

**Minutes of a meeting of the Audit Committee held on
Thursday, 14th February 2019 at 9.30 a.m. in the Boardroom,
Trust Headquarters**

PRESENT:

Mrs H McCartan, Non-Executive Director (Chair)
Mr M McDonald, Non-Executive Director
Mrs S Rooney, Non-Executive Director
Mr J Wilkinson, Non-Executive Director

IN ATTENDANCE:

Ms H O'Neill, Director of Finance, Procurement and Estates
Mrs C Cassells, Assistant Director of Finance, Financial Management, SHSCT
Mrs F Jones, Corporate Financial Accountant/Fraud Liaison Officer, SHSCT
Mr P Morgan, Director for Children & Young People's Services, SHSCT *(Item 6i only)*
Mrs M McClements, Director of Older People and Primary Care, SHSCT *(Item 6i only)*
Mr B McNeany, Director for Mental Health & Disability Services, SHSCT *(Item 6i only)*
Dr M O'Kane, Medical Director, SHSCT *(Item 6i only)*
Mrs L Leeman, Assistant Director of Performance Improvement, SHSCT *(Item 6i only)*
Mrs T Reid, Assistant Director of Clinical & Social Care Governance, SHSCT *(Item 6i only)*
Ms B Bourke, Grant Thornton
Ms J McCaw, Assistant Head of Internal Audit, BSO
Mr J Murray, Internal Audit
Mr D Lynn, Northern Ireland Audit Office
Mrs S Judt, Board Assurance Manager, SHSCT
Mrs S McCormick, Committee Secretary, SHSCT (Minutes)

APOLOGIES

Ms E Mullan, Non-Executive Director
Mrs A Rutherford, Assistant Director of Finance, SHSCT

1) **CHAIR'S WELCOME**

Mrs McCartan welcomed everyone to the meeting and in particular Mrs Rooney, Non-Executive Director. She advised that following the recent review of Committee membership of Non-Executive Directors conducted by the Trust Chair, Mrs Rooney has replaced Mrs P Lesson on the Committee with effect from 1 January 2019. Mrs McCartan also welcomed Mrs Cassells following her recent appointment to the post of Assistant Director of Finance - Financial Management and wished her well in the future.

Mrs McCartan reminded members of their responsibilities in keeping with Board etiquette. She asked that mobile phones are turned to silent and laptops are to be used for accessing Audit papers only during the meeting.

2) **DECLARATION OF INTERESTS**

Mrs McCartan asked members to declare any potential conflict of interests in relation to items on the agenda. None were received and the business of the meeting proceeded.

3) **CHAIR'S BUSINESS**

None.

Mrs McCartan requested that Item 6i, IA Report on the Management of Standards and Guidelines would be discussed next on the agenda.

Management of Standards and Guidelines (S&G) - Limited

At the outset Ms McCaw pointed out an audit exercise of the Management of S&G had previously been undertaken in 2015/16 and Satisfactory assurance provided, however in terms of this audit, Ms McCaw advised that a Limited level of assurance was provided in that while the Trust has good controls in place to record corporately the receipt and subsequent dissemination of S&G to Directorates, there is no corporate overview and reporting of the Trust's overall compliance. Gaps were also identified in terms of completeness of data on the Trust S&G register and auditing/follow up of compliance; however, Ms McCaw welcomed evidence within the Operational Directorates of ongoing review, implementation and management of S&G through

operational directorate governance processes. One Priority 1 and 6 Priority 2 recommendations were identified.

On behalf of members, Mrs McCartan recorded disappointment at the Limited level of assurance provided and highlighted in particular concern around the lack of corporate oversight and the potential for risk to patient safety if standards and guidelines are not disseminated and actioned in a timely fashion.

At this point, Mrs McCartan welcomed Dr O’Kane, Medical Director and Mrs Reid, Interim Assistant Director of Clinical and Social Care Governance to the meeting to provide a progress update post audit. Dr O’Kane thanked IA for their recent work and stated the report provides a strong baseline from which the Trust needs to improve. She referred members to her written update on progress, outlining actions being taken forward to address the weaknesses identified including strengthening corporate reporting of S&G to the Trust Governance Committee. Mrs Reid acknowledged further work was required in terms of the completeness of the S&G database and advised regarding ongoing work at Directorate level in conjunction with the Trust IT Department to review the current systems in order to ensure the availability of more meaningful information and assist the implementation of more robust S&G.

Mrs McCartan asked about audits of compliance with high risk S&G. Mrs Reid advised that clinical audits are undertaken across the operational teams and work is progressing on an audit schedule to include S&G compliance. Dr O’Kane pointed out that a recent appointment to the post of Head of Patient Safety Data and Audit will help to strengthen this area. Mrs McCartan emphasized the importance of achieving compliance and ensuring same was maintained. Dr O’Kane concurred with this point and assured members that this was one of the challenges being considered through the lessons learned group. She also advised of the introduction of a weekly governance debrief reporting to the Trust Senior Management Team (SMT). Mrs McCartan asked if there was a model for comparison used elsewhere. In responding Dr O’Kane advised this was a challenging area across the piece, however some consideration was being given to models in England where performance is better. Mr Lynn welcomed this approach. Dr O’Kane also advised that work had started on a Trust Clinical and Social Care Governance Strategy which will be widely consulted.

Mrs Rooney welcomed the update on progress and pointed out the report highlights the need to review reporting of S&G to Governance Committee and review the Governance Committee agenda. She continued by asking in terms of patient safety, how Pharmacy is linked into the management of S&G to which Dr O’Kane advised that Dr Boyce, Head of Pharmacy is contributing to the overall Clinical & Social Care Governance Framework which will be very helpful.

In concluding Mrs McCartan thanked Dr O’Kane and Mrs Reid for their attendance and reiterated this was a high risk area in terms of patient safety and pointed out the importance of ensuring recommendations are addressed within the agreed timescales.

4) MINUTES OF MEETING HELD ON 11th OCTOBER 2018

The minutes of the meeting held on 11th October 2018, were read as an accurate record and duly signed by the Chair.

5) MATTERS ARISING FROM PREVIOUS MINUTES

Ms O’Neill stated that the consolidation ‘dry run’ process based on the 2017/18 accounts was submitted to the Department of Health in October 2018. The Trust has received no feedback to date. Ms O’Neill advised it is envisaged the process will ‘Go Live’ in 2021.

6i) INTERNAL AUDIT PROGRESS REPORT (8 REPORTS)

Ms McCaw reported on progress to date against the 2018/19 Internal Audit (IA) Plan and a summary of the 8 audit reports finalized since the last meeting. Members noted Audit Committee approval was sought to amend the 2018/19 Annual Audit Plan and Ms McCaw explained the rationale for the change aligned to the following elements: the regional audit of Incident Management, Lydian Care (Domiciliary Care Provider) and Peacehaven (Domiciliary Care Provider)

Members approved the proposed amendments to the 2018/19 Annual Audit Plan.

Lydian Care (Domiciliary Care Provider) – Unacceptable

Ms McCaw advised that an Unacceptable level of assurance was provided on the system of internal control within Lydian Care Independent Domiciliary Care Provider on the basis that significant

variances were identified between actual care times delivered by care workers compared to commissioned and paid for time. Furthermore a number of the client records sampled were incomplete for the periods under review. Two Priority 1 and Eight Priority 2 recommendations were identified.

Mrs McCartan welcomed Mrs McClements to the meeting to provide an update on progress. At the outset, Mrs McCartan stated it was her understanding that the provider would not be renewing a contract with the Trust and this would expire on 31 March 2019. Mrs McCartan went on to ask about the potential overcharge to the Trust and what arrangements have been taken forward in terms of the provision of a new care provider.

In responding, Mrs McClements acknowledged the disappointing position and confirmed that the contract with the provider would cease at financial year end. In terms of the overcharge reclaim, Mrs McClements assured members the process was underway and was envisaged to complete by the end of February 2019. She went on to advise that 34 Trust clients have been impacted and arrangements are being made to transfer same to in-house Trust Domiciliary Care. Furthermore, the Trust has capacity to transfer and train the effected staff to Trust employment. In concluding her update, Mrs McClements pointed out it was important to note that the care provided to service users by Lydian was not the concern, however issues in the main related to ongoing gaps in compliance, verifications over a number of years and administration systems and processes.

Mr Wilkinson welcomed the proactive approach in terms of the effected service users/staff; however he raised the ongoing issue of commissioned time against actual time delivered. Mrs McClements acknowledged this was a complex and challenging area and stated a Business Case is currently underway to develop a 'Live Monitoring' system. Following a comment from Mr McDonald on the need for greater Commissioner/DoH assistance to address the issue, Ms O'Neill and Mrs McClements updated members in terms of regional input.

Mrs McCartan thanked Mrs McClements for attending the meeting to provide a clear update on progress.

Care/Case Management Older People and Primary Care (OPPC) – Satisfactory

A Satisfactory level of assurance was provided on the basis that good progress has been achieved since the prior audit exercise was carried out during January 2017 and Limited assurance was provided. Ms McCaw reported that care plans are now in place for all clients tested and they were found to be comprehensive. Additionally progress is evident in relation to Integrated Care Teams and the development of comprehensive Care Management Standard Operating Procedures (SOPs). The IA raised no significant issues. Seven Priority 2 and three Priority 3 recommendations were identified.

Members welcomed the outcome of the audit exercise and commended the positive progress achieved.

Management of Contracts with Voluntary Sector (including Surestart Schemes) – Limited

Ms McCaw explained the scope of the IA assignment was focused on Community and Voluntary Sector providers, the management of these contracts by the Trust and the governance and accountability arrangements within the organizations. Ms McCaw pointed out the last IA of this topic was undertaken during 2016/17 when Satisfactory assurance was provided, however members were disappointed to note on this occasion Limited assurance was provided on the basis that legacy contracts continue to be awarded to the same Provider without competitive tendering or market testing as per procurement regulations. The need to strengthen the current contract management process was also highlighted. Two Priority 1 and Ten Priority 2 recommendations were identified.

At this point Mrs McCartan welcomed Mrs Leeman, along with Mr Morgan and Mr McNeany to the meeting to update on progress post audit. At the outset, Mrs McCartan asked about Trust contracts over the EU threshold. Mrs Leeman acknowledged the outcome of the IA was disappointing however noted that the key weakness identified related to procurement of contracts which was the same issue highlighted in previous audits. She referred to the challenges faced by the Trust in terms of outstanding regional guidance for the award of contracts under the EU value threshold. Mrs Leeman advised that work has been ongoing post audit in terms of strengthening current contract management arrangements. She stated that pending the release of

regional guidance the Trust will take forward a planned approach for the award of EU contracts under threshold, noting a number of contracts have been in the system for some time. Members noted Trust management has engaged with the Social Care Procurement Unit regarding procurement of a number of services over the EU threshold value.

Mrs McCartan highlighted the need for enhanced housekeeping arrangements in the absence of an agreed approach for award of contracts under EU threshold value. Mrs Leeman stated work is currently underway to explore the feasibility of a benchmarking approach in terms of ensuring Value for Money (VFM) for all voluntary sector contracts and a scoping exercise is due to reach completion in March 2019. Mrs Leeman advised she was undertaking this work on behalf of the five Trusts to ensure consistency of approach and would bring a report to the Trust Procurement Board in due course.

In relation to Contract Management, Mrs McCartan referred to page 33 of the document and asked about the Assurance Checklist organizations will be required to return annually on their governance and financial control arrangements. Ms O'Neill advised that a regional group has been set up to consider the legalities of this and she welcomed the tool in terms of providing annual assurance to the Trust that contract owners are delivering the services being paid for. Mrs Leeman and Mr Morgan assured members the Trust undertakes annual review meetings with each provider and in respect of issues raised regular meetings are facilitated. Members discussed VFM and Mr McDonald emphasized the importance of using the checklist to assure the Organization in light of the lack of competitiveness in the current market.

Mrs Rooney referred to page 35 and the recommendation rejected by Trust management in terms of the review of company accounts. Ms O'Neill indicated that there was some debate about the usefulness of this approach and stated that the Annual Assurance checklist approach should provide support around financial assurances.

Mrs McCartan welcomed the update on progress.

Non Pay Expenditure (in Mental Health & Disability Directorate) – Satisfactory

Ms McCaw advised that a Satisfactory level of assurance was provided in relation to Non-Pay Expenditure within the Mental Health Directorate. She stated that appropriate contracts or Direct Award Contracts (DAC) were in place for expenditure over £30k with the exception of payments to one service provider. Testing of payments had identified no significant errors; however controls over checking of invoices to contract rates should be strengthened. There were no significant issues raised. Six Priority 2 and Three Priority 3 recommendations were identified.

Mrs McCartan asked a number of questions around FPM training to which Ms O'Neill responded. Members welcomed the outcome of the audit exercise.

Asset Management – Satisfactory

A Satisfactory level of assurance was provided over Asset Management in that controls were found to be operating effectively in areas scoped for testing within Finance and Estates Departments. Ms McCaw pointed out the audit exercise was based on the risk of theft or loss of Trust's Assets and risk of inaccurate financial reporting. There were no significant findings raised. Three Priority 2 and One Priority 3 recommendations were identified.

Ms McCaw advised that the last IA of this topic was undertaken during 2015/16 when Satisfactory assurance was also provided. She stated that it was important to note as at November 2018, all 8 (100%) of the recommendations made in 2015/16 Asset Management audit report had been fully implemented. Members welcomed the positive actions taken.

Estates Procurement and Contract Management – Satisfactory

A Satisfactory level of assurance was provided on the system of internal control in relation to Estates Procurement and Contracts Management on the basis that proper procurement processes were generally followed for projects sampled and appropriate arrangements were in place. The audit identified a need to ensure there is timely planning of projects to avoid any need for DAC for urgent works and business cases should be updated throughout the life of projects,

including approval for any additional funding requirements. There were no significant findings in this report that impacted on the assurance provided. Seven Priority 2 and Two Priority 3 recommendations were identified.

Ms McCaw advised that the last IA exercise of this topic was performed during February 2016 and Limited assurance was provided. Members welcomed the progress made since last audit in terms of managing variations to contracts.

Risk Management – Satisfactory

A Satisfactory level of assurance was provided over Risk Management on the basis that there is regular review of corporate risks by the SMT and by the Board Governance Committee during 2018/19. There is evidence of escalation and de-escalation of risks between the Corporate and Directorate Risk Registers in the period tested and training has been delivered on Risk Management. Risks tested by IA were supported by detailed Risk Assessments. Two Priority 2 and One Priority 3 recommendations were identified.

Mrs McCartan raised the issue of risk registers at Directorate and Corporate level held in varying formats. Ms McCaw updated members on a meeting she had the previous day with Mrs Trudy Reid who advised the issue was being progressed. Mrs Rooney referred to page 75 and raised concern that on the Acute Risk Register, two cases reviewed did not have a responsible officer identified. Ms O'Neill advised she would highlight this point to the Director of Acute Services.

Members welcomed the outcome of the audit exercise.

6ii) BSO SHARED SERVICES SUMMARY REPORT

Ms McCaw presented the BSO Shared Services Summary Report. She advised that IA conducted a follow up review of Payroll Shared Services as at September 2018 and Limited assurance was provided on the basis that 21 out of 26 previously agreed outstanding recommendations have not been fully implemented. Ms McCaw acknowledged progress in areas such as the handling of customer queries and maternity calculations; however gaps still remain in relation to staffing and resourcing. Mrs McCartan recorded disappointment at the Limited assurance level and requested that BSO would provide a written update

on progress for the next meeting in April 2019. Ms O'Neill agreed to take this forward.

Action – Ms O'Neill

Ms McCaw was pleased to advise that IA have issued a Satisfactory level of assurance in relation to Recruitment Shared Services Centre (RSSC).

7i) FRAUD UPDATE

Mrs Jones presented her written report detailing 20 fraud cases reported to date within the SH&SCT for the financial period 2018/19. Nine cases are now closed. Members also noted the detail included on cases reported in prior years. Mrs Jones referred to a number of Whistleblowing cases now being progressed through an oversight group. Members considered the report in detail and asked a number of questions to which Mrs Jones responded. Ms O'Neill commended the ongoing work in terms of driving forward greater awareness amongst staff and referred to the 'See Something, Say Something' campaign. Mrs Jones updated on Fraud awareness training and also advised she had attended a number of Directorate SMT meetings with the view to embedding staff awareness across teams.

Members welcomed the proactive work led by the Fraud Awareness Liaison Officer (FLO) along with the Finance Team in investigating cases of Fraud within the Trust.

7ii) FRAUD PROOFING GUIDANCE HSC(F) 37-2018 – DAO (DoF) 04/18

Mrs Jones presented the above named circular the purpose of which is to provide guidance on the need to carry out fraud proofing when developing new systems, policies/programmes, so that potential fraud risks are identified at an early stage and effective countermeasures developed and integrated into the design and operation of such systems. Members noted the fraud proofing checklist and welcomed same. Mrs Jones advised that the fraud proofing guidance appended at Annex A will be issued to all service leads and Ms O'Neill stated the issue will be brought to the attention of the Trust SMT.

7iii) LETTER FROM DOH TO ALB CHIEF EXECUTIVE'S – COUNTER FRAUD SERVICES

Ms O'Neill presented the letter issued by the Department of Health highlighting concerns raised by the Departmental Audit Risk and Assurance Committee in relation to the low volume of fraud reports logged with Counter Fraud Services and subsequent referrals for investigation. Ms O'Neill advised that as part of the formal response to the Department, the Trust completed a Counter Fraud Template checklist which sets out assurances that the Trust is adequately and effectively managing the fraud risk. Members considered the template and asked a number of questions. Mrs McCartan referred to the Trust Annual Counter Fraud Action Plan and Mrs Jones advised that the Action Plan will be an agenda item at the next Audit Committee meeting in April 2019.

Members commended the robust work undertaken by the FLO and Director of Finance including a number of positive initiatives.

Action – Mrs Jones

In concluding discussion, Mr Lynn welcomed the Departmental assurance process and the Trust's management of the risk of fraud. Mrs McCartan raised the complexity of the issue and the importance of formal ongoing training for the FLO/Finance team. In response to a question from Mrs McCartan, Mrs Jones advised that the Trust Annual Fraud Report for 2018/19 will be an agenda item at the meeting in October 2019.

8) IMPLEMENTATION STATUS OF INTERNAL AUDIT PRIORITY 1 RECOMMENDATIONS

At the outset, Ms O'Neill reminded members the Committee had previously agreed that an update would be provided annually on the progress made against outstanding IA Priority 1 recommendations in advance of the verification exercise by IA for the year-end report. Members noted the recommendations being reported are those P1s which were outstanding at the mid-year follow up in September 2018 and any P1s issued in new reports since then.

At this point Ms O'Neill provided members with an update on the proactive work being undertaken by the Trust Internal Audit Forum. She reminded members the purpose of the group is to drive forward the

timely implementation of accepted IA recommendations and advised the forum will meet again prior to year-end. Ms McCaw updated on progress from an IA perspective since the formation of the group and in particular highlighted improved communication lines with Trust management which has assisted in more timely management responses.

Ms O'Neill advised that as at February 2019, 14 Priority 1 IA recommendations remain outstanding across all Directorates. Members commended the proactive work undertaken to date to address P1 recommendations facilitated by the establishment of the Internal Audit Forum.

9) UPDATE ON EXTERNAL AUDIT RECOMMENDATIONS

Ms O'Neill presented the above named document reporting on external audit recommendations relating to 2017/18 as at 31 December 2018. Members noted a key external audit recommendation relates to the most appropriate classification of payroll accruals between accruals and provisions. In terms of the year-end financial statements Mr McDonald asked if funds had to move between provisions and accruals would this have a significant impact on the final year end position. In responding Ms O'Neill advised discussions are progressing regionally with the Department of Health on the matter and an agreed position will be confirmed by financial year end.

Ms O'Neill referred to the update in regards to Charitable Trust Funds (CTF) and the timely review of bank reconciliations. She stated that the 10 working day target had been set internally and although improved compliance has been recorded, challenges remain. Ms O'Neill advised the matter had been discussed at the last E&G Committee meeting and members were content Finance staff would amend the 10 working day target to a more achievable target of 15 working days.

10) EXTERNAL AUDIT STRATEGY

Mrs McCartan invited representatives from the Northern Ireland Audit Office and Grant Thornton to speak to the above named paper.

Mr Lynn, NIAO Director, introduced the External Audit Strategy document for the financial year 2018/19. Ms Bourke, Grant Thornton guided members through the detail of the document, stating the audit approach was risk based and advised that the most significant risk

identified is that of BSO Shared Services Centre in relation to key financial controls. Ms Bourke pointed out that the overall account materiality is set at £13,7m for public funds.

Ms Bourke went on to highlight for members the proposed audit timetable and the personnel identified for the assignment. Members noted the detail included at Appendix 1 on VFM studies undertaken by the NIAO across the public sector over the last 5 years, along with a range of additional current and planned VFM activities including a number of Department of Health specific examinations.

Mrs Rooney asked about the auditors proposed work around regularity of transactions in respect of CTF to which Ms Bourke advised this would involve testing sample expenditure to ensure funds are being spent in accordance with donor's wishes.

In conclusion, Mrs McCartan welcomed the detail within the Strategy document and emphasised its importance in relation to the content and timing of Audit Committee meetings, scheduled to facilitate adherence to the challenging year-end accounts timetable.

11) POST PROJECT EVALUATIONS (PPEs)

At the outset, Mrs McCartan advised that in accordance with Audit Committee Terms of Reference, members are required to review PPEs on an annual basis. Mrs McCartan welcomed Ms Stoops to the meeting to present a summary report of PPEs completed during 2017/18 on Capital and Revenue proposals greater than £300k.

Ms Stoops began by assuring members the document is rigorously reviewed by the Trust SMT and the Trust Investment Committee in advance of Audit Committee. In terms of revenue proposals completed within the period 2017/18, Ms Stoops advised of 2 PPEs completed with a value greater than £300k and 1 PPE completed with a value greater than £1 Million. She went on to point out that for the same period, there were 2 PPEs completed with a value greater than £300k in respect of capital proposals and also 1 PPE completed with a value greater than £1 Million.

In response to a question from Mrs McCartan, Ms Stoops advised that only those PPEs greater than £1M are submitted in full to the Department of Health with the remainder held internally by the Trust. She also reminded members that twice yearly the Trust is required to

submit a number of random samples to the Department for review. Mr Murray advised that an audit exercise of PPEs is undertaken every three years by IA.

Mrs McCartan asked how key learning is taken from PPEs and disseminated to staff. In responding Ms Stoops assured members this is taken forward through mechanisms such as team meetings, training and the leadership programme.

In conclusion, Ms Stoops drew members' attention to an error on page 5 of the report, advising that the Business Case cost should read £882,899 as opposed to £682,899 and agreed to amend following the meeting.

Mrs McCartan thanked Ms Stoops for her attendance and on behalf of Committee members recorded congratulations to her on her recent appointment to Director of Planning with the Belfast Trust and wished her well in the future.

12) UPDATE ON CONTROLS ASSURANCE PROCESS

Ms O'Neill presented an update on the ongoing work being undertaken within the Trust to maintain a robust Controls Assurance process in 2018/19. Ms O'Neill advised of the establishment of a Trust Controls Assurance Group to take forward a new internal model building on the robust framework of the former process. She stated the Trust will continue to monitor against all existing standards including Governance and Risk Management and this financial year Internal Audit will conduct a review of the Trust process post the former Controls Assurance Standards process.

Members welcomed the work to date. Following a question from Mrs McCartan, Ms O'Neill advised that the Committee would see the outworking of the Controls Assurance process reported at a future Audit Committee meeting.

In conclusion Ms O'Neill recorded thanks to all staff involved in the process to date.

13) DRAFT SHSCT PROCUREMENT BOARD TERMS OF REFERENCE

Ms O'Neill presented the draft Procurement Board Terms of Reference. She explained that in line with new Departmental guidance the Trust Procurement Board will report to the Trust Board via the Audit

Committee annually, on its work in delivering best practice procurement arrangements for the Trust Committee's. Members noted the draft Procurement Board Terms of Reference.

14) REVISED TERMS OF REFERENCE

Mrs McCartan presented the Audit Committee's Terms of Reference for annual review. She advised that these had been reviewed and updated in line with the model included in the Audit and Risk Assurance Committee Handbook NI (2018). Members considered same and agreed the purposed changes in advance of onward submission to Trust Board for formal approval on Thursday, 28th March 2019.

15) DRAFT AUDIT COMMITTEE WORK PROGRAMME 2019

Members considered the draft Audit Committee Work Programme for 2019 and were content to endorse the work programme for onward submission to Trust Board for formal approval on 28th March 2019.

Ms Bourke left the meeting at this point

16) FINANCE CIRCULARS:

i) Northern Ireland Audit Office – November 2018 Contracting out of External Audit – SHSCT

Mr Lynn presented the above named correspondence from the NIAO regarding their revised approach to the procurement of financial audit services for the Southern Trust from 2020-21. Mr Lynn took time to guide members through the rationale for the change in approach. Members asked a number of questions to which Mr Lynn provided responses.

17) TRAINING AND DEVELOPMENT

Members discussed ongoing training and development requirements. The consensus view was that they would welcome the opportunity of a joint session with other Audit Committee members regionally in terms of shared learning. Mr Lynn, NIAO stated he would raise this with the Department of Health.

Action – Mr Lynn

18) ANY OTHER BUSINESS

Mrs McCartan advised the Committee would meet again on Thursday, 11th April 2019 at 9.30 a.m.

The meeting concluded at 12.30 p.m.

SIGNED: _____ **DATED:** _____