



**MINUTES OF THE GOVERNANCE, AUDIT AND RISK ASSURANCE
COMMITTEE HELD AT 9:30AM ON
TUESDAY 24 JUNE 2025 IN THE BOARDROOM, NIAS HQ**

PRESENT:	Dr P Graham	Committee Chair
	Mr D Ashford	Non-Executive Director
	Dr P Corrigan	Non-Executive Director
IN ATTENDANCE:	Mr S Mullen	Interim Director of Planning, Performance and Corporate Services
	Mr N Sinclair	Interim Director of Operations and Chief Paramedic Officer
	Ms L Donnelly	Interim Director of Finance
	Ms B McCauley	Assistant Director of Finance
	Mr M Smyth	Temporary Assistant Director of Finance
	Mr N Henry	Assistant Director Governance
	Ms C McKeown	Internal Audit, BSO
	Ms C Hagan	ASM
	Mr P O'Sullivan	Northern Ireland Audit Office
	Ms S Beggs	Temporary Board Secretary
APOLOGIES:	Ms L Charlton	Director of Quality, Safety and Improvement
	Mr D Charles	Internal Audit, BSO

1. Apologies & Opening Remarks

There were no apologies noted.

The Chair welcomed members to today's meeting.

2. Procedure

2.1 Declaration of Potential Conflict of Interest

No declarations were made.

2.2 Quorum

The Chair confirmed that the Committee was quorate.

2.3 Confidentiality of Information

The Chair confirmed and emphasised the confidentiality of information.

3. Previous Minutes

The minutes of the previous meeting on 12 May were **APPROVED** on a proposal from Mr Ashford and seconded by Mr Corrigan pending the following amendments:

It was noted that Mr David Charles should be recorded as an apology.

On page four, first sentence of the fourth paragraph should be amended to 'significant findings' instead of 'key findings'.

On Page Six, under agenda item 7.4 (Internal Audit follow up recommendations) it is useful to note that the overall opinion was satisfactory.

Ms Beggs agreed to make these amendments.

ACTION: Ms Beggs

4. Matters Arising

The actions arising from the previous meeting were **NOTED** as having been progressed.

Mr Corrigan pointed out there were a number of issues discussed in detail regarding rota management for Ops and HR and it was agreed that a representative from HR should attend a future GARAC meeting to provide assurance. Ms Beggs agreed to follow up with Ms Lemon.

ACTION: Ms Beggs

5. Chair's Business

There were no items of business discussed by the Chair.

6. Standing Items

6.1 NIAS Direct Award Contract Register

The Committee **NOTED** the update.

There has been further progress since the report has been drafted, and there is one new DAC which is the replacement of the servicing, maintenance testing and rolling out of the suction units for £400,000, which has been approved.

There has been further confirmation from PALS to confirm that AACE requires a DAC and Mr Corrigan advised this was picked up by external audit and it is important it is formalised. Mr Mullen confirmed that he and Mr Charlie Thompson are resolving.

6.2 Fraud Update

The Committee **NOTED** the update.

There were no new fraud incidents since the last meeting and there has been one case that counter fraud have concluded. Although they did consider that the employee had undertaken secondary employment whilst on sick leave, they didn't consider it was enough evidence to meet the threshold for prosecution and they have recommended NIAS seek to recover overpaid monies and confirm that an internal investigation took place and the employee has been issued with a final written warning. Ms McAuley agreed to provide an update on the recovery at the next meeting.

ACTION: Ms McAuley

Work continues on the national fraud initiative which shared services are looking at. These are in relation to the high value cases and the report provides an update of all the matches from the NIAS data today.

The Chair and Committee are pleased with the outcome of the NIAS Fraud Report.

7. Internal Audit

7.1 Progress Report

The Committee **NOTED** the report and Ms McKeown said that the work for 25/26 is progressing well at this stage.

7.2 HIA HSC General Annual Report 25/26

The Committee **NOTED** the report which is the general annual report across the HSC for the year and is designed to share learning, albeit at a very high level across the sector. Ms McKeown pointed out that the Executive Summary demonstrates that there is a much-improved position across the sector in terms of assurances that they have issued to the HSC organisations and SPPG that they continue to audit on behalf of the Department. She elaborated that there was 63% of all assurances across the sector wholly satisfactory in nature this year which is an improved position from 49% in the last couple of years.

When analysing the split assurances issued, the figure increases to 73% of assurances that are above the line being wholly or mainly satisfactory in nature, and the sectors had its best year since recording this. In terms of implementation of priority one and priority two audit recommendations, there are 85% of all recommendations being fully implemented at year end.

As a consequence, the number of priority one recommendations has significantly dropped in 24/25 and there were just nine across the sector in terms of the reasons for limited assurance and there was just one unacceptable assurance across the sector this year.

Therefore, the level of assurance is spread quite evenly across the four main categories, albeit they're slightly all-encompassing in nature. Clinical and social care governance, contract management, procurement, corporate governance and patient journey were the four clear areas that they were found most

limited assurances for this year and identified some particular learning around patient journey.

Flow audits tend to be limited assurance in nature, but Ms McKeown says they are the most useful audits across the Trusts. Contract management and complaints management continue to be a persistent limited assurance theme.

This year, in terms of limited assurances, looking ahead, the challenge is to sustain the improved position right across the sector and which is not an easy ask.

Ms Keown thinks there is still a risk to the sustainability of some of the overall satisfactory assurances across the sector, but suggested waiting to see what the next year brings in terms of specific learning for NIAS.

NIAS is Organisation six on the report and has the lowest proportion of wholly satisfactory assurances compared to the other Trusts. Ms McKeown referred to page seven which shows the majority of limited assurances in NIAS this year were first time audits rather than previous limited or satisfactory and on Page 10 and 11 NIAS had the highest full implementation rate across the six trusts.

In terms of recommendations and the number of outstanding recommendations, in general, and significant recommendations, NIAS are specifically low in comparison to most other organisations.

Dr Graham thanked Ms McKeown for the informative update and welcomes the positive achievements, he agreed that is difficult to maintain these positions and that the Committee, Board and NIAS will continue their efforts to maintain the position for next year.

Mr Corrigan added that in terms of closing out the outstanding recommendations, he welcomes the excellent result on the highest amongst the six trusts and one of the highest across the sector. He referred to the spread of assurance on chart 5.5 which demonstrates NIAS are almost bottom within the six organisations, in terms of having wholly satisfactory assurances

and that there is a case for complacency, as only 50% approximately of audits were fully satisfactory, and the rest of them are either limited or split satisfactory limited so there is still improvement to be made. However, he noted the excellent performance and close out of the recommendations.

Mr Ashford pointed out that as the limited assurance are new and that NIAS are no longer dealing with historic ones, it is a real bonus and commended the team on this position.

Ms Paterson reiterated the positive comments and conveyed thanks to Ms McKeown and her team for the effort, the relationships and how that has developed over the last couple of years working with the teams.

The Chair endorsed his thanks on behalf of the Committee for Internal Audit's hard work and good relationship. He also thanked the team within NIAS for the achievements and is assured they are mindful of the previous challenges and are doing everything they can to maintain the current position. He referred to the next year in terms of internal audit and the committee's findings and how they are going to review the various divisions within that as the year progresses and how they're performing against their deliverables.

Ms McKeown thanked members for their comments and agreed to convey to her colleagues. She agreed that there is a strong trusted relationships across the organisation.

7.3 Updated internal audit annual plan 25/26

The Committee **NOTED** the update.

Since the last meeting the report now includes the HART audit in 25/26 and to accommodate this the PCS audit has been carried forward to 26/27.

The training audit has been extended to another element that was on the original plan as a possible audit of mandatory training and may be looking at mandatory training and driver training in that particular assignment. Five days have been added onto the

absence management audit which has been completed and took longer than initially anticipated.

Mr Ashford welcomes the update plan as if this hadn't been adjusted it would have been a full three years between reports and receiving assurance. He is also pleased that this provides an unintended benefit in terms of enhancing the mandatory training, however, there is a risk in releasing staff to top up their training.

Ms Charlton conveyed her thanks to Mr David Charles and Ms Catherine McKeown for the responsive way in which they engaged with NIAS to try and amend the plan to make it the most efficient and effective way of working. She reiterated that the PCS and IAS audit will be in the first quarter of 26/27 and there has been an extensive discussion at the Safety Committee regarding this.

Dr Graham pointed out that it also demonstrates the good governance between Committees to ensure this was followed up and is a good exemplar of how things can be moved and the flexibility of the internal audit system.

Mr Corrigan said it is important to have HART included and although it would have been ideal to keep PCS, he is content with the revised plan as it is more realistic.

He agreed with Mr Ashford's comments regarding the inclusion of mandatory training and that it will be helpful for the Committee to get assurance on same due to the challenges of NIAS meeting the internal targets, which was discussed at the Safety Committee.

The updated internal audit annual plan 25/26 was **APPROVED** on a proposal from Mr Ashford and seconded by Mr Corrigan.

8. External Audit

8.1 To advise on key issues

No matters discussed.

8.2 Draft Report to Those Charged With Governance

Ms Christine Hagan conveyed her thanks to Ms Donnelly and Ms McAuley for their input during the audit process with her colleagues on site, and she confirmed they are almost at the completion stage in terms of all of the audit enquiries.

She referred to section one of the report and that there are a lot of good news within it and therefore propose that the C&AG will certify audit opinion the financial statements for both the public funds and the charitable trust funds with an unqualified audit opinion without modification. She also confirmed there were no adjustments to the numbers in the financial statements and there was one uncorrected misstatement in the public funds, but it is a nil effect on the non-assets of the accounts.

There was no irregular expenditure and there's no proposed C&AG report on the account, as well as no priority one recommendations in the report.

There are a number of small enquiries that they are following up and will do their final review of the annual report and accounts following today's meeting, in the event there is any further changes. In terms of messaging, they have to confirm to the Committee that they are independent to complete the audit and note regarding the National Fraud Initiative.

In terms of management information and personal data Ms Hagan confirmed they have discharged their responsibilities under GDPR for the processing of personal data received during the audit and have also disclosed in the NIAS report and accounts any data handling incidents that have occurred.

Ms Hagan referred to the bottom of page three, which are two actions for members attention. The first one is to review the findings in the report, including both the letter, draft letter of representation and the draft audit certificates, and also to consider whether the uncorrected misstatement remains uncorrected at this stage.

Section two of the report is highlighting that there were no new matters in terms of how they planned but they highlight the

change in materiality used for the charitable trust funds, once those final numbers became available.

Section three of the report is a response to significant risks that were presented at the last meeting with the audit strategy, and the significant risk was to do with management over out of control and reporting no issues with regard to their audit work in that regard. They note that while the forecast deficit position was anticipated, there was additional funding throughout the year to achieve break even. The other significant risk was to do with the internal control environment and board governance arrangements and they are not highlighting any significant internal control issues as part of their work. The report also refers to the positive head of internal audit opinion that's been provided to NIAS this year, particularly around the clearance of the prior year recommendations but also highlighting that there are a number of areas that NIAS still need to improve and maintain.

A significant risk noted was regarding the PSNI holiday pay provision and again they have set out how they have come to an agreed position right across the region in terms of how the model was used. They had a regionally agreed model and that was designed based on prior knowledge, and there are a number of areas of uncertainty within that.

This was part of NIAS' disclosures, and they are confirming that they have challenged the methodology and the method used to ensure consistency both with the regional model and the data that NIAS made available for audit. They also confirmed the disclosure and reporting accounts and there is an extensive change in the disclosure from last year.

Within section 4 of the report, it refers to accounting policies not being changed since last year and there are a number of figures in NIAS' accounts that are reliant on estimates, not exact figures. Therefore, they referred to the reliance they place on DLS for the clinical negligence and non-property services for the valuation of land and property. They also noted the degree of uncertainty regarding the PSNI holiday pay provision.

In relation to the clinical negligence, disclosures are broadly fine, and they made a number of suggested changes which will form part of their final audit enquiries.

Ms Hagan pointed out that within the Accounts NIAS is shown in a negative reserves position which is largely to do with the PSNI holiday pay provision and there is a disclosure within the revised accounts for that. They also highlighted that the funding outlook into next year looks constrained, which is constrained across the region, however there is nothing that's concerning from an ongoing concern perspective.

The Annual Report, Accountability Report and Governance Statement form part of the narrative responses they made for changes or proposed changes back to management, which has largely been accepted.

They have highlighted that within the accountability and audit report for internal control reporting there are no material weaknesses and no significant matters.

There were a number of audit recommendations that they proposed, the first one is to do with the governance arrangements, and they are highlighting that when the Director of Finance retired effectively in November and prior to that a period of leave from August 24, there was no Director of Finance in place. There were interim arrangements provided, however in line with the terms of reference for that arrangement, that individual was not to be an office holder and was not to have any decision making authority, and they then noted throughout the audit that arrangements changed and the Chief executive had delegated authority for decision-making and again on that basis, they have indicated that disclosures were required then in the remuneration report for that arrangement. It was also noted more generally a lack of clarity both within NIAS and among external stakeholders regarding the nature of the individual's role and the position they held, in the senior management team and the extent of the delegated authority, so during the audit they noted inconsistencies in documentation. The recommendation in this instance is a priority two and it looks to the future in terms of when senior positions are being planned for in a contingency way.

The other finding is regarding direct award contracts highlighting over the course of last year, there were six new direct award contracts, all approved retrospectively, and three of those were approved by Ms Paterson in her role as Interim Chief Executive, which didn't happen until a day later, which is updating retrospective payments that had already been paid.

Ms McAuley has confirmed that going forward, a DAC will be required for that arrangement and the last paragraph highlights good practice that should be improved in advance for any expenditure in exceptional circumstances recognising the nature of the work that NIAS do, but continued reliance on it can increase the risk.

The next finding is priority three regarding a new starter on payroll and their contract of employment was not signed by the individual.

Section five of the report sets out those misstatements and one matter to report is the uncorrected misstatement, which is a difference between accruals and provisions and therefore it doesn't have any impact on the bottom line.

The Annex is the draft letter of representation that Ms Paterson will sign along with the annual report and accounts and Appendix two is the draft audit certificates for the public funds and the charitable trust funds. The C&AG will sign Appendix 3 which is updating on the priority one finding last year regarding the PSNI holiday pay provision which states that it is effectively resolved now in this year's accounts.

Ms Hagan drew members attention to the bottom of Section 1 which are two actions for the audit Committee.

Mr Corrigan commented that in terms of the various findings and recommendations the management response, at the moment, is still blank and queried what the process for that response is including target dates against the various recommendations to inform the GARAC Committee.

Ms Donnelly confirmed that they are engaging with the relevant directorates to provide a management response which will be shared with the external auditors. Within that response they will include the target completion date, however there is no set time to conclude this but the sooner the better. The final report of those charged with governance, with management comments will come to the next GARAC meeting.

ACTION: Ms Donnelly

Ms Paterson referred to the management response and that this is the opportunity for NIAS to learn from that going forward and ensure that they don't fall into the trap of repeating something which is not considered good practice. Ms Paterson thanked external audit for highlight those issues.

The Chair thanked external audit for their excellent work and welcomes their involvement and comments. It was confirmed that the uncorrected misstatement was corrected.

The Committee **NOTED** the report.

9. Annual Report and Accounts 2024-25

9.1 Letter of Representation: NIAS public funds for the year ended 31 March 2025

Ms Donnelly advised that the draft Annual Report and Accounts were presented to the GARAC Committee on 12 May and thanked Ms Christine Hagan and the team who have progressed the audit and NIAS have now received the draft report to those charged with governance with a positive outcome, whereby there's a proposal that the Comptroller and Auditor General will certify the 24/25 financial statements with an unqualified audit opinion without modification. NIAS are delighted with the outcome and grateful for the engagement and positive relationship with external audit and the support that they have provided to NIAS throughout this process.

The Committee are asked to note the accounts and the report of those charged with governance and to approve the draft accounts and the draft representation for submission to Trust

Board for review, approval, signature, and then submitted to the Department of Health in advance of summer recess.

The Chair acknowledged that these have been rehearsed extensively at the last GARAC meeting, at which point they were being submitted to external audit, and the Committee are very content with the response from them.

Ms Donnelly conveyed her thanks to all of the NIAS staff for their support getting to this point as it is a real collaborative effort across all directorates.

Ms Donnelly referred to the assurance letter from BSO listed under AOB which is referred to in the annual report and accounts under Section 10, which effectively is assurance for the shared services that are delivered by BSO and is for the Committee to note.

The Chair thanked Ms Donnelly for pointing this out and commented that it's been a difficult year for NIAS to improve on the previous unsatisfactory position. A lot of hard work has been done behind the scenes, and on behalf of the Committee the Chair commended everybody who contributed to achieving this outcome.

Mr Ashford referred to some typos and grammar within the annual report that should be reviewed, and Ms Donnelly confirmed that the narrative will be reviewed as well as the design as a public facing document. The Chair advised that there is currently a small team of staff within Communications, and they are currently creating a Communication Strategy which the Chair is assisting with.

The Chair said that Communications will sit within the remit of the GARAC Committee, however, there is flexibility, and it can be moved to another Committee if required.

Ms Paterson echoed the positive comments and acknowledged the amount of effort that the team have put in to the statements.

The letter of representation for the NIAS public funds for the year ended 31 March 2025 was **APPROVED** on a proposal from Mr Ashford and seconded by Mr Corrigan.

9.2 Draft, Audited, Uncertified Annual Report & Accounts for the year ended 31 March 2025

The Draft, Audited, Uncertified Annual Report & Accounts for the year ended 31 March 2025 was **APPROVED** on a proposal from Mr Ashford and seconded by Mr Corrigan.

9.3 Draft, Audited, Uncertified, Charitable Trust Funds Trustee's Annual Report for the year ended 31 March 2025

Ms Donnelly explained these were also reviewed at the GARAC meeting on 12 May and the report of those charged with governance covers both the public funds and the Charitable Trust Fund and therefore the unqualified opinion applies to the charitable trust funds as well.

The Committee were asked to approve this for presentation to Trust Board and hopefully Trust Board will be content to approve to be signed and submitted to the Department of Health in advance of summer recess.

Mr Corrigan advised that the Charitable Trust Funds Advisory Committee has been established as a subcommittee of the SPF Committee and one meeting has taken place within the current financial year.

The Draft, Audited, Uncertified, Charitable Trust Funds Trustee's Annual Report for the year ended 31 March 2025 was **APPROVED** on a proposal from Mr Corrigan and seconded by Mr Ashford.

10. GARAC Annual Report

The Committee **NOTED** the Report.

Ms Hagan referred to the last paragraph on page 7 should be updated to 'Sumer NI Accountants'.

ACTION: Ms Donnelly

11. Board Assurance Framework

Ms Paterson confirmed for the Chair that the Committee are asked to approve the Board Assurance Framework to be submitted to Trust Board in October although it is a live document and is in development.

The Chair advised Committee members that Mr Henry is content to speak to NED's on a one to one basis, to provide more detail, if required.

Ms Paterson advised the Committee that this framework emanated from a conversation with Internal Audit a number of years ago from a risk perspective and was surfaced via a workshop with Non-Executive Directors.

Mr Mullen highlighted the main points on the assurance framework which identifies the strategic risks that might threaten NIAS priorities and provides the controls as chair and the effectiveness of those controls.

He referred to page two and clarified that the difference between this framework and the corporate risk register is that the framework looks at strategic risks that might threaten the organisation's desired objectives, whereas the risks in the corporate risk register are those most potentially serious operational risks. There are eight different strategic risks that have been highlighted towards the back of the report and there are a series of recommendations to strengthen internal controls and assurance on pages 5 to 7.

He referred to recommendation one, which is that a number of management groups should be established to provide a first line assurance across a number of the strategic risks which some of have been discussed at various committees over the last couple of months, for example, Cyber security, vehicle and driving and management of estates.

Management is one of the significant risks identified later on in the document in terms of Performance Management, strategic Workforce and Strategy Delivery Group, and there is currently an Assistant Director Forum across the organisation that meets

weekly and Mr Henry is considering how that group meets to build in more structure in terms of the significant risks.

Recommendation three focuses on the plans that need to be put in place to strengthen clinical audit capacity within the Trust with a view to establishing key parameters.

Recommendation Four is reviewing clinical KPI's and the measures reported on the other ambulance services to develop a road map.

Recommendation five is focused on the Trusts benchmark and its ability to abstract operational staff to undertake refresher training, which has been discussed at SMT and other Committees.

Recommendation eight is a mechanism that should be put in place to ensure key organisational documents, policies, procedures etc. are reviewed and updated regularly and aligned with national standards.

These are the five recommendations that NIAS felt was important to draw the Committee's attention to.

It is detailed in the document which strategic objectives align to the corporate plan, including any gaps in assurance, and the first, second- and third-line assurance procedures that are in place for that.

The Chair thanked Mr Mullen for the highlights and is fully supportive of this framework and its direction of travel, it is good for the organisation and is an excellent document.

Mr Ashford fed back that it is a good clear document and a good structure to work to. He referred to risk number 6 (HART) and the framework states it is recorded as adequate in terms of risk; however, he is concerned that this is not adequate due to NIAS not being able to provide the service 24 hours a day and doesn't currently have the required capacity. Mr Ashford acknowledges there is work ongoing to enhance capabilities with a business case however, it's not helpful if the framework states NIAS' current provision is adequate.

Ms Paterson reminded the Committee that this is the reason there is a Board Assurance Framework, for members to be intrusive and ask questions. She explained this will be dealt with within the appropriate committee and this framework has been developed to help guide and support the scrutiny function of Committees within the organisation and improve the control environment overall.

Ms Charlton referred to Ms Paterson's comment regarding the framework being an evolving document which relates to the first recommendation as this reflects safe care in terms of adequate risks for the level of response and protracted response times. Ms Charlton is very supportive of the framework but agrees that there is further discussion required around the methodology for arriving at the level of assurance to try and understand if it is a fair reflection.

Mr Corrigan said there is lot of detail and more than the Committee can go through adequately today, but he referred to the recommendations to strengthen controls about the establishment of a number of management groups at that first line level, which he would endorse, but this needs aligned to the current committee structure. He suggested that the outputs from the groups and meetings should be fed through to the respective Committees so the Assurance Framework is joined up. Mr Corrigan has spoken with Mr Henry about the overall ownership of those particular committees but acknowledges these structures may change. Mr Corrigan suggested that as time goes on, he would to see the framework on a quarterly position and that maybe the reports from those committees come together in one report, probably via SMT, and come up to the GARAC committee so they can see the overall picture.

Ms Paterson pointed out that similar to a risk register it is really helpful to see where change happens and when it happens and it's about having that measurement through the year and being able to highlight where something that goes from adequate to limited or the movement of the same which demonstrates the effort and the focus on each of those areas as well as the additional scrutiny or support from the Committees.

She continued to say that the framework is valuable as it provides responsibility to the next layer of management in order for them to review what they're doing and what their outputs are and what fits into the great scheme of things on the overall strategy and deliverables.

The Chair confirmed the Committee are supportive to move forward with it and acknowledge there are likely to be changes when it is reviewed again in October.

The Committee **APPROVED** the Board Assurance Framework.

12. DoH correspondence

There were no items of correspondence tabled.

13. GARAC Forward Work Plan

The Chair welcomes the helpful work plan and suggested that next year for the meeting in June to be a solely accounts meeting with internal and external audit and signing off the various papers to take forward to the Board and therefore nothing else on the agenda. He also suggested conducting the meeting via MS Team depending on the external audit's opinion on that, as it should be a relatively short meeting.

The Chair referred to the meeting in February being cancelled this year and suggested including a meeting in February next year in case it is needed as a backstop for progression on internal audit. If there is a particular division that has a lot of outstanding recommendations, they may use that meeting to drill down and identify any additional work required to be completed before the end of the year.

14. Any other Business

14.1 BSO Annual Assurance 2024/25

The Committee **NOTED** the BSO Annual Assurance letter for 24/25 and Ms Paterson explained that as she was involved in implementing shared services, it is a very important document as it provides assurance around all the transactions that happen

within the organisation in regards to the financial, payroll and recruitment transactions.

The Chair thanked all members for all the work over the year and their attendance at meetings.

The Chair thanked Ms Beggs for stepping in to cover the additional work this year at Boards and Committees.

15. Closed Meeting

16. Date of Next Meeting

9 October 2025

**THIS BEING ALL THE BUSINESS, THE CHAIR DECLARED THE
MEETING CLOSED AT 11.30AM**



SIGNED: _____

DATE: 9.10.25