SOUTH EASTERN HEALTH AND SOCIAL CARE TRUST

Minutes of the Audit Committee Meeting of the South Eastern Health & Social Care Trust held on Thursday 2 April 2026 at 11am in the Boardroom, Trust Headquarters, Ulster Hospital, Dundonald and via MS Teams

PRESENT: Mrs S Henderson, Non-Executive Director (Chair)
Mr K McMahon, Non-Executive Director
Mr K Donaghy, Non-Executive Director
Mrs A Quirk, Non-Executive Director

IN ATTENDANCE: Ms W Thompson, Deputy Chief Executive, Director of Finance, Contracts & Estates
Mrs H Moore, Director of Planning, Performance & Informatics
Mr D Henderson, Assistant Director, Technology & Telecoms (ICT Lead for Encompass Programme)
Mr S Powell, Interim Assistant Director, Technology & Telecoms
Ms L Campbell, Assistant Director, Financial Services
Mr J Irwin, Auditor, NI Audit Office (NIAO)
Ms J Shortall, Associate Partner, Sumer NI
Mrs C McKeown, Head of Internal Audit, BSO
Mr P Jameson, IT Audit Manager, BSO
Mr D McKinney, Assistant Head of Internal Audit, BSO
Mrs M McNally, Assistant Director, Risk Management & Governance/Trust Board Secretary
Ms K Hoy, Fraud Liaison Officer
Mrs C Blee, DoH HSC Sponsorship Branch (observer)
Mr S Martin, Executive Support Manager, Trust Headquarters (minutes)

OPENING REMARKS

Mrs Henderson opened the meeting and welcomed everyone in attendance.

1.0 APOLOGIES

Mr McKinley (Non-Executive Director), Mr Clerkin, (Managing Partner, Sumer NI), Mrs Murphy (Audit Manager, NIAO) and Mr Wilkinson (Director, NIAO).

2.0 DECLARATIONS OF POTENTIAL CONFLICTS OF INTEREST

None declared.

3.0 MINUTES OF THE PREVIOUS MEETING HELD ON 5 FEBRUARY 2026

Agreed subject to an amendment proposed by Mr McMahon.

4.0 MATTERS ARISING

Noted (**SET/AC/09/26)**. **Ms Campbell** advised the Committee Annual Report and Terms of Reference would be tabled at the next meeting for decision. **Ms Campbell** confirmed the Task & Finish Group dealing with the SDS Audit findings

had had its first meeting with another scheduled for later this month so an update on progress against the Action Plan would be tabled at the next meeting. **Mrs Henderson** then sought and obtained agreement to move Agenda Item 7.1 up today's running order so Members could receive Mrs Moore, Mr Henderson and Mr Powell to discuss IT-related Audit findings.

7.0 REPORT FROM INTERNAL AUDIT

7.1 SEHSCT AUDIT COMMITTEE PROGRESS REPORT 2025/26

Members reviewed the tabled Report (**SET/AC/14/26**) with **Mrs McKeown** advising 95% of SLA audit days had been delivered to date before providing a general update on the other KPIs listed therein.

Mrs McKeown introduced Mr Jameson who provided a comprehensive briefing on the **IT Asset Management 2025/26 Audit** noting Unacceptable Assurance in relation to Trust wide utilisation of IT Assets and Limited Assurance with other aspects of IT Asset Lifecycle Management. **Mr Jameson** detailed three significant findings impacting assurance before advising of a total of three Priority 1 recommendations relating to Utilisation, one Priority 1 and one Priority 2 recommendation on Lifecycle Management as well as one Priority 2 recommendation on Unknown Devices. **Mr Jameson** also highlighted one Priority 2 recommendation relating to policies and standards as well as three Priority 2 and two Priority 3 recommendations relating to other key findings.

Mr McMahon asked if there were other Trusts with assurance issues regarding their Asset Register and **Mr Jameson** provided an overview of the regional position adding the focus should be on strengthening processes to enhance oversight and control. **Mrs Henderson** asked what the carrying value was of the circa £1.5m referred to therein and if the information was contained on the Asset Register. **Ms Thompson** confirmed the estimated net book value from the previous financial year had been duly recorded. **Mrs Henderson** asked if it was the case that it wasn't that the Trust did not know that the assets existed but that there was doubt over full utilisation which **Ms Thompson** stated was a fair assessment. **Mrs Henderson** asked what risks could there be in terms of unauthorised access and **Mrs Moore** referred to the Action Plan to explain mitigations.

Mrs Moore provided a response on behalf of her Directorate noting SET had a very small but strong Digital Services Team which had been the first to go live with Encompass regionally which was testament to their innovation and professionalism. **Mrs Moore** noted that, at the time of Encompass, 11,000 devices alone were rolled out in a very compressed time period leaving aside the impact of the pandemic with the transformative expansion of virtual working. **Mrs Moore** stated SET was the first Trust to receive their full audit report and it was her view the findings were harsh based on how much work the team had accomplished in recent years. **Mrs Moore** welcomed the acknowledgement Cyber Security required everyone working in HSCNI to make sure devices were managed well. **Mrs Moore** stated updates on progress against the

recommendations will be closely monitored by the Digital Health Information Governance Sub-Committee as well as EMT.

Mr Henderson stated the Report noted a high proportion of the devices unclassified but this equated to circa 5% (or 1800) out of 38,000 which was a good news story as the converse was 95% had been classified. **Mr Henderson** stated all new devices were being classified with the issue being a number of older devices which would take time to rectify. **Mr Powell** confirmed steps already being taken as part of the Action Plan and welcomed the recommendation that a senior person from every Directorate should be identified to own responsibility for the management of IT Assets. **Mr Powell** stated the updated position was now that Directorate Asset Owners identified had increased from 69% to 85% but the inaugural meeting of the Task & Finish Group had not yet happened. **Mrs Henderson** stated context was important given the significant number of devices issued over the past number of years and asked when the Audit would be revisited. **Mrs McKeown** stated this would be part of the follow-up process.

Mr McMahon asked if there was a general assessment of over-purchasing regionally and **Mr Henderson** replied there may have been some imbalance where some teams received too many and others not enough but this ultimately is worked out. **Mrs Henderson** noted there was often a risk with devices being purchased too early for capital projects which can invariably be delayed with **Ms Thompson** acknowledging this was the reality of the funding stream.

Mrs McKeown presented the **Management of Audit & Quality Assurance Work Audit 2025/26** noting Limited Assurance with one significant finding regarding a need to further develop and embed planning, oversight and reporting of clinical audit activity within the Trust's IGAF at both corporate and directorate level. **Mrs McKeown** highlighted two other key findings namely 50% of sampled audits did not have an application form completed and a standardised audit report template is not used across the Trust before summarising that there was one Priority 1, five Priority 2 and one Priority 3 recommendations overall. **Mrs Henderson** asked if the findings would be referred to GAC and **Mrs McNally** replied she would highlight the findings to SQIIC. **Mr McMahon** asked if there were equivalent forums in other Trusts and **Mrs McNally** advised there were but names differed between organisations adding work was progressing to implement the Action Plan.

Mrs McKeown then outlined her findings in relation to the **Operation of the Control Room Audit 2025/26** which had achieved a Satisfactory level of Assurance resulting in one Priority 2 (Medical Staff Input to Patient Flow), one Priority 2 (Post Project Evaluation) and two Priority 2 (Policy) recommendations. **Mrs Henderson** welcomed the Report noting it was a positive assurance outcome given the ongoing USC pressures.

Mrs McKeown highlighted a separate paper on the **Management of Unaccompanied Asylum Seeker Children (UASC) Audit 2025/26** which resulted in Limited Assurance with three significant findings and seven

Priority 2 recommendations. **Mrs McKeown** stated 95% of UASC under 18 were being placed in unregulated accommodation and she was recommending this be included in the CRR. **Mrs McKeown** added Management accepted there should develop a strategy/action plan to remove the need to place UASC in unregulated placements going forward, take action to strengthen control over monies held as well as contract management arrangements.

Mrs Henderson asked if there had been a similar audit carried out in other Trusts and **Mrs McKeown** advised this was the first such audit but this would be taken forward. **Ms Thompson** added she would be sharing the findings as SPPG manages the central roster and Home Office funding arrives very late at the end of the financial year. **Mr McMahon** asked who was responsible for regulation in this area and suggested RQIA might be well-placed to play a role in terms of interim approvals. **Ms Thompson** explained many placements are requested with very short lead-in times with no consistency in the numbers a Trust might be asked to support. **Ms Thompson** advised SPPG had not commissioned the service and recently notified Trusts they would have to submit returns to the Home Office directly from 1 April 2026 adding Mrs Sloan would be raising the issue at the next regional Director of Children's Services meeting.

Mrs Henderson asked what a placement looked like and **Ms Thompson** replied there were some private providers but otherwise the picture was mostly unregulated placements. **Mrs Henderson** asked if this should be on the CRR and **Mrs McNally** replied she would liaise with relevant colleagues and provide an update. **Mr Donaghy** stated the reputational risk of something going wrong in this space would be high adding one of the purposes of the CRR was to highlight issues over which SET had limited or no control. **Mr McMahon** was of the view SET's hands were tied if SPPG would not commission the service and **Mrs McNally** advised SET regularly provides sight of the CRR/BAF to DoH via Sponsorship Branch.

7.2 SEHSCT YEAR-END FOLLOW UP 2025/26

Members considered the tabled Report (**SET/AC/15/26)** with **Mr McKinney** advising 162 (85%) of the 191 recommendations where the implementation date had passed had now been fully implemented and 29 (15%) partially implemented. **Mr McKinney** stated that, from the 72 recommendations reviewed in this follow-up, 35 (49%) related to significant findings which caused Limited/Unaccepted assurances to be provided. **Mr McKinney** confirmed that, of these 35, 17 (49%) were implemented during the follow-up period.

Mrs McKeown explained Internal Audit had engaged both SET and SPPG to obtain an assessment on current status of the social care procurement recommendations noting two open recommendations remained not implemented despite being open for a considerable time period. **Mrs McKeown** stated these would be reviewed again in March 2027 and advised the Committee to seek a timeline for conclusion of service planning and also procurement in these material spend areas of social care contracting. **Mr McMahon** asked if this was an issue of capability

adding it was concerned there had been so little progress made over the past two years. **Ms Thompson** provided context to how the contractual process had progressed to date while also highlighting other considerations such as the need also for a fundamental update to CRAG.

Mrs Henderson asked if all homes accepted the tariff as set and **Ms Thompso**n advised uptake was limited. **Mr McMahon** asked if this was an area the new CiC might focus on and if the Permanent Secretary was fully aware of these issues. **Ms Thompson** replied the SPPG Regional Procurement Group was very aware of the background and current state of play. **Mrs McKeown** added she had communicated directly with SPPG and Trusts to confirm the updated position and shared that she would be advising all Trust Audit Committees to seek a Social Care Contracting/Procurement Action Plan. Following discussion, Members agreed Mrs Henderson would raise the issue at the next DoH ALB ARAC meeting.

5.0 ITEMS FOR DISCUSSION

5.1 REPORT ON INCIDENTS OF THEFT, FRAUD AND WHISTLEBLOWING & NFI UPDATE

Members noted the tabled Report (**SET/AC/10/26)** with **Ms Hoy** providing a summary of the 2025/26 case details as of 27 February 2026 with 55 open cases (a reduction from 62 since the previous Report). **Ms Hoy** also provided details in respect of high value open cases with an estimated or actual value of £10k or more (linked to 10 cases – a reduction of 16).

Ms Hoy stated these cases continued to represent the majority of the Trust's financial exposure in terms of fraud accumulating to approximately 87% of the total estimated value with misrepresentation and fraud being one of the most prevalent at the moment relating to agency workers followed by salary overpayments and secondary employment whilst claiming sick leave. **Ms Hoy** noted a rise in staff that have bank posts alongside substantive posts noting the need to work in close collaboration with the nurse bank team to review reports ensuring staff validation and early escalation of concerns raised in terms of dual employment working in the bank whilst on sick leave from their substantive post.

Mr McMahon sought clarification on Appendix 1 thereof as the outline of the allegation did not appear to align correctly with the case reference. **Ms Hoy** explained this would be rectified. **Mrs Henderson** concluded by referring to previous discussion on inviting a representative from each Directorate to provide background but noting there had been no new cases. Members agreed this should be kept under review.

6.0 ITEMS FOR NOTING

6.1 NIAO LETTER OF UNDERSTANDING

Members noted the tabled letter (**SET/AC/11/26)** with **Ms Campbell** explaining Ms Coulter had signed and returned same to NIAO.

6.2 NIAO PUBLICATION: PARTNERSHIP WORKING – DEPARTMENTS & ARM'S LENGTH BODIES

Members noted the tabled Report (**SET/AC/12/26)** with **Mrs Henderson** highlighting the number of DOH staff totalling 5.2 WTE overseeing Trusts with a combined annual spend of circa £7 billion spend which is less than half of those DfC staff overseeing NIHE's £370 million spend. **Mrs Henderson** thanked HSC Sponsorship Branch colleagues for their efforts.

6.3 NIAO PUBLICATION: RAISING CONCERNS IN THE NORTHERN IRELAND PUBLIC SECTOR

Members noted the tabled Report (**SET/AC/13/26)** with **Mrs McNally** advising it would be reviewed in detail by the People & Culture Committee. **Mr McMahon** stated he was interested in understanding what benchmarking there might be nationally particularly the number of raising concerns externally raised as more than 50% across the region appeared to originate externally which appeared high. **Mrs McNally** undertook to feed back to Mr O'Toole within the People & Organisational Team.

8.0 REPORT FROM EXTERNAL AUDIT

None.

9.0 ITEMS FOR ESCALATION

Members agreed to escalate the issues highlighted within the Cyber-Security Audit to the next Trust Board meeting. **Mrs McNally** confirmed this would be tabled at the Confidential meeting on Wednesday 27 May 2026.

10.0 ANY OTHER BUSINESS

None.

11.0 DATE AND VENUE OF NEXT MEETING

Mrs Henderson advised the next meeting would be held on Thursday 7 May 2026 at 11am in Trust Headquarters before closing the meeting at 12.29pm.