

Audit and Risk Assurance Committee

Committee Chair Report for Board Meeting on 3 April 2025

The Audit and Risk Assurance Committee (ARAC) ('the Committee') met on 20th February 2025. The following is a summary of the areas considered at the meeting to update the Board. The formal record of the meeting remains the approved minutes.

1. Summary of areas considered

➤ **External Audit 2024/25**

- Draft letter of understanding between NIAO and SHSCT
- External audit strategy - approved

➤ **Risk Management update**

- Corporate risk register discussed and process for ascertaining the reporting to the Trust Board and Committee. Agreement that a workshop to include representatives from Governance Committee and Directors to be arranged with final reporting agreed by Autumn 2025

➤ **Update on Medical Directorate Outstanding Internal Audit Recommendations**

➤ **Internal Audit**

• **Rational for internal Audit Deferrals**

The committee agreed the deferral of Internal Audits in respect of:

- Medical Directorate Risk Management until Q3 2025/26
- HROD Internal Audit Absence Management until 2025/26, Recruitment until 2027/28 and Management of Medical Locums until 2026/27

• **Internal Audit Progress Reports 24/25**

The committee considered the following IA Reports:

- Self-Directed Support Payments – Satisfactory
- AccessNI Checks – Limited
- Voluntary Contracts – Satisfactory

- Management of Occupational Health – Satisfactory
 - Management of Medical Equipment – Satisfactory
 - Payments to Staff – Satisfactory
 - Management of Standards and Guidelines
- **Update on Draft Internal Audit Plan 2025/26 – 2027-28**
 - **Internal Audit Definitions and Terminology Briefing**
 - **Internal Audit Forum Update**
 - **Update on External Audit Recommendations**
 - **Fraud Update**
 - **DAO 04/24 : Annual Theft & Fraud Report 2021/22**
 - **Update on Standing Financial Instructions**
 - **New Procurement Act 2023**
 - **Terms of Reference Amendments**
 - **C&AG Report on Financial Audit Findings 2024**
 - **Finance Circulars – DoH Correspondence**
 - **Log of Finance Circulars**
 - **Training & Development**

2. Issues for escalation to Trust Board

- The committee agreed that a proposal be made to the Trust Board that a Workshop to include the Governance Committee and Executive Directors be arranged regarding the reporting of Corporate Risks to the ARAC and subsequently to Trust Board.

3. Action(s) requested/required of Trust Board

- Note the areas considered and issues for escalation
- Note minutes of the meetings held on 20th February 2025, 21st October 2024 and 17th October 2024.
- Note the Committee Terms of Reference

Liz Ensor

Non-Executive Director - Chair

26th March 2025