Northern Ireland Audit Office

Draft Report to those charged with Governance

Southern Health and Social Care Trust 2025-26

- **Public Funds**
- **Charitable Trust Funds**
- **Patients' and Residents' monies**

Date of Issue / Audit Opinion

23/06/26

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1. Key Messages

This report summarises the key matters from our audit of the 2025-26 Southern Health and Social Care Trust (the Trust) financial statements which we must report to the Audit and Risk Assurance Committee, as those charged with governance. We would like to thank the Director of Finance, Procurement and Estates, and her staff for their assistance during the audit process.

Proposed Audit Opinion

This report covers the Trust's Public Funds, Charitable Trust Funds and Patients' and Residents' Monies accounts.

Subject to resolution of the matters noted in the Status of the Audit section below, and completion of NIAO quality control procedures:

Public Funds and Patients' and Residents' Monies accounts

It is proposed that the Comptroller and Auditor General (C&AG) will certify the 2025-26 financial statements with an unqualified audit opinion, without modification.

Charitable Trust Fund accounts

It is proposed that the Comptroller and Auditor General (C&AG) will certify the Charitable Trust Fund accounts with an unqualified audit opinion, with no modification.

The Audit Certificates are included at Appendix Two, Appendix Three and Appendix Four.

Misstatements and Irregular Expenditure

Financial Statement Adjustments

No financial statement adjustments were made which impacted the Statement of Comprehensive Net Expenditure or the Statement of Financial Position in the Public Funds accounts or the Patients' and Residents' Monies Accounts.

In the Charitable Trust Fund account an adjustment was made which had a £nil effect on the Statement of Comprehensive Net Expenditure and the Statement of Financial Position.

Uncorrected misstatements
Uncorrected misstatements in the Public Funds accounts would decrease spend and increase net assets by £917k but there would be no impact on the Trust's ability to breakeven.

Uncorrected misstatements in the Charitable Trust Fund accounts would decrease expenditure and increase net assets by £33k.

There were no uncorrected misstatements in the Patients' and Residents' Monies Accounts.

None of the uncorrected misstatements are considered to be material amounts.

Irregular expenditure
While we did not identify any irregular expenditure from our audit procedures, we note that the Interim Chief Executive has referred to £130,000 of irregular capital expenditure being incurred in relation to the costs associated with the HSC contract for cellular pathology in his Governance Statement. This is a regional issue arising from the Department of Health authorising the award of this contract in the absence of a Department of Finance approved business case.

C&AG's Report
No report on the account was required.

Audit Findings
During the audit, we obtained an understanding of the system of internal control, including information systems relevant to financial reporting, to the extent necessary to design appropriate audit procedures. We have not identified any priority one recommendations in relation to regularity[1] and the internal control environment.

Full details of findings are included at Findings from the Audit.

[1] Regularity - expenditure and income have been applied to the purposes intended by the Northern Ireland Assembly and that the transactions conform to the authorities which govern them.

Status of the Audit

The audits of the SHSCT Public Funds; the SHSCT Patients' and Residents' Monies accounts; and the SHSCT Charitable Trust Funds are now substantially complete. As at 15 June 2026, we have some testing to conclude on in the following areas:

- receipt and review of outstanding information on expenditure samples;
- receipt and review of explanations to support analytical review variances;
- final clearance of review points by Audit Director;
- review of revised Annual Report and Accounts, incorporating previously advised changes, to the Public Funds Accounts and the Charitable Trust Fund Accounts.

Following resolution of these matters the Accounting Officer may sign the annual report and accounts together with a letter of representation, the proposed wording of which is included at Appendix One.

If any significant issues arise from the incomplete audit work mentioned above, the audit team will inform those charged with governance before certification. If no further updates are provided, it means no issues were found in the remaining audit testing.

The total audit fee charged is in line with that set out in our Audit Strategy.

Independence

We consider that we comply with the Financial Reporting Council (FRC) Ethical Standard and that, in our professional judgement, we are independent and our objectivity is not compromised.

No non-audit services were provided to the Trust during 2025-26.

Management of information and personal data

The Trust is required to comply with UK General Data Protection Regulation (GDPR) in the handling and storage of personal data. Those Charged with Governance should ensure they have made sufficient enquiries of management to form a view on whether there were any significant specific data incidents which should be disclosed in the Governance Statement. There were four data handling incidents during the year which were reported to the Information Commissioner. Confirmation to this effect has been sought within the letter of representation included at Appendix One.

During the course of our audit, we have access to personal data to support our audit testing. We have established processes to hold this data securely within encrypted files and to destroy it where relevant at the conclusion of our audit. We consider that these arrangements are consistent with the responsibilities communicated to you, and with our obligations under the UK GDPR and the Data Protection Act 2018 in the context of the audit engagement.

Actions for the Audit and Risk Assurance Committee

The Audit and Risk Assurance Committee should:

- Review the findings set out in this report, including the draft letter of representation and audit certificates at Appendices One, Two and Three and Four respectively; and

- Consider whether the uncorrected misstatements set out in the Misstatement and Irregular Expenditure section should be corrected. The Audit and Risk Assurance Committee minutes should provide written endorsement of management's reasons for not correcting these misstatements.

2. Audit Scope

We have completed our audit of the 2025-26 financial statements in accordance with International Standards on Auditing (UK) (ISAs) issued by the Financial Reporting Council; with Practice Note 10 'Audit of Financial Statements of Public Sector Entities in the United Kingdom'; and with the Audit Strategy presented to the Audit and Risk Assurance Committee in February 2026.

This report covers the SHSCT Public Funds, Charitable Trust Funds and Patients' and Residents' Monies accounts.

During audit planning, the Trust had projected a year-end deficit position of £20.7m in relation to the 2025-26 pay awards for staff. The associated impact of this on the C&AG's regularity opinion, had been included in the Audit Strategy as a significant risk. We note that prior to year-end, the Trust received funding from the Department of Health to cover the projected year-end deficit and return the Trust to a break even position. At the commencement of audit fieldwork we reassessed the risk and treated this matter as high risk during our audit.

There are no other new matters to communicate concerning the planned scope and timing of the audit.

3. Group considerations

As set out in the Audit Strategy we identified one component, the Charitable Trust Funds' Account, requiring further audit work based on assessed group-level risks. This Account is considered to be a non-significant component of SHSCT and as such, our audit work included analytical procedures at the group level and audit of the consolidation process.

4. Significant Risks

The significant risks identified in our Audit Strategy have been addressed as follows:

Significant Risk 1

Management override of controls

Under ISA (UK) 240, there is a presumed significant risk of material misstatement due to fraud through management override of controls. Throughout the audit process we will consider the Trust's projected breakeven position, the internal control environment (with particular regard to areas where there was a limited level of assurance identified by internal audit) and the classification of liabilities (notably accruals, payroll liabilities and provisions), and the potential for management override on controls arising from these.

Audit Response

As required by ISA (UK) 240, we:

- tested the appropriateness of journal entries recorded in the general ledger and other adjustments made in the preparation of the financial statements;
- reviewed accounting estimates for biases and evaluated whether the circumstances producing the bias, if any, represent a risk of material misstatement due to fraud;
- considered significant transactions that are outside the normal course of business for the entity, or that otherwise appear to be unusual.

The risk applied to Public Funds, Charitable Trust Funds and Patients' and Residents' Monies.

Outcome

We have completed our testing to respond to the risk of management override of controls in all of the entities, including testing of journals on a risk basis and testing of underlying transactions. We have used data analytics to assess the relative risk of journals posted to the general ledger and used this assessment to select our sample of journals.

We reviewed accounting estimates to determine if there were any indicators of bias that may have resulted in a material misstatement.

Finally, we considered whether there were any transactions outside the normal course of business; no such transactions have been identified.

Overall, no issues to report have been noted from our procedures in relation to management override of controls. [subject to clearance of outstanding issues noted in the Status of the Audit section, above]

Significant Risk 2

Potential Breach of Trust's Duty to Break-even

The Department of Health (DoH) has the power to give directions to each Health and Social Care (HSC) Trust to break-even, under s1(5) of the Health and Social Care (Reform) Act (Northern Ireland) 2009. Each year the DoH agrees a Revenue Resource Limit (RRL) for each Trust.

Each Trust must contain expenditure within the following budgetary limits: a tolerance level of 0.25% of an underspend of the final agreed RRL or £20,000 of an underspend, whichever is the greater.

In November 2025, the NI Executive considered and approved a Ministerial Direction to implement the 2025-26 pay award for the HSC Trusts.

The implementation of the pay award was not affordable within budget allocations at that time. Funding of £69.3 million had been provided toward the total cost of implementing the pay award of around £209 million. The SHSCT's share of the £69.3 million funding was £9.9 million, with a further £20.7 million of pay award costs remaining unfunded at the end of January 2026.

Consequently the Trust forecast a £20.7 million deficit associated with the 2025-26 pay award, an issue which was common to all Trusts.

As a result, at that time there was a risk that break-even would not be achieved.

If the SHSCT did not comply with its statutory duty to break-even, any resultant overspend is considered irregular. This may lead to the C&AG qualifying her regularity opinion on the financial statements.

Audit Response

We considered all correspondence between the Department of Health and the Trust regarding the implementation of the pay award and associated correspondence on the RRL and financial performance.

We obtained and considered any planning directions from the Department of Health regarding longer term financial sustainability, including any agreed multi-year budgets.

We considered management bias in relation to accounting judgments and estimates that could materially affect the reported deficit or RRL position, including accruals, provisions and impairments.

We did not have to assess whether management have appropriately disclosed the breach, including its causes, financial impact, and implications for regularity, in line with the Financial Reporting Manual, Managing Public Money Northern Ireland, and other relevant guidance as this risk did not materialise for the reasons given below.

We evaluated the adequacy and transparency of disclosures within the Accountability Report and the Governance Statement, and the financial statements.

We do not consider there to be any implications for our regularity opinion and no matters need to be reported by exception or included in the Comptroller and Auditor General's report.

Outcome

The risk of break-even not being achieved by the Trust in 2025-26 was mitigated through receipt of deficit funding from the Department of Health during March 2026. We confirmed receipt and adequate disclosure in the accounts. We note that the Trust reported a year-end surplus of £177,000 against its Revenue Resource Limit (RRL) of £1,150,375 meaning they did not exceed the tolerance level of 0.25% of an underspend noted above.

Our audit work on accruals, provisions and impairments has not identified any management bias in relation to accounting judgments and estimates impacting on the final RRL position.

No additional significant risks were identified during our audit fieldwork.

5. Findings from the Audit

Financial Reporting

As part of our audit, we evaluate the qualitative aspects of accounting practices and financial reporting. In this section we draw to your attention any significant changes or issues in respect of accounting policies; accounting estimates; and financial statement disclosures.

The Trust has robust processes in place for the production of the accounts and continue to produce good quality supporting working papers. Officers dealt efficiently with audit queries, effectively prioritising them, and the audit process has been completed within the planned timescales.

Accounting Policies

We are content with the appropriateness of the accounting policies judged against the objectives of relevance, reliability, comparability and understandability.

Accounting Estimates

We examined the appropriateness of accounting estimates and judgements and are content with the consistency of assumptions and the degree of prudence reflected in the recorded amounts.

- With regard to clinical negligence and employer and public liability, we have placed reliance on the expertise of the Directorate of Legal Services (DLS).
- With regard to valuations and indexation of land and property, we have placed reliance on the expertise of the Land and Property Services (LPS). LPS conducted a full valuation exercise in the 2024-25 year, and indices were used to determine valuations in 2025-26. The impact of the Trust's backlog maintenance requirements was considered by LPS as part of its full valuation exercise in 2024-25. The Trust's 2025-26 Governance Statement states that the Trust has an estimated backlog maintenance liability of £204m, and funding was received during 2025-26 to the value of £3m – representing significant underfunding. We confirmed during the audit that backlog maintenance did not impact on service delivery in the year.
- We also note that there is a significant degree of estimation inherent in the Clinical Negligence Provision and the Holiday & Sick Pay Provision disclosure within the Annual Report. The model used to determine this provision, together with the associated

disclosures, was agreed regionally between all Northern Ireland Health Trusts and the Department of Health.

Financial Statement Disclosures

We made a number of suggestions to improve narrative disclosures and to ensure completeness of the disclosures required under the Government Financial Reporting Manual (FReM) and other relevant guidance for the Public Funds' financial statements and the Charities SORP for the Charitable Trust Funds' financial statements.

Going Concern

While the Trust has received an indicative opening budget allocation for 2026-27, a final budget position has yet to be agreed due mainly to the lack of an approved Department of Health budget by the Executive. While the funding outlook for 2026-27 remains constrained both for the Trust specifically, and the sector more generally, no events or conditions were identified from our audit work that cast significant doubt about the Trust's ability to continue to adopt the going concern basis of accounting.

Annual Report

The Annual Report was considered to be consistent with our understanding of the business and was in line with the other information provided in the financial statements.

Accountability Report

The parts of the Accountability Report to be audited were considered to be properly prepared in accordance with Department of Health directions issued under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

Governance Statement

The Governance Statement was considered to reflect compliance with the Department of Finance's guidance.

Regularity, Propriety and Losses

Other than what is disclosed in the Assembly Accountability and Audit Report and Governance Statement, we found no issues in relation to irregularity, impropriety or losses during our audit.

Internal Control

No material weaknesses in internal control were identified during the audit.

Related Parties

No significant matters arose during the audit in connection with the Trust's related parties.

Audit Recommendations

This section outlines the findings arising from our audit, as well as management's response and target date for implementation. Our findings are defined as:

- **Priority 1** – significant issues for the attention of senior management which may have the potential to result in material weakness in internal control.

- **Priority 2** – important issues to be addressed by management in their areas of responsibility.

- **Priority 3** – issues of a more minor nature which represent best practice.

Finding 1

Employee Benefits accrual

Per IAS 19 Employee Benefits[2] the Trust is required to estimate the outstanding liability for annual leave earned but untaken at the year-end. This year the Trust has recognised an employee benefit accrual of £15.8 million in its accounts.

In response to our recommendation last year the Trust undertook to formulate an interim methodology in line with other HSC Trusts. The Trust completed a full survey of staff in late February 2026, updated the head count to figures at 31 March 2026 and included Time off in Lieu (TOIL) in the accrual. We identified the following in our review:

- the survey received a response rate of approximately 55% of the total headcount; and
- of the sample of five higher value balances tested, discrepancies between the hours reported through the Trust's survey to the actual leave balances carried forward at year-end were identified in all cases.

The Trust was able to provide reasonable explanations for these discrepancies, however collectively these differences could result in the overall estimate being inaccurate; with this likely to be exacerbated by

[2] IAS 19 is the International Accounting Standard that prescribes the accounting and disclosure for employee benefits.

the low response rate. While there is unlikely to be a material error by value in this area, misstatements may potentially impact on the Trust' s ability to achieve breakeven.

We acknowledge that the Trust may have real time leave information by using the HR function on the new Equip Finance and HR system, but this may not be available until 2028 or later.

Priority Rating

2

Recommendation

Last year we recommended, in the absence of a digital solution, that the Trust establish a formal methodology to determine the scope and detail of information needed to produce a robust and reliable estimate for amounts owed in respect of untaken leave, including TOIL.

Specifically, we recommend that:

- Management should continue working towards implementing an electronic leave system (Equip) so that leave balances are extracted directly from the Equip system at year-end;
- Where surveys are carried out, controls are implemented to improve response rates and ensure completeness;
- Spot check sampling is performed between survey responses (if used) and year-end data to identify and investigate discrepancies; and
- Key assumptions and judgements are documented and subject to appropriate review and challenge.

Management Response (including target date)

[text]

Finding 2
Direct Award Contracts (DACs)

(i) The contract relating to the procurement of wigs expired in November 2023. The Trust has advised that due to various issues a new DAC was not approved until February 2025.

During this period (November 2023-February 2025) expenditure of £560,000 was incurred which is considered non-compliant spend. There was no non-compliant expenditure in 2025–26 as the approved DAC was in place.

(ii) We note that the Trust awarded 7 Waiting List Initiative contracts using DACs this year at an approximate cost of £25 million.

The Trust has advised that there is no regional procurement solution for these items nor is there a clear DoH policy decision on what should be procured in terms of wigs. This has led to the need for DACs in these areas for HSCNI.

Priority Rating

3

Recommendation

Management should ensure that where contract owners change, particularly during periods of staff absence or transition, that new contract owners are identified to prevent gaps in contractual cover and associated non-compliant expenditure. Furthermore they should remind all contract owners of the requirement to ensure that other DACs are also not required.

We appreciate that a regional solution is required to address the need for these DACs and encourage the Trust to continue to raise these issues at the Regional Procurement and Supply Chain Board to facilitate discussion on the way forward.

Management Response (including target date)

[text]

A review of management's implementation of priority one recommendations made in our prior year Report to those charged with Governance is set out at Appendix Five.

6. Misstatements and Irregular Expenditure

Adjusted misstatements

Charitable Trust Funds

The table below lists adjusted misstatements which exceed our clearly trivial threshold of £2,465. Corrected misstatements have £nil effect on net assets.

ISSUE	AREA	SoCNE DEBIT / (CREDIT) £'000	SoFP DEBIT / (CREDIT) £'000
Classification of restricted funds	Incoming Resources- Covid19 DoH Fund	(195)	
	Gain/Loss- Covid 19 DoH Fund		195
	Incoming Resources-Other Funds	195	
	Gain/Loss – Other Fund		(195)
TOTAL		**0**	**0**

During the audit process we did not identify any misstatements that were subsequently adjusted by SHSCT in Public Funds or Patients' and Residents' Monies Accounts.

Uncorrected misstatements

Public Funds

The table below lists unadjusted misstatements which exceed our clearly trivial threshold of £300,000. Uncorrected misstatements would decrease expenditure and increase net assets by £917,000, but there would be no impact on the Trust's ability to breakeven.

ISSUE	AREA	SoCNE DEBIT / (CREDIT) £'000	SoFP DEBIT / (CREDIT) £'000
Overstatement of clinical negligence provision at year end	Clinical negligence provision Provision arising	(917)	917
TOTAL		**(917)**	**917**

Charitable Trust Funds

The table below lists unadjusted misstatements which exceed our clearly trivial threshold of £2,465. Uncorrected misstatements would decrease expenditure and increase net assets by £33,450.

ISSUE	AREA	SoCNE DEBIT / (CREDIT) £'000	SoFP DEBIT / (CREDIT) £'000
Overstatement of other creditors	Other creditors Expenditure	(33)	33
TOTAL		(33)	33

There were no unadjusted misstatements above the respective clearly trivial thresholds relating to Patients' and Residents' Monies accounts.

Irregular Expenditure

While we did not identify any irregular expenditure from our audit procedures, we note that the Interim Chief Executive has referred to £130,000 of irregular capital expenditure being incurred in relation to the costs associated with the HSC contract for cellular pathology in his Governance Statement. This is a regional issue arising from the Department of Health authorising the award of this contract in the absence of a Department of Finance approved business case.

Appendix One – Letter of Representation

[Client Letterhead]

The Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
BELFAST
BT7 1EU

Letter of Representation: Southern Health and Social Care Trust 31 March 2026

As Accounting Officer of the Southern Health and Social Care Trust (SHSCT) I have fulfilled my responsibility for preparing accounts that give a true and fair view of the state of affairs, net expenditure, cash flows, Changes in Taxpayers' Equity; and the related notes of the SHSCT for the year ended 31 March 2026.

In preparing the accounts, I was required to:

- observe the accounts direction issued by the Department of Health (DoH);
- apply appropriate accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed and disclosed and explain any material departures in the accounts; and
- make an assessment that the SHSCT is a going concern and will continue to be in operation throughout the next year; and ensure that this has been appropriately disclosed in the financial statements.

I confirm that for the financial year ended 31 March 2026:

- except for the £130k of irregular capital expenditure incurred in relation to costs associated with the HSC contract for cellular pathology, neither I nor my staff authorised a course of action, the financial impact of which is that transactions infringe the requirements of regularity as set out in Managing Public Money Northern Ireland;

- having considered and enquired as to the SHSCT's compliance with law and regulations, I am not aware of any actual or potential non-compliance that could have a material effect on the ability of the SHSCT to conduct its business or on the results and financial position disclosed in the accounts;
- all accounting records have been provided to you for the purpose of your audit and all transactions undertaken by the SHSCT have been properly recorded and reflected in the accounting records. All other records and related information, including minutes of all management meetings which you have requested have been supplied to you; and
- the information provided regarding the identification of related parties is complete; and the related party disclosures in the financial statements are adequate.

All material accounting policies as adopted are detailed in note 1 to the accounts.

Internal Control

I have fulfilled my responsibility as Accounting Officer for the design and implementation of internal controls to prevent and detect error and I have disclosed to you the results of my assessment of the risk that the financial statements could be materially misstated.

I confirm that I have reviewed the effectiveness of the system of internal control and that the disclosures I have made are in accordance with DoF guidance on the Governance Statement.

Fraud

I have fulfilled my responsibility as Accounting Officer for the design and implementation of internal controls to prevent and detect fraud and I have disclosed to you the results of my assessment of the risk that the financial statements could be materially misstated as a result of fraud.

I am not aware of any fraud or suspected fraud affecting the SHSCT and no allegations of fraud or suspected fraud affecting the financial statements has been communicated to me by employees, former employees, analysts, regulators or others.

Assets

GENERAL

All assets included in the Statement of Financial Position were in existence at the reporting period date and owned by the SHSCT and free from any lien, encumbrance or charge, except as disclosed in the accounts. The Statement of Financial Position includes all tangible assets owned by the SHSCT.

NON CURRENT ASSETS

All assets over £5,000 are capitalised. Land and Buildings are reviewed by Land and Property Services (LPS) on a quinquennial basis (most recently completed in January 2025). Except in the year of full valuation, all non-current assets are revalued annually with reference to using indices compiled by the Office of National Statistics, except for Assets Under Construction which are carried at cost less any impairment loss. Depreciation is calculated to reduce the net book amount of each asset to its estimated residual value by the end of its estimated useful life in SHSCT's operations.

OTHER CURRENT ASSETS

On realisation in the ordinary course of the SHSCT's operations the other current assets in the Statement of Financial Position are expected to produce at least the amounts at which they are stated. Adequate provision has been made against all amounts owing to SHSCT which are known, or may be expected, to be irrecoverable.

BACKLOG MAINTENANCE

Backlog maintenance as at 31 March 2026 has been estimated at £204m million. This level of backlog maintenance has not impacted service delivery.

Liabilities

GENERAL

All liabilities have been recorded in the Statement of Financial Position.

There were no significant losses in the year and no provisions for losses were required at the year end.

All litigation and claims have been disclosed to you and correctly accounted for.

PROVISIONS

Provision is made in the financial statements for:

- Clinical Negligence;
- Holiday and Sick Pay;
- Employer's and Occupier's Liability;
- Injury Benefit and employment law;
- Senior executive pay; and
- Job evaluation.

Provisions are recognised when SHSCT has a present legal or constructive obligation as a result of a past event, it is probable that SHSCT will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. The amount recognised as a provision is the best estimate of the expenditure required to settle the obligation at the end of the reporting period, taking into account the risks and uncertainties.

SHSCT has engaged Directorate Legal Services (DLS) as an expert in relation to provisions.

Clinical Negligence

Provision relating to clinical negligence cases has been included in the accounts at £174 million. SHSCT relies on professional legal advice to estimate the appropriate level of provision, for each individual case, with Periodic Payment Order ("PPO") calculations based on estimated life expectancy data. A discount rate is applied by courts to a lump-sum award of damages for future financial loss in a personal injury case, to take account of the return that can be earned from investment. Estimated settlement values at 31 March 2026 are provided by DLS.

Whilst there is a degree of estimation uncertainty in this estimate, I consider it to be reliable enough to meet the definition of a provision in accordance with IAS 37, and consider the disclosure provided to be sufficient to provide a reader of the accounts a clear understanding of the uncertainty.

Holiday & Sick Pay Provision

The Holiday & Sick Pay Provision has been included in the financial statements at £108 million. The HSC regionally agreed model to calculate the 2025-26 provision, was designed using knowledge of settlements and retrospective liabilities that have been made in other jurisdictions and based on a number of estimates and assumptions. I have agreed the assumptions applied.

Whilst there is a degree of estimation uncertainty in this estimate, I consider it to be reliable enough to meet the definition of a provision in accordance with IAS 37, and consider the disclosure provided to be

sufficient to provide a reader of the accounts a clear understanding of the uncertainty.

CONTINGENT LIABILITIES

Other than matters disclosed in the contingent liability note to the accounts, I am not aware of any pending litigation which may result in significant loss to the SHSCT and I am not aware of any action which is or may be brought against the Trust under the Insolvency (Northern Ireland) Order 1989 and the Insolvency (Northern Ireland) Order 2005.

Other Disclosures

RESULTS

Except as disclosed in the accounts, the results for the year were not materially affected by transactions of a sort not usually undertaken by the SHSCT, or circumstances of an exceptional or non-recurring nature.

UNCORRECTED MISSTATEMENTS

The following uncorrected misstatements have been brought to my attention:

Public Funds

ISSUE	AREA	SoCNE DEBIT / (CREDIT) £'000	SoFP DEBIT / (CREDIT) £'000
Overstatement of clinical negligence provision at year end	Clinical negligence provision Provision arising	(917)	917
TOTAL		**(917)**	**917**

Charitable Trust Funds

ISSUE	AREA	SoCNE DEBIT / (CREDIT) £'000	SoFP DEBIT / (CREDIT) £'000
Overstatement of other creditors	Other creditors Expenditure	(33)	33
TOTAL		**(33)**	**33**

I consider the effect of these uncorrected misstatements to be immaterial, both individually and in aggregate, to the financial statements taken as a whole.

EVENTS AFTER THE REPORTING PERIOD

Except as disclosed in the accounts, there have been no material changes since the reporting period date affecting liabilities and commitments, and no events or transactions have occurred which, though properly excluded from the accounts, are of such importance that they should have been brought to notice.

ACCOUNTING ESTIMATES

The methods, significant assumptions and the data used in making the accounting estimates and the related disclosures are appropriate to achieve recognition, measurement or disclosure that is in accordance with the financial reporting framework.

I reference specifically the estimation involved in determining provisions associated with clinical negligence and Holiday & Sick Pay and the valuation of land and buildings by LPS.

In addition to the above, I have reviewed the information provided to experts and the final report produced by experts and I can confirm the input information provided to the experts is correct and the reports are consistent with my understanding of the estimates.

MANAGEMENT OF PERSONAL DATA

Except as disclosed in the Directors' Report, there have been no personal data related incidents in 2025-26 which are required to be reported.

Steve Spoerry

Interim Chief Executive and Accounting Officer

Southern Health and Social Care Trust

x June 2026

Appendix Two – Public Funds Audit Certificate

SOUTHERN HEALTH AND SOCIAL CARE TRUST – PUBLIC FUNDS

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Southern Health and Social Care Trust for the year ended 31 March 2026 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Group and Parent Statements of Comprehensive Net Expenditure, Financial Position, Cash Flows, Changes in Taxpayers' Equity; and the related notes including significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable law and UK adopted international accounting standards as interpreted and adapted by the Government Financial Reporting Manual.

I have also audited the information in the Accountability Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of the group's and of Southern Health and Social Care Trust's affairs as at 31 March 2026 and of the group's and the Southern Health and Social Care Trust's net expenditure for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the expenditure and income recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of Southern Health and Social Care Trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical

Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements. I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that Southern Health and Social Care Trust's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Southern Health and Social Care Trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

The going concern basis of accounting for Southern Health and Social Care Trust is adopted in consideration of the requirements set out in the Government Financial Reporting Manual, which require entities to adopt the going concern basis of accounting in the preparation of the financial statements where it anticipated that the services which they provide will continue into the future.

My responsibilities and the responsibilities of the Trust and the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

Other Information

The other information comprises the information included in the annual report other than the financial statements, the parts of the Accountability Report described in that report as having been audited, and my audit certificate and report. The Trust and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in my report, I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion the part of the Remuneration and Staff Report to be audited has been properly prepared in accordance with Department of Health directions issued

under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

In my opinion, based on the work undertaken in the course of the audit:

- the parts of the Accountability Report to be audited have been properly prepared in accordance with Department of Health directions made under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended; and
- the information given in the Performance Report and Accountability Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Southern Health and Social Care Trust and its environment obtained in the course of the audit, I have not identified material misstatements in the Performance Report and Accountability Report. I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements and the parts of the Accountability Report to be audited are not in agreement with the accounting records; or
- certain disclosures of remuneration specified by the Government Financial Reporting Manual are not made or parts of the Remuneration and Staff Report to be audited are not in agreement with the accounting records and returns; or
- I have not received all of the information and explanations I require for my audit; or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Responsibilities of the Trust and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Trust and the Accounting Officer are responsible for:

- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud of error;
- ensuring the annual report, which includes the Remunerations and Staff Report, is prepared in accordance with the applicable financial reporting framework; and
- assessing the Southern Health and Social Care Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Accounting Officer anticipates that the services provided by

Southern Health and Social Care Trust will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to audit, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Southern Health and Social Care Trust through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on Southern Health and Social Care Trust's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Southern Health and Social Care Trust's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in the following areas: in relation to management override of controls and posting of unusual journals;

- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- documenting and evaluating the design and implementation of internal controls in place to mitigate risk of material misstatement due to fraud and non-compliance with laws and regulations;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
    - performing analytical procedures to identify unusual or unexpected relationships or movements;
    - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
    - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
    - investigating significant or unusual transactions made outside of the normal course of business; and
- [applying tailored risk factors to datasets of financial transactions and related records to identify potential anomalies and irregularities for detailed audit testing][3].

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate/report.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the income and expenditure recorded in the financial statements have been applied to the purposes intended by the Assembly and the financial transactions recorded in the financial statements conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.

Dorinnia Carville

Comptroller and Auditor General

Northern Ireland Audit Office

106 University Street

BELFAST

BT7 1EU

Date

Appendix Three – Charitable Trust Funds Audit Certificate

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on financial statements

I certify that I have audited the financial statements of the Southern Health and Social Care Trust for the year ended 31 March 2026 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended. The financial statements comprise: the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes including significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom accounting standards including FRS 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

I have also audited the information in the Trustees' Report that is described in that report as having been audited.

In my opinion the financial statements:

- give a true and fair view of the state of Southern Health and Social Care Trust's Charitable Trust Funds' affairs as at 31 March 2026 and of its income and expenditure of resources for the year then ended; and
- have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the financial transactions recorded in the financial statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my certificate.

My staff and I are independent of Southern Health and Social Care Trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Ethical Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that Southern Health and Social Care Trust's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the Southern Health and Social Care Trust work I have performed, I have not disclosed in the financial statements any identified any material uncertainties that relating to events or conditions that, individually or collectively, may cast significant doubt on the Southern Health and Social Care Trust's Charitable Trust Funds' ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Trust and the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

Other Information

The other information comprises the information included in the Annual Report other than the financial statements and my audit certificate and report. The Trust and the Accounting Officer are responsible for the other information included in the annual report. My opinion on the financial statements does not cover the other information and I do not express any form of assurance conclusion thereon.

My responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or my knowledge obtained in the audit or otherwise appears to be materially misstated. If I identify such material inconsistencies or apparent material misstatements, I am required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact.

I have nothing to report in this regard.

Opinion on other matters

In my opinion based on the work undertaken in the course of the audit, the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

Matters on which I report by exception

In the light of the knowledge and understanding of the Southern Health and Social Care Trust and its environment obtained in the course of the audit, I have not identified material misstatements in the Trustees' Annual Report.

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit, or
- the Governance Statement does not reflect compliance with the Department of Finance's guidance.

Responsibilities of the Trust and Accounting Officer for the financial statements

As explained more fully in the Statement of Accounting Officer Responsibilities, the Trust and the Accounting Officer are responsible for the preparation of the financial statements and for:

- maintaining proper accounting records;
- the preparation of the financial statements in accordance with the applicable financial reporting framework and for being satisfied that they give a true and fair view;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error;
- assessing the Southern Health and Social Care Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trust and Accounting Officer anticipates that the services provided by Southern Health and Social Care Trust will not continue to be provided in the future.

Auditor's responsibilities for the audit of the financial statements

My responsibility is to examine, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Southern Health and Social Care Trust's Charitable Trust Funds through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on Southern Health and Social Care Trust compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of Southern Health and Social Care Trust financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud. As part of this discussion, I identified potential for fraud in relation to management override of controls and posting of unusual journals;
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
    - performing analytical procedures to identify unusual or unexpected relationships or movements;
    - testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
    - assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
    - investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the financial statements conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.

Dorinnia Carville

Comptroller and Auditor General

Northern Ireland Audit Office

106 University Street

BELFAST

BT7 1EU

Date

Appendix Four – Patients and Residents Monies Audit Certificate

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

Opinion on account

I certify that I have audited the Southern Health and Social Care Trust's account of monies held on behalf of patients and residents for the year ended 31 March 2026 under the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

In my opinion the account:

- properly presents the receipts and payments of the monies held on behalf of the patients and residents of the Southern Health and Social Care Trust for the year ended 31 March 2026 and balances held at that date; and
- the account has been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended and Department of Health directions issued thereunder.

Opinion on regularity

In my opinion, in all material respects the financial transactions recorded in the account statements conform to the authorities which govern them.

Basis for opinions

I conducted my audit in accordance with International Standards on Auditing (ISAs) (UK), applicable law and Practice Note 10 'Audit of Financial Statements and Regularity of Public Sector Bodies in the United Kingdom'. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the account section of my certificate.

My staff and I are independent of the Southern Health and Social Care Trust in accordance with the ethical requirements that are relevant to my audit of the financial statements in the UK, including the Financial Reporting Council's Revised Standard, and have fulfilled our other ethical responsibilities in accordance with these requirements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my opinions.

Conclusions relating to going concern

In auditing the financial statements, I have concluded that the Southern Health and Social Care Trust's use of the going concern basis of accounting in the

preparation of the financial statements for the monies held on behalf of the patients and residents is appropriate.

Based on the work I have performed, I have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Southern Health and Social Care Trust 's monies held on behalf of the patients and residents ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

My responsibilities and the responsibilities of the Accounting Officer with respect to going concern are described in the relevant sections of this certificate.

Matters on which I report by exception

I have nothing to report in respect of the following matters which I report to you if, in my opinion:

- adequate accounting records have not been kept; or
- the account is not in agreement with the accounting records; or
- I have not received all of the information and explanations I require for my audit.

Responsibilities of the Trust for the account

As explained more fully in the Statement of Trust's Responsibilities in relation to patients'/residents' monies, the Trust is responsible for:

- maintaining proper accounting records;
- the preparation of the account in accordance with the applicable financial reporting framework and for being satisfied that they properly present the receipts and payments of the monies held on behalf of the patients and residents;
- ensuring such internal controls are in place as deemed necessary to enable the preparation of financial statements to be free from material misstatement, whether due to fraud or error; and
- assessing the Southern Health and Social Care Trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trust anticipates that the services provided by the Southern Health and Social Care Trust for the monies held on behalf of the patients and residents will not continue to be provided in the future.

Auditor's responsibilities for the audit of the account

My responsibility is to examine, certify and report on the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972, as amended.

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue a certificate that includes my opinion. Reasonable

assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

I design procedures in line with my responsibilities, outlined above, to detect material misstatements in respect of non-compliance with laws and regulation, including fraud.

My procedures included:

- obtaining an understanding of the legal and regulatory framework applicable to the Southern Health and Social Care Trust through discussion with management and application of extensive public sector accountability knowledge. The key laws and regulations I considered included the Health and Personal Social Services (Northern Ireland) Order 1972, as amended;
- making enquires of management and those charged with governance on the Southern Health and Social Care Trust's compliance with laws and regulations;
- making enquiries of internal audit, management and those charged with governance as to susceptibility to irregularity and fraud, their assessment of the risk of material misstatement due to fraud and irregularity, and their knowledge of actual, suspected and alleged fraud and irregularity;
- completing risk assessment procedures to assess the susceptibility of the Southern Health and Social Care Trust's financial statements to material misstatement, including how fraud might occur. This included, but was not limited to, an engagement director led engagement team discussion on fraud to identify particular areas, transaction streams and business practices that may be susceptible to material misstatement due to fraud.
- engagement director oversight to ensure the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with the applicable legal and regulatory framework throughout the audit;
- designing audit procedures to address specific laws and regulations which the engagement team considered to have a direct material effect on the financial statements in terms of misstatement and irregularity, including fraud. These audit procedures included, but were not limited to, reading board and committee minutes, and agreeing financial statement disclosures to underlying supporting documentation and approvals as appropriate; and
- addressing the risk of fraud as a result of management override of controls by:
    - performing analytical procedures to identify unusual or unexpected relationships or movements;

- testing journal entries to identify potential anomalies, and inappropriate or unauthorised adjustments;
- assessing whether judgements and other assumptions made in determining accounting estimates were indicative of potential bias; and
- investigating significant or unusual transactions made outside of the normal course of business.

A further description of my responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website www.frc.org.uk/auditorsresponsibilities. This description forms part of my certificate.

In addition, I am required to obtain evidence sufficient to give reasonable assurance that the financial transactions recorded in the account conform to the authorities which govern them.

Report

I have no observations to make on these financial statements.

Dorinnia Carville

Comptroller and Auditor General

Northern Ireland Audit Office

106 University Street

BELFAST

BT7 1EU

Date

Appendix Five – Implementation of Prior Year Priority One Recommendations

There were no Priority One Recommendations in 2024-25.