



HSE Audit & Risk Committee Meeting

Minutes

A special meeting of the HSE Audit & Risk Committee was held via teleconference on Friday 17th January 2020 at 8:30 am.

Members Present: Martin Pitt (Meeting Chair), Brendan Lenihan (Vice Chair), Fiona Ross, Pat Kirwan, Colm Campbell

Apologies: Fergus Finlay, Ann Markey, Tim Hynes

HSE Executive Attendance: Stephen Mulvany, Mairead Dolan, James Gorman, Jim O'Sullivan (Secretary)

1. Governance and Administration

The Vice Chair welcomed Committee members to the meeting which was a special meeting convened to consider the HSE's Special Legislative Accounts. In line with the agreed procedure, he invited the Committee to appoint a Chair for the meeting. Martin Pitt was the appointed Chair. It was agreed that the minutes of the December 2019 Committee meeting would be considered at the next regular meeting in February 2020.

No conflict of interest was declared.

2. Special Legislative Accounts

Stephen Mulvany, Chief Financial Officer presented an overview of the contents of the meeting pack circulated in advance which contained a briefing note outlining the background to the Special Legislative Accounts, the legislative basis, their format, the relationship between these accounts and the HSE's Annual Financial Statements and the purpose of each set of accounts.

He also outlined the audit process for the accounts and the timing of receipt of audited accounts from the C & AG which did not facilitate presentation to the Board for approval prior to the end of 2019. He also advised that the Executive Management Team had reviewed these accounts at its meeting on 14 January 2020 prior to submission to the Committee. It was also noted that the C & AG Audit Certificate and Management Letter are awaited with indications having been received that there will be no substantive issues being raised.

The following sets of final accounts for the year-ending 31 December 2018 were included:

- **Consolidated Patient Private Property Accounts (PPP)** as required by Health (Repayment Scheme) Act 2006.

- **Hepatitis C Insurance Scheme Accounts** as regulated by the Hepatitis C Compensation Tribunal (Amendment) Act, 2006.
- **Long Stay Repayments Account** as regulated by Section 18 of the Health Act 2006.
- **Long Stay Donations Fund Account** as regulated by Section 11 of the Health Act 2006.

Members of the Committee were given an opportunity to ask questions and raise points in relation to the format of the accounts and items contained therein. These were responded to by Stephen Mulvany, Mairead Dolan and James Gorman. The discussions covered a number of areas including: role of external auditors, reconciliation of PPP differences, issues arising from past accounts, assurance that no other such accounts are in existence. A small number of amendments to the text accompanying the PPP Accounts were noted.

The Committee agreed to recommend the four sets of Special Legislative Accounts to the Board for adoption at its meeting scheduled for 31 January 2020. The signature protocols in respect of these accounts as well as the letter of representation for the Patients Private Property Accounts were discussed and the committee agreed to recommend same to the Board. It was agreed that further advice would be taken from relevant parties prior to reaching a conclusion as to the most appropriate signatories to all HSE accounts for 2019.

It was noted that the Committee may wish to consider aspects of these accounts at a future meeting.

3. Any Other Business

No matters were raised under this item.

4. Next Meeting

Date of Next Meeting: 14 February 2020, 8:15 am, Indigo Room, Dr Steevens Hospital.

The meeting concluded at 9:00 am.

Signed: Ann Mackey
A/Chairperson

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14/2/2020
Date