

Northern Ireland Audit Office

coverage of the

Department of Health



Northern Ireland
Audit Office

Introduction

The Northern Ireland Audit Office (NIAO) is a public sector body that is totally independent of government. We help the Northern Ireland Assembly hold the Executive to account for the way it spends public money. We do this by auditing the finances of public bodies and scrutinising public spending to assess facts and value for the taxpayer, providing insights into how well public services are being delivered. More information on the roles and responsibilities of both the Comptroller and Auditor General (C&AG) and the NIAO can be found on our [website](#).

The NIAO carries out a number of functions:

Financial Audit: representing around 70 per cent of our core business, each year we conduct a programme of audits on some 150 public bodies.

Public Reporting: while the NIAO does not question the merits of government policies, we seek to promote better value for money through independent, evidence-based examinations. We then produce reports to the Assembly which highlight and demonstrate ways in which audited bodies can make improvements. These reports take account of single and cross-cutting themes and public sector priorities.

Good Practice: our Good Practice Guides highlight and encourage public bodies to improve their performance in achieving value for money and implementing policy.

Raising Concerns and Counter Fraud: we provide support and guidance to public sector organisations, and coordinate the National Fraud Initiative data matching exercise in Northern Ireland. We also process concerns raised by MLAs, public sector employees and citizens regarding the use of public money.

This document provides a brief outline of the recent work of the NIAO specific to the **Department of Health (DoH)**.

If you would like to know more about the NIAO work on DoH please contact:



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Department of Health (DoH) – background

The Department of Health (DoH) was established in May 2016. The ‘Draft Health and Social Care Commissioning Plan and Indicators of Performance Direction’ document provides a useful summary of the Ministerial Priorities for DoH. In May 2024, Mike Nesbitt was appointed Minister of Health in the Northern Ireland Assembly. The Permanent Secretary, Peter May, is also Chief Executive of the Health and Social Care (HSC) system, as well as Principal Accounting Officer for all the department’s responsibilities.

DoH’s mission is to *“improve the health and social well-being of the people in Northern Ireland.”* As outlined in the 2022-25 draft Budget document issued by the Department of Finance (DoF), DoH has a statutory responsibility to promote an integrated system of health and social care (HSC) designed to secure improvement in:

- the physical and mental health of people in Northern Ireland (NI);
- the prevention, diagnosis and treatment of illness; and
- the social wellbeing of the people in NI.

DoH’s statutory responsibilities as set out under the Health and Social Care (Reform) Act (NI) 2009 are to:

- develop policies;
- determine priorities;
- secure and allocate resources;
- set standards and guidelines;
- secure the commissioning of relevant programmes and initiatives;
- monitor and hold to account its arm’s length bodies (ALBs); and
- promote a whole system approach.

In addition, DoH is responsible for establishing arrangements for the efficient and effective management of the Fire and Rescue Service in Northern Ireland. It discharges its range of responsibilities and duties both by direct departmental action and through the operations of its 16 ALBs.

The Department has three main business responsibilities:

- Health and Social Care, which includes policy and legislation for hospitals, family practitioner services and community health and personal social services;
- Public Health, which covers policy, legislation and administrative action to promote and protect the health and wellbeing of the population; and
- Public Safety, which covers policy and legislation for fire and rescue services.

Key challenges include:

Transformation/Rebuilding

Published in October 2016, 'Health and Wellbeing 2026: Delivering Together' remains the roadmap for transforming health and social care in Northern Ireland by 2026. COVID-19 has had a significant impact on HSC services, and whilst long term transformation remains a key DoH priority, its main recent focus has been on continuing to stabilise services so that any future transformation takes place in an environment which ensures long-term sustainability. Much therefore remains to be done in this crucial area.

Financial Performance

DoH continues to face unprecedented financial challenges. Significant funding was secured in both 2022-23 and 2023-24 which have bridged the gap in these specific years and which helped ensure all Trusts secured financial break even. However, significant longer-term funding gaps remain, driven by healthcare inflation and the increasing demand for healthcare services.

Elective Care

For many years, all the elective care standards around maximum waiting times for initial outpatient appointments, diagnostic tests, and admission for treatment have been missed by some distance. Pre COVID-19 there was already a significant shortfall in HSC capacity to meet demand for elective services, reflected in unacceptably long waiting times. During 2022-23, Trusts continued to struggle to maintain surgery due to ongoing residual pressures associated with the pandemic and increased unscheduled care pressures.

The Elective Care Framework published in June 2021 set out a five-year plan to systematically tackle the backlog of patients waiting longer than Ministerial standards, and how services could meet future population demand. However, a May 2023 review confirmed that as the necessary recurrent funding required to deliver key actions had not been provided, the Framework's targets for reducing waiting times could now not be met as intended by March 2026.

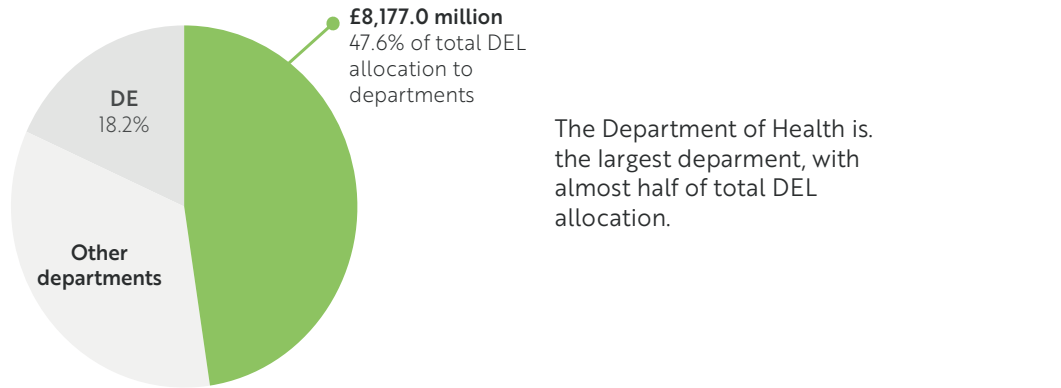
Workforce

Workforce challenges across the HSC sector continue to impact both on rebuild activities and create service vulnerabilities, causing an over reliance on Agency and Locum staff. DoH is working closely with HSC colleagues to implement the workforce strategy to address these challenges. However, despite recent progress, particularly around strengthening the HSC nursing workforce, it is unclear whether the strategy's overall objectives will be fully achieved by the 2026 target date.

Department of Health (DoH) funding

Figure 1 provides an overview of the Department’s Departmental Expenditure Limit (DEL) funding relative to all departments. It also shows the split between Resource and Capital DEL as well as how allocated to various spending areas and objectives.

Figure 1. Overview of the DEL funding allocation for the Department of Health



The vast majority of the Department’s funding relates to resource DEL.



Most of the Department’s funding is used on Hospital Services.

SPENDING AREA	RESOURCE DEL	CAPITAL DEL	TOTAL
Hospital Services	£4,624.0m	£252.0	£4,675.0m
Social Care Services	£1,555.5m	£-	£1,555.5m
FHS - Pharmaceutical Services	£508.9m	£-	£508.9m
FHS - General Medical Services	£353.1m	£25.3m	£378.4m
Health Support Services	£269.8m	£100.0m	£369.8m
Paramedic Services	£121.3m	£7.3m	£128.6m
Fire & Rescue Services	£98.6m	£18.7m	£117.3m
FHS - Dental Services	£109.8m	£-	£109.8m
Public Health Services	£90.9m	£13.5m	£104.4m
Ophthalmic Services	£25.6m	£-	£25.6m
Food Safety Promotion Board (N/S Body)	£2.4m	£-	£2.4m
TOTAL	£7,766.0m	£417.0m	£8,177.0m

Source: 2024-25 Budget Document, Department of Finance

Bodies for which DoH has responsibility for sponsorship and oversight

In seeking to deliver its aims and outcomes, DoH is supported by 16 ALBs, each of which is accountable to the Department and audited by the NIAO. Collectively, these bodies employ over 70,000 staff and include several sizeable organisations. For example, each of the five regional HSC Trusts has crucial and wide-ranging responsibilities for providing integrated health and social care services across Northern Ireland, through managing and administering hospitals, health centres, residential homes, day centres and other facilities which provide a range of services to the community.

Arm's Length Bodies

Supply financed agencies Health and Social Care Trusts

- Belfast HSC Trust
- Northern HSC Trust
- South Eastern HSC Trust
- Southern HSC Trust
- Western HSC Trust
- Northern Ireland Ambulance Service HSC Trust
- Public Health Agency

Health and Social Care agencies and other HSC bodies

- Northern Ireland Blood Transfusion Service
- Children's Court Guardian Agency for Northern Ireland
- Northern Ireland Medical and Dental Training Agency
- Regional Business Services Organisation (BSO)
- Patient and Client Council

Executive Non-Departmental Public Bodies

- Health and Social Care Regulation and Quality Improvement Authority (RQIA)
- Northern Ireland Social Care Council
- Northern Ireland Practice and Education Council for Nursing and Midwifery
- Northern Ireland Fire and Rescue Service



Financial Audit Update

Since 2020, the C&AG has issued no qualified audit opinions on DoH. However, the C&AG has published a report attached to the accounts on two occasions. A summary of the reports is outlined below.

2020-21

This report highlighted significant accounting matters arising from the audits of DoH's annual report and accounts for 2020-21 and the HSC trusts. The Department of Health and the trusts recognised liabilities in their financial statements of more than £135 million. However, C&AG considered there to be sufficient uncertainty regarding the timing and amount of these liabilities for them to be classified as provisions.

2021-22

This report highlighted expenditure of more than £48 million incurred by the Department over a number of years without authority which was therefore irregular. The report also updated the 2020-21 report on the accounting treatment of liabilities within the HSC sector.



Public Reporting

The NIAO produces a Public Reporting Programme, outlining the C&AG's priority public reporting work to be progressed. The Programme examines economy, efficiency and effectiveness in the delivery of services and aims to provide elected representatives, decision makers and citizens with information and assurance about how well public services are operated and public money is spent. The [Public Reporting Programme](#) can be found on our website.

In relation to DoH, the following public reporting work is due for completion in 2024-25, and the findings will be presented to the Public Accounts Committee:

Ambulance Handovers (estimated publication in February 2025)

An ambulance handover represents the process of moving a patient from an ambulance to an emergency department (ED) once the vehicle has arrived at a hospital. The timely completion of these handovers and minimising the time patients spend in ambulances outside hospitals is crucial to ensuring high standards of patient care and patient safety.

However, in 2022-23 alone, over 100,000 'on the road' hours were lost due to Northern Ireland Ambulance Service (NIAS) ambulances missing handover time targets and having to wait outside EDs.

This review is examining:

- the performance of NIAS in recent years in respect of meeting key 15 minute and 30 minute handover / turnaround targets.
- the operational impact of delayed ambulance handovers, including the amount of operational time lost and financial cost of this, and the extent of risk to patient safety;
- the main causes of any poor ambulance handover performance, including issues around delayed hospital discharges;
- good practice around ambulance handovers which has demonstrably improved performance in the rest of the UK, and the progress to date in implementing this in Northern Ireland; and
- work undertaken internally to date by NIAS to try and improve handover performance, and the further progress which needs to be achieved in this regard.

HSC Radiography and Radiology Services (estimated publication in February 2025)

Radiography and Radiology services are a key component of HSC elective and unplanned care, and mainly involve a two-stage process. Firstly, Radiographers use sophisticated equipment to produce images or scans of tissues, organs and bones within the human body.

Radiologists then review and interpret these to help diagnose, assess and monitor illness, disease and injuries, and provide expert advice to other clinicians on optimum future treatments aimed at ensuring good patient outcomes. Around 90 per cent of hospital patients have scans taken and interpreted, and the timely completion of this is crucial to ensuring early clinical intervention. This high-level review will assess:

- the extent to which demand for HSC Radiography and Radiology services has been growing;
- trends for the number of people waiting for scans and images and the length of time patients have to wait for Radiography and Radiology services; and
- workforce issues, including HSC staff in post levels, staff vacancy levels, costs incurred on temporary staffing solutions, and future workforce planning challenges.



Previous Public Reporting coverage in DoH

An overview and main findings from a selection of NIAO reports on the DoH and its arm's length bodies since 2020 are outlined below.

Access to General Practice in Northern Ireland (Published March 2024)

With the Public Accounts Committee for Consideration

GPs are a vital part of, and for most people the first point of contact with, the health care system. At March 2023, there were a total of 1,448 GPs in Northern Ireland in 318 GP practices, with over 2 million registered patients. In addition, there were also a further 508 locum GPs providing temporary staffing cover. The cost of services provided by GPs under the general medical services contract in 2022-23 was around £375 million.

Pressures in general practice have increased significantly, driven by long-term trends such as an ageing population and growing waiting lists in secondary care, and more recent issues such as COVID-19. These challenges have pushed many individual practices into crisis – in the past four years, 98 practices have sought support from the General Practice Improvement and Crisis Response Team and, at March 2023, 39 practices (1 in 8 of all practices across Northern Ireland) were deemed to be at risk by the Department.

Published in March 2024, the report's main findings included:

- The numbers of GP practices handing back their contracts raises concerns around the sustainability of GP services. Around 1 in 25 practices in Northern Ireland (13 practices), handed back or gave notice to quit their contract during 2022-23.
- Temporary provision, through GP Federations and Health Trusts, where contracts have been handed back, risks incurring higher costs to the public sector and distorting the market for locum doctors.
- While growing over time, per capita investment in general practice in Northern Ireland has traditionally been lower than elsewhere across the United Kingdom and, based on comparison at 2021-22, is around 15 per cent lower than in England.
- Workforce remains a significant challenge - despite increases in headcount, estimates indicate an overall reduction in whole time equivalent GP numbers and service provision over recent years. Recruitment of qualified staff is also recognised as a constraint in the implementation of multi-disciplinary teams in general practice. There is, however, no separate workforce strategy for general practice, nor specific targets for growth of the workforce.
- Progress to date in the implementation of multi-disciplinary teams in general practice, a key element of transformation in both primary care and wider healthcare in Northern Ireland, has been slow. Significant additional funding is required for full roll-out of the programme across Northern Ireland, with the pace of further roll-out dependent on future budget allocation.

Tackling the Public Health Impact of Smoking and Vaping (Published January 2024)

With the Public Accounts Committee for Consideration

This report assessed the public health response to both smoking and the more recent emergence of vaping. Each year, smoking causes around 15 per cent of local deaths (2,200 deaths). HSC hospitals incur £218 million costs annually in treating smoking-related illnesses, with wider economic costs amounting to £450 million. Smoking also brings huge health inequality gaps, causing 98 per cent more deaths per 100,000 population annually in the most deprived areas compared to the least deprived.

The reports key findings included:

- Overall prevalence of adult smokers in NI has fallen from 24 per cent in 2010-11 to 14 per cent in 2022-23, but 24 per cent of people in the most deprived areas still smoke, and a key DoH goal for NI to have become a 'tobacco-free society' by 2022 remains some way off.
- Slow progress in completing a mid-term review of a Tobacco Control Strategy for NI (the TCS), published in 2012 by the DoH and the Public Health Agency (PHA), and in implementing its 17 recommendations means NI is behind schedule in implementing best practice.
- Adult vaping levels have grown from 5 per cent to 9 per cent between 2014-15 and 2022-23. Vaping amongst 11-16 year olds has also risen from 6 per cent to 9 per cent since 2019, and 24 per cent of year 12 children currently vape. Research has tended to support the benefits of adults vaping to help them quit smoking, but ongoing uncertainty over long-term health effects means all UK public health bodies agree that children and non-smokers should not vape.
- As the TCS is now dated, and the previous smoking reduction targets for Northern Ireland lapsed in early 2020, DoH needs to develop a new strategy which addresses both tobacco control and vaping, including assessing if new smoking reduction targets should mirror the rest of the UK and RoI and ultimately aim for a long-term prevalence of 5 per cent or less.
- Scope existed for improving some aspects of tobacco and vaping control, including: developing clearer public health guidance on vaping and measuring child vaping levels; reconsidering if the PHA's budget could be reallocated to more effective tobacco control measures, particularly as the impact of those aimed at existing smokers had significantly reduced; and reassessing approaches to enforcing tobacco control legislation.

Tackling Waiting Lists (Published October 2023)

With the Public Accounts Committee for Consideration

Elective care is planned in advance, generally following primary care referral. It involves initial specialist assessment and, if required, diagnostic tests and inpatient care. Lengthy waits mean peoples' conditions can deteriorate, and result in more complex and expensive treatment being required.

However, when this report was published in October 2023: almost 700,000 people in Northern Ireland were on an HSC outpatient, inpatient, or diagnostic test waiting list; 197,300 (49 per cent) were waiting longer than a year for an initial outpatient appointment compared to 21 per cent at March 2017; 64,500 (53 per cent) were waiting over a year for inpatient treatment compared to 14 per cent at March 2017; and 46,500 had waited longer than 26 weeks for diagnostic tests.

The report's other main findings were that:

- DoH is far behind the rest of the UK in introducing transparent 'Referral to Treatment' targets which measure total waiting times, and instead reports outpatient, inpatient and diagnostic test waits separately, leaving patients poorly sighted on total likely waits. Analysis showed that 51 per cent of local patients were waiting over 52 weeks for assessment or treatment compared to 5.4 per cent waiting longer than this to complete treatment in England.
- Local waiting time performance has deteriorated for various reasons, including:
 - a growing gap between increasing patient demand and funded HSC capacity, which will further rise without major HSC transformation;
 - additional non-recurrent funding HSC trusts receive from the Department of Finance to address waiting lists reduced from an annual average of £19.6 million between 2012-13 and 2016-17 to only £3.5 million between 2018-19 and 2019-20;
 - HSC transformation has been slow, with very limited regional management of waiting lists and slow progress in developing dedicated elective capacity; and
 - HSC elective activity levels (including outpatient appointments and operations) had already been falling even before COVID-19 further decimated capacity.

A DoH Elective Care Plan published in February 2017 aimed to clear all lengthy patient waits by March 2018, and sustainably reduce waiting times. Around £909 million was needed to implement it, but only £136.5 million was invested, and performance continued deteriorating. In June 2021, an updated DoH Framework aimed to ensure that by March 2026, no outpatient or inpatient wait would exceed 52 weeks. However, these targets meant that patients could still wait up to two years between GP referral and hospital admission.

DoH estimated that £707.5 million additional investment was needed to fully implement the Framework. It allocated £193 million funding (mainly non-recurrent) up to March 2023. However, as planned three-year budgets for NICS departments for 2022-25 could not be introduced, the recurrent funding to make further progress was unavailable, meaning the Framework's targets cannot now be met by March 2026. Without a longer-term sustainable HSC funding mechanism, DoH now faces huge challenges in reducing waiting times.

Mental Health Services in Northern Ireland (Published May 2023)

Subject of a Public Accounts Committee Inquiry – report published June 2024

The prevalence of mental health issues in Northern Ireland is approximately 25 per cent higher than in England, with one in five local adults showing signs of mental health problems, and an estimated one in eight young people experiencing anxiety and depression. This is mainly due to greater levels of deprivation, and the impact of the 'Troubles'. Published in May 2023, this report's key findings included:

- In 2022-23, £345 million was allocated to mental health services (5.7 per cent of the overall health and social care budget). Despite higher prevalence levels, funding for mental health in NI is lower than elsewhere in the UK and Ireland. Bringing funding into line with the UK would require additional investment of as much as £190 million annually.
- An overarching Mental Health Strategy 2021-31, launched by DoH in June 2021, estimated the cost of reforming mental health services in NI at £1.2 billion over this ten-year period, but highlighted that this would require additional funds to be secured by an Executive. The absence of this funding has meant that progress on delivering the Strategy has been limited, placing its successful implementation at risk.
- As well as the human cost, the financial impact to society from treatment costs and lost productivity is estimated at £3.4 billion annually in NI.
- While services were maintained throughout the pandemic, changes in people's health-seeking behaviour, and reduced availability of some services, saw referrals reduce. In 2021-22, referrals were approximately one fifth below pre-pandemic levels. However, mental health waiting lists have continued growing. At March 2022:
 - around 16,000 patients were on a waiting list, almost 20 per cent higher than pre-pandemic;
 - waiting list performance has deteriorated- around half of those on mental health waiting lists wait longer than the nine and 13-week targets, with particular issues for psychological therapies. Workforce issues are a key barrier to access and performance against waiting time standards; and
 - there are data limitations in mental health in NI. Improvements are needed on measuring outcomes, to better evaluate the effectiveness of services, and to determine whether services represent value for money.

Pre-School Vaccinations in Northern Ireland (Published May 2023)

Released by the Public Accounts Committee

Vaccination against infectious disease is one of the most successful and cost-effective ways to manage population health, but its effectiveness relies heavily on consistently high participation levels. To maximise protection, many vaccine-preventable diseases require a series of immunisations at pre-determined intervals to infants and small children. An incomplete course can leave individuals less well-protected, decrease overall population benefits, and promote chains of transmission. This report was published in May 2023. Key findings were that:

- For 13 of the 14 diseases which NI's pre-school children are immunised against, vaccination rates have steadily declined. For the '6-in-1' vaccine, where initial protection is attained at 12 months, uptake decreased from 97.6 per cent to 93.5 per cent between 2012-13 and 2021-22. Full protection coverage at five years of age had also reduced (93.4 per cent in 2013-14 to 89.7 per cent in 2021-22).
- Full (two-dose) protection against Measles, Mumps and Rubella (MMR) at five years of age has been achieved by less than 93 per cent of children since 2016-17.
- The seasonal flu vaccine has been administered to children between two and four years of age since 2013-14. For 2020-21, a 55 per cent uptake was well below a 90 per cent target, albeit this was very challenging.
- Rates of '6-in-1', Pneumococcal Conjugate Vaccine (PCV) and Meningococcal group B (Men B) vaccinations, Meningococcal group C (Men C) vaccine, Rotavirus vaccination, and single dose MMR immunisations in NI are all currently below the World Health Organisation's (WHO) 95 per cent target level. Coverage has significantly decreased in the Belfast HSCT over several years. For example, the proportion of children in Belfast receiving the full '6-in-1' vaccination coverage at 12 months of age fell from 93.4 per cent in 2017-18 to 87.4 per cent in 2021-22.
- Difficulties with workforce availability and capacity to administer vaccines mean some GP practices fail to meet DoH vaccine uptake targets. Records of vaccine administration have also been incomplete. A 2018-19 exercise to improve MMR immunisation rates across Belfast led to fewer than 200 additional children being vaccinated, with no immunisation necessary for a further 300, once associated records were confirmed as being incomplete. PHA work on vaccination attitudes among "harder to reach" community groups has identified issues around improved communication and access.

The COVID-19 Pandemic: Supply and procurement of Personal Protective Equipment to local healthcare providers (Published March 2022)

Released by the Public Accounts Committee

This report examined how government in Northern Ireland responded to the urgent need to acquire large volumes of suitable Personal Protective Equipment (PPE) for local healthcare providers following the arrival of COVID-19 in early 2020.

It highlighted widespread equipment shortages across HSC and independent sector healthcare providers in the early stages of the pandemic amid a dramatic increase in demand, and how this caused significant concern amongst front line staff. Following the early difficulties, the report recognised the work undertaken by DoH and Business Services Organisation (BSO) to secure much needed PPE in highly pressurised and competitive circumstances, but also identified key lessons for future application by DoH and across wider government:

- Improved contingency and emergency planning was needed to avoid a repetition of any supply shortages.
- The need for more flexible and responsive supply chains to reduce reliance on untendered high-cost contracts – of the £400 million which BSO and DoH spent on PPE between January 2020 and April 2021, £371 million was procured through such contracts. Prices paid for some items were between 900 per cent and 1,300 per cent higher than pre-Covid levels.
- Controls for managing potential conflicts of interest, and more comprehensive documenting of decisions over high cost procurements could be enhanced.
- Improved demand modelling was required. The report highlighted how, given the very large volumes of equipment purchased at the height of the pandemic, and difficulties in developing accurate demand modelling, BSO PaLS had been left with very large stocks of between 48 and 71 weeks supply for various items, much of which was bought when market rates were at their highest.
- Greater clarity was required over longer-term procurement and funding arrangements for PPE provision to the independent healthcare sector.

Addiction Services in Northern Ireland (Published June 2020)

Subject of a Public Accounts Committee Inquiry – report published January 2022

A number of key findings emerged from this report on the performance and effectiveness of local addiction services:

- More than 200 hospital beds are occupied every day in Northern Ireland due to issues related to drugs and alcohol misuse.
- Alcohol misuse alone costs Northern Ireland as much as £900 million annually, with up to £250 million of this falling directly to the already stretched HSC sector.
- The numbers seeking treatment for drug misuse in Northern Ireland had doubled from 2,107 people in 2007 to 4,183 people in 2019.
- Locally, deaths related to drug and alcohol misuse in areas of high deprivation were around four and a half times higher those seen in the least deprived areas.
- There was limited reliable information on outcomes for people seeking treatment for addictions.

The NIAO has also published several cross-cutting reports, including:

- [Budgeting and Accountability \(May 2024\)](#)
- [Major Capital Projects \(February 2024\)](#)
- [Comptroller and Auditor General's Report on Financial Audit Findings 2023 \(December 2023\)](#)
- [Approaches to achieving net zero across the UK](#)
- [Ministerial Directions in Northern Ireland \(April 2023\)](#)
- [The NI Budget Process \(June 2021\)](#)
- [Broadband Investment in Northern Ireland \(June 2021\)](#)
- [Managing Attendance in Central and Local Government \(November 2020\)](#)
- [Capacity and Capability in the Northern Ireland Civil Service \(November 2020\)](#)
- Overview of the Northern Ireland Executive's response to the COVID-19 pandemic ([July 2023](#), [June 2021](#) and [September 2020](#))

Copies of all our reports can be found in the [Publications section](#) of our website.



Good Practice guides


We have compiled a number of good practice guides over recent years covering a range of topics highlighting and encouraging public bodies to improve their performance in achieving value for money, implementing policy and suggesting ways in which public services could be improved.

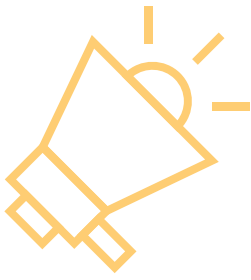
Copies of our good practice guides can be found in the [Publications section](#) of our website.

Recent NIAO Good Practice Guides have covered topics including:

 Board Effectiveness	 Grant Fraud
 Local Government Asset Management Financial Reporting	 School Governance
 Risk Management	 Planning Fraud

Topics planned for future good practice guides include:

 Audit Committee Effectiveness	 Cyber Security
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Counter Fraud Activity

The C&AG maintains a small Counter Fraud Unit which records and monitors notified frauds, and provides fraud-related advice and guidance, both internally and to the wider public sector, to help organisations strengthen their controls and minimise fraud risks. The Unit also co-ordinates the National Fraud Initiative (NFI) in Northern Ireland and is the first point of contact for third parties wishing to raise public interest concerns with the C&AG or Local Government Auditor.

Reporting Fraud

Managing Public Money Northern Ireland requires all NICS departments to report immediately to the C&AG (and to the Department of Finance) all proven, suspected and attempted frauds affecting them or the ALBs sponsored by them. The NIAO monitors these returns and liaises with the audited bodies to ensure that any fraud risks identified are properly addressed, for example through the introduction of additional controls.

National Fraud Initiative (NFI)

All NICS departments participate in the NFI, a UK-wide data matching exercise run every two years. To date, NFI exercises in Northern Ireland have resulted in actual and estimated savings of almost £48 million.

The overall results for Northern Ireland are published every two years in the regional NFI reports which are available on our [website](#).

The NFI is not reported at organisational level, but by type of outcome (e.g. pensions/rates/payroll etc.) for Northern Ireland as a whole.

Raising Concerns

Raising concerns (also referred to as whistleblowing) plays a vital role in securing and maintaining standards in public life. Concerns should be raised in the first instance with the relevant department or arm's length body, as they are best placed to address the issue raised.

The C&AG and the Local Government Auditor are "prescribed persons" to whom protected disclosures can be made under Public Interest Disclosure legislation. Public sector employees, members of the public, contractors, councillors and other third parties can raise concerns with them about the proper conduct of public business, value for money and fraud and corruption. Details of how this can be done, and how such concerns will be considered, are on our [website](#).