

NI MEDICAL AND DENTAL TRAINING AGENCY

Annual Report for 2008/09

October 2009

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Note of Appreciation to NIMDTA staff

The members of the Board take great pride in the achievements of the Agency and would wish to commend our officers and staff for their sterling efforts throughout the year.

We would all wish to record our thanks to the many doctors and dentists in the service whose dedicated oversight of our trainees has added to the quality of the care delivered to patients.

A handwritten signature in blue ink, appearing to read "Dr Harry McGuigan".

Dr Harry McGuigan

Chairman

Management Commentary

The Northern Ireland Medical and Dental Training Agency (NIMDTA) is responsible for the quality management of postgraduate medical education and training in Northern Ireland (NI). The standards for NIMDTA have been set by its regulatory body, the Postgraduate Medical and Education Training Board (PMETB). NIMDTA is required to submit on a yearly basis an Annual Deanery Report (ADR) and will be visited every 3 years by PMETB as part of a cycle of visits to all UK Deaneries. NIMDTA is required to ensure that its quality processes support the development and improvement of postgraduate medical education and training in NI. As part of this process, NIMDTA is required to monitor and assess the Local Education Providers (LEPs) against PMETB standards.

The Agency is pleased to report that it obtained unconditional approval for the 2008-9 ADR.

Recruitment to all training posts in Northern Ireland is now managed by NIMDTA in compliance with PMETB's statutory standards. NIMDTA has been working continually to recruit doctors and dentists for training in Northern Ireland at a time of relentless change. The changes in the Immigration Rules (2008) and the requirement to implement the Employment Agencies Act have been particularly unhelpful. The numbers of trainee doctors and dentists has increased from approximately 1,100 in 2000 to 1746 in 2008. A fill rate of 98% in the Foundation Programme and of 95% in Specialty Training posts was achieved in June 2008. This fell to 90-93% mainly due to trainee doctors seeking to exercise their rights under maternity leave legislation and utilization of Period of Grace and Out of Programme requests. NIMDTA will continue to work with all stakeholders to fill any remaining vacancies.

The Agency is continuing to work with the DHSSPS, the Royal Colleges and other stakeholders to deliver the fifty seven new curricula that are central to the successful delivery of patient safe doctors and dentists.. We have completed the major organisational restructuring of the Training Committees into ten Postgraduate Schools to ensure that we will be more able to respond to the speed and full magnitude of change demanded by the modernizing agenda, the Postgraduate Medical Education and Training Board (PMETB), and Revalidation and Appraisal of doctors in training.

The Agency wishes to recognise the great deal of activity and energy expended by Hospital Trusts to achieve and maintain compliance with the Working Time Directive and the New Deal. With 2009 rapidly approaching, the Agency is continuing to collaborate with the Implementation Steering Group within the DHSSPS to monitor and advise Trusts while ensuring that training opportunities are maintained or improved.

Regarding the audit of our financial position, the Agency failed to meet its breakeven target due to a number of expenditure timing differences and a technical audit adjustment. There were delays in implementing a new training

initiative for dental care professionals, but this will be fully operational in 2009/10 when all of the allocated funding will be fully utilised. The Agency centralised all funding for trainee doctors' study leave, the resulting expenditure was lower than anticipated. We expect this to increase in 2009/10 as further generic training programmes are developed and implemented. A year end technical audit adjustment was made with regard to prepayment of insurance costs for GP registrars, and the effect of this adjustment was to increase the surplus above the break-even threshold.

While Prompt Payments compliance for the year was 91%, our compliance for the last eight months showed significant improvement to 97.9 %. Further details of compliance with the Better Payments Practice code are given in note 13 to the accounts.

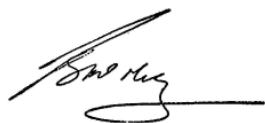
NIMDTA was disappointed not to reach the required level of compliance in relation to risk management. The effective management of risk remains key to delivering the business of the Agency and more robust systems will be put in place to ensure that the identification and management of risk is embedded within the organisation.

The cost of audit work performed in 2008/09 was £20,140. This comprised external audit fees of £11,683 and internal audit fees of £8,457. The auditors did not perform any non audit services.

The Agency has regular meetings with staff to consider all aspects of Agency business. There are further meetings at departmental level in which the views of employees are obtained. The Agency further undertakes an annual staff satisfaction survey and addresses any areas of concern within the report.

In the period 1st April 2008 – 31st March 2009 there were 183 days lost due to sickness within the Agency. There were no personal data related incidents within this period in the Agency.

The Agency continues to deepen its collaborative partnerships with Queens University Belfast, the British Medical and Dental Associations, boards and other HSC organisations. Nationally we continue to work in collaboration with the Conference of Postgraduate Medical Deans (COPMeD), the Conference of Postgraduate Dental Deans (COPDend), the General Medical and Dental Councils and other regulatory authorities.



Chief Executive
Northern Ireland Medical and Dental Training Agency

Director's Report

Mission Statement

“Excellence in learning, ensuring outstanding patient care”

Corporate Goals

The Agency is committed to ensuring that members of the medical and dental profession are trained to the highest achievable standard

The following corporate goals and strategic objectives have been the drivers of the Agency's performance in 2008/09.

OUR SERVICES

To contribute to improvements in patient care through the provision and facilitation of high quality postgraduate medical and dental education and training

OUR INTERNAL PROCESSES

To continually review and develop internal processes and control arrangements with a view to ensuring effective delivery of the services we provide in line with the requirements of the HSC

OUR STAFF

To develop a skilled and dynamic workforce to lead, manage and support the provision of high quality education and training

OUR FINANCES

To secure sufficient resources and manage them effectively to meet our strategic objectives

Strategic Objectives

1. To organise and develop foundation and specialist training programmes in line with the standards set by the regulatory authorities
2. To enhance the provision and uptake of educational and developmental learning opportunities
3. To co-ordinate the assessment of the competence and performance of doctors and dentists in training in line with clearly defined educational standards
4. To work in partnership with key stakeholders to manage the recruitment and selection of doctors in training
5. To implement a quality management process for postgraduate medical education and training within the NI Deanery
6. To demonstrate effective and continually improving performance through evaluating what we do against clearly defined objectives and standards
7. To review and develop IT systems including the Agency's training data base and website
8. To strengthen capacity and capability within the Agency in line with its range of work and professional requirements
9. To create a culture which facilitates openness and honesty, provides a harmonious and safe working environment and supports staff through organisational change
10. To demonstrate value for money in the services the Agency provides and in the use of the resources it controls

The Northern Ireland Medical and Dental Training Agency was established in 2004, under the Health and Personal Social Services Act 1990, as a Special Agency, sponsored by the Department of Health, Social Services and Public Safety.

It replaced the former Northern Ireland Council for Postgraduate Medical and Dental Education (NICPMDE), which was established in 1970, and underwent further re-organisation in 1992 when the first Chief Executive Officer of the Council and Postgraduate Dean was appointed.

The Board of the Agency comprises a non-executive Chairman and five non-executive members (three lay members, one medical practitioner and one dental practitioner). The Agency is accountable to the DHSSPS for the performance of its functions and to the general public for ensuring that doctors and dentists are effectively trained to provide patients with the highest standards of care.

In common with the other twenty two Postgraduate Deaneries, within the United Kingdom, NIMDTA has a crucial and extensive role in assuring that patient care is delivered by doctors trained to the standards set by the Postgraduate Medical Education and Training Board (PMETB), the GMC and expected by the DHSSPS.

The Agency is responsible for commissioning, managing and delivering postgraduate medical and dental training. This represents the vast bulk of the work of the Agency and includes, recruitment, assessment, remediation, educator development and the quality assurance of Trust and General Practice based education on behalf of PMETB. NIMDTA manages the delivery of training programmes and the progress of individuals through an educational governance framework of postgraduate Specialty Schools. Whilst the commissioning and quality management of postgraduate medical and dental education are NIMDTA's primary functions, other responsibilities include:

- Supporting the Health and Social Care Services to achieve an increase in the number of senior doctors, in particular by the substantial expansion of trainee numbers;
- Supporting HSC in implementing the European Working Time Directive (EWTD) for doctors in training
- Leading the development of the Dental workforce, including dental care professionals
- Managing the General Practice Appraisal process
- Continuing Professional Development (CPD) for general practitioners
- Support for doctors and dentists in difficulties and with special needs
- Careers management.

The Board of the Agency is responsible for the strategic direction and control of the Agency's activities and comprises a Chairman and five non-executive directors.

Overall management responsibility rests with the Chief Executive/ Postgraduate Dean and the senior management team. There are currently 134 staff, including a large number of medical and dental professionals, on the payroll of the Agency. Sixty members of staff are based at Agency Headquarters.

Board of the Agency

Dr Harry McGuigan - Non-Executive Lay Chairman

Ms Anna Eggert - Non-Executive Lay Member

Ms Judith Eve - Non-Executive Lay Member

Mr Albert Baird - Non-Executive Lay Member

Dr Ronald Atkinson - Non-Executive Medical Member

Dr John Marley - Non-Executive Dental Member

Officers of the Agency

Dr Terry McMurray – Chief Executive/Postgraduate Dean

Dr Claire Loughrey – Director of Postgraduate GP Education

Dr David Hussey – Postgraduate Dental Dean

Ms Margot Roberts – Administrative Director

Mr Tommy Hutchinson – Finance Manager

Ms Roisin Campbell – Human Resources Manager

A declaration of Board Members interests has been completed and is available on request from the Chief Executives office, Beechill House, Beechill Road, Belfast BT8 7RL.

The Chief Executive has confirmed that there is no relevant information of which he and the internal auditors are unaware. A full statement of Internal Control is available from the Chief Executive's office.

All relevant information has been provided to the Comptroller and Auditor General.

What happened in 2008/09?

Dentistry

Dental Vocational Training (VT) and General Professional Training (GPT)

- In 2007/08 28 Vocational Trainees and 4 General Professional Trainees were recruited to the Northern Ireland training scheme.
- In the recruitment process for 2009/10 the number of trainees recruited increased to 38 by generating an increased interest from trainers in general dental practice.
- Work-based assessments became mandatory for all trainees with the introduction of 'DOPS' (Direct Observation of Procedural Skills), 'PAQs' (Patient Assessment Questionnaires) and TABs (Team Assessment of Behaviour)
- Research was undertaken to investigate the low uptake of female dentists as trainers. Initial findings have been helpful and the final report should contain helpful recommendations to ensure a more even uptake of training opportunities by female dentists.
- The development of Modernising Dental Careers (MDC) will necessitate an increase training opportunities within the general professional training scheme.

Hospital Training

- The quality management of the Specialist Registrar training scheme was maintained through the Record of In-Training Assessment (RITA) process.
- A high level of success in both College Membership exams and the Intercollegiate Specialist Fellowship Examinations was achieved.

Continuing Professional Development (CPD)

- A wide range of lectures and courses were provided for General Dental Practitioners as part of the CPD programme.
- With the requirement for Dental Care Professionals (DCPs) to register with the General Dental Council from July 2008, the provision of CPD courses for DCPs became the responsibility of

NIMDTA.

- Systems for managing CPD across the Deanery were reviewed to take account of this challenging development and two DCPs and an administrator were appointed on a part-time basis to support the Dental Department in taking forward the initiative.
- Course evaluations provided valuable feedback and assisted with the quality management of the courses.
- The Study Clubs provided educational support for dentists in preparing for the Membership examination of the Joint Dental Faculties (MJDF)

General Practice

The GP team

There were a number of changes in personnel in the GP department including the appointments of a new Director, Deputy Director and Associate Director of General Practice Education.

National Profile

- The GP team in NIMDTA contributed to the national GP education agenda in all areas of activity within the GP Department
- The Northern Ireland Deanery hosted the 'Celtic Conference' reflecting collaborative initiatives between the Welsh, Scottish and Northern Ireland deaneries.

Specialty Training

- 54 Trainees were provided training in general practice as a component of their foundation training.
- 61 trainees in General Practice were awarded a CCT throughout 2008/2009.
- 13 new trainers were recruited from the 2007/2008 Learning and Teaching course.
- 32 GPs participated in the Module 1 of the 2008/2009 Learning and Teaching course and 29 GPs participated in Module 2.

- The PMETB survey of GP trainees indicated that there were no incidences of bullying. Exception reported indicated that the areas of good practice in the GP training scheme lay with 'work load', 'Other learning opportunities', 'Clinical Supervision', 'Feedback', 'weekly hours of education available'.
- A revised trainer and practice accreditation process was implemented to meet the standards set by PMETB.

Appraisal

- NIMDTA appraised 1455 GPs in the appraisal year 2008/2009.
- RQIA carried out a review of the GP appraisal scheme in Northern Ireland and gave positive feedback on the scheme in general. Areas for future potential development were agreed with NIMDTA.
- Collaborative work between NIMDTA, the National Clinical Assessment Service (NCAS) and the Health and Social Services Boards (HSSBs) produced an agreed process of appraisal for doctors with development needs. This is the first work of this kind in the UK. Feedback from the event was very positive.
- NIMDTA worked collaboratively with the HSCBs to develop a system for reviewing the Primary Medical Performers List (PMPL). This will contribute to improvement in patient safety and quality of care.
- NIMDTA hosted its first annual appraisal conference in May 2008. The conference focused on the development of appraiser skills.
- A KSF model of performance review for GP appraisers was piloted. An independent review of the scheme has shown it to be easily implemented and acceptable to GP appraisers. Outcomes have informed appraiser training and development.
- NIMTDA worked with the HSC Trusts to develop a framework for the appraisal and identification of CPD requirements for GPs employed by Trusts in 'Special Interest' service delivery roles.

Continuing Professional Development

A wide range of courses were provided for GPs during 2008/09.

- 100 ATHENA courses were delivered by the GP tutors.
- 29 Master classes were provided.

- The Certificate in Prescribing course was fully subscribed with 27 participants.
- 40 GPs signed up to the GP retainer scheme, with 5 new applications pending.
- The Higher Professional Education (HPE) scheme provided £11,000 worth of bursaries to 8 HPE GPs.
- The Educational Consortium continues to ensure that the development needs, identified through GP appraisal, inform CPD planning for the next academic year.

Research and Development

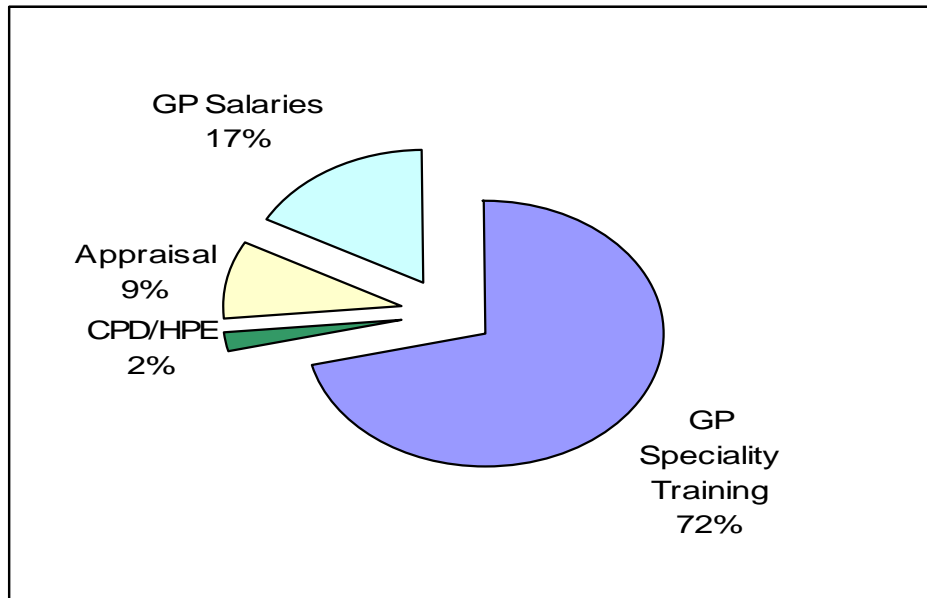
- NIMDTA was accredited by Queens University as an organisation for research. Collaborative work has commenced.
- Publications from the GP Department were as follows:
 - Induction of Foundation Programme doctors entering General Practice*
Fergus Donaghy
Education for Primary Care Vol. 19 No.4 July 2008
 - Developing teamwork in Primary Care*
Maeve Lambe and Oliver Boylan
Education for Primary Care Vol. 19 No.5 Sept 2008
 - Dealing with difficult appraisals: an approach to training*
Claire Loughrey and Oliver Boylan
Education for Primary Care Vol. 19 No.6 Nov 2008
 - An investigation of the interface between the office of the police ombudsman for Northern Ireland and local forensic physicians*
Dr Mark Cathcart
Science medicine and the Law: 2008 Apr; 48(2):117-23

Future Plans and Ongoing Work

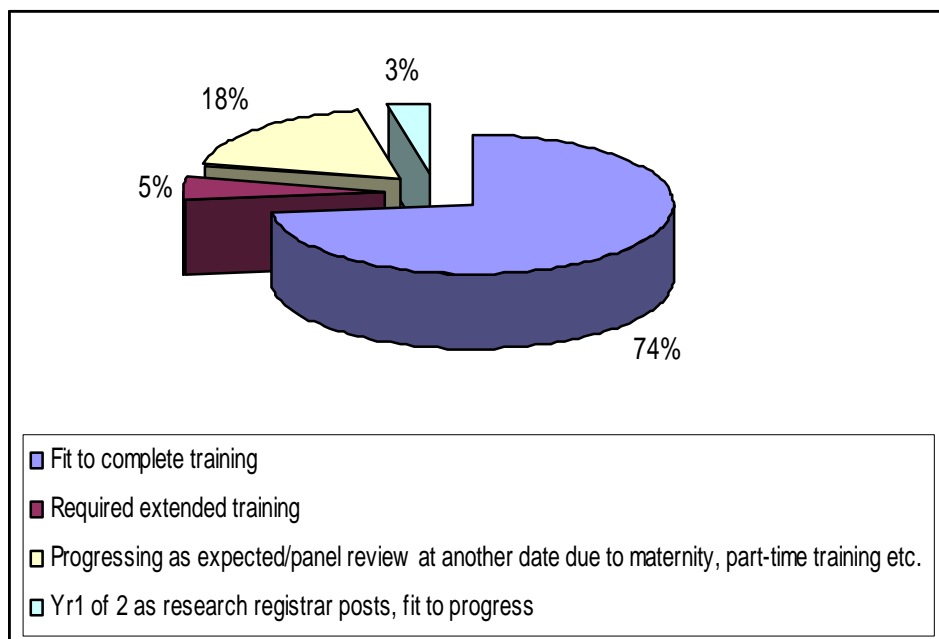
- A Faculty Development programme is underway to ensure the Quality Management standards set by PMETB are delivered.
- A review of the GP CPD programme provided by NIMDTA is being undertaken.
- A review of the provision of support for trainees with performance issues.
- The development of a framework to address the needs of GPs who have not trained in the NHS, GPs returning to the workforce and GPs with

identified development needs.

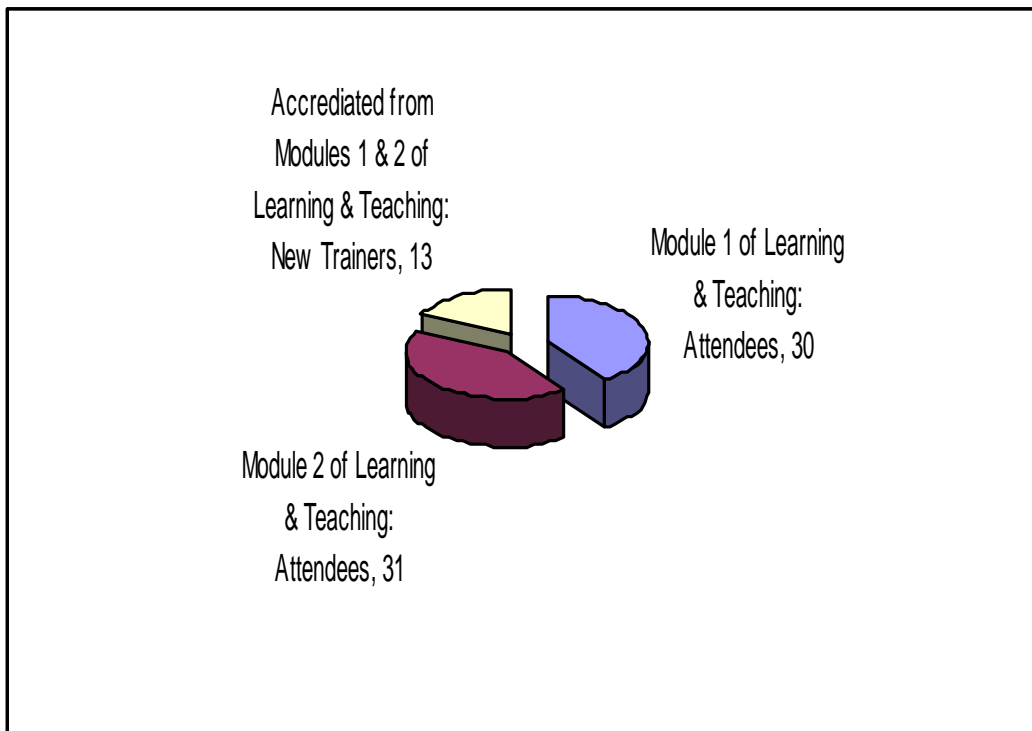
Budget allocation for all areas of work



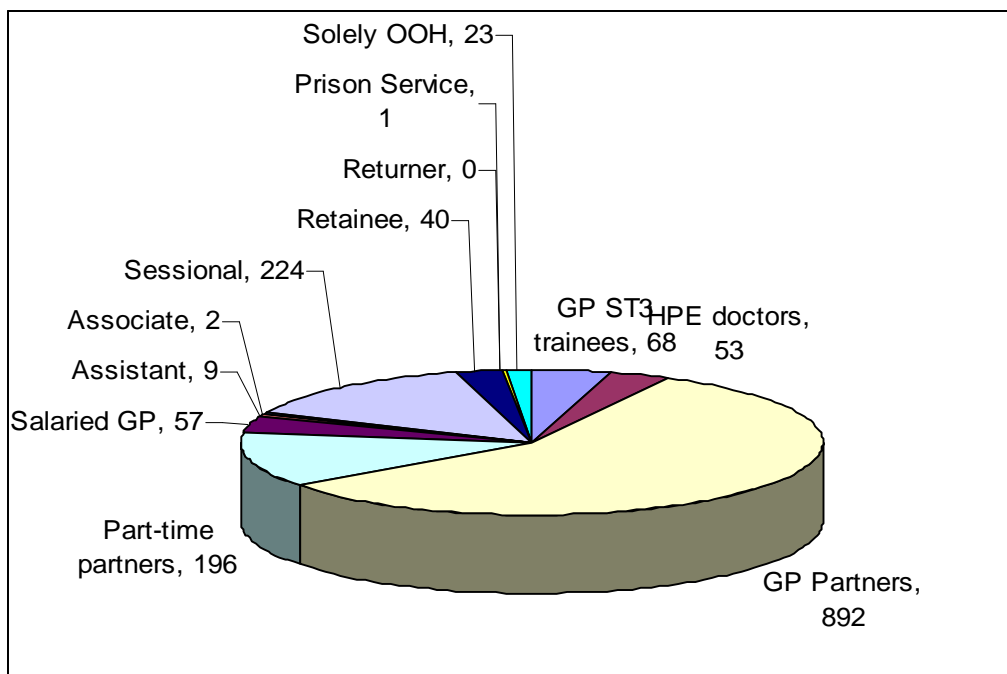
Trainees acquiring a CCT in GP



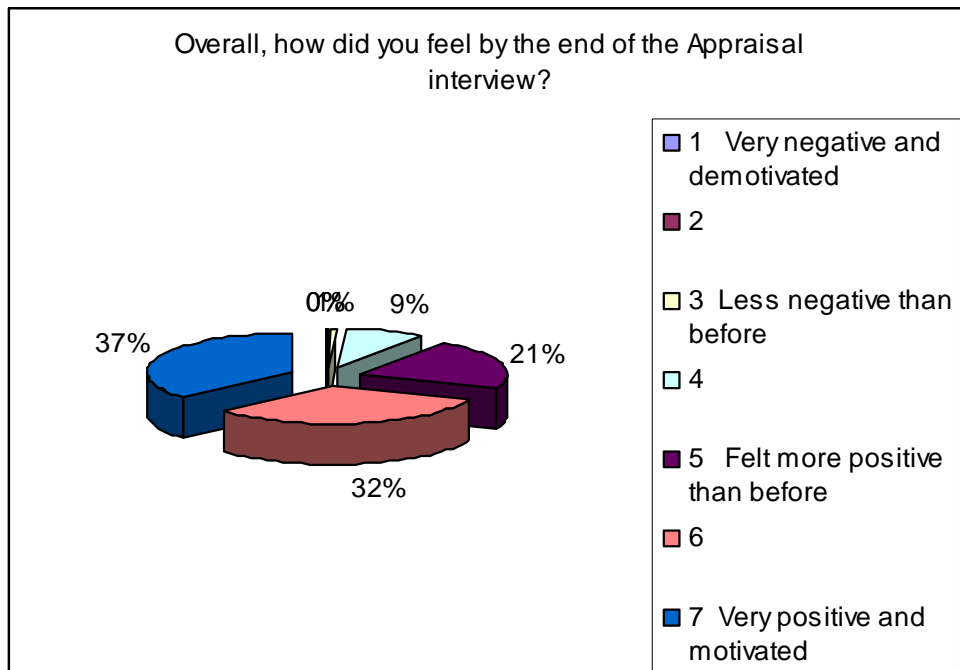
Attendees at L&T and new trainers



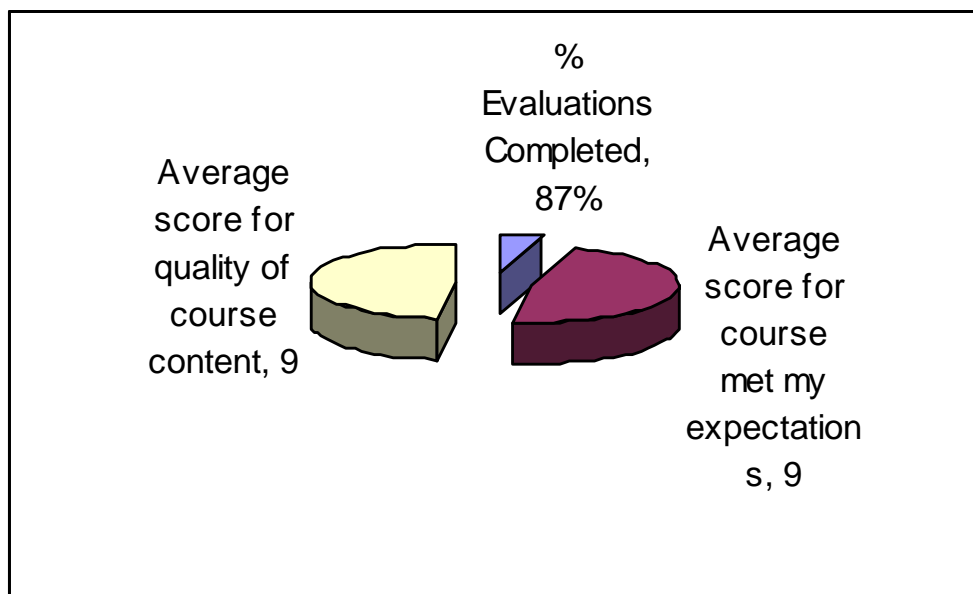
Doctors appraised



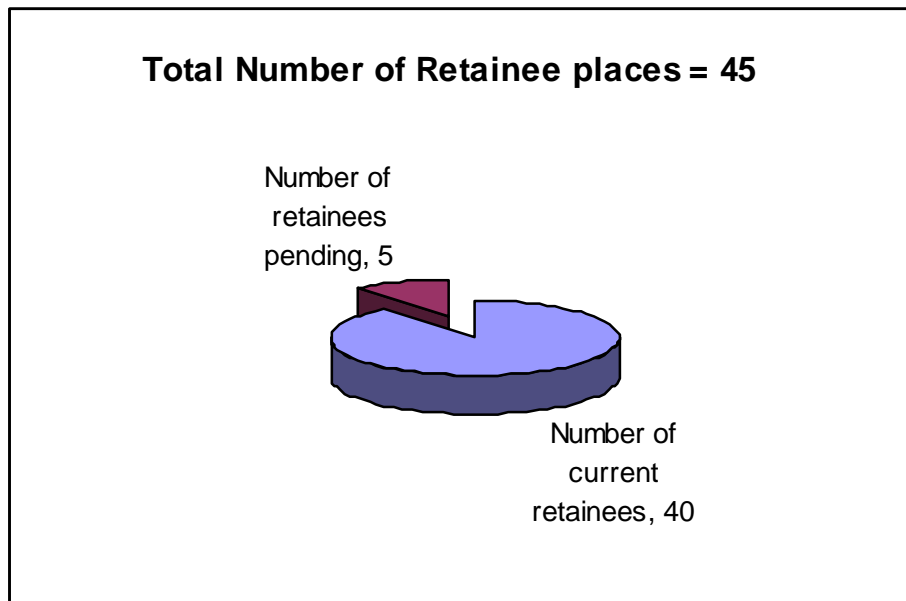
Evaluations from appraisees on their Appraisal:



CPD evaluations of ATHENA courses:



Number of retainer places and uptake:



Personal Achievements within the GP Department

Dr Maeve Lambe (GP Tutor):

- Postgraduate Certificate in Leadership for Quality Improvement

Dr Chris Hall (GP Trainer):

- Honorary Clinical Lecturer at the School of Medicine and Dentistry, QUB in 2008
- FRCGP (Fellowship of the Royal College of General Practitioners) in 2009

Dr Aine McShane (Programme Director):

- Masters in Medical Education (with Distinction) in 2008

Dr Robert Nairn (GP Trainer)

- Masters in Lifelong Learning, University of Ulster, May 2008

Dr Gerry Lundy (GP Trainer)

- Postgraduate Certificate in Healthcare Education - 2007/2008

Dr Michael Smyth (GP Trainer)

- Chair of Northern Ireland Small Practice Association (NISPA) was lead in the publication of the paper "Maintaining Independence through Collaboration" – launch date 18th June 2009

Dr Mark Cathcart (GP Trainer)

- MSc in Forensic medicine
- Member of the faculty of forensic and legal medicine in the Royal College of Physicians London (MFFLM).

GP Training Practice Achievements: Hunter Family Practice

- Awarded the RNID charter 'Louder than Words' for our work to improve our services to deaf patients (the only GP Practice in the UK to hold this charter) – Feb 2008
- Management in Practice inaugural awards – Birmingham - October 2008
 - Customer Care
 - Innovation in Training
 - ❖ Both related to the practice's work to improve access and patient experience for all our disabled patients -

Foundation Training

Recruitment and Selection

263 applicants specified Northern Ireland as their first choice foundation school for 2009. All 234 places were filled during the first round of the national recruitment process. This fill rate contrasted with other Deaneries who experienced significant difficulties with foundation vacancies. Vacancies that arose subsequently were filled through local recruitment.

Induction

A regional induction day for new doctors was held on Monday 4 August 2008 at BCH post graduate centre. Four trusts participated and accounted for attendance of 87% of new doctors. Due to the success of this event all Trusts will participate in August 2009.

Generic Skills

Mandatory training days were run regionally for trainees in the second year of Foundation Training (F2s). Valuable Foundation doctor feedback continues to strengthen the content of the regional programme.

The *Acute Care Simulation Course*, a feature since 2006 was revised and will be offered to all F2s earlier in their F2 year.

E-portfolio

Northern Ireland introduced e-portfolio in 2006. A new version was launched in August 2008 with some initial difficulties but is now fully operational and embedded in the Foundation Programme.

Patient Safety

Patient safety was introduced in 2006 in the F2 year as part of the Generic Skills programme and was a focus of the Regional Induction Day in 2008.

Academic Placements

Academic placements were integrated into F2 year commencing August 2008. Feedback from doctors given this opportunity has been excellent. A two yearly rolling programme has been agreed with the Medical School.

Faculty Development

Selection and training of foundation supervisors is by competency application. A faculty development day workshop was hosted at NIMDTA for new supervisors and planning for a certification process for local faculty is at an advanced stage.

Quality Assurance

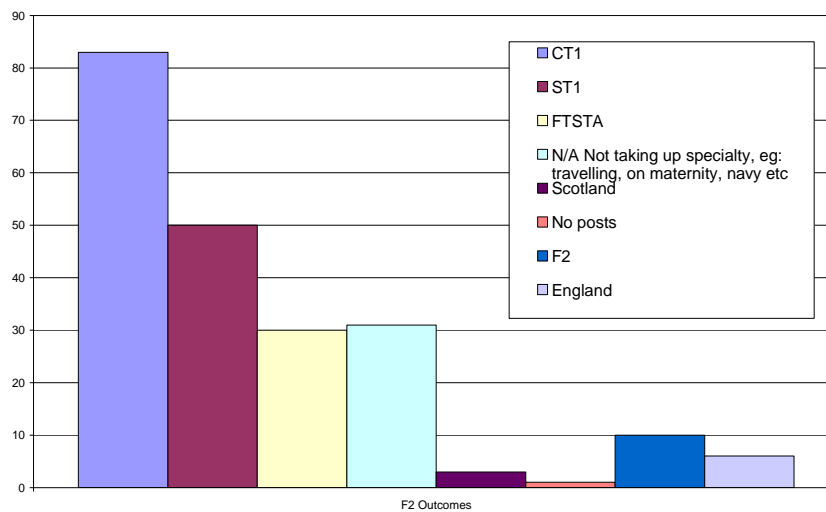
NIMDTA fully implemented the requirements and recommendations arising from the quality assurance visit by the General Medical Council and the Postgraduate Medical Education and Training Board. This formative experience has resulted in quality management being at the forefront of Foundation Training initiatives and innovations.

Foundation Programme Outcomes

Of the 214 Foundation trainees who completed training in August 2008:

- 133 entered a programme of Core or Specialty training in Northern Ireland
- 31 did not take up a speciality training post due to maternity leave or desire to work abroad
- 30 undertook a Fixed-Term Specialty Training Appointment (FTSTA)
- 10 foundation trainees elected to complete a further F2 year
- 9 trainees entered speciality training in other UK deaneries

Trainees completing Foundation training



Publications

“Introducing haemovigilance, using online learning to Northern Ireland Foundation doctors”

The Clinical Teacher 2008;5:203-207

Annemarie McShane, Shirley Murray, Mark E O'Donnell, Angela M Carragher

Posters Presented

Two posters were presented at the National Association of Clinical Tutors Foundation Sharing Event 2008

- *“NI Foundation doctors’ views on consultant participation in Foundation Programme workplace based assessments”*
Alison Smyth, Peter Kavanagh, Angela M Carragher
- *“NI Foundation doctors’ views on the learning portfolio as a learning experience”*
Peter McKavanagh, Alison Smyth, Angela M Carragher

Specialty Training

Development of Specialty Schools

- Specialty Schools were introduced in 2007 to reflect the restructuring of the Postgraduate Medical Education and provide a structure and framework for the delivery of quality managed training in Northern Ireland.
- Ten specialty schools have now been established in School of Medicine, School of Surgery, School of Paediatrics, School of Obstetrics and Gynaecology, School of Psychiatry, School of Anaesthesia and Intensive Care, School of Emergency Medicine, School of General Practice, School of Radiology and School of Laboratory Medicine. 19 Head and Deputy Heads have been appointed to the Schools.
- NIMDTA rely on the skills and dedication of trained educational and clinical supervisors within the Trusts. 49 Training Programme Directors were appointed to manage the specialty training programmes and the delivery of the nationally approved specialty training curricula.
- Administrative support for the Specialty Schools was enhanced to meet the requirements of the Postgraduate Medical Education Training Board (PMETB).

Specialty Schools Forum

- A Specialty Schools Forum was established in 2008 to provide for an exchange of information, ensure consistency in the application of NIMDTA policy and procedures and analyse and assess progress against PMETB's standards for training.
- The forum meets every two months under the chairmanship of the Postgraduate Dean.

Recruitment and selection

- NIMDTA is responsible for the recruitment and selection of specialty trainees throughout Northern Ireland.
- There were a total of 470 vacancies for August 2008 from a total of 1180 specialty training posts. 415 trainees were appointed: 324 appointments into a programme of training and 91 to fixed-term training appointments.

Assessment of progress

- The second year of Assessment Review of Competence Progression (ARCP) has taken place for specialty trainees (StRs). A Record of In-Training Assessment (RITA) process continues for trainees within the Specialist Registrar (SpR) grade.
- In 2008/09 1213 were assessed in specialty training: 745 trainees undertook an ARCP and 468 SpRs had a RITA.
- Most specialties have now introduced a portfolio for trainees to provide a record of progress through training and the achievement of competencies, based on the relevant curricula.
- The Royal College of Physicians, Royal College of Paediatrics, Royal College of Surgeons and Royal College of Obstetrics and Gynaecology have introduced an e-portfolio. The web-based portfolio includes facilities for direct recording of workplace based assessments, records of appraisal, Educational Supervisor reports and ARCP outcomes.

Completion of training

- 72 trainees completed training and successfully obtained a CCT in the following specialties:
 - Anaesthetics (8)
 - Emergency Medicine (3)
 - Obstetrics and Gynaecology (7)
 - Medical Specialties (16)
 - Psychiatry (10)
 - Paediatrics (7)
 - Radiology (8)
 - Laboratory Medicine (2)
 - Surgery (11)

Appraisal pilot

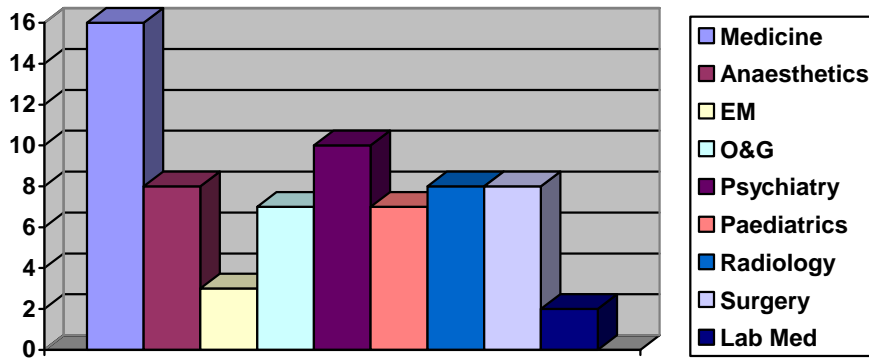
- An appraisal pilot was successfully introduced by the School of Anaesthesia and Intensive Care. It is anticipated that this will become established in other specialties from 2009/10.

Courses

- A variety of courses targeted at specialty trainees were developed and organised under the auspices of NIMDTA. These included exam preparation courses, basic science courses and specialty specific clinical courses.
- A total of 101 Specialist Registrars in their final year of training attended a management development programme in 2008-09. This

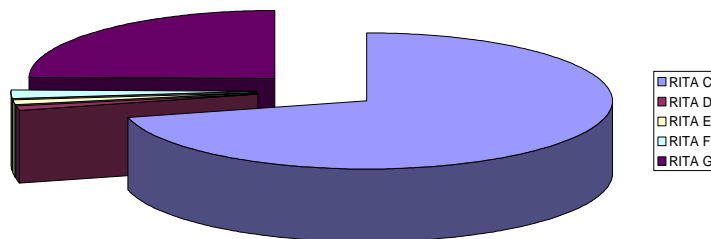
programme provides doctors in training with the necessary management skills to become an NHS consultant.

Specialty Trainees obtaining a CCT

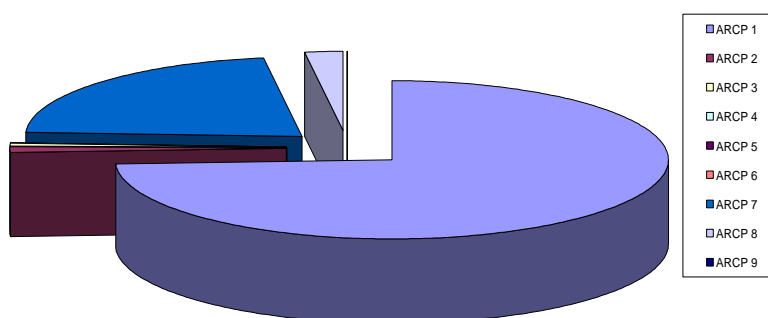


Outcomes of Assessment (RITA or ARCP)

RITA Outcomes



ARCP Outcomes



ARCP/RITA Process

ARCP Outcomes		RITA Process	
Satisfactory Progress			
1	Achieving progress and competences at the expected rate	RITA C	the trainee has progressed and achieved the competences at the expected rate
Unsatisfactory or insufficient evidence			
2	Development of specific competences required – additional training time not required	RITA D	Recommendation for targeted training – stage 1 of required additional training
3	Inadequate progress by the trainee – additional time required	RITA E	Recommendation for intensified training/repeat experience – stage 2 of required additional training
4	Released from training programme with or without specified competences		
5	Incomplete evidence presented – additional training time may be required		
Recommendation for completion of training			

6	Gained all required competences	RITA G	Final record of satisfactory progress
Outcomes for trainees out of programme or not in run-through training			
7	Fixed-term specialty outcome – competences achieved identified above	RITA F	Report of out of programme training/experience
8	Out of programme experience for approved clinical experience, research or career break		
9	Top-up training		
Withdrawal of NTN			
The trainee is required to leave the training programme before its completion.			

Quality Management Process

Background

NIMDTA is responsible for the quality management of postgraduate medical education and training in NI. The standards for NIMDTA have been set by its regulatory body, the Postgraduate Medical and Education Training Board (PMETB). NIMDTA is required to submit on a yearly basis an Annual Deanery Report (ADR) and will be visited every 3 years by PMETB as part of a cycle of visits to all UK Deaneries. PMETB may also trigger a visit at any time if there are issues of concern.

NIMDTA is required to ensure that its quality processes support the development and improvement of postgraduate medical education and training in NI. As part of this process, NIMDTA is required to monitor and assess the Local Education Providers (LEPs) against PMETB standards.

Development

- An Associate Dean for Secondary Care (Mr Keith Gardiner), with responsibility for Quality Management took up appointment in November 2008.
- A Deanery Quality Management Group was set up in March 2009 to oversee Deanery surveys, Deanery visits (cyclical and triggered),

Deanery Reports to PMETB, preparation for PMETB visits, granting or withdrawal of trainees and the Deanery's Quality Management Structures and Strategy.

- A Quality Management Operational Guide is being developed which will include Programmes for Trainer and Supervisor Development, Specialty School Development and Local Education Provider Visitation
- The linkages between NIMDTA and the LEPS were strengthened with the establishment of a regional network of Directors of Medical Education and NIMDTA representatives. The Directors of Medical Education are also represented on the Specialty School Boards and the regional Specialty Schools Forum. NIMDTA representatives also sit on the Postgraduate Education Committees of the LEPs (Adopt a Trust Programme).

Actions

Local Education Provider Visitation

- *Foundation Programme.* Annual Deanery Visits to the Foundation Programme in all Local Education Providers were carried out between October 2008 and January 2009.
- *Secondary Care Specialties.* Deanery Visits to Departments of Obstetrics and Gynaecology in all LEPs were carried out between October 2008 and January 2009 and to the Departments of Clinical and Medical Oncology (Belfast City Hospital) in January 2009.
- Visits were led by NIMDTA's General Professional Training Adviser, assisted by Associate Postgraduate Deans and members of the NIMDTA Board.
- Reports were produced and circulated to Local Education Providers for action.

Training Courses

- An educational methods course (Training the Trainer) was developed and run by NIMDTA to improve the skills of all trainers in the NI Deanery. 376 consultants and 65 registrars had received training in generic teaching skills by March 2009. The initiative is ongoing.

Annual Reports

- Annual Reports were received from all Specialty Schools (October – December 2008)
- Annual Reports were received from all LEPs (October – December 2008)

- The first Annual Deanery Report (ADR) for 2007/08 was prepared by the Agency and submitted to PMETB in December 2008 highlighting areas of concern, notable practice and producing a Deanery Action Plan.
- A Deanery Action Plan specific for each Specialty School and LEP was prepared and distributed January-February 2009.
- Responses to Deanery Action Plans were received March – April 2009.
- PMETB's decision on the ADR for 2007-8 was received in March 2009 and conditional approval granted.
- NIMDTA's response to PMETB conditions was submitted in April 2009 and confirmed conditions were met.

Annual Surveys

- NIMDTA facilitated and promoted NI contributions to PMETB Annual Trainee and Annual Trainer Surveys
- NIMDTA conducted pre-visit surveys of trainees
- NIMDTA developed an end of placement survey tool for all trainees.

European Working Time Directive Compliance.

- The Postgraduate Dean, as a member of the Implementation Support Group, the Departmental Liaison Group and the Recruitment Initiative Group, worked to investigate and deliver solutions through increasing medical staff, advising on rota design, cross-cover, role substitution, hospital at night projects and advice during reconfiguration processes.

Careers Development

The Agency has an ongoing commitment to ensure that trainees have the best possible opportunity to obtain information and prepare themselves for selection within the limits of their ability.

- An Associate Postgraduate Dean (Dr John Collins) was appointed with special responsibility for Career Development.
- Two surveys of Foundation Year trainees and 3rd to 5th year undergraduates at Queen's University (2007-2008 and 2008-2009) were carried out to provide a valuable collection of baseline data on career aspirations and knowledge in these cohorts. These data will serve as quality assurance reference evidence and will form the ongoing career strategy for the next three years.
- This strategy has been primarily directed at the undergraduates and the Foundation Trainees. With the co-operation of the Undergraduate Dean, a series of formal career events were organised over the year for 3rd-5th year Medical Students.

- Careers development was incorporated into generic skills programme for foundation trainees. Counselling sessions were provided for trainees with career development issues - this is a growing commitment.
- NIMDTA's website was further developed to ensure easy access to career information and the services provided by NIMDTA. A set of frequently asked questions have been produced for each specialty within medicine and can be accessed via the website. The information will also be available as a CDROM resource.

Less Than Full-Time Training

NIMDTA is fully committed to supporting trainees who wish to train on a less than full-time training basis. During the year 56 doctors across a range of specialties were facilitated to train on a less than full-time basis. LTFT training opportunities have been identified for a further 19 trainees from August 2009.

Governance

Risk Management

NIMDTA was disappointed not to reach the required level of compliance in relation to risk management. The effective management of risk remains a key objective in delivering the business of the Agency and more robust systems will be put in place to ensure that the identification and management of risk is embedded within the organisation.

Information Governance

- An IT and Records Management Officer was appointed to provide ICT support to staff and develop a records management system within NIMDTA. A central system for the tracking of all records in the early stages of implementation and will be further developed in 2009/10.
- All staff and those acting on behalf of NIMDTA were reminded about their obligations under the Data Protection Act and the use of portable media. All laptops have been encrypted in line with Departmental policy and the Agency's Security Operating Procedures were updated to reflect the controls that have been put in place.
- A business case for the procurement of a new training database (Intrepid) to track the performance and progress of doctors and dentists in training was approved by the Department and funding allocated.

The database is accessed through a secure internet system and work is in progress to fully implement the new training database with effect from August 2009.

Adverse Incidents and Complaints

- In the period 2008/09 2 minor incidents were recorded. Steps have been taken to prevent a re-occurrence of such incidents.
- One complaint, which was responded to and subsequently resolved, was recorded.

Equality and Human Rights

- NIMDTA worked in close partnership with colleagues from the HPSS Agencies and Special Bodies Consortium in the implementation of its statutory equality duties.
- To ensure that equality and diversity underpinned the work of NIMDTA, specific equality objectives were identified within the Agency's Business Plan and equality, good relations, disability and human rights considerations were taken into account in the review of NIMDTA's policies and procedures.
- No complaints were received during the year under the terms of Section 75

Human Resources

New appointments and resignations

Dr Claire Loughrey was appointed as Director of GP Education replacing Dr Agnes McKnight who had retired after a period of 14 years in post.

Dr Maureen Crawford resigned from the role as Associate Director after a period of 13 years in post.

Dr Grainne Bonnar was appointed as Deputy Director for GP Education.

Dr Gearoid Burns was appointed as Associate Director for GP Continuing Professional Development.

Dr Brid Hendron was appointed as Associate Adviser for Continuing Dental Education.

Ms Marguerite Burke and Mrs E Fugard were appointed as DCP Co-ordinators. This is a new area of provision of education for the Agency.

Review of induction process

With the increasing number of both medical and dental and administrative staff recruited in the Agency the HR department revised the induction process to provide a more robust process for all staff which includes a core component with their line manager.

The HR department have revised the staff handbook for administrative staff and have developed a comprehensive handbook for medical and dental staff.

Appraisal/implementation of KSF process

It was agreed by the Senior Management team to develop an organisation wide appraisal system. In view of this it was agreed to use the Knowledge and Skills Framework (KSF) the NHS review framework. A pilot was developed for the GP Appraisal team and a review of the pilot was completed by an external consultant. The response from the pilot has been very positive and the Agency will be rolling out the KSF Appraisal system for all staff within the Agency.

Training and development

The Agency has a very positive commitment to supporting training and personal development for its staff.

The Agency provided regular training in Fire Safety, Health and Safety, Records Management, Disability Awareness, Equality and Recruitment and Selection.

Four members of staff are being supported by the Agency in undertaking a degree course. One member of staff is undertaking the Accounting Technicians qualification. Members of staff regularly obtain update IT training when required.

Healthy living

In line with other health service bodies the Agency is keen to promote Healthy living and lifestyle. A number of staff participated in the Belfast Marathon and an Agency supported weekly football event took place with all staff encouraged to attend.

Financial Governance

Remuneration Report

The Northern Ireland Medical and Dental Agency's Remuneration Committee is comprised of:

Dr H McGuigan	Agency Chair and Chair of the Committee
Mr A Baird	Non-Executive Director
Mrs J Eve	Non-Executive Director
Dr R Atkinson	Non-Executive Director
Dr J Marley	Non-Executive Director
Mrs A Eggert	Non-Executive Director

The Chief Executive and Administrative Director are invited to attend meetings of the Committee. The Committee met four times during the 2008/09 financial year.

All Senior Executives are subject to an assessment of performance against objectives. Assessment of achievement by the Chief Executive against objectives set is made by the Chairman. Assessment of achievement by all other Senior Executives against objectives set is made by the Chief Executive.

Senior Staff of the Agency are employed on medical contracts, which are not subject to performance related pay.

All Senior Executive are on standard employment contracts with 3 months notice required by either party. There is no provision for termination payment, other than the normal statutory terms and conditions requirements.

The overall policy of the Remuneration Committee is to discharge its responsibilities in accordance with Circular HSS (SM) 1/2003 and in particular to have a crucial role in managing and overseeing the performance management process employed within the Agency.

Salary and Pension Entitlements

The salary, pension entitlements, and the value of any taxable benefits in kind of the most senior members of the Agency were as follows:

Name	2008-09		2007-08	
	Salary, including Performance Pay £'000	Benefits in Kind (Rounded to nearest £100)	Salary, including Performance Pay £'000	Benefits in Kind (Rounded to nearest £100)
Non-Executive Members				
Dr H McGuigan	10-15	-	10-15	-
Mr A Baird	0-5	-	0-5	-
Mrs J Eve	0-5	-	0-5	-
Dr R Atkinson	0-5	-	0-5	-
Dr J Marley	0-5	-	0-5	-
Mrs A Eggert	0-5	-	0-5	-
Executive Members				
Dr T McMurray Chief Executive/Postgraduate Dean	98,962	-	94,080	-
Dr A McKnight Director of General Practice Education	42,273	-	216,995	-
Dr C Loughrey Director of General Practice Education	83,899	-	-	-
Dr D Hussey Postgraduate Dental Dean	64,232	-	49,849	-

Name	Real increase in pension and related lump sum at age 60	Total accrued pension at age 60 and related lump sum	CETV at 31/03/08	CETV at 31/03/09	Real increase in CETV
Non-Executive Members					
Dr H McGuigan	-	-	-	-	-
Mr A Baird	-	-	-	-	-
Mrs J Eve	-	-	-	-	-
Dr R Atkinson	-	-	-	-	-
Dr J Marley	-	-	-	-	-
Mrs A Eggert	-	-	-	-	-
Executive Members					
Dr T McMurray Chief Executive / Postgraduate Dean	8,057	154,951	626,000	880,000	254,000
Dr A McKnight Director of General Practice Education	-	-	-	-	-
Dr C Loughrey Director of General Practice Education	18,700	62,725	150,084	264,235	114,151
Dr D Hussey Postgraduate Dental Dean	1,852	2,816	3,969	15,143	11,174

Dr McMurray is an employee of The Belfast HSC Trust. His services are provided to the Agency on a secondment basis, the salary reported above represents the amount of his total salary that is allocated by way of recharge to the Agency.

Dr McKnight retired from the post of Director of General Practice Education in July 2008. Dr Loughrey was subsequently appointed to the post in August 2008.

As Non-Executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members.

Pension Arrangements

Pension benefits are provided through the HPSS Superannuation Scheme and the Universities Superannuation Scheme (USS). Both schemes are "final salary" defined benefit schemes from which pensions payable are increased annually in line with changes in the Retail Prices Index. The contribution rates

for members are 6% (HPSS Scheme) and 6.35% (USS) of pensionable pay. Benefits under both schemes accrue at the rate of 1/80th of pensionable salary for each year of service. In addition a lump sum equivalent to three years' pension is payable on retirement.

Cash Equivalent Transfer Values

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HPSS pension scheme. They also include any additional pension benefit accrued to the member as a result of the purchasing additional years of pension service in the scheme at their own cost.

CETVs are calculated within the guidelines prescribed by the institute and Faculty of Actuaries.

Real Increase in CETV

This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (Including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factor for the start and end of the period.

Declaration and Register of Board Members' and Senior Managers' Interests

Board members and Senior Managers are required to declare, on appointment and during the tenure of their contract of employment, any directorships in private or public companies, ownership of, part ownership of, or majority or controlling shareholdings in any organisation which would potentially do business with the Agency. In the 2007/08 year there were no relevant interests to declare.

A formal Register of Interests is available for public scrutiny and can be viewed on request at the Finance Office at the Agency's headquarters.

Appendix A – Financial Statements

NORTHERN IRELAND MEDICAL DENTAL TRAINING AGENCY

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2009


23/11/09

NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

FOREWORD

1. **Statutory Background**

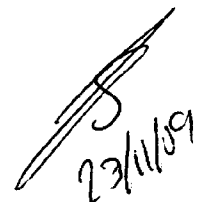
This is the fifth statement of accounts of the Northern Ireland Medical and Dental Training Agency.

These accounts for the year ended 31 March 2009 have been prepared in accordance with Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972, as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003, in a form directed by the Department of Health, Social Services and Public Safety.

2. **Results**

For the period ended 31 March 2009 there is a surplus, being an excess of income over expenditure of £279,833.

NIMDTA is funded substantially by grants from the Department of Health, Social Services and Public Safety and also by income received for carrying out activities on behalf of the Central Services Agency. There is also some additional income generated during the year from course fees.



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**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009**

**STATEMENT OF NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY'S
(NIMDTA) RESPONSIBILITIES AND CHIEF EXECUTIVE'S RESPONSIBILITIES**

Under the Health and Personal Social Services (Northern Ireland) Order 1972 (as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003), the Northern Ireland Medical and Dental Training Agency is required to prepare financial statements for each financial year in the form and on the basis determined by the Department of Health, Social Services and Public Safety. The financial statements are prepared on an accruals basis and must provide a true and fair view of the state of affairs of the Northern Ireland Medical and Dental Training Agency of its income and expenditure and cash flows for the financial year.

In preparing the financial statements the Agency is required to:

- observe the Accounts Direction issued by the Department of Health, Social Services and Public Safety including relevant accounting and disclosure requirements, and apply suitable accounting policies on a consistent basis;
- make judgements and estimates on a reasonable basis;
- state whether applicable accounting standards have been followed, and disclose and explain any material departures in the financial statements;
- prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Agency will continue in operation;
- keep proper accounting records which disclose with reasonable accuracy at any time the financial position of the Agency; and
- pursue and demonstrate value for money in the services the Agency provides and in its use of public assets and the resources it controls.


The Permanent Secretary of the Department of Health, Social Services and Public Safety as Accounting Officer for health and personal social services resources in Northern Ireland has designated Dr T McMurray of the Northern Ireland Medical and Dental Training Agency as the Accountable Officer for the Agency. His relevant responsibilities as Accountable Officer, including his responsibility for the propriety and regularity of the public finances for which he is answerable and for the keeping of proper records, are set out in the Accountable Officer Memorandum, issued by the Department of Health, Social Services and Public Safety. The Accountable Officer is also responsible for safeguarding the assets of the Agency and hence for taking reasonable steps to prevent and detect fraud and other irregularities.

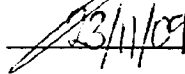

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

CERTIFICATE OF THE CHIEF EXECUTIVE

I certify that the Annual Accounts and notes thereof as set out in pages 11 to 46 of the financial statements, which I am required to prepare on behalf of the Northern Ireland Medical and Dental Training Agency, have been compiled from and are in accordance with the accounts and financial records maintained by the Agency and with the accounting standards and policies for Health and Personal Social Services approved by the Department of Health, Social Services and Public Safety.


_____ Chief Executive



_____ Date



23/11/09

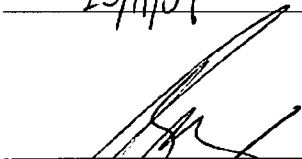
NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

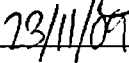
CERTIFICATE OF THE CHAIRMAN AND CHIEF EXECUTIVE

I certify that the annual accounts set out in the financial statements and notes to the accounts (pages 11 to 46) as prepared in accordance with the requirements stated in the above Certificate of the Chief Executive have been submitted to and duly approved by the Board.


_____ Chairman


_____ Date


_____ Chief Executive


_____ Date



NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

STATEMENT ON INTERNAL CONTROL

Scope of Responsibility

The Board of the N.I. Medical & Dental Training Agency is accountable for internal control. As Accounting Officer and Chief Executive of the Board, I have responsibility for maintaining a sound system of internal control that supports the achievement of the organisations policies, aims and objectives, whilst safeguarding the public funds and assets for which I am responsible in accordance with the responsibilities assigned to me by the Department of Health, Social Services and Public Safety.

- The Agency has educational contracts with the Trusts for the delivery and monitoring of Postgraduate Medical and Dental training and education. The quality of training is subject to review by the Postgraduate Medical Education and Training Board (PMETB).
- The Agency is an arms length body of the Department of Health, Social Services and Public Safety. The Agency is subject to regular accountability reviews.

The purpose of the system of internal control

The system of internal control is designed to manage risk to a reasonable level rather than eliminate the risk of failure to achieve policies, aims and objectives; it can therefore only provide reasonable and not absolute assurance of effectiveness. The system of internal control is based on an ongoing process designed to:

- identify and prioritise the risks to the achievement of organisational policies, aims and objectives;
- to evaluate the likelihood of those risks being realised and the impact should they be realised, and to manage them efficiently, effectively and economically.

The system of internal control has been in place in the N.I. Medical and Dental Training Agency for the year ended 31 March 2009 and up to the date of approval of the annual report and accounts and accords with Department of Finance and Personnel guidance.

The Board exercises strategic control over the operation of the organisation through a system of corporate governance, which includes: -

- delegation of decision making authority within set parameters to the Chief Executive and other officers
- standing orders and standing financial instructions
- the establishment of an audit committee.

The system of internal financial control is based on a framework of regular financial information, administrative procedures including the segregation of duties and a system of delegation and accountability. In particular it includes: -

- comprehensive budgeting systems with an annual budget which is reviewed and agreed by the Board;
- regular reviews by the board of periodic financial reports, which indicate financial performance against forecast;
- setting targets to measure financial and other performances;
- appropriate formal budget management disciplines.

The N.I. Medical & Dental Training Agency has an outsourced internal audit function which operates to defined standards and whose work is informed by an analysis of risk to which the Agency is exposed and audit plans are based upon this analysis. In 2008-09 Internal Audit reviewed Financial systems examining the following areas: Payments, Ordering and Receipts of Goods, Salaries and Wages, Income, Petty Cash, Bank Reconciliations, Credit Card Expenditure, Budgetary Control and Asset Management. Audits were also undertaken to assess the standard of Risk Management and to assess compliance with Terms and Conditions of Service. In addition reviews were performed on four Controls Assurance Standards as outlined below.

In her annual report, the Internal Auditor reported that the Agency's system of internal control was limited. Areas of weakness were identified in purchasing processes, implementation of the Knowledge and Skills



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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

framework and risk management procedures. The Agency also failed to meet its target level of compliance for records management.

The Agency has developed an action plan to address these weaknesses as follows:-

- The Agency has entered into a service level agreement with the Regional Supplies Service, this will address the shortcomings identified in the operation of purchasing processes.
- The Agency continues to develop its Knowledge and Skills framework with a view to full implementation by September 2009.
- The Agency has set in place a programme of risk management training for staff. All risk registers will be reviewed on a regular basis and a robust system of risk reporting will be implemented.
- The Agency continues to develop its records management systems and procedures with a view to obtaining substantive compliance by the end of the 2009/10 financial year.

With regard to the wider control environment the Agency has in place a range of organisational controls, commensurate with the current assessment of risk, designed to ensure efficient and effective discharge of its business in accordance with the law and departmental direction. Every effort is made to ensure that the objectives of the Agency are pursued in accordance with the recognised and accepted standards of public administration.

For example the Agency's recruitment and selection policies are based on the principle of equality of opportunity and controls are in place to ensure that all such decisions are taken in accordance with the relevant legislation.

With regard to assets, decisions are taken within the context of the procurement and disposal of assets as laid down in relevant policies and legislation.

With regard to Estate Management, decisions are taken within an agreed plan, which prioritises management action based on an assessment of risk. Areas such as Fire Code Compliance, Health and Safety handbook for staff are all reviewed and updated on an annual basis.

Capacity to handle risk.

- Risk management is a standing item at monthly senior management meetings which are chaired by the Chief Executive.
- Senior staff have been trained in risk management and there are plans in place to provide to all other staff.
- All staff have been issued with a copy of the Agencies risk management strategy and policy.

The risk and control framework.

The risk management strategy seeks to develop a consistent approach to risk management that will :

- Implement effective risk management as a key element of good governance and rigorous performance management.
- Consider risk as an integral part of corporate and business planning and service delivery.
- Encourage considered and responsible risk taking as a legitimate response to opportunity and uncertainty.
- Achieve better outcomes for the Agency through a more realistic assessment of the challenges faced, through improved decision-making and targeted risk mitigation and control.
- Engender, reinforce and replicate good practice in risk management.

In Accordance with the requirements of the DHSSPS, the Agency is required to comply with 22 Controls Assurance Standards, of which 13 are relevant to its circumstances. The table below outlines the level of the Agency's compliance with the relevant standards.



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**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009**

Controls Assurance Standard	Compliance Required	Compliance Achieved
Governance	Substantive	Substantive
Financial Management	Substantive	Substantive
Risk Management	Substantive	Moderate
Fire Safety	Substantive	Substantive
Waste Management	Substantive	Substantive
Human Resources	Substantive	Substantive
Health and Safety	Substantive	Substantive
Buildings, Land, Plant and Non Medical Equipment	Substantive	Substantive
Information and Communications Technology	Substantive	Substantive
Environmental Management	Substantive	Substantive
Purchase and Supply	Substantive	Substantive
Records Management	Substantive	Moderate
Security Management	Substantive	Substantive

During 2008/09 Internal Audit performed work on the following Controls Assurance Standards:

- Governance
- Financial Management
- Risk Management
- Records Management

The level of compliance for Governance and Financial Management was assessed as being 'Substantive', i.e. in excess of 70%, while the level assessed for Risk Management and Records Management was 'Moderate', ie between 30% and 69%.

These 4 standards were the only standards validated by Internal Audit.

In response to the internal audit report on these standards, detailed action plans will be developed to address the areas of shortfall. In particular the Agency intends to undertake a programme of risk management training. Risk Management Policies and Strategies will be revised and issued to all staff. Roles and responsibilities in relation to risk management will be clearly defined. The Agency will undertake further work in the development of departmental risk registers and these will be reviewed on a quarterly basis. The Agency will also identify and report on its risk indicators.

Regarding records management, the records management policy will be revised and all staff will be required to undertake regular training which will be recorded and monitored using a new electronic training programme (CETIS). The Agency will continue to develop a central filing system to enable the efficient tracking of all records.

The Agency will progress further controls assurance work as required by the Department:

The Agency will continue to develop its controls and procedures to ensure substantive compliance with the Risk Management and Records Management controls assurance standards.

The Agency will systematically gather evidence to demonstrate compliance with all relevant controls assurance standards.

The Agency will comment on new draft controls assurance standards as and when they are issued by the Department during 2009-2010;

Handwritten signature and date: 23/11/09

NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

Initial baseline work on assessing the Agency's compliance with new draft standards will be carried out on each occasion.

The Agency has introduced a series of measures to manage information risks. These include the development and implementation of a data protection policy. All staff have been trained in data protection and issued with guidelines on the processing and sharing of information. The Agency will continue to review and develop the data protection processes and procedures.

A number of data control weakness concerning verification of backups and testing of disaster recovery plans have been identified. The Agency will continue to work with IT Assist in addressing these issues.

Review of Effectiveness

As Accounting Officer, I have responsibility for reviewing the effectiveness of the system of internal control. My review of the effectiveness of the system of internal control is informed by the work of the internal auditors and the executive managers within the N.I. Medical & Dental Training Agency who have responsibility for the development and maintenance of the internal control framework, and comments made by the external auditors in their management letter and other reports. I have been advised on the implications of the result of my review of the effectiveness of the system of internal control by the Board and the Audit Committee and a plan to address weaknesses and ensure continuous improvement of the system is in place.

The Agency's Management operates a process of continual review and improvement of internal controls. This is backed up by an assessment by independent internal auditors. All audit reports and progress against audit recommendations are presented to the Audit Committee, which in turn reports to the Board. The Board is also provided with regular financial and where applicable internal control reports.

By order of the Agency.

Chief Executive 
Northern Ireland Medical and Dental Training Agency

Date 23/11/09


23/11/09

NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY

THE CERTIFICATE AND REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE NORTHERN IRELAND ASSEMBLY

I certify that I have audited the financial statements of Northern Ireland Medical and Dental Training Agency for the year ended 31 March 2009 under the Health and Personal Social Services (Northern Ireland) Order 1972 as amended. These comprise the Net Expenditure Account, the Balance Sheet, the Cash Flow Statement and Statement of Recognised Gains and Losses and the related notes. These financial statements have been prepared under the accounting policies set out within them. I have also audited the information in the Remuneration Report that is described in that report as having been audited.

Respective responsibilities of the Agency, Accounting Officer and Auditor

The Agency and Chief Executive as Accounting Officer are responsible for preparing the Annual Report, the Remuneration Report and the financial statements in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 as amended and Department of Health, Social Services and Public Safety directions made thereunder and for ensuring the regularity of financial transactions. These responsibilities are set out in the Statement of the Agency's and Chief Executive's Responsibilities.

My responsibility is to audit the financial statements and the part of the Remuneration Report to be audited in accordance with relevant legal and regulatory requirements, and with International Standards on Auditing (UK and Ireland).

I report to you my opinion as to whether the financial statements give a true and fair view and whether the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 as amended and Department of Health, Social Services and Public Safety directions made thereunder. I report to you whether, in my opinion, the information, which comprises the Management Commentary included in the Annual Report is consistent with the financial statements. I also report whether in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

In addition, I report to you if the Agency has not kept proper accounting records, if I have not received all the information and explanations I require for my audit, or if information specified by the Department of Health, Social Services and Public Safety regarding remuneration and other transactions is not disclosed.

I review whether the Statement on Internal Control reflects the Agency's compliance with the Department of Health, Social Services and Public Safety guidance, and I report if it does not. I am not required to consider whether this statement covers all risks and controls, or form an opinion on the effectiveness of the Agency's corporate governance procedures or its risk and control procedures.

I read the other information contained in the Annual Report and consider whether it is consistent with the audited financial statements. This other information comprises the unaudited part of the Remuneration Report, the Note of Appreciation to NIMDTA staff, Directors' Report, What happened in 2008/2009, Quality Management Process, Careers Development, Less than Full-Time Training, Governance, Equality and Human Rights, Human Resources and Financial Governance sections. I consider the implications for my report if I become aware of any apparent misstatements or material inconsistencies with the financial statements. My responsibilities do not extend to any other information.

Basis of audit opinions

I conducted my audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements and the part of the Remuneration Report to be audited. It also includes an assessment of the significant estimates and judgments made by the Agency and Accounting Officer in the preparation of the financial statements, and of whether the accounting policies are most appropriate to the Agency's circumstances, consistently applied and adequately disclosed.

I planned and performed my audit so as to obtain all the information and explanations which I considered necessary in order to provide me with sufficient evidence to give reasonable assurance that the financial statements and the part of the Remuneration Report to be audited are free from material misstatement,

whether caused by fraud or error, and that in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them. The Northern Ireland Medical and Dental Training Agency's accounts include a debtor at 31 March 2009 for £34,000 relating to overpayments to staff during 2007-08 and 2008-09 of monies due under the Agenda for Change (AfC) initiative on the remuneration and conditions of employees in the health and social care sector. At 31 March 2009 the Agency has not recovered the overpayments made in 2007-08 and 2008-09. Since the year end, the Agency has agreed a settlement with staff affected which means that recovery of the overpayment will not be sought. In forming my opinion I also evaluated the overall adequacy of the presentation of information in the financial statements and the part of the Remuneration Report to be audited.

Opinions

In my opinion:

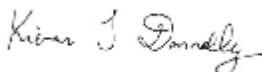
- the financial statements give a true and fair view, in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 as amended and directions made thereunder by Department of Health, Social Services and Public Safety of the state of the Northern Ireland Medical and Dental Training Agency's affairs as at 31 March 2008 and of its overall surplus, cash flows and recognised gains and losses for the year then ended;
- the financial statements and the part of the Remuneration Report to be audited have been properly prepared in accordance with the Health and Personal Social Services (Northern Ireland) Order 1972 as amended and Department of Health, Social Services and Public Safety directions made thereunder; and
- information, which comprises the Management Commentary included within the Annual Report, is consistent with the financial statements.

Qualified Opinion on Regularity

In my opinion, except for £34,000 overpayments of salaries to staff assimilated onto incorrect pay points under the Agenda for Change, in all other material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.

Report

My report on these financial statements is at page 47.



KJ Donnelly
Comptroller and Auditor General
Northern Ireland Audit Office
106 University Street
Belfast BT7 1EU

24 May 2010

**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009**

NET EXPENDITURE ACCOUNT FOR YEAR ENDED 31ST MARCH 2009

		2009	Restated 2008
	NOTE	£	£
Expenditure			
Staff costs	2.1	(4,265,937)	(3,569,498)
Depreciation	3.0	(70,765)	(52,759)
Other Expenditure	3.0	(45,075,318)	(41,577,059)
		(49,412,020)	(45,199,316)
Income			
Income from activities	4.1	888,518	733,356
Other Operating Income	4.2	58,177	91,749
Reimbursements receivable		-	-
		946,695	825,105
NET EXPENDITURE		(48,465,325)	(44,374,211)
Credit reversal of notional costs			
Cost of capital	3.0	41,938	33,820
Notional costs (including audit fees)	3.0	27,683	29,862
Net expenditure for the financial year		(48,395,704)	(44,310,529)
SUMMARY REVENUE RESOURCE OUTTURN			
Net expenditure		(48,465,325)	(44,374,211)
Adjustments	18.1	163,158	120,867
Net resource outturn		(48,302,167)	(44,253,344)
Revenue Resource Limit (RRL)	18.1	48,582,000	44,449,000
SURPLUS/(DEFICIT) AGAINST RRL		279,833	195,656

The notes on pages 15 to 46 form part of these accounts
All Income and Expenditure is derived from continuing activities



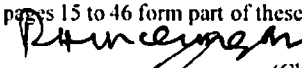
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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

BALANCE SHEET AS AT 31 MARCH 2009

	NOTE	£	2009 £	£	Restated 2008 £
FIXED ASSETS					
Tangible Assets	7.0		280,786		346,203
Intangible Assets	7.0		97,102		10,883
Financial Assets	8.0		-		-
Total non current Assets			377,888		357,086
 CURRENT ASSETS					
Stocks and work in progress	9.0	4,992		9,664	
Debtors: Amounts falling due within one year	10.1	540,810		432,213	
Debtors: Amounts falling due after more than one year	10.2	-		-	
Short term investments	11.0	-		-	
Cash at bank and in hand	11.1	3,518,438		2,915,821	
TOTAL CURRENT ASSETS			4,064,240		3,357,698
 CREDITORS: Amounts falling due within one year	 12.1		 (3,076,157)		 (2,650,109)
NET CURRENT ASSETS/(LIABILITIES)			988,083		707,589
 TOTAL ASSETS LESS CURRENT LIABILITIES			 1,365,971		 1,064,675
 CREDITORS: Amounts falling due after more than one year	 12.2		 -		 -
 PROVISIONS FOR LIABILITIES AND CHARGES	 14.1		 -		 -
 TOTAL ASSETS EMPLOYED			 1,365,971		 1,064,675
 FINANCED BY:					
CAPITAL AND RESERVES					
Revaluation reserve	16.2		(236,949)		(236,949)
Donation reserve	16.2		-		-
General fund	16.2		1,602,920		1,301,624
			1,365,971		1,064,675

The notes on pages 15 to 46 form part of these accounts

Signed.....  (Chairman)

Date: 23/11/09

Signed.....  (Chief Executive)


Date: 23/11/09


23/11/09

NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

STATEMENT OF RECOGNISED GAINS AND LOSSES FOR THE YEAR ENDED 31 MARCH 2009

	2009	Restated 2008
	£	£
Fixed asset impairment losses	-	-
Non donated Fixed Assets		
Indexation of fixed assets	-	4,344
Revaluation of fixed assets	-	-
	-	4,344
Donated Assets		
Additions to donated assets	-	-
Indexation	-	-
Revaluation	-	-
Disposals	-	-
(except transfers to realised donation reserve)	-	-
Total recognised gains and losses relating to the year	-	4,344
Additions to Capital Assets Reserve	-	-
GAINS/(LOSSES) RECOGNISED IN THE FINANCIAL YEAR	-	4,344


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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

CASHFLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2009

		2009		Restated 2008
	£	£	£	£
Net Cash Inflow from Operating Activities (Note 29.1)		(48,038,221)		(44,385,988)
Returns on Investments and Servicing of Finance				
Interest received	58,177		86,152	
Interest paid	-		-	
Interest element of finance lease rental payments	-		-	
Net Cash (Outflow)/Inflow from Returns on Investments and Servicing of Finance		58,177		86,152
Capital Expenditure				
Payments to acquire intangible fixed assets	(108,991)		(7,954)	
Receipts from sales of intangible fixed assets	-		-	
Payments to acquire tangible fixed assets	(5,348)		(26,614)	
Receipts from sale of tangible fixed assets	-		200	
Net Cash Inflow/(Outflow) from Capital Expenditure		(114,339)		(34,368)
Dividends paid				
Management of Liquid Resources				
Purchase of current asset investments	-		-	
Sale of current asset investments	-		-	
Net Cash Inflow/(Outflow) from Management of Liquid Resources		-		-
Net Cash Inflow/(Outflow) before Financing				
Financing		(48,094,383)		(44,334,204)
Financing				
Funding	48,697,000		44,506,000	
Movement in general fund working capital	-		-	
Cash drawn down	48,697,000		44,506,000	
Additional public dividend capital advances in year	-		-	
Repayment of prior year impairment	-		-	
Net Cash Inflow/(Outflow) from Financing		48,697,000		44,506,000
Increase / (Decrease) in Cash (Notes 29.2 and 29.3)		<u>602,617</u>		<u>171,796</u>

The notes on pages 45 - 46 form part of this statement


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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS

1. STATEMENT OF ACCOUNTING POLICIES

1.1 Authority

These accounts have been prepared in a form determined by the Department of Health, Social Services and Public Safety in accordance with the requirements of Article 90(2)(a) of the Health and Personal Social Services (Northern Ireland) Order 1972 No 1265 (NI 14) as amended by Article 6 of the Audit and Accountability (Northern Ireland) Order 2003.

1.2 Accounting Convention

These accounts have been prepared under the historical cost convention as modified by the indexation and revaluation of tangible fixed assets.

1.3 Basis of Preparation of Accounts

The accounts have been prepared in accordance with guidance issued by the Department of Health, Social Services and Public Safety.

The accounting policies contained in that Manual follow UK generally accepted accounting practice (UK GAAP) to the extent that it is meaningful and appropriate to HSC Trusts. The accounting policies are selected in accordance with the principles set out in FRS 18 "Accounting Policies" as the most appropriate for giving a true and fair view. The accounting policies have been applied consistently in dealing with items considered material in relation to the accounts.

The principal variations between UK GAAP and the accounting policies directed by the Department of Health, Social Services and Public Safety are:

Financial Reporting Standard 15 "Tangible Fixed Assets" requires impairment losses on revalued fixed assets to be recognised in the Statement of Recognised Gains and Losses until the carrying value of the asset falls below depreciated historic cost, at which stage any further impairments are recognised in the Net Expenditure Account. There are occasions, particularly in relation to new built where losses or downward revaluations arising from a general fall in prices are charged to the revaluation reserve and may lead to a temporary negative revaluation reserve in respect of certain assets.



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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

1.4 Changes to Presentation

Due to changes in HM Treasury budgeting guidance, the Department of Health, Social Services and Public Safety has directed that HSC Agencies are accounted and budgeted for as Non Departmental Public Bodies (NDPB's). As a direct result, HSC Agencies are now required to adopt a new format of accounts in line with the NDPB format. The main changes are detailed below;

- a) Net Expenditure Account - The Income & Expenditure account has been replaced by the Net Expenditure Account, which shows the net operating cost rather than surplus/deficit.
- b) Revenue Resource Limit (RRL) - The RRL is a new mechanism for measuring performance against breakeven. The RRL is a resource budget for ongoing operations and is a combination of agreed funding from Commissioners, DHSSPS and other Departments. These income streams would previously have been reflected within the income and expenditure account as income, but are now classified as Grant in Aid income and therefore do not appear within the Net Expenditure account.
- c) Provisions - In previous years HSC Agencies diverged from UK GAAP under the direction of the Department in relation to FRS3 Reporting Financial performance. HSC Agencies did not show the impact of provisions in the calculation of operating surplus /(deficit). These were previously disclosed after operating surplus/deficit as provisions for future obligations. However in line with Departmental accounting guidance in accordance with the Financial Reporting Manual (FReM) the Net Expenditure shows the full impact of provisions.
- d) Salaries & Wages – In line with Departmental guidance in accordance with FReM, the cost of staff related provisions are no longer reflected within the salaries and wages note, but continue to be disclosed within the operating costs note.
- e) General Fund – The General Fund is new and replaces the realised donated asset reserve, Public Dividend Capital and the Income & Expenditure reserve.

1.5 Changes to accounting policies

Income

As a direct result of changing the accounting and budgeting treatment for HSC Agencies as Non Departmental Public Bodies (NDPB's), HSC Agencies are now required to treat funding that is received from a controlling party such as the Department and Boards as Grant in Aid income. Under government accounting such income is treated as financing and credited to reserves. This is a change in accounting policy from previous years, when such income was recorded as income in the Net Expenditure Account. Prior year figures have been restated in the accounts to reflect this change in treatment, the effect of this change both in the current year and prior year are shown in the table below; There is no impact on the net liability position as a result of this change in policy.



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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

	At 31 Mar 2008 (as stated previously) £'000	Impact of adopting new policy £'000	At 31 March 2008 (restated) £'000
Income	45,274	(44,449)	825
General Fund			

	At 31 Mar 2009 (without applying the new policy) £'000	Impact of adopting new policy £'000	At 31 March 2009 (applying the new policy) £'000
Income	49,529	(48,582)	947
General Fund			

Provisions

In line with adopting the NDPB format of accounts, HSC Agencies are required to change how provisions are reflected within the Net expenditure Account.

Other provisions – It is the movement in the provision excluding utilisation which is recognised within operating expenses. Previously this was not reflected within operating expenses, but rather as provisions for future obligations on the face of the I & E.

Prior year figures have been restated in the accounts to reflect this change in treatment. The effect of this change both in the current year and prior year are shown in the table below. There is no impact on the net liability position as a result of this change in policy.

	At 31 Mar 2008 (as stated previously) £'000	Impact of adopting new policy £'000	At 31 March 2008 (restated) £'000
Income	-	-	-
Expenditure	-	-	-
General Fund	-	-	-

	At 31 Mar 2009 (without applying the new policy) £'000	Impact of adopting new policy £'000	At 31 March 2008 (applying the new policy) £'000
Income	-	-	-
Expenditure	-	-	-
General Fund	-	-	-

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

1.6 Intangible fixed assets

Intangible fixed assets are capitalised when they are capable of being used in an Agencies activities for more than one year; and they have a cost of at least £5,000 (either individually or as a grouped asset).

Intangible fixed assets held for operational use are valued at historical cost and are depreciated over the estimated life of the asset on a straight line basis, except capitalised Research and Development which is revalued using an appropriate index figure. The carrying value of intangible assets is reviewed for impairment at the end of the first full year following acquisition and in other periods if events or changes in circumstances indicate the carrying value may not be recoverable.

Purchased computer software licences are capitalised as intangible fixed assets where expenditure of at least £5,000 is incurred (either individually or as a grouped asset). They are amortised over the shorter of the term of the licence and their useful economic lives.

1.7 Tangible Fixed Assets

Capitalisation

Tangible assets are capitalised if they are capable of being used for a period which exceeds one year and they:

- individually have a cost of at least £5,000; OR
- they satisfy the criteria of a grouped assets i.e. collectively have a cost of at least £5,000, are functionally interdependent, broadly simultaneous purchase dates, and anticipated to have simultaneous disposal dates, under single managerial control and have an individual cost of £1,000 ;OR
- form part of the initial equipping and setting-up cost of a new building or unit irrespective of their individual or collective cost.

Valuation

Tangible fixed assets are stated at the lower of replacement cost and recoverable amount. On initial recognition they are measured at cost (for leased assets, fair value) including any costs such as installation directly attributable to bringing them into working condition. They are restated to current value each year. The carrying values of tangible fixed assets are reviewed for impairment in periods if events or changes in circumstances indicate the carrying value may not be recoverable.

All land and buildings are restated to current value using professional valuations in accordance with FRS 15 every five years and in the intervening years by the use of indices. The buildings index is based on the All in Tender Price Index published by the Building Cost Information Service (BCIS). The land index is based on the residential building land values reported in the Property Market Report published by the Valuation Office.

Professional valuations are carried out by the District Valuers of the Valuations and Land Agency.



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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

The valuations are carried out in accordance with the Royal Institute of Chartered Surveyors (RICS) Appraisal and Valuation Manual insofar as these terms are consistent with the agreed requirements of the Department of Health, Social Services and Public Safety. In accordance with the requirements of the Department, asset valuations were undertaken in 2004/05 as at the valuation date of 31 March 2005.

The valuations are carried out primarily on the basis of Depreciated Replacement Cost for specialised operational property and Existing Use Value for non-specialised operational property. The value of land for existing use purposes is assessed at Existing Use Value. For non-operational properties including surplus land, the valuations are carried out at Open Market Value.

Additional alternative Open Market Value figures have only been supplied for operational assets scheduled for imminent closure and subsequent disposal.

All increases in value arising from indexation and five-yearly revaluations are taken to the Revaluation Reserve. All decreases in value resulting from price changes are charged to the Statement of Recognised Gains and Losses to the extent that a revaluation reserve covers these price impairments and if there is insufficient cover in the revaluation reserve the remainder is charged to the Net Expenditure account.

Assets in the course of construction are valued at cost and are not indexed. These assets include any existing land or buildings under the control of a contractor.

Residual interests in off-balance sheet Private Finance Initiative properties are included in tangible fixed assets as 'assets under construction and payments on account' where the PFI contract specifies the amount, or a nil value, at which the assets will be transferred to the Trust at the end of the contract. The residual interest is built up, on an actuarial basis, during the life of the contract by capitalising part of the unitary charge so that at the end of the contract the balance sheet value of the residual value plus the specified amount equal the expected fair value of the residual asset at the end of the contract. The estimated fair value of the asset on reversion is determined by the District Valuer based on Department of Health guidance. The District Valuer should provide an estimate of the anticipated fair value of the assets on the same basis as the District Valuer values the NHS Trusts estate.

Operational equipment other than IT equipment, which is considered to have nil inflation, is valued at net current replacement cost through annual uplift by the change in the value of the GDP deflator. Equipment surplus to requirements is valued at net recoverable amount.

Depreciation, amortisation and impairments

Tangible fixed assets are depreciated at rates calculated to write them down to estimated residual value on a straight-line basis over their estimated useful lives. No depreciation is provided on freehold land, and assets surplus to requirements.

Assets in the course of construction and residual interests in off-balance sheet PFI contract assets are not depreciated until the asset is brought into use or reverts to the Trust, respectively.

Buildings, installations and fittings are depreciated on their current value over the estimated remaining life of the asset as advised by the District Valuer. Leaseholds are depreciated over the primary lease term.

Equipment is depreciated on current cost evenly over the estimated life of the asset.

Impairment losses resulting from short-term changes in price that are considered to be recoverable in the longer term are taken in full to the revaluation reserve, where one exists with any remaining balance charged to the Net Expenditure account. Impairment losses caused by economic events are



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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

taken in full to the Net Expenditure account with a transfer being made from the revaluation reserve to the Net Expenditure Account up to the amount of the economic impairment.

1.8 Donated Fixed Assets

Donated fixed assets are capitalised at their current value on receipt and this value is credited to the Donated Asset Reserve. Donated fixed assets are valued and depreciated as described above for purchased assets. Gains and losses on revaluations are also taken to the Donated Asset Reserve and, each year, an amount equal to the depreciation charge on the asset is released from the Donated Asset Reserve to the Net Expenditure account. Similarly, any impairment on donated assets charged to the Net Expenditure Account is matched by a transfer from the Donated Asset Reserve. On sale of donated assets, the value of the sale proceeds is transferred from the Donated Asset Reserve to the General Fund.

1.9 Research and development

Research and development expenditure is charged against income in the year in which it is incurred, except in so far as development expenditure relates to a clearly defined project and the benefits there from can reasonably be regarded as assured. Expenditure so deferred is limited to the value of future benefits and is amortised through the income and expenditure account on a systematic basis over the period expected to benefit from the project.

1.10 Private Finance Initiative (PFI) transactions

The Agency does not have any PFI transactions.

1.11 Stocks and work-in-progress

Stocks and work-in-progress are valued at the lower of cost and net realisable value. This is considered to be a reasonable approximation to current cost due to the high turnover of stocks. Work-in-progress comprises goods in intermediate stages of production. Partially completed contracts for patient services are not accounted for as work-in-progress.

1.12 Provisions

The Agency provides for legal or constructive obligations that are of uncertain timing or amount at the balance sheet date on the basis of the best estimate of the expenditure required to settle the obligation. Where the effect of the time value of money is significant, the estimated risk-adjusted cash flows are adjusted using the Treasury's discount rate of 2.2% in real terms.

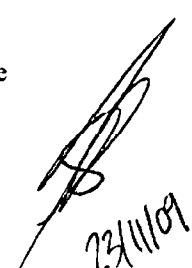
1.13 Pensions

The Agency participates in the following defined benefit schemes:

HSC Superannuation Scheme.

Under this multi-employer defined benefit scheme both the Trust and employees pay specified percentages of pay into the scheme and the liability to pay benefit falls to the DHSSPS. The Trust is unable to identify its share of the underlying assets and liabilities in the scheme on a consistent and reliable basis. Further information regarding the HSC Superannuation Scheme can be found in the HSC Superannuation Scheme Statement in the Departmental Resource Account for the Department of Health, Social Services and Public Safety.

The costs of early retirements are met by the Trust and charged to the Net Expenditure Account at the time the Trust commits itself to the retirement.



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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

As per the requirements of FRS 17, full actuarial valuations by a professionally qualified actuary are required at intervals not exceeding four years. The actuary reviews the most recent actuarial valuation at the balance sheet date, in this case the 2004 valuation, and updates it to reflect current conditions. An interim valuation is taking place with effect from 31 March 2006 and this is the valuation being used for 2008-09 accounting purposes.

The University Superannuation Scheme.

This is a defined benefit scheme with employer contributions of 14% of gross pay. The most up to date actuarial valuation was carried out at 31 March 2005. Further information on this scheme can be obtained from the Universities Superannuation Scheme Limited.

The Queen's Retirement Benefit Plan.

This is a defined benefit scheme with employer contributions of 14% of gross pay. The most up to date actuarial valuation was carried out at 31 March 2005. Further information on the scheme can be obtained from the Queen's University of Belfast.

The costs of early retirements are met by the Agency and charged to the Net Expenditure Account at the time the Agency commits itself to the retirement.

1.14 Third Party Assets

Assets belonging to third parties are not recognised in the accounts since the Agency has no beneficial interest in them. Details of third party assets are given in note 27 to the accounts.

1.15 Leases

Assets held under finance leases are capitalised at the fair value of the asset with an equivalent liability categorised as appropriate under creditors due within or after one year. The asset is subject to indexation and revaluation and is depreciated on its current fair value over the shorter of the lease term and its useful economic life. Finance charges are allocated to accounting periods over the period of the lease to produce a constant rate of interest on the outstanding balance. Rentals under operating leases are charged to the Net Expenditure Account in the year in which they arise.

1.16 Losses

This note (Note 25) is a memorandum statement unlike most notes to the accounts which provide further detail of figures in the primary accounting statements. Most of the contents will be included in operating expenses.

1.17 Financial Instruments

In 2008-09 HSC Agencies are required to implement financial Instruments standards FRS25, FRS 26 and FRS 29.

- **Financial assets**

Financial assets are recognised on the balance sheet when the Agency becomes party to the financial instrument contract or, in the case of trade receivables, when the goods or services have been delivered. Financial assets are derecognised when the contractual rights have expired or the asset has been transferred.



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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

Financial assets are initially recognised at fair value.

- **Financial liabilities**

Financial liabilities are recognised on the balance sheet when the Agency becomes party to the contractual provisions of the financial instrument or, in the case of trade payables, when the goods or services have been received. Financial liabilities are de-recognised when the liability has been discharged, that is, the liability has been paid or has expired.

Financial liabilities are initially recognised at fair value.

Financial risk management

Financial reporting standard 29 requires disclosure of the role that financial instruments have had during the period in creating or changing the risks a body faces in undertaking its activities. Because of the relationships with DHSSPSNI, and the manner in which they are funded, financial instruments play a more limited role within Agencies in creating risk than would apply to a non public sector body of a similar size, therefore Agencies are not exposed to the degree of financial risk faced by business entities. Agencies have limited powers to borrow or invest surplus funds and financial assets and liabilities are generated by day to day operational activities rather than being held to change the risks facing the Agencies in undertaking activities. Therefore the HSC is exposed to little credit, liquidity or market risk.

Currency risk

The Agency is principally a domestic organisation with the great majority of transactions, assets and liabilities being in the UK and Sterling based. The Agency has no overseas operations. The Agency therefore has low exposure to currency rate fluctuations.

Interest rate risk

The Agency has limited powers to borrow or invest and therefore has low exposure to interest rate fluctuations.

Credit risk

Because the majority of the Agency's income comes from contracts with other public sector bodies, the Agency has low exposure to credit risk.

Liquidity risk

Since the Agency receives the majority of its funding through its sponsor body which is voted through the Assembly, it is therefore not exposed to significant liquidity risks.



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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 2 STAFF NUMBERS AND RELATED COSTS

2.1 Staff Costs

Staff costs comprise

	2009	Directly employed	Other	2008
Wages & Salaries	3,790,485	2,363,502	1,426,983	3,211,961
Social security costs	164,766	164,766	-	189,905
Other pension costs	310,686	310,686	-	167,632
Sub-Total	4,265,937	2,838,954	1,426,983	3,569,498
Less recoveries in respect of outward secondments	-	-	-	-
Total net costs	<u>4,265,937</u>			<u>3,569,498</u>

Of the total, none has been charged to capital in the year

2.2 Average number of persons employed

The average number of whole time equivalent persons employed during the year was as follows:

	2009 No.	Directly employed No.	Other No.	2008 No.
Medical and dental	29	19	10	27
Administrative and clerical	45	39	6	39
Total	<u>74</u>	<u>58</u>	<u>16</u>	<u>66</u>

Figures refer to Wholetime equivalent (WTE'S)



NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 2 STAFF NUMBERS AND RELATED COSTS

2.3 Senior Employees' Remuneration (Audited)

Name	2008-09		2007-08	
	Salary, including Performance Pay £'000	Benefits in Kind (Rounded to nearest £100)	Salary, including Performance Pay £'000	Benefits in Kind (Rounded to nearest £100)
Non-Executive Members				
Dr H McGuigan	10-15	-	10-15	-
Mr A Baird	0-5	-	0-5	-
Mrs J Eve	0-5	-	0-5	-
Dr R Atkinson	0-5	-	0-5	-
Dr J Marley	0-5	-	0-5	-
Mrs A Egert	0-5	-	0-5	-
Executive Members				
Dr T McMurray Chief Executive/Postgraduate Dean	98,962	-	94,080	-
Dr A McKnight Director of General Practice Education	42,273	-	216,995	-
Dr C Loughrey Director of General Practice Education	83,899	-	-	-
Dr D Hussey Postgraduate Dental Dean	64,232	-	49,849	-

Dr McMurray is an employee of The Belfast HSC Trust. His services are provided to the Agency on a secondment basis, the salary reported above represents the amount of his total salary that is allocated by way of recharge to the Agency.

Dr McKnight retired from the post of Director of General Practice Education in July 2008. Dr Loughrey was subsequently appointed to the post in August 2008.



NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 2 STAFF NUMBERS AND RELATED COSTS

2.3 Senior Employees' Remuneration (Audited) (CONT'D)

Name	2008-09		CETV at 31/03/08	CETV at 31/03/09	Real increase in CETV
	Real increase in pension and related lump sum at age 60	Total accrued pension at age 60 and related lump sum			
Non-Executive Members					
Dr H McGuigan	-	-	-	-	-
Mr A Baird	-	-	-	-	-
Mrs J Eve	-	-	-	-	-
Dr R Atkinson	-	-	-	-	-
Dr J Marley	-	-	-	-	-
Mrs A Egert	-	-	-	-	-
Executive Members					
Dr T McMurray Chief Executive/Postgraduate Dean	8,057	154,951	626,000	880,000	254,000
Dr A McKnight Director of General Practice Education	-	-	-	-	-
Dr C Loughrey Director of General Practice Education	18,700	62,725	150,084	264,235	114,151
Dr D Hussey Postgraduate Dental Dean	1,852	2,816	3,969	15,143	11,174



NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

As Non-Executive members do not receive pensionable remuneration, there will be no entries in respect of pensions for Non-Executive members.

A Cash Equivalent Transfer Value (CETV) is the actuarially assessed capital value of the pension scheme benefits accrued by a member at a particular point in time. The benefits valued are the member's accrued benefits and any contingent spouse's pension payable from the scheme. A CETV is a payment made by a pension scheme, or arrangement to secure pension benefits in another pension scheme or arrangement when the member leaves a scheme and chooses to transfer the benefits accrued in their former scheme. The pension figures shown relate to the benefits that the individual has accrued as a consequence of their total membership of the pension scheme, not just their service in a senior capacity to which the disclosure applies. The CETV figures and the other pension details, include the value of any pension benefits in another scheme or arrangement which the individual has transferred to the HPSS pension scheme. They also include any additional pension benefit accrued to the member as a result of the purchasing additional years of pension service in the scheme at their own cost.

CETVs are calculated within the guidelines prescribed by the Institute and Faculty of Actuaries.

Real Increase in CETV – This reflects the increase in CETV effectively funded by the employer. It takes account of the increase in accrued pension due to inflation, contributions paid by the employee (including the value of any benefits transferred from another pension scheme or arrangement) and uses common market valuation factor for the start and end of the period.

2.4 Retirements due to ill-health

During 2008/09 there were no early retirements from the Agency agreed on the grounds of ill-health.



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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009


NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 3 OPERATING EXPENSES

Operating Expenses

3.0 Operating Expenses are as follows:-

	2009	Restated 2008
	£	£
Junior Doctors Salaries	42,373,758	38,854,573
Junior Doctors Study Leave	920,563	1,141,201
Establishment	410,695	343,779
Premises	183,653	232,968
Training Courses	884,596	961,877
Recruitment	148,326	208,877
Interest Payable	58,177	91,749
Miscellaneous	3,157	5,271
Non Cash Items		
Cost of Capital	41,938	33,820
Notional Costs – Audit fees	11,683	13,862
Notional Costs – IT services	16,000	16,000
Provisions provided for in year	-	(331,344)
Depreciation	70,765	52,759
Amortisation	22,772	4,426
TOTAL OPERATING EXPENSES	45,146,083	41,629,818


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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 4 INCOME

4.1 Income from Activities

	2009	Restated 2008
	£	£
Other Public Bodies:		
- Central Service Agency	524,463	358,127
- Queen's University	127,253	112,921
Other Sources:		
- Course Fees	236,802	262,308
Total	888,518	733,356

4.2 Other Operating Income

Interest Receivable	58,177	91,749
	58,177	91,749
TOTAL INCOME	946,695	825,105

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTE 5 TANGIBLE ASSETS

Tangible fixed assets comprise the following elements:

Purchased Assets

	Land £	Buildings (excluding dwellings) £	Information Technology (IT) £	Furniture and Fittings £	Total £
Cost or Valuation					
At 1 April 2008	-	303,447	169,521	138,626	611,594
Indexation	-	-	-	-	-
Additions	-	-	5,348	-	5,348
Revaluation	-	-	-	-	-
Impairments	-	-	-	-	-
Disposals	-	-	(15,977)	-	(15,977)
At 31 March 2009	-	303,447	158,892	138,626	600,965

Depreciation

At 1 April 2008	-	74,314	138,518	52,559	265,391
Indexation	-	-	-	-	-
Revaluation	-	-	-	-	-
Impairments	-	-	-	-	-
Disposals	-	-	(15,977)	-	(15,977)
Reversal of Impairments provided during the year	-	38,189	18,713	13,863	70,765
At 31 March 2009	-	112,503	141,254	66,422	320,179

Net Book Value

At 31 March 2009	-	190,944	17,638	72,204	280,786
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At 31 March 2008	-	229,133	31,003	86,067	346,203
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Asset financing

Owned	-	190,944	17,638	72,204	280,786
Net Book Value					
At 31 March 2009	-	190,944	17,638	72,204	280,786

Donated Assets

There were no donated assets.


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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 6 INTANGIBLE ASSETS

	Purchased	Donated	Total
	Software licences		
Cost or Valuation	£	£	£
At 1 April 2008	30,331	-	30,331
Indexation			
Additions	108,991	-	108,991
Revaluation	-	-	-
Impairments	-	-	-
Disposals	-	-	-
At 31 March 2009	139,322	-	139,322
Amortisation			
At 1 April 2008	19,448	-	19,448
Indexation	-	-	-
Revaluation	-	-	-
Impairments	-	-	-
Disposals	-	-	-
Provided during the year	22,772	-	22,772
At 31 March 2009	42,220	-	42,220
Net Book Value			
At 31 March 2009	97,102	-	97,102
At 31 March 2008	10,883	-	10,883

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTE 7 SUMMARY FIXED ASSETS

	Purchased	2009 Total	2008 Total
	£	£	£
Net book value:			
Land	-	-	-
Buildings (excluding dwellings)	190,944	190,944	229,133
Information Technology (IT)	17,638	17,638	31,003
Furniture & Fittings	72,204	72,204	86,067
Total Tangible Fixed Assets	280,786	280,786	346,203
Total Intangible Fixed Assets	97,102	97,102	10,883
TOTAL ASSETS	377,888	377,888	357,086

NOTE 8 INVESTMENTS

8.0 Financial Assets

There were no financial assets.

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 9 STOCKS

Stocks and Work in Progress	2009	2008
	£	£
Finished goods	4,992	9,664
Total	<u>4,992</u>	<u>9,664</u>

NOTE 10 DEBTORS

10.1 Debtors: Amounts falling due within one year:

	2009	2008
	£	£
Trade Debtors	288,015	193,644
DHSSPSNI	-	82,000
Other debtors	183,431	106,622
Other prepayments and accrued income	69,364	49,947
Total	<u>540,810</u>	<u>432,213</u>

10.2 Debtors: Amounts falling due after more than one year:

There were no debtors due after one year.

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 10 DEBTORS

10.3 Intra-Government balances (Debtors)

	Amounts falling due within 1 year 2008/09 £	Amounts falling due within 1 year 2007/08 £	Amounts falling due after more than 1 year 2008/09 £	Amounts falling due after more than 1 year 2007/08 £
DHSSPSNI		82,000	-	-
Balances with other central gov bodies			-	-
Balances with local Authorities			-	-
Balances with NHS /HSC Trusts	288,015	193,644	-	-
Balances with public corporations and trading funds			-	-
Intra-Government Balances	288,015	275,644	-	-
Balances with bodies external to government	252,795	156,569	-	-
Total Debtors at 31 March 2009	540,810	432,213	-	-

NOTE 11.0 Short Term Investments

There were no short term investments.

NOTE 11.1 CASH

Cash at bank and in hand	2009 £	2008 £
Balance at 1st April	2,915,821	2,744,025
Net change in cash balances	602,617	171,796
Balance at 31st March	3,518,438	2,915,821

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 12 CREDITORS

	2009	2008
	£	£
12.1 Creditors: Amounts falling due within one year:		
Bank overdrafts	-	-
Trade capital creditors	-	-
Trade revenue creditors	1,613,559	1,199,314
Other taxation and social security	-	-
Payroll creditors	-	-
Accruals and deferred income	26,833	21,685
Other creditors	<u>1,435,765</u>	<u>1,429,110</u>
Sub Total	<u>3,076,157</u>	<u>2,650,109</u>
12.2 Creditors: Amounts falling due after more than one year:		
Other creditors, accruals and deferred income	-	-
Finance leases	-	-
Sub Total	<u>-</u>	<u>-</u>
TOTAL CREDITORS	<u>3,076,157</u>	<u>2,650,109</u>


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**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 12 CREDITORS

12.3 Intra-government balances (Creditors)

Name	Amounts falling due within 1 year 2008/09	Restated		Amounts falling due after more than 1 year 2008/09	Restated	
		Amounts falling due within 1 year	2007/08		Amounts falling due after more than 1 year	2007/08
Balances with other central gov bodies	1,613,559	1,199,314		-	-	
Balances with local Authorities	-	-		-	-	
Balances with NHS/HSC Trusts	-	-		-	-	
Balances with public corporations and trading funds	-	-		-	-	
Intra-Government Balances	1,613,559	1,199,314		-	-	
Balances with bodies external to government	1,462,598	1,450,795		-	-	
Total Creditors at 31 March 2009	3,076,157	2,650,109		-	-	

NOTE 13 PROMPT PAYMENT POLICY

13.1 Public Sector Payment Policy - Measure of Compliance

The Department requires that Trusts pay their non HSC trade creditors in accordance with the CBI Prompt Payment Code and Government Accounting Rules. The Trust's payment policy is consistent with the CBI prompt payment codes and Government Accounting rules and its measure of compliance is:

	2009 Number	2008 Number
Total bills paid	7,908	8,196
Total bills paid within 30 day target	7,131	7,261
% of bills paid within 30 day target	90.2%	88.6%

13.2 The Late Payment of Commercial Debts Regulations 2002

There were no claims made by small business under this legislation.

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 14 PROVISIONS

Note 14.1 Provisions for liabilities and charges

	Pensions relating to former directors £	Pensions relating to other staff £	Clinical negligence £	RPA Restructuring £	Other £	2009 £	2008 £
Balance at 31 March 2008	-	-	-	-	-	-	331,344
Arising during the year	-	-	-	-	-	-	
Reversed unused	-	-	-	-	-	-	(316,219)
Utilised during the year	-	-	-	-	-	-	(15,125)
Unwinding of discount	-	-	-	-	-	-	-
At 31 March 2009	-	-	-	-	-	-	-

14.2 Net Expenditure Account charges

2009

Arising during the year	-
Reversed unused	-
Unwinding of discount	-
Total charge within Operating costs	-

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 14 PROVISIONS

14.2 Net Expenditure Account charges (CONT'D)

	Pensions relating to former directors	Pensions relating to other staff	Clinical Negligence	Restructuring	Other	2009	2008
Within 1 year	-	-	-	-	-	-	-
1 - 5 years	-	-	-	-	-	-	-
6 -10 years	-	-	-	-	-	-	-
Over 10 years	-	-	-	-	-	-	-
Thereafter	-	-	-	-	-	-	-
At 31 March 2009	-	-	-	-	-	-	-

NOTE 15 LOANS

There were no loans.



NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 16 RESERVES

16.1 Opening balance General Fund

At 31 March 2008	£
Realised Donated Asset Reserve	
Other Reserves	584,224
Income & Expenditure Reserve	717,400
Public Dividend Capital	-
At 1 April 2008	<u>1,301,624</u>

16.2 Movements on Reserves

				2009	2008
	General Fund	Revaluation Reserve	Donation Reserve	Total	Total
	£	£	£	£	£
At 31 March 2008	1,301,624	(236,949)	-	1,064,675	867,890
Changes in accounting policy	-	-	-	-	-
Restated balance as at 1 April 2008	<u>1,301,624</u>	<u>(236,949)</u>	<u>-</u>	<u>1,064,675</u>	<u>867,890</u>
Revaluation of fixed assets	-	-	-	-	4,344
Disposals & write offs	-	-	-	-	(3,230)
Fixed asset disposal proceeds	-	-	-	-	200
Release of reserves to Net Expenditure Account					
Non cash charges - cost of capital	41,938	-	-	41,938	33,820
Non cash charges – Notional Costs	27,683	-	-	27,683	29,862
Net expenditure for year	(48,465,325)	-	-	(48,465,325)	(44,374,211)
Cash drawdown	48,697,000	-	-	48,697,000	44,506,000
At 31 March 2009	<u>1,602,920</u>	<u>(236,949)</u>	<u>-</u>	<u>1,365,971</u>	<u>1,064,675</u>

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

17. Reconciliation of Movement in Government Funds

	2009	2008
	£	£
Net expenditure	(48,395,704)	(44,374,211)
Gains/(losses) from revaluation/indexation of purchased fixed assets	-	4,344
Fixed asset disposal proceeds	-	200
Disposals & write offs	-	(3,230)
Non cash charges – cost of capital	-	33,820
Non cash charges – notional costs	-	29,862
Cash draw down	48,697,000	44,506,000
	<hr/>	<hr/>
Net Movement in Government funds	301,296	196,785
Government funds at 31 March 2008	<hr/> 1,064,675	<hr/> 867,890
Government funds at 31 March 2009	<hr/> 1,365,971	<hr/> 1,064,675


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**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 18 Financial Performance Targets

18.1 Revenue Resource Limit

The Agency is given a Revenue Resource Limit which it is not permitted to overspend

The Revenue Resource Limit for NIMDTA is as follows:

	2009	2008
	£	£
DHSSPS resource budget	48,582,000	44,449,000
Revenue Resource Limit	<u>48,582,000</u>	<u>44,449,000</u>

The following non cash costs are excluded from net expenditure to calculate net resource outturn.

		2009	2008
		£	£
Non cash costs:			
Depreciation	5.1	70,765	52,759
Cost of Capital	3.0	41,938	33,820
Amortisation	6	22,772	4,426
Impairments	5.1 & 6	-	-
Loss on disposal of land & buildings		-	-
Notional costs	3.0	27,683	29,862
Other Provisions	14.2	-	-
Other		-	-
Total Adjustments		<u>163,158</u>	<u>120,867</u>

18.2 Capital Resource Limit

The Agency is given a Capital Resource Limit which it is not permitted to overspend.

	2009	2008
	£	£
Gross Capital Expenditure	114,339	58,587
Receipts from sales of fixed assets	-	(200)
Net capital expenditure	<u>114,339</u>	<u>58,387</u>
Capital Resource Limit	<u>115,000</u>	<u>57,000</u>
Overspend/(Underspend) against CRL	<u>(661)</u>	<u>1,387</u>

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 18 Financial Performance Targets

18.3 Break even performance

	2008/09 £
Turnover	<u>49,470,518</u>
Break Even in year position	279,833
Break Even cumulative position(opening)	
Other Adjustments	
Break Even Cumulative position (closing)	<u><u>279,833</u></u>

Materiality Test:

	2008/09 %
Break Even in year position as % of turnover	<u>0.566%</u>
Break Even cumulative position as % of turnover	<u>0.566%</u>

The Agency failed to meet its breakeven target due to a combination of expenditure timing differences and a technical audit adjustment as outlined below :

There were delays in implementing a new training initiative for dental care professionals, this will be fully operational in 2009/10 when all of the allocated funding will be fully utilised. The Agency centralised all funding for junior doctors study leave from August 2008, the resulting expenditure was lower than anticipated. The Agency expects study leave expenditure to increase in 2009/10 as further generic training programmes are implemented.

A year end technical audit adjustment was made to the accounts with regard to the prepayment of insurance costs for GP Registrar trainees, the effect of this adjustment was to increase the surplus above the break even threshold. The Agency will amend its accounting treatment of these payments.



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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 19 COMMITMENTS UNDER LEASES

19.1 Operating Leases

Commitments under operating leases to pay rentals during the year following the year of these accounts are given in the table below, analysed according to the period in which the lease expires

Obligations under operating leases comprise	2009 £	2008 £
Land & Buildings		
Expiry within 1 year	-	-
Expiry after 1 year but not more than 5 years	-	-
Expiry thereafter	115,041	115,041
	<u>115,041</u>	<u>115,041</u>
Other		
Expiry within 1 year	-	-
Expiry after 1 year but not more than 5 years	3,432	3,432
Expiry thereafter	-	-
	<u>3,432</u>	<u>3,432</u>

19.2 Finance Leases

There were no Finance Leases.

NOTE 20 CAPITAL COMMITMENTS

There were no Capital Commitments.

NOTE 21 COMMITMENTS UNDER PFI CONTRACTS

21.1 Off balance sheet PFI Schemes

There were no PFI Contracts.

NOTE 22 OTHER FINANCIAL COMMITMENTS

The Agency did not enter into any other financial commitments.

NOTE 23 FINANCIAL INSTRUMENTS

23.1 Financial Guarantees, Indemnities and letters of comfort.

The Agency has not entered into any financial guarantees, indemnities and letters of comfort.



**NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009**

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 24 CONTINGENT LIABILITIES

There are no provisions for Contingent Liabilities.

NOTE 25 LOSSES & SPECIAL PAYMENTS

TYPE OF LOSS	NO. OF CASES	VALUE £
1 Cash Losses - Theft, fraud etc	-	-
2 Cash Losses - Overpayments of salaries, wages and allowances	-	-
3 Cash Losses - Other causes (including unvouched and incompletely vouched payments)	-	-
4 Nugatory and fruitless payments - Abandoned Capital Schemes	-	-
5 Other nugatory and fruitless payments	-	-
6 Bad debts and claims abandoned	-	-
7 Stores and Inventory Losses - Theft, fraud, arson (whether proved or suspected) etc		
i. Bedding and linen	-	-
ii. Other equipment and property	-	-
8 Stores and Inventory Losses - Incidents of the service (result of fire, flood, etc)	-	-
9 Stores and Inventory Losses - Deterioration in store	-	-
10 Stores and Inventory Losses - Stocktaking discrepancies	-	-
11 Stores and Inventory Losses - Other causes		
i. Bedding and linen	-	-
ii. Other equipment and property	-	-
12 Compensation payments (legal obligation)		
i. Clinical Negligence	-	-
ii. Public Liability	-	-
iii. Employers Liability	-	-
13 Ex-gratia payments - Compensation payments (including payments to patients and staff)	-	-
14 Ex-gratia payments - Other payments	-	-
15 Extra statutory payments	-	-
16 a. Losses sustained as a result of damage to buildings and fixtures arising from bomb explosions or civil commotion.	-	-
b. Damage to vehicles	-	-
TOTAL	-	-

25.1 Special Payments

There were no special payments during the financial year.

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

NOTE 26 Related Party Transactions

During the year, none of the board members, members of the key management staff or other related parties has undertaken any material transactions with the N.I. Medical & Dental Training Agency.

Dr T McMurray is an employee of the Belfast HSC Trust. His services are provided to the Agency by secondment, during the year the Agency paid £126,710 to the Belfast HSC Trust under this arrangement.

NOTE 27 Third party assets

The Agency did not hold any third party assets.

NOTE 28 POST BALANCE SHEET EVENTS

There are no post balance sheet events having a material effect on the accounts



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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

29 Notes to the Cash Flow Statement

29.1 Reconciliation of net expenditure to operating cash flows

	2009	Restated 2008
	£	£
Net expenditure	(48,465,325)	(44,374,211)
Interest Payable	(58,177)	(86,152)
Adjustments for non cash transactions	3.0 163,158	120,867
Adjustment for timing of fixed asset payment	3.0 -	(24,019)
Increase/(decrease) in provisions	-	(331,344)
(Increase)/decrease in stocks	4,672	324
(Increase)/decrease in debtors	(108,597)	(41,282)
Increase/(decrease) in creditors	426,048	349,829
Net cash outflow from operating activities	<u>(48,038,221)</u>	<u>(44,385,988)</u>

29.2 Reconciliation of net cash flow to movement in net debt

	2009	2008
Increase/(decrease) in cash in the year	602,617	171,796
Cash inflow from new debt	-	-
Cash outflow from debt repaid and finance lease capital payments	-	-
Cash (inflow)/outflow from decrease/increase in liquid resources	-	-
Change in net debt resulting from cash flows	<u>602,617</u>	<u>171,796</u>
Non-cash changes in debt	-	-
Net Debt at 1 April 2008	<u>2,915,821</u>	<u>2,744,025</u>
Net Debt at 31 March 2009	<u>3,518,438</u>	<u>2,915,821</u>

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NORTHERN IRELAND MEDICAL AND DENTAL TRAINING AGENCY ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2009

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2009

29 Notes to the Cash Flow Statement

29.3 Analysis of changes in net fund

	At 1 April 2008 £	Cash flows £	Non-cash changes £	At 31 March 2009 £
Cash at bank and in hand	2,915,821	602,617	-	3,518,438
Bank overdrafts	-	-	-	-
Debt due within 1 year	-	-	-	-
Debt due after 1 year	-	-	-	-
Finance leases	-	-	-	-
Current asset investments	-	-	-	-
	2,915,821	602,617	-	3,518,438

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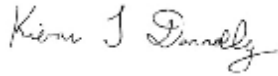
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL TO THE ASSEMBLY

Overpayments to staff in the Northern Ireland Medical and Dental Training Agency

1. The Northern Ireland Medical and Dental Training Agency is responsible for funding, managing and supporting postgraduate medical and dental education within Northern Ireland. It provides a range of services for those engaged in the delivery of postgraduate Medical and Dental education and training. In 2008-09 it spent £49 million.
2. Under the Health and Personal Social Services (Northern Ireland) Order 1972 as amended I am required to examine and certify the Agency's annual accounts. I conduct my audit in accordance with International Standards on Auditing (UK and Ireland) to give reasonable assurance that the financial statements are free from material misstatement. My audit includes examination, on a test basis, of evidence relevant to the amounts, disclosures and regularity of financial transactions included in the financial statements. I am also required to satisfy myself that in all material respects the expenditure and income have been applied to the purposes intended by the Assembly and the financial transactions conform to the authorities which govern them.
3. This report explains the basis of my qualified opinion on the regularity of the financial transactions included in the Agency's 2008-09 accounts. It also provides an update on the actions taken by the Agency since 31 March 2009 to address the issues raised in this report.
4. The Northern Ireland Medical and Dental Training Agency's accounts include a debtor at 31 March 2009 for £34,000 relating to overpayments to staff of monies due under the Agenda for Change (AfC) initiative on the remuneration and conditions of employees in the health and social care sector.
5. The process of job matching and assimilating staff onto the new AfC pay scale points was completed at the Agency during 2007-08. In January 2008, the Agency's internal auditors undertook a review of the Agenda for Change assimilations and arrears payments. Internal audit reported that, of twenty two of the longest serving staff, ten had been assimilated incorrectly and had been overpaid by approximately £20,000 in total. These employees included the two senior members of staff with responsibility for the AfC calculation and assimilation process, who were overpaid around £9,000 in total, 45% of the total overpayment identified. Internal audit found no evidence of deliberate wrong-doing and the Agency and the Department of Health, Social Services and Public Safety have told me that they have no reason to believe that these individuals acted other than in good faith. A subsequent review of the Agency's remaining employees highlighted further errors in assimilation and the total overpayment of arrears at 31 March 2008 was £22,000. In addition to the overpayment of arrears to these employees, they continued to be paid on too high a pay point.
6. There was no progress towards recovery of the overpayments made in 2007-08 or to re-assimilating staff on the correct pay points during 2008-09. As a result, a further overpayment of £12,000 was incurred to 31 March 2009. I consider that the total overpayments of £34,000 are irregular, as they have not been applied to the purposes intended by the Assembly and do not conform to the authorities that govern them.
7. In June 2009 the Agency sought to recover the overpayments from the staff affected. This led to a legal challenge, which required the assistance of the Labour Relations Agency to resolve. In October 2009 the Agency agreed a settlement with staff which confirmed the salary points and incremental dates established in error during the AfC assimilation process in 2007-08. Consequently, the £34,000 debtor at 31 March 2009 will require cancellation in 2009-10. This has been approved by the Department of Health, Social Services and Public Safety and consequently there will be no implications for the audit opinion in 2009-10. The Department has required the

Agency to generate further efficiency savings through reduced running costs, equal to the sum of the overpayments made each year.

8. In my opinion, the expenditure of the Agency is regular except for the £34,000 overpayments of salaries to some members of staff. I have qualified my opinion in this respect.



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