

# **AUDIT COMMITTEE**

## **ANNUAL REPORT 2022/23**

## **1. Introduction**

It is the delegated responsibility of the Audit Committee to oversee the establishment and maintenance of an effective system of internal control to meet the achievement of the Trust's objectives. The Committee provides the Trust Board with assurance on the adequacy and effectiveness of the systems of internal control, risk management and governance within the Trust.

This Annual Report of the Audit Committee to the Trust Board for the financial year ended 31 March 2023 reports on the work of the Committee for the financial year under review in its discharge of its oversight responsibilities to the Board, and thereby complies with Good Practice Principle 6 (Communication and reporting) of the Department of Finance Audit and Risk Assurance Committee Handbook NI (April 2018). The report is timed to support the preparation of the Governance Statement and includes an assessment of the Governance Statement for 2022/23 based on a review of governance, risk management and internal control across a planned range of activities during the year.

## **2. Chair's Foreword**

In presenting this Annual Report of the Audit Committee of the Trust, I wish to place on record my thanks to my Audit Committee colleagues, Mr Martin McDonald and Mr John Wilkinson, for their support and effective contribution to the successful operation of the Audit Committee. On behalf of the Committee, I wish to express appreciation to the Director of Finance, Procurement and Estates and her staff, the Head of Internal Audit and her staff, the Northern Ireland Audit Office (NIAO) Director and the Audit partners, ASM Belfast and their staff, the Board Assurance Manager and the Committee Secretary for their work during the year.

### 3. **Membership of the Committee and attendance**

The membership of the Audit Committee and attendance during the year is set out below:-

<b>Name of Audit Committee member</b>	<b>No. of Meetings attended</b>	<b>No. of Possible Meetings</b>
Mrs H McCartan Non-Executive Director (Committee Chair)	5	5
Mr M McDonald Non-Executive Director	5	5
Mr J Wilkinson Non-Executive Director	5	5

The Chief Executive/Accounting Officer, the Executive Director of Finance, Head of Internal Audit - Business Services Organisation (BSO), representatives of the NIAO (appointed auditors) and their sub-contracted auditors (ASM) are in attendance. The Committee has adopted the practice of inviting Trust Directors to attend Committee meetings where less than satisfactory assurance has been received from Internal Audit for an area subject to audit within their responsibility. In this context, relevant Directors attended meetings throughout the year to provide assurance on actions being taken to address the control weaknesses identified.

Representatives from the Department of Health attended the Audit Committee Meeting on 13<sup>th</sup> October 2022.

### 4. **Terms of Reference for the Committee**

The Audit Committee's Terms of Reference were updated in March 2023. The revised Terms of Reference were subsequently presented and approved by Trust Board on 30<sup>th</sup> March 2023.

### 5. **Meetings of the Committee**

- i) The Committee is required by its Terms of Reference to meet not less than 3 times per year.

During the year commencing 1 April 2022, the Audit Committee met on 5 occasions as detailed below:-

5<sup>th</sup> April 2022  
5<sup>th</sup> May 2022  
14<sup>th</sup> June 2022\*  
13<sup>th</sup> October 2022  
6<sup>th</sup> March 2023

\* This meeting included a private meeting between the Audit Committee and the Internal and External Auditors

- ii) Formal minutes were recorded of each meeting and these were approved at the subsequent meeting. Minutes of meetings reflect discussions held by the Committee and any actions agreed.
- iii) The Committee has an appropriate process between meetings in place for actions/matters arising from Committee business to be appropriately pursued by the relevant member/Director.
- iv) The Committee has a process in place for recording declarations of conflicts of interest and this mirrors the process used at Trust Board level.

## **6. Reporting to Trust Board**

Formal minutes were presented at the subsequent Board meeting, following Committee approval.

The Audit Committee Chair presented a written summary report on the work of the Committee at each subsequent Trust Board meeting.

## **7. Learning and Development**

Training and development is a standing agenda item and members are notified of relevant courses to meet their ongoing training and development needs. Examples of training attended include Whistleblowing, Cyber Security Awareness as well as attendance at a Board Workshop covering Financial Planning 2023/24 and Financial Sustainability /Productivity Review.

## **8. Work Programme**

In line with best practice, the Audit Committee developed a core work programme for the year under review and this was approved by Trust Board in October 2022.

## **9. Internal Audit Services**

### **9.1 Provider**

Internal Audit Services for 2022/23 were provided by the Business Services Organisation (BSO) through a Service Level Agreement with the Trust.

The primary objective of Internal Audit is to provide an independent and objective opinion to the Accounting Officer, the Board and the Audit Committee on the adequacy and effectiveness of the risk, control and governance arrangements. The work of the Internal Auditor is informed by an analysis of risk to which the Trust is exposed and annual audit plans, approved by the Audit Committee, are based on this analysis.

The agreed fees for 2022/23 were based on a Service Level Agreement with the Business Services Organisation. Planned inputs of some 990 days were agreed by the Audit Committee for 2022/23.

The 2022/23 Internal Audit Plan was developed in conjunction with Management and approved by the Audit Committee in April 2022.

All audit assignments included in the 2022/23 Internal Audit Plan were carried out, with some approved amendments.

The Committee considered reports from the Internal Auditor covering the following systems:-

AUDIT ASSIGNMENT	LEVEL OF ASSURANCE
<b>FINANCE AUDITS</b>	
Payments to Staff (focusing on Laboratory Services)	LIMITED: Trust Wide Payments to Staff Processes UNACCEPTABLE: Payments to Staff In Laboratory Services
Non Pay Expenditure – Mental Health & Disability Services	SATISFACTORY: Non-Pay Expenditure in MHD Directorate (with exception of the listed Limited areas) and Retained Finance LIMITED: Off-Contract Expenditure in MHD Directorate on Nursing Agency and Domiciliary Care provision
Charitable Trust Funds	SATISFACTORY (with exception of below) LIMITED: Mandeville Unit Fund
Patients Private Property management in Acute and Mental Health inpatient wards and Central Finance	LIMITED
Client Monies in Independent Sector (Residential Homes & Adult Supported Living Facilities in Independent Sector)	SATISFACTORY: 5 of 8 Homes LIMITED: 1 of 8 Homes UNACCEPTABLE: 2 of 8 Homes (1 of these homes was re-audited later in the year, when it was under new management and Satisfactory assurance was provided)
General Ledger	SATISFACTORY
Management of Estates Works Projects	LIMITED
Audits of Processes at 2 Domiciliary Care Providers	LIMITED: 1 of 2 Domiciliary Care Providers SATISFACTORY: 1 of 2 Domiciliary Care Providers
<b>CORPORATE RISK BASED AUDITS</b>	
Point of Care Testing (POCT) Device Management in ED	LIMITED
Discharge Process (Medical Wards at Craigavon and Daisy Hill Hospitals & Lurgan and South Tyrone Non-Acute Hospitals)	LIMITED
Mandatory and Profession Specific Training	LIMITED
Looked After Children under 14 and 14 Plus services (Trust Safeguarding / Statutory Responsibilities)	SATISFACTORY
IT Audit Cyber Security	PART LIMITED PART SATISFACTORY
<b>GOVERNANCE AUDITS</b>	
Risk Management	SATISFACTORY
Operation of Assurance Framework (specifically in respect of Board Committees and reporting in relation to Health and Safety, Information Governance, Learning from Experience, Patient Client Experience and Procurement)	SATISFACTORY
Claims Management	SATISFACTORY
Medicines Management	SATISFACTORY
Case / Care Management (within the Adult Community Services and Mental Health and Disability Directorates)	LIMITED

## Consultancy/Non Assurance Assignments

A number of other assignments were undertaken during the year which included:

- Advisory Review of Trust's Contract Management Governance and Assurance Function
- Advisory Review of Management of Nursing Shifts and Off Contract Agency Usage
- Ongoing refresh of Trust Governance structures

As the Trust is a customer of BSO Shared Services, a summary of the following final audit reports were discussed by the Audit Committee:-

Shared Service Audit	Assurance
Payroll Shared Service	<p><b>Satisfactory: Elementary PSC processes</b> – specifically current overpayment administration, regular pre-closedown checks, manual timesheet management, pay awards, industrial action, sickness absence payments, new starts, protections, and file access</p> <p><b>Limited:</b> SAP / HMRC Real Time Information (RTI) Reconciliation, Historic Sickness Absence, Net &amp; Historic Overpayments Backlog, and Agenda for Change 13.9 and 14.4 (previously reported as holiday pay)</p>
Accounts Payable Shared Service	Satisfactory
Business Services Team	Satisfactory
Recruitment Shared Service	Limited

## 9.2 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, 455 (81%) recommendations examined were fully implemented and 95 (17%) were partially implemented. Of the 11 (2%) of recommendations not implemented, there were no priority one recommendations.

In addition, there are 7 outstanding regional IT recommendations dating from 2018-19, that are the responsibility of Digital Health and Care Northern Ireland (DHCNI) in the Department of Health to

implement. The risk to Cyber Security which the recommendations seek to address remains with the HSC.

### **9.3 Internal Audit Annual Report**

The Head of Internal Audit is required to provide an annual opinion on the Trust's risk management, control and governance arrangements which is based on the work performed in fulfilment of the Internal Audit Plan. The purpose of the annual opinion of the Internal Auditor is to contribute to the assurances available to the Accounting Officer and the Board which underpin the Trust's own assessment of the effectiveness of the system of internal control, which in turn informs the Governance Statement.

In her annual report, the Head of Internal Audit provided satisfactory assurance on the adequacy and effectiveness of the Trust's framework of governance, risk management and control. The Head of Internal Audit stated that while the Trust received overall satisfactory assurance, it is important to note that Unacceptable assurance has been provided in respect of Payments to Staff in Laboratories and the management of client monies in two homes and Limited assurance has been provided in a considerable proportion of audit areas during the current financial year. The Committee noted the Head of Internal Audit's positive comments in respect of the Satisfactory Assurances provided (in the context of the three year internal audit plan) in core governance areas such as Board Effectiveness, Risk Management, Performance Management, Information Governance and Budgetary Control which informed the Head of Internal Audit's Overall Satisfactory Opinion for 2022/23.

The Head of Internal Audit expects prompt management action to address the significant issues raised in the Unacceptable and Limited assurance reports in 2022-23 and highlights that implementation of significant recommendations in Limited/Unacceptable assurance audit reports will be a particular focus for Internal Audit in 2023-24.

It is also noted that some of the advisory work conducted by Internal Audit during the year further highlighted issues requiring corrective and/or further action, specifically, management of Critical Shift Payments and Off-Contract agency usage. Advice was also provided on the ongoing refresh of the Trust's governance framework.

Details of the significant issues identified within the limited and unacceptable assurance reports were provided to the Trust. Management have agreed appropriate timescales for all of these issues to be addressed going forward.

#### **9.4 Progress Reports on Internal Audit Recommendations**

The Audit Committee focused on assuring itself that there is an effective process within the Trust for addressing Priority 1 & 2 Audit Findings and received assurance from the Director of Finance, Procurement and Estates that Internal Audit reports and recommendations are discussed at Senior Leadership Team meetings.

Work continues on improving the progress reports to Audit Committee in this area jointly between the Trust and Internal Audit. Internal Audit provide their update on the implementation of all outstanding Internal Audit recommendations at mid and year end to help inform the Trust's assessment of its internal control environment. The Director of Finance, Procurement and Estates is Chair of the Internal Audit Forum which meets regularly during the year to review Internal Audit progress against the Internal Audit plan and the status of all outstanding Internal Audit recommendations.

In order to further strengthen this oversight by Audit Committee, the Trust provided an update on the implementation status of outstanding priority one recommendations to the March 2023 Audit Committee. This was an unaudited position, but allowed Committee members to seek further assurances in some areas.

#### **9.5 Performance of Internal Audit**

##### **Internal and External Quality Assessment**

Internal Audit work for 2022/23 has been conducted in accordance with the Public Sector Internal Audit Standards (PSIAS). An Internal Quality Assessment of BSO Internal Audit Service's compliance with the PSIAS was performed in 2022/23 and provided assurance that the Service complies satisfactorily with the requirements of these standards.

Internal Audit Units are professionally required to undergo an independent External Quality Assessment (EQA) every 5 years. The Institute of Internal Audit (IIA) performed the most recent EQA of BSO Internal Audit during February/March 2019. They concluded that the BSO Internal Audit Service meet the vast majority (60 out of 62) of the applicable Standards, as well as the Definitions, Core Principles and the Code of Ethics, which form the mandatory elements of the Public Sector Internal Audit Standards and the Institute of Internal Auditors' International Professional Practices Framework, the globally recognised standard for quality in Internal Auditing. Work is progressing to implement the 2 EQA recommendations around assurance mapping and co-ordination of assurances.

### PERFORMANCE DURING 2022/23

Key Performance Indicator	% Achieved in 2021/22	% Achieved in 2022/23
100% Delivery of Annual Audit Plans Delivery Against Revised Plan	100% (92%*)	100% (94%/103%)
85% of First Draft Reports Issued within 4 weeks of fieldwork completion.	60%	79%
75% of reports finalised within 5 weeks of issue (and within 1 week of receiving management comments)	50% (83%)	50% (92%)
75% Management Comments should be received within 4 weeks	50%	42%
% of reports significantly amended between draft report and final report stage <sup>1</sup>	0%	0%

*\*Actual delivery against SLA annual audit days (and additionally in 2022/23, % delivery against the revised target annual audit days given the approved audit deferrals).*

The key objective of the Internal Audit service is to ensure the delivery of the Internal Audit Annual Plans to all client organisations, resulting in the provision of a Head of Internal Audit overall annual opinion on the adequacy and effectiveness of each client organisation's framework of governance, risk management and control. This key objective was achieved within the required timeline, despite significant resourcing challenges during 2022/23, which resulted in the need to defer a number of audits across a number of clients.

As at year-end 2022/23, good progress has been made in recruiting into vacant posts and the associated risk has decreased.

<sup>1</sup> Significant change is defined as change in assurance level provided in report, a priority 1 recommendation being completely removed from report, or significant changes in a number of key findings

The Unit is still however managing the risk of a number of vacancies in the context of an extremely challenging recruitment market.

As shown in the table above, the KPI target around the timely finalisation of draft audit reports has not been achieved. This is due to delays in Trust Management responding to draft audit reports.

## **9.6 Acknowledgement**

The Audit Committee wishes to record thanks to the Head and Assistant Head of Internal Audit and the entire Internal Audit team for their commitment and robust advice to the Committee and Trust, for the quality and rigour of their Internal Audit reports and for their positive contribution to improving the system of governance and internal control across the Trust. Members also take this opportunity to acknowledge the excellent working relationships and positive engagement between the Internal Audit Team and Trust senior management and staff.

## **10. External Audit Service**

### **10.1 Introduction**

The Northern Ireland Audit Office (NIAO) provides the Trust's external audit service. The Comptroller and Auditor General (C&AG) appointed ASM Belfast to undertake the audit on its behalf for a 3 year period with effect from 2020/21, with the possibility of a 2 year extension.

### **10.2 External Audit 2022/23**

The Audit Committee notes that ASM will present the findings of the external audit of the Trust's financial statements for the year ended 31 March 2023 in their Report to those Charged with Governance at the Audit Committee meeting on 15<sup>th</sup> June 2023.

The accounts are to be laid to the Assembly before 7th July 2023.

### **10.3 External Audit Strategy for 2022/23**

The Audit Partner presented the External Audit Strategy for the financial year ended 31 March 2023 to the Committee at its meeting held on 6<sup>th</sup> March 2023. At that meeting, the Chair agreed,

on foot of consideration of the NIAO External Audit Strategy 2022/23, that members would set aside some time to reflect on and discuss the responsibilities and actions for the Audit Committee. Members welcomed this engagement.

The Chair presented the final document “External Audit Strategy – Actions for the Audit Committee” to the Committee on 24<sup>th</sup> April 2023 for information. NIAO and ASM commended the Committee’s engagement and formal response.

#### **10.4 Progress Reports on External Audit Recommendations**

The Audit Committee received regular updates from the Director of Finance, Procurement and Estates and Assistant Director of Finance who maintains a log of outstanding recommendations. During 2022/23, the Audit Committee monitored progress on all external audit recommendations arising from the 2021/22 external audit.

#### **10.5 Performance of NIAO/ASM**

The Audit Committee is pleased to report that External Audit reports presented to the Committee are rigorous and of a high standard. Members also take this opportunity to acknowledge the excellent working relationships and positive engagement between the External Auditors (NIAO and ASM) and Trust senior management.

In line with good practice, the Committee will have a private meeting with the External Auditors on 15<sup>th</sup> June 2023.

#### **10.6 Draft Report to those Charged with Governance**

The Committee Chair notes that the NIAO Draft Report to Those Charged with Governance (RTTCWG) will be presented to Members at the Audit Committee meeting on 15<sup>th</sup> June 2023. The Committee will have an opportunity on 15<sup>th</sup> June 2023 to discuss the external audit findings arising from the external audit 2022/23.

In particular, the Chair notes the specific finding in the draft RTTCWG (allocated a Priority 2 Rating) in relation to the overall internal control environment as follows:

## **“Finding 1 – Internal Control Environment (Priority 2 Rating)”**

We note that the Trust’s Head of Internal Audit identified a number of areas within the Trust’s internal control environment where there was limited or unacceptable level of assurance. In addition, Internal Audit undertook a number of consulting assignments which also identified significant areas for improvement.

Details of these reports are included within the Governance Statement.

Our review of Internal Audit Findings and our own work indicates a deterioration in the ‘first line of defence’ elements of some aspects of the Internal Control environment. Whilst the Head of Internal Audit has provided overall satisfactory assurance in her Annual Opinion, and whilst we have not identified any significant weaknesses in the financial control environment, we believe that there has been a reduction in the extent to which some standard controls are being consistently applied across the organisation since the pandemic.

In particular, as external auditors we are concerned that a failure to address control issues around staff in post reports, non-standard payments to staff, and the use and approval of agency staff, the completion of mandatory training and IT system vulnerabilities could give rise to issues which may in future have a material effect on the Trust’s financial statements and our opinion thereon.

### Recommendation

We recommend that the Trust works to promptly address the issues identified from the 2022-23 Internal Audit reports, particularly where these relate to ensuring that the existing controls are robustly applied throughout the Trust.”

The Committee will focus during 2023/24 on the work of the Internal Audit Forum to ensure accepted internal and external audit recommendations are implemented on a timely basis. The work of the Internal Audit Forum will be a Standing Agenda Item on the Audit Committee Agenda.

## **11. Audit Committee – Self Assessment**

The Audit Committee assessed its effectiveness against the National Audit Office (NAO) Audit Committee self-assessment checklist (November 2017) in June 2022. The results of the assessment exercise demonstrated that the Committee is operating effectively and is complying with Audit and Risk Committee best practice. There were no issues raised.

The Committee will complete the NAO Audit and Risk Assurance Committee Effectiveness Tool (May 2022) for 2022/23 in June 2023.

## **12. Financial Reporting and the Governance Statement for 2022/23**

In line with best practice, the Audit Committee reviewed the Trust's Draft Accounts at its meeting on 4<sup>th</sup> May 2023 prior to external audit and prior to submission to the DoH on 5<sup>th</sup> May 2023. Members were pleased to note that the Trust achieved financial breakeven for the year ended 31<sup>st</sup> March 2023 aided by deficit funding support from the Department of Health. The Committee was satisfied that the process to prepare the Annual Report and Accounts and Governance Statement was sufficiently rigorous, and also welcomed the detailed analytical review from the Director of Finance. Members commended the Chief Executive, senior management team and Director of Finance and staff for producing the draft Annual Report, Governance Statement and suite of financial statements for the year ended 31<sup>st</sup> March 2023 to a high standard and within an extremely challenging reporting timeframe.

The Committee will review the final audited Accounts and Annual Report for the year ended 31 March 2023 at its meeting on 15<sup>th</sup> June 2023. Subject to the Committee being satisfied that the accounts have been extensively reviewed by management, the External Auditor and the Committee, the Audit Committee will recommend the final approval of the Annual Report and Accounts to Trust Board at its meeting on 22<sup>nd</sup> June 2023.

The Mid Year Assurance Statement as at 30 September 2022 and the draft Governance Statement for the year ended 31 March 2023 were reviewed by the Audit Committee for adequacy and completeness and for consistency with the Committee's understanding of the internal control environment and corporate

governance framework before formal approval by the Board. The Committee is of the opinion that the Governance Statement accurately reflects the Trust's system of internal control, governance and risk management for the financial year ended 31 March 2023. The Chair of the Governance Committee confirms that the Governance Committee also reviewed the Governance Statement and endorses the Audit Committee's opinion.

Subsequent to the Audit Committee's consideration of the draft Governance Statement at its meeting on 4<sup>th</sup> May 2023, an additional internal control divergence in relation to medical staffing issues at Daisy Hill Hospital has been included.

The Committee was content with the Accounting Officer's assessment of the system of internal control operational within the Trust in 2022/23.

The Committee will also consider the draft Report to those Charged with Governance from ASM/NIAO for the year ended 31 March 2023 at its meeting on 15<sup>th</sup> June 2023.

### 13. **Fraud**

Fraud is a standing item on the Audit Committee's agenda and all identified actual, suspected and potential frauds are reported to the Committee. During the year, 19 cases of suspected fraud were reported by the Trust to the Committee.

The Committee considered the completed NIAO Fraud Risk Assessment Checklist and welcomed the measures put in place by the Trust to mitigate fraud risk.

The Trust participates in the National Fraud Initiative exercise which runs every two years. An update on the 2022-23 exercise was provided to the Audit Committee on 6<sup>th</sup> March 2023.

### 14. **Other Matters**

The Terms of Reference for the Committee require it to consider a number of matters not dealt with above. The Committee would wish to acquaint the Board with its work in the areas described below:-

(a) **Losses and Special Payments**

The Committee reviewed the Statement of Losses and Special Payments for 2022/23 and recommended its approval by Trust Board in June 2023.

(b) **Post Project Evaluations**

The Committee received a summary report on Post Project Evaluations completed for major projects and programmes during 2021/22 and particularly focused on the key lessons learned.

(c) **Direct Award Contracts**

In line with good practice, the Committee reviewed a list of approved Direct Award Contracts for 2021/22. A list for 2022/23 will be presented at the June 2023 meeting.

(d) **Procurement Board Annual Report**

The Committee received the Procurement Board Annual Report 2021/22 which details the main developments across the significant procurement areas in the Trust.

15. **Summary**

***Remit***

The Audit Committee recognises that the Trust Board is ultimately responsible for the system of internal control, the management of risk and the governance framework. Management is responsible for implementing Board policies on risk 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 audit year ended 31<sup>st</sup> March 2023, it has discharged its oversight responsibilities in accordance with the Terms of Reference set for the Committee by the Board. The Committee is also satisfied that it has considered its business in accordance with best practice.

## ***Assurance***

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

- Independent Assurance
  - i) Reports in respect of individual Internal Audit Assignments
  - ii) Reports from Internal Audit in relation to the current status of implementation of accepted Priority 1 and Priority 2 recommendations
  - iii) The Annual Report from the Head of Internal Audit
  - iv) Meeting with Internal and External Auditors in closed session. (June each year)
  - iv) The Report to those Charged with Governance from NIAO
  - v) Written reports to the Committee by BSO representatives and letters of assurance from the Chief Executive BSO to Chief Executives of HSC Organisations.
  
- Management Assurance
  - i) Reports to the Audit Committee from the Director of Finance on the progress of external audit recommendations;
  - ii) Reports to the Committee in relation to fraud, direct award contracts / procurement, post project evaluations and other matters;
  - ii) On-going reporting to the Committee in respect of compliance with Departmental directions/circulars;

- iii) Director attendance at Audit Committee meetings to provide oral or written updates on actions to address system deficits, where limited or unsatisfactory assurance has been received on Internal Audit reports;
- iv) Letter of Representation from the Accounting Officer to the NIAO.

The Committee can confirm that the necessary action is being taken by management to address any significant failings or weaknesses.

The Chair of the Audit Committee has a standing item on the Governance Committee agenda to raise any area where the Committee requires further assurance, particularly in relation to those governance domains concerning clinical and social care governance, safety and quality.

Overall Conclusion

The opinion of the Committee is that the reports and formal assurances received from the Internal Auditor and the External Auditor and the Senior Leadership Team are comprehensive and reliable and sufficient to support the Board and Accounting Officer in their decision taking and their accountability obligations, and that an adequate system of internal control is in place.

*Hilary Mc Cartan*

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Hilary McCartan  
Chair  
On behalf of the Audit Committee

15 June 2023