

# **Northern Ireland Social Care Council**

## **Board Effectiveness 2024/25**

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## Acknowledgement

Internal Audit wishes to thank management and staff at the Northern Ireland Social Care Council for their assistance and co-operation during the course of the audit engagement.

## Control Log

Exit Meeting Held On:	20 May 2024
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Management Actions Received:	6 June 2024
Final Report Issued On:	6 June 2024

## Distribution List

Patricia Higgins	Chief Executive
Paul Martin	Chair of Board
Declan McAllister	Head of Registration and Corporate Services

## Introduction

In accordance with the 2024/25 Internal Audit Annual Plan, BSO Internal Audit carried out an audit of Board Effectiveness in the Northern Ireland Social Care Council (NISCC) during May 2024. Board Effectiveness was previously reviewed by Internal Audit in 2021/22 when Satisfactory assurance was provided.

The NISCC Board meets four times per year in line with the Standing Orders. Prior to April 2023 the Board was comprised of a Chairperson and 12 non-executive members that reflect 3 broad groups of interest as detailed below. The Board has now been reduced to Chairperson and 8 non-executive members;

- Lay Members (people who have direct experience as users of social care services or as carers or experience of voluntary work)
- Registrant Members (people who must be registered social care workers)
- Stakeholder Members (people who have direct involvement in commissioning or delivery of social care services, or in the delivery of education or training in social care, or as a representative of a trade union, professional or other regulatory body concerned with health and social care, or with a background in the legal profession).

At the time of audit, the Board comprised a Chairperson, 1 Lay member, 2 Registrant members and 2 Stakeholder members meaning that there are 3 vacancies at Board level. The Board is supported by 2 Committees, the Audit and Risk Assurance Committee and Remuneration Committee, and 3 partnerships (see below). Prior to October 2023, there were 4 Partnerships, however the Board decided to stand down the Registrant Forum and replace it with 2 executive led groups, a Social Work Registrants Forum and a Social Care Registrants Forum. Work is underway to establish both groups.

In discharging its statutory functions, the Board engages with a number of key stakeholders, namely users and carers, registrants and employers. To ensure appropriate engagement, the Board has a number of Partnerships:

- Participation Forum: This consists of users and carers and has a remit to influence, advise and challenge the work of Social Care Board with respect to user and carer participation in decision making;
- Leaders in Social Care Partnership: This consists of senior managers from the statutory, voluntary and private social care sectors. Its purpose is to work with the Social Care Board to establish a strategic framework for the transformation and development of the social care workforce in Northern Ireland; and
- Professional in Practice Partnership: Consists of employers who provide critical analysis and advice in the delivery of the Professional in Practice Framework.

NISCC governance structure is underpinned by a number of key documents including the Partnership Agreement with DoH (*approved October 2023*), Standing Orders (SOs), Standing Financial Instructions (SFIs), a Schedule of Delegated Authority (SODA) and Corporate and Annual Business plans. NISCC has a declaration of interests register. All Board members are required to complete an annual declaration. Additionally, all committees require staff attending to declare any interests as a standing item on the agenda.

The Department of Health (DoH) Board Governance Self-Assessment tool is intended to help NISCC improve the effectiveness of their Board and aims to provide Board members with an assurance that it is conducting its business in accordance with best practice. The Board is required to carry out a self-assessment on an annual basis, with an independent review to be conducted once every 3 years. This audit constitutes the independent review.

As part of this audit, Board members and senior executives regularly attending Board meetings were surveyed. The results were anonymously analysed and are presented in this audit report. The audit team attended a Board meeting to observe how it operates.

## Scope of Assignment

The scope of the review was to ensure that NISCC has an appropriate, functioning and effective Board. The NIAO Board Effectiveness Good Practice Guide and the Department of Health's Self-Assessment Tool were used as a basis on which to assess Board effectiveness through:

- Reviewing minutes and papers of Board / Committee meetings,
- Reviewing key strategic and operational documents,
- Surveying Board members and the Chief Executive,
- Attendance at a Board meeting to observe how it operates.

The audit was based on the following risks:

- In the absence of good governance arrangements, including an appropriately constituted and functioning Board and appropriate performance reporting, there is the risk that strategic direction of organisation is not appropriate, funds are not used appropriately, risks are not appropriately considered and managed and assurances are not provided.
- If changes at Board, SLT and / or OLT level are not managed effectively then disruption to the organisation will occur along with a loss of knowledge / skills

The objectives of this audit were to ensure that:

- NISCC has appropriate processes to build / establish the Board.
- There is an effective balance between finance, performance and quality at Board level.
- There are appropriate arrangements in place to develop the Board.
- There is clarity of roles, responsibilities and effective relationships among members.
- Board meetings are conducted effectively.
- Appropriate information is received by the Board to discharge its responsibilities.
- The Board communicates effectively.
- The Board conducts adequate, regular assessments of its own effectiveness.
- Key governance documents and policies (Standing Orders, Standing Financial Instructions etc.) are in place and up to date.
- Board Committees are meeting regularly and key areas of business are reported to Board / Committee level.
- There are appropriate measures in place to manage membership of SLT and OLT.

*Note: We report by exception only, and where no issues and recommendations are made, the result of our work indicates that the key objectives and risks are being managed and that procedures are being adequately adhered to.*

*Our work was completed in accordance with Public Sector Internal Audit Standards and conforms with the International Standards for the Professional Practice of Internal Auditing.*

## Level of Assurance

### Satisfactory

Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly impact on the achievement of system objectives.

## Executive Summary

Internal Audit can provide Satisfactory assurance in relation to Board Effectiveness. Satisfactory assurance is provided on the basis that the NISCC Board, Audit and Risk Assurance Committee, 3 Partnerships are meeting regularly, and adequate papers covering the key business areas are being presented. The Board is well attended; meets in line with the minimum requirement of the Standing Orders and papers issued on a timely basis. There is regular and appropriate consideration of key aspects of Board business. Performance against objectives is regularly reported to the Board. The Audit and Risk Assurance Committee and 3 Partnerships provide regular and formal updates to the Board. The Remuneration Committee also meet as required. In 2023/24, the Board did not meet to discuss any confidential matters. There is evidence that the NISCC is compliant with sampled elements of the Partnership Agreement and Standing Orders. Examples noted included having all committees noted in

place and operating as intended, having a schedule of delegated authority which is updated annually and ensuring that Board members are appropriately inducted and trained to undertake their role.

A review of Board minutes evidenced that the information currently presented to the Board in relation to finance and performance is appropriate, both in terms of content and frequency and there is a focus on strategic matters. Additionally, the review of Board minutes and attendance at a Board meeting evidenced discussion around key areas and appropriate challenge being exercised. The Board currently has 3 vacancies, including a member with financial experience. It is acknowledged that a recruitment process is underway, led by the Public Appointments Unit, with appointments expected in during 2024/25.

The Department of Health has a requirement that Arm's Length Bodies are to have their Board Self-Assessments subject to independent verification every three years. As part of this assignment, Internal Audit reviewed the most recent Board governance self-assessment. Internal Audit identified that the self-assessment was completed in line with DoH guidance and the assigned ratings were generally aligned with the outcome of this audit. Specifically, the Board's assessment was deemed to be appropriate based on audit work performed. The Board, in the summary section, rag rated all subject areas green and had raised succession planning for Board members as an issue. The completed self-assessment was presented and approved by the Board at its meeting in November 2023.

There are no significant findings impacting on the assurance in this audit.

The key finding of the audit is:

1. 66% of the Senior Leadership Team (SLT) are retiring in October / December 2024. This means that there will be a loss of corporate memory, skills and knowledge and potentially a risk of instability in the leadership of the Social Care Board. We recommend that a formal transition/succession plan should be developed and regularly reported to the Board.

The other findings of this audit are:

2. The Chairperson and all 5 current Non-Executive Directors have had their tenures extended to the maximum of 8 years, ending in March 2026. This means that the entire Board as it currently stands are scheduled to leave at the same time.
3. The NIAO Board Effectiveness Good Practice Guide (June 2022) indicates that a Board should, in the main, meet monthly. NISCC Board meets 4 times per year. This is in line with the terms, conditions and remuneration of their appointments.
4. Internal Audit issued a Board effectiveness survey to Board members. The results were largely very positive but included some areas that could be improved.
5. Some further issues were noted in relation to governance documents e.g. the Standing Orders need to be reviewed and updated to detail the number of non-executive members of the Board, as agreed by the DoH, and some issues were noted in relation to Terms of Reference and standing meeting agendas.

## Summary of Findings and Recommendations

Finding		Number of Recommendations		
		Priority 1	Priority 2	Priority 3
1.	Senior Leadership Team (SLT)	-	1	-
2.	Succession Planning	-	1	1
3.	Board Meetings	-	-	1
4.	Board Survey Results	-	-	1
5.	Governance Documents	-	-	2
	<b>TOTAL</b>	<b>-</b>	<b>2</b>	<b>5</b>

## Detailed Findings and Recommendations

### 1 Senior Leadership Team (SLT)

#### Finding

The Senior Leadership Team (SLT) comprises the Chief Executive and 2 Directors. The Chief Executive and 1 of the 2 Directors are retiring in October 2024 and December 2024 respectively. This means that there will be a loss of corporate memory, skills and knowledge and potentially a risk of instability in the leadership of the Social Care Board.

At the time of audit, a recruitment exercise was underway for the Chief Executive position. Internal Audit acknowledges, through review of Board minutes, that the Board is fully aware of the associated risk of 66% of SLT retiring at the same time. Management indicated that this risk has been added to the Risk Register although this was not available for review at the time of audit.

#### Implication

Loss of corporate memory, skills and knowledge and potential risk of instability in the leadership of the Board.

<b>Recommendation 1.1</b>	<p>A formal transition/succession plan should be developed and regularly reported to the Board.</p> <p>Areas that should be considered as part of this process should include the recruitment process, documenting daily tasks, key contacts, building in shadow periods for new appointments where possible etc. Where needed due to vacant posts, key controls should be identified and assigned to Managers so that key controls are maintained in the interim period.</p> <p>Actions identified should be added to the Risk Register and monitored through business as usual risk management arrangements.</p>
<b>Priority</b>	2
<b>Management Action</b>	<b>ACCEPTED</b>
<b>Responsible Manager</b>	Head of Business Services
<b>Implementation Date</b>	30 June 2024

## 2 Succession Planning

### Finding

The Chairperson and all 5 current Non-Executive Directors have had their tenures extended to the maximum of 8 years, ending in March 2026. This means that the entire Board as it currently stands are scheduled to leave at the same time. The Department of Health is responsible for the Chair and NED's appointments to all HSC bodies and all appointments should be time limited.

The Standing Orders indicate that the Board should comprise a Chairperson and not less than 12 Non-Executive Directors unless determined by the Minister. However, a Board skills audit, conducted in 2022/23, recommended that there should be 8 Non-Executive Directors. This was accepted and approved by the Board in April 2023 and it was agreed that a further 3 Non-Executive Directors, 1 of which should have financial experience, would be recruited to complement the 5 Non-Executive Directors already in place. This was approved by the DoH. The most recent update (April 2024) indicates that recruitment for all 3 posts is expected to commence in 2024/2025.

### Implication

Potential adverse impact on Social Care Board performance due to material loss of knowledge / ability to attract replacement NED's.

<b>Recommendation 2.1</b>	The Standing Orders should be updated to accurately reflect the composition of the Social Care Board.
<b>Priority</b>	2
<b>Management Action</b>	<b>ACCEPTED</b>
<b>Responsible Manager</b>	Head of Business Services
<b>Implementation Date</b>	October 2024

<b>Recommendation 2.2</b>	The Social Care Board should continue to engage with the DoH/NI Public Appointments to develop a succession plan to ensure the staggered replacement of NEDS in line with best practice.
<b>Priority</b>	3
<b>Management Action</b>	<b>ACCEPTED</b>
<b>Responsible Manager</b>	Director of Registration and Corporate Services
<b>Implementation Date</b>	December 2024

### 3 Board Meetings

#### Finding

The NIAO Board Effectiveness Good Practice Guide (June 2022) indicates that a Board should, in the main, meet monthly on pre-determined dates whereas NISCC Board meets 4 times per year. This frequency allows the Board to discharge its duties and maintain a working knowledge of the organisation's current risks, issues and business activities (particularly in the context of current system pressures for example the financial position/pressures and savings requirements).

#### Implication

Risk that Board does not effectively discharge its duties or maintain a working knowledge of the organisation's current risks, issues and business activities if a sufficient number of meetings are not held.

Recommendation 3.1	The Board should consider whether the current frequency of Board meetings meets their needs.
Priority	3
Management Action	<b>ACCEPTED</b> - The NIAO guidance covers a wide range of bodies and organisations – and offers this suggestion with the proviso of 'in the main'. The Board would need to take a collective view on this taking into account the proportionality of this approach, the impact on resources, the terms and conditions of employment for the Board members. In addition the Board members will meet in strategic session four times a year – and chair, lead and participate in other key areas of work and partnerships across the organisation.
Responsible Manager	Head of Business Services
Implementation Date	June 2024



## 4 Board Survey Results

### Finding

Internal Audit issued a Board effectiveness survey to all 6 Board members; responses were received from all 6 surveyed.

The survey covered 7 specific areas including Building the Board; Developing the Board; Roles and Responsibilities and Relationships; Board meetings; Board Information; Board processes and Communications. The results were very positive overall - for example, for all 6 who completed our survey:

- 100% agreed that there is clarity around roles of a Board member, Chairperson and Chief Executive and their respective responsibilities.
- 100% agreed that the organisation has strong leadership and appropriate culture.
- 100% agreed that the Board is a strong collaborative team.
- 100% agreed that they are happy to challenge other members views and instigate constructive debate on difficult issues.
- 100% agreed that can raise concerns with the Chair and / or Chief Executive, and know they will be addressed.
- 100% agreed that they believe that the Chief Executive values the views of the Board, and seeks members views on important decisions.
- 100% agreed that they are content that a dedicated Board Secretary with appropriate skills and experience is in place.

In terms of improvements and actions needed to further enhancing Board Effectiveness, Board members feedback can be summarised as follows:

#### Positive Improvements Noted by Board Members

- The Board continues to strive to improve changes from learnings or developments. It is very proactive and effectively organised with good team work.
- Agenda is effectively managed given volume of business and papers considered.
- Good balance struck between Board meetings and strategic sessions.

#### Further Actions Needed Noted by Board Members

- The Board needs someone with financial experience and given the function of the Board, it would be appropriate to have representation from the Social Care sector.
- An opportunity for the Board to meet without the Chief Executive and Directors present.

### Implication

Board effectiveness could be further enhanced.

<b>Recommendation 4.1</b>	Board should review the results of the Board Effectiveness Survey with the aim of further improving the effectiveness of the Board where possible.
<b>Priority</b>	3
<b>Management Action</b>	<b>ACCEPTED</b>
<b>Responsible Manager</b>	Head of Business Services
<b>Implementation Date</b>	October 2024

## 5 Governance Documents

### Finding

The following Terms of Reference (ToR) need to be reviewed and updated as their review periods have lapsed:

- Leaders in Social Care Partnership ToR were last reviewed October 2019. This should be done annually as per the ToR.
- Participation Forum ToR were last reviewed January 2020. This should be done annually as per the ToR. This is on Participation Forums agenda for review on 4 June 2023.
- Audit and Risk Committee ToR were last reviewed October 2022. This should be done annually in February as per the ToR.

A review of minutes also found that whilst actions are routinely being appropriately identified, the standing meeting agenda of the Audit and Risk Assurance Committee and the Leaders in Social Care Partnership does not require an update on actions. In both instances, there is therefore a risk that actions required may not be completed.

### Implication

If key governance documents are not fully up-to-date and accurate, the appropriateness and effectiveness of governance arrangements could be adversely impacted.

<b>Recommendation 5.1</b>	The Terms of Reference for the 2 Partnerships listed above and the Audit and Risk Assurance Committee should be reviewed and updated. Going forward, these should be reviewed as per the frequency outlined in their respective Terms of Reference.
<b>Priority</b>	3
<b>Management Action</b>	<b>ACCEPTED</b>
<b>Responsible Manager</b>	Head of Business Services
<b>Implementation Date</b>	October 2024

<b>Recommendation 5.2</b>	The standing meeting agenda for both the Audit and Risk Assurance Committee and the Leaders in Social Care Partnership should be updated to include a formal requirement for progress update against previous actions.
<b>Priority</b>	3
<b>Management Action</b>	<b>ACCEPTED</b>
<b>Responsible Manager</b>	Head of Business Services
<b>Implementation Date</b>	October 2024

## Appendix A – Table of Responses to Survey

Internal Audit issued a survey to the NISCC Board and received 6 responses. Combined results have been included below (please note: these figures are rounded, not all questions were answered and a “-” denotes 0%)

No.	Question	Strongly Agree	Tend to Agree	Neither Agree or Disagree	Tend to Disagree	Strongly Disagree
<b>1</b>	<b>BUILDING THE BOARD</b>					
1b	The size of the Board is right in terms of the number of non-executive members, given the complexity of HSC provider environment.	17%	50%	-	<b>33%</b>	-
1c	The work of the Board and its Committees does not overburden any individual members.	33%	50%	-	<b>17%</b>	-
1d	The Board has an appropriate balance of professional expertise / functional skills, as well as strategic experience amongst its members.	17%	66%	17%	-	-
1e	The Board has the specific skills needed for oversight of NISCC.	33%	67%	-	-	-
1f	Board membership is sufficiently diverse in terms of stakeholder representation.	17%	66%	17%	-	-
1g	All Board members are personally engaged and interested in the NISCC's activities.	83%	17%	-	-	-
1h	Our Board is sufficiently future proofed against sudden loss of members.	-	33%	17%	<b>50%</b>	-
<b>2</b>	<b>DEVELOPING THE BOARD</b>					
2a	Appropriate level of induction was available on joining the Board, including shadowing etc. of previous incumbents where necessary or mentoring provided (e.g. committee chairs etc.)	66%	17%	17%	-	-
2b	I had an initial meeting with the chairman on appointment and was briefed on the organisation / personal induction assessment performed	83%	-	17%	-	-
2c	I receive regular updates on new developments / legislation etc. in order to keep Board members' skills and knowledge up-to-date	66%	17%	17%	-	-
2d	As part of my development I have visited departments in the organisation / directors & Heads of Service have presented work	83%	-	-	<b>17%</b>	-
2e	After a couple of months, I had a personal follow up meeting with the chair.	66%	17%	17%	-	-
2f	I have an opportunity to meet informally with other Board members or directors	66%	17%	17%	-	-
2g	I routinely attend mandatory training and updates on new / emerging issues	83%	-	17%	-	-
2h	I have had an annual assessment of my performance on the Board	83%	-	17%	-	-
<b>3</b>	<b>ROLES, RESPONSIBILITIES AND RELATIONSHIPS</b>					

No.	Question	Strongly Agree	Tend to Agree	Neither Agree or Disagree	Tend to Disagree	Strongly Disagree
3a	There is clarity around roles of a Board member, chairperson and chief executive and their respective responsibilities	83%	17%	-	-	-
3b	The Management Statement and Standing Financial Instructions (SFIs) are accurate re roles and responsibilities	83%	17%	-	-	-
3c	Our Board is underpinned by a spirit of trust and professional respect.	83%	17%	-	-	-
3d	I am happy to challenge other members views and instigate constructive debate on difficult issues	83%	-	17%	-	-
3e	I can raise concerns with the Chair and / or Chief Executive, and know they will be addressed	83%	-	17%	-	-
3f	I feel my views are valued by the Chair, Chief Executive and other Board Members	83%	17%	-	-	-
3g	The Board is always objective and collectively acts in the best interests of the organisation	83%	17%	-	-	-
3h	I always declare any conflict of interests in a timely manner	100%	-	-	-	-
3i	This organisation has strong leadership and appropriate culture	100%	-	-	-	-
3j	The Chief Executive values the views of the Board, and seeks our views on important decisions	100%	-	-	-	-
3k	I am happy to contact the chair, Chief Executive or Executives outside of Board meetings, if I have concerns or require further information	100%	-	-	-	-
3l	There is positive interaction between Board members, Chief Executive and executives in meetings.	100%	-	-	-	-
3m	Executives speak openly and engage in issues within their remit.	100%	-	-	-	-
3n	The Board meets as often as necessary without the Chief Executive and Directors present.	50%	-	17%	33%	-
3o	The Board is a strong collaborative team.	83%	17%	-	-	-
3p	The Chair effectively discharges his/her responsibilities.	100%	-	-	-	-
<b>4</b>	<b>BOARD MEETINGS</b>					
4a	A dedicated Board Secretary with appropriate skills and experience is in place.	100%	-	-	-	-
4b	Sufficient time is made available to allow the Board to discharge its collective responsibility.	66%	17%	-	17%	-
4c	The agenda for Board meetings is appropriate to ensure that all relevant items are brought to the Board's attention.	66%	34%	-	-	-

No.	Question	Strongly Agree	Tend to Agree	Neither Agree or Disagree	Tend to Disagree	Strongly Disagree
4d	Board decision making is effective, and collective responsibility for taking informed and transparent decisions within its scheme of delegation is exercised	83%	17%	-	-	-
4e	There is annual timetable for Board meetings and scheduling of recurrent / 'must do' agenda items.	83%	17%	-	-	-
<b>5</b>	<b>BOARD INFORMATION</b>					
5a	I receive appropriate information between meetings to keep abreast of significant issues, trends or developments.	66%	-	17%	-	<b>17%</b>
5b	I often hear significant issues relevant to NISCC for the first time on the media.	<b>17%</b>	-	-	33%	50%
5c	Papers for Board meetings contain relevant and appropriate material and are received sufficiently in advance of the meeting.	67%	33%	-	-	-
5d	Information is available to Board members in a form and of a quality and quantity that enables the Board to discharge duties effectively.	67%	33%	-	-	-
5e	There is appropriate consideration at Board level to service quality, patient safety and client experience.	67%	33%	-	-	-
5f	There is appropriate consideration at Board level given to performance against objectives.	67%	33%	-	-	-
5g	There is appropriate consideration at Board level given to financial position.	67%	33%	-	-	-
5h	There is a sufficient balance of consideration at the Board of competing pressures of performance, financial position and quality/safety and there is appropriate integration between these three competing areas.	67%	33%	-	-	-
<b>6</b>	<b>BOARD PROCESSES</b>					
6a	The Board acknowledges instances where something went wrong and openly discusses how it should be addressed or missed opportunities and what should be done differently as a result.	67%	33%	-	-	-
6b	We have a strong and clear vision for NISCC.	67%	33%	-	-	-
6c	We regularly consider what our long term objectives should be and how external factors may impact them.	67%	33%	-	-	-
6d	I am familiar with and have contributed to developing our corporate plan, objectives and strategies to achieve these	67%	33%	-	-	-
6e	There is sufficient balance at Board level between looking back and strategic forward /future planning.	67%	33%	-	-	-

No.	Question	Strongly Agree	Tend to Agree	Neither Agree or Disagree	Tend to Disagree	Strongly Disagree
6f	I had an opportunity to challenge content of the annual business plan and I am happy with the content and targets set.	67%	33%	-	-	-
6g	At Board, we regularly look at what is happening across HSC / NHS / HSE	100%	-	-	-	-
6h	The Board committee structure is clear and the Board is adequately informed of each committees' activities.	67%	33%	-	-	-
6i	The Board receives regular updates on issues impacting other HSC organisations and Trusts both regionally and nationally	50%	50%	-	-	-
6j	I know the organisational / corporate risks and these are regularly discussed at Board meetings.	67%	33%	-	-	-
6k	I am content organisational / corporate risks are identified promptly by directors and escalated to the Board.	100%	-	-	-	-
6l	Action plans to mitigate organisational / corporate risks are promptly implemented.	67%	33%	-	-	-
6m	We have a good balance between strategic and operational issues on our agenda.	67%	33%	-	-	-
7	<b>COMMUNICATION</b>					
7a	The Board is doing a good job of communicating effectively with stakeholders including DoH, staff, health professionals, volunteers, local community officials and leaders, patients and the public generally.	50%	33%	17%	-	-
7b	The Board has strong networks with other HSC organisations.	83%	-	17%	-	-

## Appendix B - Definition of Levels of Assurance and Priorities

### Level of Assurance

<b>Satisfactory</b>	Overall there is a satisfactory system of governance, risk management and control. While there may be some residual risk identified, this should not significantly impact on the achievement of system objectives.
<b>Limited</b>	There are significant weaknesses within the governance, risk management and control framework which, if not addressed, could lead to the system objectives not being achieved.
<b>Unacceptable</b>	The system of governance, risk management and control has failed or there is a real and substantial risk that the system will fail to meet its objectives.

### Recommendation Priorities

<b>Priority 1</b>	Failure to implement the recommendation is likely to result in a major failure of a key organisational objective, significant damage to the reputation of the organisation or the misuse of public funds.
<b>Priority 2</b>	Failure to implement the recommendation could result in the failure of an important organisational objective or could have some impact on a key organisational objective.
<b>Priority 3</b>	Failure to implement the recommendation could lead to an increased risk exposure.

## **Note to Report**

This audit report should not be regarded as a comprehensive statement of all weaknesses that exist. The weaknesses and other findings set out are only those which came to the attention of Internal Audit staff during the normal course of their work. The identification of these weaknesses and findings by Internal Audit does not absolve Management from its responsibility for the maintenance of adequate systems and related controls. It is hoped that the audit findings and recommendations set out in the report will provide Management with the necessary information to assist them in fulfilling their responsibilities.

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