final)
Other Assurance Functions		
Review any relevant findings of any other significant assurance functions, both internal and external to the organisation and consider the implications for the governance of the organisation.	<ul style="list-style-type: none"> N/A for 2024/25. RQIA reports covered by Governance Assurance Committee and SQII committee 	N/A
Work closely with the Governance Assurance	<ul style="list-style-type: none"> Standing agenda item for any matters to be 	All meetings

Committee whose scope of work will provide complementary assurances to the Audit Committee's own scope of work.	referred to the Governance Assurance Committee or Trust Board	
Financial Reporting		
Function	How this was discharged by Audit Committee in 2024/25	When last performed
<p>Review the financial extract of the Trust's Annual Report and the Financial Statements before submission to the Board, focusing particularly on:</p> <ul style="list-style-type: none"> ➤ The wording in the Governance Statement and other disclosures relevant to the ToR 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. 	<p>Considered, in detail, as follows:</p> <ul style="list-style-type: none"> • May meeting to review draft financial statements and the Accountability report which includes the Governance Statement • June meeting to consider complete report with a view to recommending its approval by Trust Board. 	<p>9 May 2024 for 2023/24 year</p> <p>20 June 2024 for 2023/24 year</p>
Value for Money		
Oversee the adequacy of the Trust's arrangements to ensure value for money is obtained in the deployment of public funds entrusted to its care.	<ul style="list-style-type: none"> • NIAO reports are considered at each Audit Committee meeting if supplied. • Consideration of Procurement Direct Award Contracts 	<p>All meetings (where available)</p> <p>All meetings (except May & June)</p>
Development of Non-Executive Directors		
Ensure NEDs receive regular learning and development opportunities on a variety of operational matters and control processes in order to fulfil its remit.	<ul style="list-style-type: none"> • Attendance at Health Development Conference • Induction training for new NEDs • Attendance at quarterly DoH ALB ARAC Chairs meetings 	<p>23 Sep 2024</p> <p>January 2025</p> <p>February 2025</p>

6.0 Reporting Arrangements

Minutes of each meeting are submitted to the next scheduled meeting of the Trust Board after the Audit Committee meeting.

7.0 Conclusion

Following discussion at the Audit Committee meeting on 3 April 2025, and based on the information presented in this paper, members concluded that they were satisfied that the Committee had carried out its duties appropriately during the financial year 2024/25.

The Committee developed a Programme of Work for 2024/25 which was approved on 9 May 2024. The Terms of Reference were last agreed on 9 May 2024.

8.0 Recommendations

There are no recommendations for action made by the Committee as a result of this paper or discussion at the meeting on 3 April 2025.

Ms Lyn Campbell
Assistant Director of Financial Services

3 April 2025

Appendix A – Attendance at Audit Committee Meetings 1 April 2024 to 31 March 2025

Name	Designation	11/04/24	09/05/24	20/06/24	24/09/24	06/02/25	Total	Attendance %
Noel Brady	Non-Executive Director (Chairman to 30/09/24)	Yes	Yes	Yes	Yes	N/A	4/4	100%
Sheryl Henderson	Non-Executive Director (Chairman from 01/12/24)	N/A	N/A	N/A	N/A	Yes	1/1	100%
Joan O'Hagan	Non-Executive Director (to 31/12/24)	Yes	No	Yes	Yes	N/A	2/3	67%
Norman McKinley	Non-Executive Director	Yes	Yes	Yes	Yes	Yes	5/5	100%
Kieran Donaghy	Non-Executive Director	Yes	Yes	No	No	Yes	3/5	60%
Anne Quirk	Non-Executive Director	Yes	Yes	Yes	No	Yes	4/5	80%
Kieran McMahon	Non-Executive Director (from 01/01/25)	N/A	N/A	N/A	N/A	Yes	1/1	100%
Wendy Thompson	Director of Finance, Estates & Contracts	Yes	Yes	Yes	Yes	Yes	5/5	100%
Lyn Campbell	Assistant Director, Financial Services	Yes	Yes	Yes	Yes	Yes	5/5	100%
Martine McNally	Assistant Director, Risk Management & Governance/Board Secretary	Yes	Yes	No	Yes	Yes	4/5	80%
Internal Audit	Head of Internal Audit or Representative	Yes	Yes	Yes	Yes	Yes	5/5	100%
NIAO	Northern Ireland Audit Office	Yes	Yes	Yes	Yes	Yes	5/5	100%
External Audit	Sumer NI Audit Partner or representative	Yes	Yes	Yes	Yes	Yes	5/5	100%