South Eastern Health and Social Care Trust

Audit Committee Annual Report 2025/26

1.0 Purpose of Report

1.1 This report details the 18th 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 2026. As part of the Audit Committee's Annual Programme of Work, the Committee is required to review its Terms of Reference under which it operates as well as consider its overall effectiveness in discharging its oversight responsibilities to the Board for 2025/26. The Committee is also required to review the operation of its Programme of Work. The Annual Report brings together an overview of the outcome of the Committee's work including a summary of key achievements throughout 2025/26.

1.2 The report also includes a review of the Annual Report and Accounts (ARA) for the 2024/25 year. The ARA for 2025/26 will be considered in the Committee's 2026/27 Annual Report.

1.3 The Report was presented to Members for their consideration at the Committee meeting held on 7 May 2026. Following feedback and approval, the final reports will be tabled at the Trust Board meeting on 27 May 2026.

2.0 Chair's Foreword: Mrs Sheryl Henderson (Non-Executive Director)

2.1 As Chair of the Audit Committee, I would like to extend my sincere thanks to colleagues across the organisation for their continued dedication, professionalism, and commitment in supporting the Committee's work throughout the year. The quality of reporting, openness of discussion, and constructive engagement at meetings have been instrumental in enabling the Committee to discharge its responsibilities effectively. I would also like to place on record my particular appreciation to BSO Internal Audit, NIAO and Sumer NI for their diligence, insight and independence.

As part of its work during the year, the Committee considered the Head of Internal Audit Opinion, which provided Limited Assurance over the adequacy and effectiveness of the Trust's framework of governance, risk management and internal control. The Committee recognises that this opinion indicates that there are significant areas where controls need strengthening and the Committee has responded to this position with increased scrutiny and enhanced oversight of management actions. We have sought and received assurance from management that appropriate and timely actions are in place to address the underlying issues identified. The Committee is maintaining close oversight of the delivery of these actions and will continue to monitor progress closely to ensure that sustainable improvements are embedded.

3.0 Audit Committee

3.1 Membership of the Committee

Membership of the Committee during 2025/26 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 2025/26 year the Committee met on 6 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), DoH Sponsor Branch 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 and reported back to the Committee. These included the quarterly meetings of the DoH ALB Audit & Risk Assurance Committee Chairs Group, attendance at the NICON conference in October 2025 and HFMA membership.

4.0 Internal Audit Services

4.1 Provider

The Trust's Internal Audit Service was provided by the Business Services Organisation (BSO) for 2025/26. 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 2025/26 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 Mr Desi McKinney, 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 included within the Trust's Integrated Governance and Assurance Framework (IGAF).

The past year saw the Committee approve a programme of work which included consideration of reports from the Internal Auditor on the following systems:

Audit Assignment	Level of Assurance**
Claims Management	Satisfactory
Patient Journey: Operation of the Control Room	Satisfactory
Cash Management in Cash Offices	Satisfactory
Adult Safeguarding	Satisfactory
Payments to Staff	Part Satisfactory and Part Limited
Client Monies in Independent Sector Nursing Homes	Part Satisfactory and Part Limited
Encompass	Part Satisfactory and Part Limited
Management of Medical Job Planning	Part Satisfactory and Part Limited
Performance Management	Part Satisfactory and Part Limited
Management of Waiting List Initiative Contracts	Limited
Non-Pay Expenditure	Limited
Management of Audit and Quality Assurance work	Limited
Unaccompanied Asylum Seeker Children	Limited
ICT Asset Management	Part Unacceptable and Part Limited
Self-Directed Support Payments	Unacceptable

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

Payments to Staff

Limited assurance was identified regarding on-call arrangements. Compensatory rest arrangements are not fully aligned with Agenda for Change requirements, indicating a need for review to ensure they are reasonable, compliant, and consistently applied.

Client Monies in Independent Sector Nursing Homes

Limited assurance was identified in relation to the Trust's monitoring arrangements for service users' finances and the management of service users' monies. Monitoring of service users' finances by key workers is not carried out consistently in line with requirements. In addition, there are weaknesses in financial controls, specifically a lack of robust and timely bank reconciliations, which increases the risk of errors or mismanagement not being promptly identified.

Encompass

Limited assurance was provided regarding the management of performance reporting. Core performance reports generated from the Encompass system are not operational and are therefore not supporting effective identification and management of performance issues. These reports have been absent for the past two years. While this is recognised as a regional issue, the continued lack of operational performance reporting in key areas presents a significant risk at Trust level.

Management of Medical Job Planning

Limited assurance was provided in relation to additional payments to medical staff, including waiting list initiative, extra session payments, and management

allowances. Effective monitoring arrangements are not yet in place to ensure that any displacement of planned activity is identified and appropriately documented. A previously recommended, appropriately designed claim form to address this risk has not been implemented. No evidence was provided to resolve issues previously identified in relation to a sample of additional payments made to consultants and SAS doctors. In addition, management allowances for home internet access, previously highlighted as inappropriate, have not been withdrawn, indicating that prior audit recommendations have not been fully addressed.

Performance Management

Limited assurance was provided in relation to performance management and reporting in areas where reliable Encompass reports are not yet available. As of December 2025, a significant proportion of System Oversight Measures are not ready for submission. As a result, some key performance measures cannot be reported on reliably and have not been effectively monitored or managed for a prolonged period since Encompass went live, increasing the risk of unidentified or unaddressed performance issues.

Management of Waiting List Initiative Contracts

Limited assurance was provided in relation to the management of Waiting List Initiative (WLI) contracts with Independent Sector Providers. Oversight and governance arrangements require review and strengthening, as assurances covering key clinical governance areas are not being formally requested from providers or incorporated into the Trust's assurance framework. The Trust is currently non-compliant with procurement legislation in the purchasing of independent sector services. While a regional group has been established to address these longstanding legal compliance and value-for-money concerns, services continue to be commissioned through an expression of interest process, which the Trust acknowledges is not a compliant procurement route.

Non-Pay Expenditure

Limited assurance was provided in relation to non-pay expenditure within the Primary Care and Older People Directorate. Significant control weaknesses were identified in the management of domiciliary care expenditure, which represents the majority of the Directorate's annual non-pay spend. Invoice validation processes are not sufficiently robust, and commissioned care hours for clients are not consistently maintained or kept up to date on the Encompass system. In addition, key workers do not consistently respond to queries raised. At the time of the audit, a substantial volume of unresolved queries had accumulated over an extended period, representing a significant financial value and highlighting increased risk of inaccurate payments and weak financial control.

Management of Audit and Quality Assurance work

Limited assurance was provided in relation to the management of audit and quality assurance activity. The Trust does not have a corporately developed and approved Clinical and Multi-professional Audit Strategy. Further work is required to strengthen and embed the planning, oversight, and reporting of audit activity within the Integrated Governance and Assurance Framework at both directorate

and corporate levels. During the period reviewed (April 2025 onwards), there was no corporate-level reporting of clinical and multi-professional audit activity. As a result, this key source of assurance over clinical practice has not been adequately reflected within the Trust's Assurance Framework or escalated to Board level and opportunities for organisational learning beyond individual audit areas may be missed.

Unaccompanied Asylum Seeker Children

Limited assurance was provided in relation to the management of Unaccompanied Asylum Seeker Children. The majority of children under 18 are placed in unregulated accommodation, presenting significant safeguarding and governance risks. Contract management arrangements for accommodation and support services require review and strengthening, as invoices have been approved without agreed contractual rates in place. In addition, controls over cash held on behalf of these children are inadequate, increasing the risk of financial mismanagement and insufficient oversight.

IT Asset Management

Unacceptable assurance was provided on the element of the audit relating to the Trust-wide utilisation of IT assets. A significant number of deployed assets are not being actively used, indicating poor value for money and weak controls over asset deployment. Limited assurance was provided across other stages of the IT asset lifecycle, with significant weaknesses identified.

Unless substantial improvements are made, the Trust is at risk of non-compliance with Cyber Assessment Framework Principle A3 (Asset Management), presenting a significant regulatory risk ahead of the planned external audit under the Network and Information Systems (NIS) Regulations.

Self-Directed Support Payments

Unacceptable assurance was provided due to inadequate controls over the management of Direct Payments across several key risk areas. Suitability checks are insufficient, and there is no effective process for approving or monitoring one-off payments, resulting in funds being used for inappropriate or non-permissible expenditure. Weak monitoring arrangements mean the volume and value of this misuse cannot be quantified.

Inappropriate expenditure is usually identified only retrospectively through quarterly bank statement reviews; however, low compliance with submission requirements undermines this control, and sanctions are insufficient to drive timely compliance. The misuse or accumulation of surplus funds also raises concerns that care may exceed assessed need or not be delivered as required, potentially impacting service users.

Shared Services Audits

A number of audits (summarised below) were conducted in 2025/26 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
Recruitment Shared Services	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 100% of recommendations that had passed their implementation date had been either fully or partially implemented (85% fully implemented and 15% partially implemented).

4.5 Annual Internal Audit Assurance Report

The Head of Internal Audit provided the following opinion on the Trust's system of internal control in her Annual Report:

'Overall, for the year ended 31 March 2026, I can provide Limited Assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.

Unacceptable assurance has been provided in two audits – Management of Direct Payments and Utilisation of IT assets. Limited assurance has also been provided in a number of audits. The Limited assurances provided in respect of Management of Clinical Audit and Management of Non-Pay Expenditure in terms of Checking of Domiciliary Care invoices are of particular note. Just over two thirds of the audits conducted in 2025/26 contain at least an element of Limited assurance.

Whilst providing Limited assurance, I acknowledge the continued strong performance of the organisation in addressing Internal Audit recommendations and that Satisfactory assurance has been provided in the core areas of Adult Safeguarding, Management of the Control Room, Payments to Staff, and Medical Job Planning.

I advise the Trust to focus on addressing the key issues (above) and the themes identified in the 2025/26 audits, primarily the need to develop: Utilisation of and reporting from Encompass; Contract Management (including invoice checking); and Management of Utilisation of IT assets. I also advise specific Management attention on addressing the significant audit recommendations in the 2025/26 Limited assurance audits'.

4.6 Performance of Internal Audit

The Committee is satisfied that the Internal Audit function performed effectively during the year. Internal Audit delivered its programme of work to a high standard, providing timely, well-evidenced reports and clear, constructive recommendations. The function demonstrated appropriate independence and professional rigour, and its insights have been valuable in supporting improvements across the Trust's governance, risk management and control environment.

5.0 External Audit Service

5.1 Introduction

The Northern Ireland Audit Office (NIAO) contracted out the external audit of the Trust's Public Funds Accounts and the Charitable Fund Accounts to Sumer NI for the financial year 2024/25 which the Committee considered during 2025/26.

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 2024/25. The Committee were pleased to receive an unqualified audit opinion in June 2025 relating to the 2024/25 Annual Report & Accounts.

5.3 Engagement with External Auditor

On 1 October 2025, Members of the Committee met with external auditor, without the presence of Trust officials to discuss the outcome of the 2024/25 external audit and the programme of work for 2025/26.

6.0 2024/25 Annual Report and Accounts (including Governance Statement)

The Committee reviewed the Trust's Annual Report and Accounts for 2024/25 (including the draft Governance Statement) at its meetings on 8 May 2025 and 19 June 2025 before they were put forward for ratification by the Trust Board on 19 June 2025. 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 in operation within the Trust during the 2024/25 year.

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 an increase in the number of new incidences of theft and fraud that were reported to the Committee, following progression of several cases from a preliminary to a full fraud investigation (29 in 2025/26 v 25 in 2024/25). 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, will be disclosed within the 2025/26 Losses Statement in the Annual Report and Accounts. The Committee concluded that the 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 5 February 2026 along with a review of the Terms of Reference and the 2026/27 Programme of Work. Please refer to Annex 1 for the full Review of Effectiveness report.

8.3 Bi-lateral Meetings between the Chair of the Audit Committee with NIAO and Internal Audit

Two meetings between the Chair and Members of the Committee along with the Head of Internal Audit took place on 2 October 2025 and 5 February 2026. A bi-lateral meeting was also held between the External Auditors and the Chair as well as Members of the Committee on 1 October 2025.

8.4 Losses and Special Payments

As part of its review of the 2024/25 Annual Accounts, the Committee considered the losses and special payments made during the financial year.

8.5 Internal Audit Assignments

The Head of Internal Audit presents a report on the status/progress of all agreed audit assignments at each Committee Meeting, with findings and associated recommendations subject to discussion by Committee members.

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 in addition to the management of risk and the Integrated Governance and Assurance 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 2026 it has discharged its oversight responsibilities in accordance with the Terms of Reference determined 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

satisfactorily. 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 fully implemented internal audit recommendations for which the implementation date had passed (85%) at 31 March 2026.
  - External Audit opinion on the annual accounts for the year 2024/25.

- Management Assurance

  - Where relevant, reports to the Audit Committee from the Director of Finance, Estates and Contracts detailing follow ups to internal audit reports & incidences of fraud.
  - Attendance at Audit Committee from the relevant Director, following the receipt of an Unacceptable Internal Audit assurance opinion on any assignment.

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, reliable, and sufficient to support the Board and the Accounting Officer in their decision taking to discharge their accountability obligations. In addition, it should be noted 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 While the Committee is concerned that the Trust has received an overall Limited Assurance opinion for 2025/26, it is satisfied that this reflects identifiable control weaknesses rather than a breakdown in governance. The Committee has responded with increased scrutiny and oversight, ensuring that management actions are clearly defined, appropriately resourced, and subject to regular review.

The Committee is assured by the strong performance of the Trust in addressing Internal Audit recommendations and that satisfactory assurance has been provided in the core areas of Adult Safeguarding, Management of the Control Room, Payments to Staff and Medical Job Planning.

The Committee is satisfied that the assurances received from management are robust, reliable, and sufficient to support the Board and Accounting Officer in fulfilling their statutory responsibilities. Focus will remain on the timely and sustainable delivery of improvements to strengthen the overall control environment.

10.2 The Committee, at its meeting on 7 May 2026 approved the content of this, the 18th Annual Report for submission to the Trust Board at its meeting in June 2026.

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

7 May 2026

Annex 1 – Audit Committee Review of Effectiveness for 2025/26

Review of the Effectiveness of Audit Committee 2025/26

1.0 Introduction

1.1 The Audit Committee has been a 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 the Committee's effectiveness for the 2025/26 year.

2.0 Membership of Committee

2.1 During 2025/26 membership of the Committee comprised the following Non-Executive Directors:

- Mrs Sheryl Henderson (Chair)
- Mr Norman McKinley
- Mr Kieran Donaghy
- Mrs Anne Quirk
- Mr Kevin McMahon

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
- Fraud Liaison Officer

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 4 times a year and 6 were held in 2025/26. Appendix 1 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 3 April 2025. The Committee developed a Programme of Work for 2025/26 which was approved on 3 April 2025.

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:

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

The table below illustrates how and when these were last discharged:

Function	How this was discharged by Audit Committee in 2025/26	When last performed
Governance and Internal Control		
Oversee the establishment and maintenance of an effective system of internal control.	• 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 Services.	• Fraud update presented at all Audit Committee meetings.	All Meetings
Internal Audit		
Consider the provision of the Internal Audit service, the cost of the function and any questions of resignation and dismissal.	• Given regional nature dismissal of IA would not be relevant for SEHSCT. • Consider External Quality Assessment Report on IA function	Bi-lateral meetings between Chair and members of AC and Head of Internal Audit on 2nd October 2025 and 5 Feb 2026 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.	• 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 2025/26 considered 6 Feb 2025.

Function	How this was discharged by Audit Committee in 2025/26	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.	• This is addressed both at year-end and mid-year via Head of Internal Audit opinion and Governance Statement.	2 Oct 2025 for the 2025/26 year (Mid-Year Opinion) the Chair of AC and NEDS met with Head of Internal Audit
Ensure that the Internal Audit function is adequately resourced and has appropriate standing within the organisation.	• 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.	• South Eastern Trust do not appoint External Auditors. • Audit Committee meet nominated auditor annually.	Bi-lateral meeting between Chair & NEDS of the Audit Committee and External Audit (NIAO and Sumer) 1 Oct 2025
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.	• Audit Strategy presented to Audit Committee. • Audit Planning meeting with Trust Management.	5 Feb 2026 for the 2025/26 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.	• 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 19 Jun 2025 (draft) 2 Oct 2025 (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. Work closely with the Governance Assurance	• N/A for 2025/26. RQIA reports covered by Governance Assurance Committee and SQII committee • Standing agenda item for any matters to be	N/A 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 2025/26**	**When last performed**
Review the financial extract of the Trust's Annual Report and the Financial Statements before submission to the Board, focusing particularly on: ➢ 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.	Considered, in detail, as follows: • 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.	8 May 2025 for 2024/25 year 19 June 2025 for 2024/25 year
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.	• NIAO reports are considered at each Audit Committee meeting if supplied. • Consideration of Procurement Direct Award Contracts	All meetings (where available) All meetings (except June 2025)
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.	• Attendance at Health Development Conference • Attendance at DoH ALB ARAC Chairs meetings • Attendance at NICON • International Audit Standards seminar • HFMA membership	23 Sep 2024 Every quarter during 2025/26 15 & 16 Oct 2025 22 October 2025

6.0 Reporting Arrangements

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

7.0 Conclusion

Following discussion at the Audit Committee meeting on 5 February 2026, 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 2025/26.

The Committee developed a Programme of Work for 2025/26 which was approved on 5 February 2026. The Terms of Reference were last agreed on 5 February 2026 in draft format subject to final amendment for onward submission to Trust Board approval at its meeting on 27 May 2026.

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 5 February 2026.

Ms Lyn Campbell
Assistant Director, Financial Services

7 May 2026

Table 1 – Attendance at Audit Committee Meetings
1 April 2025 to 31 March 2026

Name	Designation	3/4/25	8/5/25	19/6/25	2/10/25	4/12/25	5/2/26	Total	Attendance %
Sheryl Henderson	Non-Executive Director	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Norman McKinley	Non-Executive Director	Yes	No	Yes	Yes	Yes	Yes	5/6	83%
Kieran Donaghy	Non-Executive Director	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Anne Quirk	Non-Executive Director	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Kevin McMahon	Non-Executive Director (from 01/01/25	No	Yes	Yes	Yes	Yes	Yes	5/6	83%
Wendy Thompson	Director of Finance, Estates & Contracts	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Lyn Campbell	Assistant Director, Financial Services	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Martine McNally	Assistant Director, Risk Management & Governance/Board Secretary	Yes	Yes	Yes	Yes	No	Yes	5/6	83%
Internal Audit	Head of Internal Audit or Representative	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
NIAO	Northern Ireland Audit Office	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
External Audit	Sumer NI Audit Partner or representative	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%