



**MINUTES OF THE AUDIT AND RISK ASSURANCE COMMITTEE  
(ARAC) HELD ON THURSDAY 16 MAY 2024 AT 9.30AM IN THE  
BOARDROOM, NIAS HQ**

**PRESENT:** Dr P Graham Committee Chair  
Mr D Ashford Non-Executive Director (joined the meeting at 9.35am)

**IN**

**ATTENDANCE:** Mr M Bloomfield Chief Executive  
Ms R Byrne Director of Operations  
Ms L Charlton Director of Quality, Safety & Improvement  
Ms M Lemon Director of HR & OD  
Mr P Nicholson Director of Finance, Procurement, Fleet & Estates  
Ms M Paterson Director Planning, Performance & Corporate Services  
Ms B McAuley Assistant Director of Finance  
Ms L Donnelly Assistant Director of Finance  
Ms C McKeown Head of Internal Audit, BSO  
Ms C Hagan External Audit ASM  
Ms C Kane Northern Ireland Audit Office  
Ms L Mitchell Independent Adviser to Committee  
Mrs C Mooney Board Secretary

**APOLOGIES:** Mr P Corrigan Non-Executive Director  
Dr N Ruddell Medical Director  
Mr N Sinclair Chief Paramedic Officer  
Mr D Charles Internal Audit, BSO

**Welcome, introduction and format of meeting**

The Chair welcomed everyone to the meeting.

**1 Apologies**

Apologies were noted.

## 2 **Declaration of Potential Conflict of Interest & Confirmation of Quorum**

The Chair asked those present to declare any conflicts of interest now or as the meeting progressed.

He noted that, until Mr Ashford arrived, the Committee would not be quorate and therefore unable to approve any agenda items. He suggested that approval of the minutes would be done when Mr Ashford joined.

The Chair stressed the confidentiality of information presented.

## 3 **Matters Arising (AC16/02/24/02)**

### 3.1 **Action List**

The Committee **NOTED** the Matters Arising.

Ms Paterson drew the Committee's attention and advised that she had met with the Committee Chair to review the Corporate Risk Register and to discuss the Trust's approach to reporting risk. She drew members' attention to the paper which had been included as an example of the form that future reporting might take. Ms Paterson acknowledged that a workshop would be helpful and she undertook to bring an update to the June meeting.

The Chair commented that the Register appeared more concise.

Mr Ashford joined the meeting at this point.

## 4 **Previous Minutes (AC16/05/24/01)**

The minutes of the previous meeting held on 1 February 2024 were **APPROVED** on a proposal from Mr Ashford and seconded by the Chair subject to an amendment from Ms McKeown to page 15 which should read '*Mr Jameson said he was also an advisory member of the regional Cyber Security Programme Board.*'

## 5 **Chairman's Business**

### 5.1 **ALB ARAC Chairs' Forum – 29 May 2024**

The Chair reminded colleagues that he would be attending the above meeting on 29 May and would provide feedback at the June meeting.

## 6 **Standing Items**

### 6.1 **Direct Award Contracts:**

- **DoH letter re: Delegation of approval of Direct Award Contracts (DAC) below £1 million to Arms Length Bodies (ALB) Chief Executives (AC16/05/24/03)**

Mr Nicholson drew the Committee's attention to the Permanent Secretary's correspondence to ALB Chief Executives advising of the delegation of approval of DACs up to a value of £1 million. He said that the Trust would now need to examine how this would be managed internally.

- **NIAS DAC Register (AC16/05/24/04)**

Mr Nicholson said it was not his intention to go through the Register in detail but acknowledged the magnitude of several DACs.

He referred in particular to the DAC for the command and control infrastructure and advised that the Trust had now gone through the procurement and award exercise for the replacement of that platform which would be implemented in the current calendar year. He noted that this would then conclude the older contract.

Mr Nicholson explained that, due to the specialised nature of the service required, there was only one provider. He noted the need to maintain the platform.

The Chair welcomed the reduction in the number of DACs.

Responding to a question from Mr Ashford, Ms Byrne confirmed that the work was on target to be completed in-year.

The Chair thanked Mr Nicholson for the update on the DAC Register which was **NOTED** by the Committee.

## 6.2 Fraud Update – verbal update

Ms McAuley advised that, in terms of the preliminary cases which related to pay or pay-related allowances, all cases had been investigated and closed. She reported that two cases had been referred for full investigation as potential fraud with a long-standing case from 2022-23 investigated and concluded in the last financial year. She indicated two cases carried forward from the previous year had been investigated and concluded with no evidence of fraudulent activity. A further two preliminary cases referred for full investigation had now concluded with one closed with no evidence having been found and the other had been concluded due to being unable to prove a case of fraud to the required standard.

Ms McAuley advised that the Trust was currently examining the recommendations made in relation to secondary employment declarations and disciplinary investigations.

She noted that the Trust had engaged with Counter Fraud Services to deliver training sessions for staff and said that four sessions would take place in May and June.

The Chair thanked Ms McAuley for her report which was **NOTED** by the Committee.

## 6.3 Emergency Preparedness, Resilience and Response (EPRR)

Mr Ashford advised that two further update meetings had been held since the February ARAC meeting and said that progress continued.

While he acknowledged the progress which had been made, Mr Ashford expressed his concern at the delay in appointing the Assistant Director post.

He advised that he had asked for a detailed update to be provided to the next Safety Committee meeting on 13 June in terms of progress against the recommendations and he undertook to keep ARAC apprised.

The update was **NOTED** by the Committee.

## **7 Internal Audit**

### **7.1 To advise on key issues**

Ms McKeown noted that the key issues to report had been included on the agenda.

### **7.2 Internal Audit Progress Report (AC16/05/24/05)**

Ms McKeown drew the Committee's attention to the Progress Report and noted that Internal Audit had completed its assignments for the 2023-24 year. She highlighted the salient points from the Report for the Committee.

The Chair alluded to the findings of the recent audits and noted that the findings appeared to be a combination of governance and process issues.

Mr Nicholson noted that the requirement for business cases for every element of expenditure was extremely onerous as well as for any contract renewal. He suggested that engagement with the DoH/SPPG was needed to discuss the need for a pragmatic approach to this issue. Mr Nicholson said that the requirement for business cases was replicated across other Trusts and also within the BSO in respect of wider regional contracts.

Mr Bloomfield referred to the significant investments made across Trusts and said that, while he very much appreciated the requirement for business cases for larger elements of expenditure, there needed to be a pragmatic approach taken. He said that the requirement for business cases could potentially lead to delays in implementing various changes and hoped that discussions with DoH/SPPG colleagues would be helpful in this regard.

Mr Nicholson noted that, for larger capital and revenue schemes, the process operated smoothly. However, he said, one would question the requirement for a business case to cover stationery for example. Mr Nicholson thanked Ms McAuley for her work in engaging with colleagues across Directorates around financial management and reporting and said she was also considering reporting structures through SMT, the People, Finance & OD Committee and Trust Board.

Alluding to the potential for delays due to the need for business cases for all elements of expenditure, the Chair said that a strategic decision would have to be taken as to how best to address this issue.

Ms McKeown indicated that she had some sympathy for the sector on the issue of management of revenue business cases and said the audit findings reflected the importance of engagement with the DoH to seek clarity around compliance with Circular requirements for expenditure decisions within budget.

Mr Ashford asked if other Trusts were having similar discussions at their Audit Committees.

Responding, Ms McKeown confirmed that they were. She alluded to the audit on Voluntary Car Drivers which had received a Limited level of assurance and advised that the Trust had recognised the weaknesses within the current processes and systems for management of volunteer drivers within NIAS and were currently taking forward a number of actions to strengthen control in this area.

The Chair acknowledged this and was of the view that it would be straightforward to address the findings in this particular audit.

Ms Byrne acknowledged the work being taken forward by the Voluntary Car Driver Forum and the need to strengthen the governance processes.

The Progress Report was **NOTED** by the Committee.

### 7.3 Year end Follow Up (AC16/05/24/06)

Ms McKeown reported that, of the outstanding 181 recommendations examined, 138 (76%) had been fully implemented and a further 43 (24%) partially implemented. She said that, from the 67 recommendations reviewed in this follow-up, 28 (42%) related to significant findings which had caused Limited/Unacceptable assurances to be provided. Ms McKeown added that, of the 28 recommendations, 8 (29%) were implemented during the follow-up period (September – March 2024).

Ms McKeown advised that the oldest outstanding recommendations were from 2016-17 audits relating to the Management of Medical Equipment and Unsocial Hours.

Ms Lemon referred to the recommendation around unsocial hours and said that Mr Nicholson had already commented on the work done by Ms McAuley in this regard. She explained that this related to issues around Covid-19 handover, redeployment and to what extent unsocial hours were reflected.

Ms Lemon explained that the Trust had invited Internal Audit to work with it around absence management, particularly around system and process. She noted that, while the new systems and processes had been implemented, it had yet to be reported through to the People, Finance & Organisational Development committee.

Ms Paterson advised that processes had been developed over the last 18 months to address the governance elements identified in the Management of Medical Equipment audit. She undertook to bring back some detail to the next meeting.

Mr Ashford expressed his disappointment that several recommendations had now been outstanding for 6-7 years and felt that the Trust had slipped back slightly in terms of its overall position.

Mr Bloomfield said that Mr Ashford would be aware that prior year audit findings had been a significant issue for the Trust. He acknowledged that, while progress had been made, implementation of 29% of recommendations was too low. Mr

Bloomfield assured the Committee that the Trust would continue to focus on implementation. He said there was a need to revisit the older recommendations to ensure they remained valid and that implementation would prove beneficial to the Trust. He undertook to revisit this and update the Committee accordingly.

Mr Ashford pointed out that there had been 11 Priority 1 recommendations in the current year and only four had been fully implemented.

Mr Bloomfield clarified that only 11 Priority 1 recommendations had been due for implementation by the end of March and he acknowledged his disappointment at the lack of progress.

The Chair suggested that it tended to be human nature not to focus on issues which were long-standing and said he would like focus to be maintained on the older recommendations. He agreed with Mr Bloomfield's suggestion to revisit the older recommendations to determine if they remained relevant.

Ms McAuley noted that she had spent considerable time engaging with colleagues across the Trust in terms of the implementation of recommendations. She assured the Committee that all recommendations had been looked at in detail and work was progressing towards implementation.

She acknowledged that those recommendations outstanding tended now to be the more difficult ones to implement. She said she was aware of several recommendations which the Trust may indicate could not be implemented as they currently stand. Ms McAuley cited the example of late overtime claims and explained that the recommendation was to approve the claims but at the moment this was being done on a sample check basis. She noted that the volume of late claims had increased significantly. She pointed out that the Trust would require significant resources to implement this recommendation as the process of verifying claims was complex. Ms McAuley said the Trust was considering the development of a dashboard which would extract data from different systems to highlight those claims which were outstanding.



The Chair said he was encouraged to hear of the ongoing efforts to address this recommendation and added that he hoped Ms McKeown would also be reassured by the efforts being made.

Mr Nicholson acknowledged that there were several themes permeating the recommendations and reminded members that, during the pandemic, governance arrangements had been relaxed. However, he pointed out that the Trust had worked hard to revert to business as usual. Mr Nicholson commented that Ms McAuley had alluded to sample checking and he explained that this had almost been a theme running through several audits. However, he said that work had been done to ensure the relevant infrastructure was in place to establish the necessary controls. Mr Nicholson said that the focus should be on releasing Operational staff to undertake clinical work and a focus on where the administrative work could be done appropriately elsewhere.

Ms McKeown said that Internal Audit would be happy to engage with Trust colleagues to revisit the older recommendations and noted that such discussions had been ongoing.

Responding to a question from the Chair as to the range of Limited assurance, Ms McKeown explained that partially implemented would signify that work had been done and was ongoing. However, she advised that there had been no progress against any of the recommendations.

The Committee **NOTED** the Internal Audit Follow-Up report for the year ended 31 March 2024.

#### 7.4 **Shared Service Update (AC16/05/24/07)**

Ms McKeown drew the Committee's attention to the Shared Service Update and explained that, given the criticality of Shared Services, the summary of findings was shared across the sector. She pointed out that the recommendations within the report were the responsibility of BSO Management to take forward and the report would be presented to the BSO Governance & Audit Committee.

Ms McAuley noted that, in terms of the several limited findings around payroll, these would not necessarily impact on the Trust.

Mr Nicholson indicated that the system within the BSO was quite aged and significant work had been recently completed to identify new contractors for replacement systems. He acknowledged that this would present its own challenges in terms of implementation but would hopefully deliver a more effective system. Mr Nicholson noted that the implementation of the pay award would be managed over the coming months and said that this did present concerns for the sector.

Mr Ashford referred to the Limited assurance in relation to the Payroll Service Centre and the fact that an element of this related to staffing stability. He acknowledged the significant pressures placed on Payroll throughout the year, but particularly at times of a pay award, and queried the impact on NIAS.

Responding, Ms McKeown said that Internal Audit had reported that 17% of posts were currently vacant. She acknowledged the significant pressures on the team and the risks presented by heavy workloads. Ms McKeown noted that the structure within the Payroll Centre had been reviewed and plans were in place to move forward.

Mr Nicholson noted that the Payroll Centre experienced difficulties relating to recruitment and stability on an ongoing basis.

The Committee **NOTED** the Shared Service Update.

#### **7.5 HIA Annual Report for the year ended 31 March 2024 (AC16/05/24/08)**

Ms McKeown drew the Committee's attention to the Key Performance Indicators (KPIs) and noted that there had been 100% delivery of annual audit plans against the revised Audit Plan. She acknowledged that, while the KPI for the turnaround time between draft and issue of the final report had not been achieved, this had been missed by a small margin.

She alluded to page 2 onwards of the report which provided a summary of the work undertaken in 2023-24, identifying 16 significant findings in total.

Ms McKeown advised that page 7 of the report summarised the quality assurance processes followed by Internal Audit and focussed on the outcome of the External Quality Assessment.

She advised that page 8 of the report set out her overall opinion as Head of Internal Audit and reported that, for the year ended 31 March 2024, she had provided a Limited assurance on the adequacy and effectiveness of the organisation's framework of governance, risk management and control.

Ms McKeown explained that the overall Limited assurance opinion was because of the number of audits in the 2023-24 year which had received a Limited assurance opinion, many of which were in key areas. However, she acknowledged and recognised the enhancements and investment made in strengthening governance in the Trust over the last number of years and the appropriate usage of Internal Audit to assist in driving further improvement in risk, control and governance arrangements where required. However, she acknowledged that further work was required across the Directorates to fully implement Internal Audit recommendations.

The Chair welcomed Ms McKeown's acknowledgement of the work done to enhance and strengthen governance.

Mr Bloomfield said that he had discussed the overall assurance opinion with Ms McKeown and added that it was not an unreasonable position she had reached, given the outcome of the other audits carried out. However, he expressed his deep disappointment at the outcome given the significant efforts of the Trust over the past couple of years to achieve a Satisfactory assurance opinion.

Continuing, Mr Bloomfield acknowledged that, while the outcome of the audits carried out in 2023-24 did not necessarily present significant risks to the Trust, there was a clear need for the Trust to improve in these areas. He highlighted the fact that the Trust had invited Internal Audit to examine areas which it was felt would benefit from closer examination.

The Chair believed that HEMS should be used as an exemplar to the rest of the Trust in terms of its governance processes. He said that, as ARAC Chair, he very much viewed the audits as work in progress and he commended the Trust for the positive manner in which it had engaged with Internal Audit. The Chair said it would be important for the Trust to focus on implementing recommendations moving forward.

Mr Ashford agreed with the points made by the Chair and believed the Trust had adopted the correct approach in engaging with Internal Audit. He acknowledged that, while several areas were well on target for implementation, there were other areas, for example, the completion of revenue business cases which were outside the Trust's control to some degree.

However, Mr Ashford highlighted the need to focus on addressing the prior year recommendations. He believed it was more difficult to deal with current year recommendations when the prior year ones had not yet been addressed.

Mr Bloomfield said he very much appreciated members' positive comments. However, he stressed the need to address the recommendations made by Internal Audit and said the overall finding would not cause the Trust to change its approach. He alluded to the pressures across the Trust and noted the small teams in place, for example, there was only one individual in Medical Equipment who had recently completed a significant business case worth £7-8 million for defibrillator replacement. He acknowledged that, at a time when the Trust was under pressure, it could be challenging to balance competing priorities.

The Chair said he agreed with Mr Ashford's point in relation to addressing prior year recommendations and was of the view that equal focus and weight should be given to addressing both.

Ms Paterson noted that there were corporate risk specific recommendations and she cited the example of the management and establishment of patient pathways and assurance around that. She alluded to the Integrated Clinical

Hub and the benefits seen in terms of reducing conveyance and the associated programme to determine how the pathways could be better established as a result of learning from the Integrated Clinical Hub.

Referring to ICT incident management, Ms Paterson noted the work which had been done to strengthen the Trust's approach to cyber security. She acknowledged that, while work had been carried out to ensure all the necessary protocols were in place, there were also the recommendations relating to the Network Information Systems (NIS) programme and audit that formed part of the recommendations. She indicated that this straddled ICT and EPRR in terms of business continuity.

Ms Paterson assured the Committee that work was ongoing in the context of the Trust's ability to respond if it lost data and system connectivity and how the Trust would continue to deliver services and added that this work cut across a number of Trust Directorates. She pointed out that ICT was only one element of the Trust response and said it would be important to ensure this was discussed at other Committees.

Ms McKeown said she had pointed out to Mr Bloomfield that the organisation was in a significantly different place to when she had last provided a Limited assurance opinion and added one could clearly see the work which had taken place over the last number of years. Ms McKeown was of the view that the foundations were there for the Trust to improve upon its Limited opinion. She acknowledged that, given the level of Limited opinions in the audits undertaken in the 2023-24 year, she had no choice but to provide an overall Limited assurance opinion. Ms McKeown recognised the work going on within the Trust and noted the mature relationships across the organisation. She acknowledged the competing pressures and the impact of these as well as indicating that the Trust had the tools at hand to ensure an improvement in the overall assurance opinion.

Responding to a question from the Chair as to the level of engagement with Trust officers, Ms McKeown said she was very happy. She urged the Trust to continue its focus on the formal follow-up rounds with Internal Audit and commended Ms McAuley on her work in this regard.

The Committee **NOTED** the HIA Annual Report 2023-24.

## 7.6 External Quality Assessment Report (AC16/05/24/09)

Ms McKeown reported that Mersey Internal Audit Agency (MIAA) had undertaken an external quality assessment of BSO Internal Audit's self-assessment and had found that Internal Audit had generally conformed to the requirements of the Public Sector Internal Audit Standards.

The Chair offered his congratulations on this outcome and the assessment report was **NOTED** by the Committee.

## 8 External Audit

### 8.1 To advise on key issues

#### - **Trust Accounts**

Ms Kane advised that External Audit had now received the Trust accounts and would provide detailed commentary in due course on the Remuneration Report and Governance Statement.

#### - **Audit on Ambulance handovers**

Ms Kane advised the meeting that the NIAO had advised the DoH of its intention to carry out a review of ambulance handovers.

Mr Bloomfield welcomed the NIAO's plans and said he had informed members of this at a recent Board meeting. He indicated that, while the Trust would collate information requested by the NIAO, Trust officers would be happy to meet with NIAO colleagues to discuss further.

Mr Ashford enquired as to the timescales for the review.

Responding, Ms Kane said it was intended that the report would be delivered within the current 2024-25 financial year with a view to publishing the report in February 2025.

The Chair said he very much welcomed this focus and looked forward to receiving the report.

## 9 **Annual Report and Accounts**

Mr Nicholson explained that there were two distinct elements to this particular agenda item. The first related to the consolidated annual report and accounts for the financial year ended 31 March 2024. The second related to the submission of the draft Charitable Trust Funds accounts for the same time period.

Mr Nicholson emphasised that both documents being presented were draft, unaudited and uncertified and were being presented at the same time as having been submitted to External Audit for review. He indicated that both documents were subject to the satisfactory completion of the audit process and final accounts timetable.

### 9.1 **Submission Letter and Draft, Unaudited, Uncertified, Consolidated Annual Report & Accounts for the Year ended 31 March 2024 (AC16/05/24/10)**

Mr Nicholson drew the Committee's attention to this document which not only set out the Trust's accounts but provided a record of the Trust's performance and challenges over the 2023-24 year. He said he would like to take this opportunity to express his thanks to all involved to date in the development of the document, in particular the Finance team who ensured the documents were submitted to External Audit by its deadline of 3 May 2024.

Mr Nicholson explained that the performance report, overview and analysis formed a significant part of the report from pages 7-75 and reflected the breadth of work undertaken across the Trust. He acknowledged that a large proportion of the year had been spent at the highest escalation level and the challenges as a result of this had been significant.

Continuing, Mr Nicholson noted that page 78 of the report set out the 'Accountability Report' which covered three areas, ie the Governance Report; the Remuneration and Staff Report and the Accountability and Audit Report. He thanked Mr Ashford for writing this year's Non-Executive Director report.

Mr Nicholson said the Governance Statement started on page 87 of the report while Section 10 set out the sources of independent assurance. He added that BSO Internal Audit was one of the major sources of independent assurance provided to the Trust and said this had been reflected in the summary of the BSO Shared Services Audit discussed earlier.

Mr Nicholson referred to Section 12 of the report which focused on 'Internal Control Divergences' and explained that this section consisted of three elements, namely the update on prior year control issues which no longer needed to be considered as control issues; prior year control issues which were still considered to be control issues and new control issues which had been identified by the Trust. He pointed out that there had been some work to refocus what was included in the Governance Statement.

Mr Nicholson said he would draw the Committee's attention to page 125, 'Losses and Special Payments' section and noted a loss which had been less than £1,000 and a total of 18 special payments made within the year totalling £430,000.

Mr Nicholson noted the 'Claims and Employers' Liability Costs' section and explained that this related to claims made by employees against the Trust. Employees' liability claims make up the majority of the £430,000 of payments.

Mr Nicholson explained that the blank pages within the report would ultimately contain the audit certification.

He drew members' attention to page 131 onwards which contained the annual accounts and financial statements showing the Trust's operating income of £162 million including pure revenue of £126 million. He noted the non-cash adjustments relating to holiday pay and some non-cash elements which increased the Trust's budget to £162 million.

Mr Nicholson reported a surplus of £95,000 which represented 0.08% of the Trust's Revenue Resource Limit. He advised that the Trust's Capital Resource Limit (CRL) had been £13.6 million and, in his report to Trust Board, he had reported a small underspend of £7,000 against the CRL. Mr Nicholson explained that this was subsequently adjusted by the DoH to



ensure the Trust achieved a breakeven position. He pointed out that, within the £13.6 million, there had been significant expenditure on fleet and medical equipment in-year as well as some expenditure on estate and ICT infrastructure.

Mr Nicholson advised that there would be opportunity to update and refine both documents and he noted that External Audit would provide their detailed commentary in due course. He further noted that DoH colleagues would also undertake a detailed review of the documentation and said the Trust continued to receive revised Circulars detailing what should be included within the accounts. However, he said that the Trust would accommodate these in the drafts and subsequent publication.

Mr Ashford commended all involved and believed that the Governance Statement reflected discussions at the Committee. He recognised the work that was still required but was of the view that the document was a clear reflection of the significant work that had been carried out.

The Chair described the document as 'honest' in the context of describing those areas which needed improvement and the Trust's plans to address such areas. He believed there was potential in sharing the document with Trade Unions and other stakeholders in terms of showing how the Trust was working to deliver services to patients.

The Chair commended the document and suggested that an abridged version could be used as a communications tool for the Trust.

Mr Bloomfield explained that, while the report's format was prescribed by the DoH, the team had managed to ensure the report was readable and enjoyable. He acknowledged that the main areas of the report were the Governance Statement and the Internal Control Divergences and noted that there would be opportunity to review the document until it would be submitted to the June Trust Board for consideration.

Ms Mitchell commented that she had had sight of several annual reports and thought the NIAS report was excellent as well as being user-friendly. She indicated that the Trust had

achieved its statutory financial targets which was commendable and said she was aware, having served as a Director of Finance, of the additional pressures on the Finance team at this time of year.

The Committee **NOTED** the Submission Letter and Draft, Unaudited, Uncertified, Consolidated Annual Report & Accounts for the Year ended 31 March 2024 as presented by Mr Nicholson.

## **9.2 Submission Letter and Draft, Unaudited, Uncertified, Charitable Trust Funds Trustee's Annual Report for the Year ended 31 March 2024 (AC16/05/24/11)**

Mr Nicholson reiterated that these accounts were draft, unaudited and uncertified. He drew members' attention to the introduction on page 6 and page 9 which covered the structure, governance and management of the Charitable Trust Funds.

Mr Nicholson noted that page 11 highlighted some of the purposes for which Charitable Trust Funds had been used during the 2023-24 year.

He noted that income during the year had been in the order of £116,000 and explained that the majority of this income had been derived from the NHS Charities Together as well as welcome donations from members of the public totalling £5,000.

Mr Nicholson indicated that expenditure had totalled £170,000 and had covered three main areas, namely the frequent caller project at a cost of £138,000; staff wellbeing totalling £20,000 and welfare comforts for staff at various stations totalling £5,000.

Mr Nicholson reiterated that the content of the report was subject to the satisfactory completion of the audit process and final accounts timetable. He advised that the document would come back to the ARAC meeting on 27 June and would, at that point, would be draft audited, uncertified accounts. Mr Nicholson explained that the ARAC meeting would also receive the extensive report from the External Auditors 'Report To

Those Charged With Governance' which will highlight the audit process and any findings.

The Chair thanked everyone involved in the production of both documents.

The Committee **NOTED** the Submission Letter and Draft, Unaudited, Uncertified, Charitable Trust Funds Trustee's Annual Report for the year ended 31 March 2024 as presented by Mr Nicholson.

10 **Network Information Security (NIS) Audit – verbal update**

Ms Paterson advised that the NIS audit had been postponed until next year.

12 **Closed Meeting**

At this point in the meeting, NIAS Directors left the meeting to allow the Closed Meeting to take place. There were no specific actions from the Closed Meeting.

13 **Date, time and venue of next meeting**

The next meeting of the Audit and Risk Assurance Committee will take place on Thursday 27 June 2024 at 9.30am in the Boardroom, NIAS HQ.

ARAC dates for 2024-25 are as follows:

- Thursday 10 October 2024 (to look at IA recommendations)
- Thursday 5 December 2024
- Thursday 6 February 2025
- Thursday 20 March 2025

All meetings in the 2024-25 schedule will commence at 9.30am unless otherwise advised.

The Chair noted his intention to use the October meeting to have a stocktake on progress in addressing outstanding Internal Audit recommendations. He believed that this would then allow for sufficient time for any remedial action required.

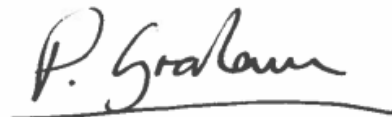
The Chair suggested that there was potential for a further meeting to be scheduled for the last week in January 2025 to allow the Committee take account of the position at that point.

Mr Bloomfield said he was content with the Chair's plans and welcomed the continued focus of the Committee.

14 **Any Other Business**

There were no items of Any Other Business.

**THIS BEING ALL THE BUSINESS, THE CHAIR CLOSED THE MEETING AT 11.50AM.**



*P. Goddard*

**SIGNED:** \_\_\_\_\_

**DATE:** 27 June 2024