



AUDIT COMMITTEE

SELF- ASSESSMENT CHECKLIST RESPONSES

Checklist 1 – Committee Processes

Statement	Strongly Agree	Agree	Partial	Disagree	Unable to Answer	Comments/Action
Composition and establishment duties						
1. Does the Audit Committee have written terms of reference and have they been approved by the Board?		✓✓✓✓✓✓✓✓				➤ Recently reviewed and updated
2. Are the terms of reference reviewed annually?		✓✓✓✓✓✓✓✓		✓		N/A
3. Has the committee formally considered how it integrates with other committees that are reviewing risk?		✓✓✓✓✓✓✓✓		✓	✓	<ul style="list-style-type: none"> • To further evidenced through board assurance framework (BAF) • In part, this is part of the continual development of risk

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						<ul style="list-style-type: none"> • This does need to be further developed however – esp. as the content and mitigating actions for risks sits elsewhere • Partially addressed – Not done as explicit exercise at meetings, but there is regular discussion in response to particular papers received of (i) the need to share knowledge of issues and risks highlights with other Committees; and (ii) the role of other committees in more detailed scrutiny of issues raised eg clinical matters, in order to provide assurance to the audit committee of arrangement in place. There may be discussions at the Chairs Advisory Group which have considered this. • Evidence of appropriate cross referral. Opportunity to review and discuss at chair/IM meeting.

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4. Are the outcomes of each meeting an internal control issues reported to the next Board meeting?		✓✓✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> Chair reports are submitted for each committee highlighting key issues and discussed at Chair's Advisory Group.
5. Does the committee prepare an annual report on its work and performance for the Board?		✓✓✓✓✓✓✓✓✓✓		✓		<ul style="list-style-type: none"> Recently signed off and reported
6. Has the committee established a plan of matters to be dealt with across the year?		✓✓✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> Work programme reviewed at each Committee highlighting key issues
7. Are the committee papers distributed in sufficient time for members to give them due consideration?		✓✓✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> They usually are but sometimes there are late additions For WAO yes they are – Committee members best placed to answer this.
8. Has the committee been quorate for each meeting this year?		✓✓✓✓✓✓✓✓✓✓			✓	<ul style="list-style-type: none"> Just about – I do have some concern that it is not clear to everyone the Audit Committee differs from other c'ttees in the only IMs attendance could be improved. I find it surprising that the CE does not attend with other Execs. Practice is

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						<p>other sectors is that the CE would attend Audit Committee.</p> <ul style="list-style-type: none"> For all the meeting we've attended – quorate
9. Do members have a clear understanding of the role and responsibilities of the Audit Committee?		✓✓✓✓✓✓✓	✓		✓	<ul style="list-style-type: none"> Discussed through ToR but more of induction needed for new members. In the main Clarity and reinforcement would be useful. There have been a couple of occasions where we've had more management focussed discussions, rather than assurance focussed discussions. Answering as an attendee, not member – observation of the conduct of meetings indicate a good level of understanding by members Chair understands role of committee. Individual members apply good scrutiny and challenge. Committee focuses on risk and assurance

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						<ul style="list-style-type: none"> As I am not a member of the committee, I do not think it is appropriate for me to answer the question.
10. Does the work programme cover the assurance needs of the Board and Accounting Officer through a balance of agenda items?		✓✓✓✓✓✓✓✓			✓	<ul style="list-style-type: none"> Further work being done to improve this through BAF and other Committee structures I find it surprising that the CE does not attend with other execs. Practice is other sectors is that the CE would attend Audit committee
11. Do we provide insight and strong constructive challenge to the organisation where required?		✓✓✓✓✓✓✓✓	✓			<ul style="list-style-type: none"> Done through each meeting but chair has raised matters with accounting officer and chair if concerned Challenge yes, insight more limited.
12. Do we have sufficient understanding of the organisation's overall control environment, including its governance and any		✓✓✓✓✓✓✓		✓	✓✓	<ul style="list-style-type: none"> However needs more improvement through BAF I haven't but amongst those on the committee I believe there is

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outsourcing arrangements, and reviews its effectiveness regularly to provide assurance that arrangements are responding to risk within the organisation?						<ul style="list-style-type: none"> Outsourcing arrangement – No. Would merit better contracts and LTA/SLA understanding Will be enhanced with introduction of BAF
13. Do we use assurance mapping to target the areas of greatest risk in our organisation?		✓✓✓	✓	✓✓✓✓	✓✓	<ul style="list-style-type: none"> Partially – BAF under development not formally agreed or adopted yet We use assurance mapping but I am not sure that we are always sighted on the areas of greatest risk Board development in progress This again needs further work to be sure there is consistency Getting there. Not sufficiently aligned to the annual plan objectives

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						<ul style="list-style-type: none"> Not currently, but positive steps are being taken to develop a formal approach to this Not yet. Revised approach to corporate risk register and BAF will help close gap
14. Do we critically review the comprehensiveness and reliability of assurances that we receive from across the organisation?		✓✓✓✓✓✓✓		✓✓		<ul style="list-style-type: none"> Needs to be improved through BAF There is a critical review of reliability and scope of assurance received and review of the committee work programme in terms of expected papers. The above mapping work should assist in providing a more explicit consideration of whether the Committee/Board has mechanisms in place to receive all assurance it requires. Undertaken on a case by case basis e.g. challenge to the clarity of risks identified and assurance provided but BAF will assist collective review and

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						oversight of all controls and assurance.
15. Is the Committee proactive in commissioning additional assurance work where we have identified a risk or control issue that is not subject to sufficient review?		✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> • This agreed through the audit programmes • Internal Audit plan reviewed at each meeting of the committee • Good use of Internal Audit.
Internal control and risk management						
16. Has the committee review the effectiveness of the organisation's assurance framework?		✓✓✓✓✓✓		✓✓	✓	<ul style="list-style-type: none"> • BAF not fully developed as yet, needed to get risk management improved fast • Board Assurance Framework in development, Audit Committee fully engaged in its development • This is still in development and will need to be reviewed.
17. Does the committee receive an review the evidence required to demonstrate compliance with regulatory requirements – for example,		✓✓✓✓	✓	✓✓✓	✓	<ul style="list-style-type: none"> • Partially where reported. However looking to improve this through new compliance route and BAF.

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as set by the Health Inspectorate Wales, Wales Audit Office, HSE etc ?						<ul style="list-style-type: none"> • While some hot spots are highlighted and dealt with as they arise. I do not think that we always give these reports the level of scrutiny they deserve. • Not comprehensively • The Audit Committee receives information on some external report & actions taken. The QSC receives a routine paper on external inspections outcomes which include further information on external inspections. But not all. • Strong focus on external and internal audit with good recommendations tracking arrangements. These tracking arrangements don't extend to other reviews and inspections but individual reports are received (Some by the Quality & Safety Committee) Not yet developed a framework on legislative requirements.

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18. Has the committee review the accuracy of the draft annual governance statement?		✓✓✓✓✓✓✓✓			✓	<ul style="list-style-type: none"> Yes through year end process
19. Has the committee reviewed key data against the data quality dimensions?		✓✓✓		✓✓✓✓	✓✓	<ul style="list-style-type: none"> Need further clarification on what this covers – regular coverage of information occurs at each meeting
20. Do we draw the Accounting Officer's and the Board's attention to the results of our work on risk?		✓✓✓✓✓✓✓✓			✓	<ul style="list-style-type: none"> Risks are regularly reported to the board and is improving throughout 2019/20 The Chair of Audit Committee is assiduous in this respect I find it surprising that the CE does not attend with other Execs. Practice is other sectors is that CE would attend Audit Committee.
21. Does the Committee track all recommendations and hold the organisation to account for their implementation?		✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> Execs called to account where relevant at committee and concerns raised where needed to Accountable Officer

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22. Does the committee regularly review the organisations cyber risk management and consider the appropriateness of the organisation's risk management strategies?		✓✓✓✓✓✓		✓✓✓		<ul style="list-style-type: none"> • This has been covered but no specific attention at committee yet • Not every meeting but annually • Highlighted as a risk • Cyber risk added to HBRR in 2019/20 and the HBRR received by the AC. The Committee has received papers and verbal updates on responses in incidents including the relationship with NWIS. It also receives the annual SIRO report and updates from IGC meetings which includes information on cyber security. Internal Audit review in March 2019 also.
23. Do we ensure that a senior board member has overall responsibility for whistleblowing arrangements within the organisation?		✓✓✓✓✓		✓✓✓	✓	<ul style="list-style-type: none"> • Unclear – reviewing arrangements currently through new guardian service. • There are a number of positive arrangements in place eg raising concerns procedure

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						<p>online; engagement of Guardian Services; Counter fraud Policy & response Plan – but these span portfolios.</p> <ul style="list-style-type: none"> Unclear who senior board member is but oversight within scope of Audit Committee ToR.
24. Do we regularly review our terms of reference to ensure they are consistent with the model terms of reference provided in HMT's Audit Committee Handbook?		✓✓✓✓✓✓✓			✓✓	<ul style="list-style-type: none"> Yes annually Terms of reference are reviewed I am unsure whether this is in accordance with the model.
Annual Report and accounts and disclosure statements						
25. Does the committee receive and review a draft of the organisation's annual report and accounts?		✓✓✓✓✓✓		✓		<ul style="list-style-type: none"> Dedicated meeting(s) takes place to cover this area But receives regular updates on these accounts through the year.
26. Does the committee specifically review: a) Changes in accounting policies		✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> Yes provided to committee through finance accountant report and Auditors ISA 260 report.

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b) Changes in accounting practice due to changes in accounting standards c) Changes in estimation techniques d) Significant judgements made in preparing the accounts e) Significant adjustments resulting from the audit f) Explanations of any significant variances?						<ul style="list-style-type: none"> As far as I am aware. The chair is well versed in this area Probably needs to be structured as described here
27. Is a committee meeting scheduled to discuss any proposed adjustments to the accounts and audit issues?		✓✓✓✓✓✓✓✓		✓	✓	<ul style="list-style-type: none"> Meetings are scheduled regularly and should an issue arise that needs more urgent attention an additional meeting is scheduled. Not sure – would not be part of this discussion.
28. Does the committee ensure it receives explanations for any unadjusted errors in the accounts found by the external auditors?		✓✓✓✓✓✓✓✓			✓	<ul style="list-style-type: none"> No adjusted issues have arisen in past two years – policy to adjust preferred Where required – part of external audit report on accounts.

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Internal Audit						
29. Is there a formal 'internal audit charter' which includes terms of reference, defining internal audit's objectives and responsibilities?		✓✓✓✓✓✓✓		✓	✓	<ul style="list-style-type: none"> Yes this has been covered through IA report and approval of audit programme and year end opinion
30. Does the committee review and approve the internal audit plan and any changes to the plan		✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> Amendments reviewed at each meeting
31. Is the committee confident that the audit plan is derived from a clear risk assessment process?		✓✓✓✓✓✓✓	✓		✓	<ul style="list-style-type: none"> Covered by IA report and agreement of programme Would test alignment to the business objectives of the HB, via alignment with the annual plan/IMTP Chair of AC has met with HOIA to consider the Audit Universe and risk assessment process as described in the Audit Charter
32. Does the committee receive periodic progress reports from the head of internal audit?		✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> Updates received from all audit functions at each meeting

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33. Does the committee effectively monitor the implementation of management actions arising from internal audit reports?		✓✓✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> In summary terms not for each detailed audit recommendation as this would be impractical.
34. Does the head of internal audit have a right of access to the committee and its chair at any time?		✓✓✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> This has been used on regular occasions In terms of reference
35. Is the committee confident that internal audit is free of any scope restrictions, or operational responsibilities?		✓✓✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> Covered in reports update to Committee – however need to cover effectiveness in at least one meeting per year without IA present
36. Has the committee evaluated whether internal audit complies with the Public Sector Internal Audit Standards?		✓✓✓✓✓		✓✓✓✓		
37. Does the committee receive and review the head of internal audit's annual opinion report?		✓✓✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> In detail at year end
External Audit						
38. Do the external auditor's present their audit plan to the committee for agreement and approval?		✓✓✓✓✓✓✓✓✓✓				Yes annually

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39. Does the committee review the external auditor's ISA 260 report (the report to those charged with governance)		✓✓✓✓✓✓✓✓			✓	Yes at year end in preparation for accounts sign off
40. Does the committee review the external auditor's value for money conclusion?		✓✓✓✓✓✓		✓✓	✓	<ul style="list-style-type: none"> Not in detail – maybe could be improved
41. Does the committee review the external auditor's opinion on the quality account when necessary?		✓✓✓✓✓✓✓✓			✓	<ul style="list-style-type: none"> Yes through year end ISA 260 report and Committee
42. Does the committee hold periodic private discussions with external auditors?		✓✓✓		✓✓✓✓✓✓	✓	<ul style="list-style-type: none"> Not officially – this should be arranged at least once annually – currently done through structured assessment. The chair may well have such meetings Agreed to include in future meetings Not sure – would not be a part of this discussion The Committee is able to request necessary, but there

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						have been no meetings recently
43. Does the committee require assurance from external audit about its policies for ensuring independence?		✓✓✓✓✓✓✓✓			✓✓	<ul style="list-style-type: none"> • This is given as part of plan agreement and year end work • Such assurance is received • Part of annual accounts report • Set out in Audit Plan approved by the Committee
44. Has the committee approved a policy to govern the value and nature of non-audit work carried out by the external auditors?		✓✓✓		✓✓✓✓	✓✓	<ul style="list-style-type: none"> • No policy is in place, but work is discussed with execs and then brought to committee discussion. • N/A – no non-audit work undertaken
45. Do the external auditor's present their audit plan to the committee for agreement and approval?						

Statement	Strongly Agree	Agree	Partial	Disagree	Unable to Answer	Comments/Action
• Clinical Audit						
46. If the committee is NOT responsible for monitoring clinical audit, does it receive appropriate assurance from the relevant committee?		✓✓	✓	✓✓✓	✓✓✓	<ul style="list-style-type: none"> • Annual report received from Q&S Committee but need to improve coverage • This is dealt with by the Quality & Safety Committee • Discussions have taken place regarding the need to ensure assurance on clinical audit provided • Not sure – need to clarify if Clinical Audit is going to sit with this committee • Whilst it does not receive assurance formally from another committee, clinical audit is known to be an area for improvement that is being taken forward by the Medical Director – the November 2019 meeting agenda includes an update.

Statement	Strongly Agree	Agree	Partial	Disagree	Unable to Answer	Comments/Action
						<ul style="list-style-type: none"> Approve annual plan in year monitoring by Quality and Safety Committee
47. If the committee is responsible for monitoring clinical audit has it: <ul style="list-style-type: none"> a) Reviewed an annual clinical audit plan? b) Received regular progress reports? c) Monitored the implementation of management of actions? d) Received a report over the quality assurance processes covered by clinical audit activity? 		✓✓		✓✓	✓✓✓✓✓	<ul style="list-style-type: none"> N/A Committee is not responsible for Quality & Safety function Key priority for the committee going forward Need to clarify if Clinical Audit is going to sit with this committee N/a – Audit Committee is not directly responsible for monitoring the clinical audit plan. The committee received 1 mid-year progress report, and the end year report.
Counter Fraud						
48. Does the committee review and approve the counter fraud work plans, and any changes to the plans?		✓✓✓✓✓✓✓✓			✓	<ul style="list-style-type: none"> At each committee

Statement	Strongly Agree	Agree	Partial	Disagree	Unable to Answer	Comments/Action
49. Is the committee satisfied that the work plan is derived from an appropriate risk assessment and that coverage is adequate?		✓✓✓✓✓✓✓✓			✓	<ul style="list-style-type: none"> Recent assurance given but need to improve some aspects linked to organisational risk improvement
50. Does the audit committee receive periodic reports about counter fraud activity?		✓✓✓✓✓✓✓✓			✓	<ul style="list-style-type: none"> At each committee
51. Does the committee effectively monitor the implementation of management actions arising from counter fraud reports?		✓✓✓✓✓✓✓✓		✓	✓	<ul style="list-style-type: none"> Recently reviewed
52. Do those working on counter fraud activity have a right of direct access to the committee and its chair?		✓✓✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> Used regularly
53. Does the committee receive and review an annual report on counter fraud activity?		✓✓✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> Recently received
54. Does the committee receive and discuss reports arising from quality inspections by NHSCFA?		✓✓✓✓✓✓✓✓✓✓			✓	<ul style="list-style-type: none"> Recently received

Checklist 2 – Committee Effectiveness

Statement	Strongly Agree	Agree	Disagree	Strongly Disagree	Unable to Answer	Comments/Action
Theme 1 – Committee Focus						
55. The committee has set itself a series of objectives for the year.	✓	✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> • Need to be sent more formally with new members • Governance work programme
56. The committee has made a conscious decision about the information it would like to receive.	✓	✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> • Discussed on individual items but could do more • Format & content of reports regularly appraised • Continues to challenge the quality of papers as necessary
57. Committee members contribute regularly to the issues discussed.	✓	✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> • All members contribute
58. The committee is aware of the key sources of assurance and who provides them	✓	✓✓✓✓✓✓✓✓		✓		<ul style="list-style-type: none"> • Need to improve through BAF development • BAF will make this more explicit

• Theme 2 – committee team working						
59. The committee has the right balance of experience knowledge and skills to fulfil its role.	✓	✓✓✓✓✓✓		✓	✓	<ul style="list-style-type: none"> Although regular attendance of members need improvement It does so when all the required independent member attend
60. The committee has structure its agenda to cover quality, data quality, performance targets and financial control.	✓	✓✓✓✓		✓✓	✓	<ul style="list-style-type: none"> These are functions related to performance & Finance committee in coverage Some of this is performed at the PFC and QSC Committee covers its ToR. Some of these issues eg. Quality subject to the scope of other committee
61. The committee ensures that the relevance executive director attends meetings to enable it to understand the reports and information it receives.	✓✓✓✓	✓✓✓✓✓✓				<ul style="list-style-type: none"> Execs/Officers have been asked to attend where relevant There are times when the most appropriate Executive Director to address a query is not present, but where hey issues are raised arrangements are made to follow this up with attendance where necessary.

62. Management fully briefs the committee on key risks and any gaps in control.	✓	✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> Recently improved though risk register improvement
63. Other committees provide timely and clear information in support of the audit committee.	✓	✓✓✓✓		✓✓✓✓		<ul style="list-style-type: none"> No formal reporting line into AC – Other committee reports go directly to the board. However, there is shared membership which facilitates discussions
64. The committee environment enables people to express their views, doubts and opinions.	✓✓✓	✓✓✓✓✓✓				<ul style="list-style-type: none"> Mainly but improvement could be made – pre-meet needed
65. Committee members understand the messages being given by external audit, internal audit and counter fraud specialists.	✓	✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> Little further understanding has been required
66. Internal Audit contributes to the debate across the range of the agenda	✓✓✓	✓✓✓✓✓✓				<ul style="list-style-type: none"> All members including IA contribute
67. Members hold their assurance providers to account for late or missing assurance.		✓✓✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> This has been the case in isolated occurrences
68. Decisions and actions are implemented in line with the timescale set down.	✓	✓✓✓✓✓✓✓✓		✓		<ul style="list-style-type: none"> Not always received to late completion of IA recommendations Agree in the main but there are occasions when there is slippage

						<ul style="list-style-type: none"> • Either implemented on time, or monitored, discussed and action agreed by the committee • Although items are something deferred, these are for legitimate reasons
Theme 3 – committee effectiveness						
69. The quality of the committee papers received allows committee members to perform their roles effectively		✓✓✓✓✓✓✓✓				<ul style="list-style-type: none"> • Papers continue to improve • In the main, I believe the quality of the papers could be improved. Sometimes so much detail is provided that the key message is difficult to ascertain • Papers improved over recent months • AC papers generally good. Quality of some other Committees' papers is an issue • In general. Where insufficient risk identification or assurance committee will ask for further updates.

70. Members provide real and genuine challenge – they do not just seek clarification and/or reassurance.	✓	✓✓✓✓✓✓✓✓				
71. Debate is allowed to flow and conclusions reached without being cut short or stifled.	✓✓	✓✓✓✓✓✓		✓		<ul style="list-style-type: none"> • Agenda has been rushed on many occasions
72. Each agenda item is 'closed off' appropriately so that the committee is clear on the conclusion; who is doing what, when and how and how it is being monitored.	✓✓	✓✓✓✓✓✓		✓		<ul style="list-style-type: none"> • Needs further improvement
73. At the end of each meeting the committee discuss the outcomes and reflect on decisions made and what worked well, not so well etc.		✓✓✓✓		✓✓✓✓	✓	<ul style="list-style-type: none"> • Not currently achieved • This does not routinely happen • This takes place during the meeting discussions, rather than as a separate item in the end.
74. The committee provides a written summary report of its meetings to be Board.	✓✓✓	✓✓✓✓✓✓				<ul style="list-style-type: none"> • After every meeting
75. The Board challenges and understands the reporting from this committee.						<ul style="list-style-type: none"> • Very little challenge received • Not much discussion on assurance is provided • We don't attend each board

76. There is a formal appraisal of the committee effectiveness each year.	✓✓	✓✓✓		✓	✓✓✓	<ul style="list-style-type: none"> • This is the first exercise during past 2 years due to change in membership • Annual reviews reinstated this year
Theme 4 – committee engagement						
77. The committee challenges management and other assurance providers to gain a clear understanding of their findings.	✓	✓✓✓✓✓✓✓		✓		<ul style="list-style-type: none"> • Answering as an attendee, not member – this appears to be the case. There is a reflection on the need to share information with other committees, refer issues to other committees for detailed scrutiny or escalate issues to the board.
78. The committee is clear about its role in relationship to other committees that play a role in relations to clinical governance quality and risk management.	✓✓	✓✓✓✓✓✓✓				<ul style="list-style-type: none"> • There are overlaps but these are generally understood. • Reports go directly to the board.
79. The committee receives clear and timely reports from other Board committees which set out the assurances they have received and their impact (either positive or not) on the		✓✓✓✓✓		✓✓✓✓		<ul style="list-style-type: none"> • Needs strengthening through BAF • Examples within Governance work programme eg. Risk management framework, BAF

organisations assurance framework.						
80. We can provide two examples of where we as a committee have focused on improvements to the system of internal control as a result of assurance gaps identified.	✓	✓✓✓✓✓✓✓			✓	<ul style="list-style-type: none"> • Only through board mechanism • Risk Management, internal Audit reports. • An update goes to board, papers for which are in the public domain. Auditors do not receive those papers directly, but have access as above and also receive the draft minutes. • Risk and STA/SQA
81. Is our work effectively and promptly reported to the Board and Accounting Officer after each meeting and are these reports copied to the Head of Internal Audit and the External Auditor?	✓	✓✓✓✓✓✓✓		✓		<ul style="list-style-type: none"> • NWIS and Risk management engagement. Clinical Audit • Factual accuracy check of minutes following meeting could be quicker.
• Theme 5 – committee leadership						
82. The committee chair has a positive impact on the performance of the committee.	✓✓✓	✓✓✓✓✓			✓	<ul style="list-style-type: none"> • Reports prepared and discussed at Chairs Advisory Group but unclear whether shared with Auditors

						<ul style="list-style-type: none"> The chair is excellent and has an outstanding grip on the remit of the Audit Committee
83. Committee meetings are chaired effectively.	✓✓✓	✓✓✓✓✓			✓	<ul style="list-style-type: none"> N/A Helpful to consider the time of meeting as they often overrun Time management can be an issue
84. The committee chair is visible within the organisation and is considered approachable.	✓✓✓	✓✓✓✓			✓✓	
85. The committee chair allows debate to flow freely and does not assert his/her own view too strongly.	✓✓✓	✓✓✓✓✓			✓	<ul style="list-style-type: none"> Sometimes the view of the chair dominate the discussion
86. The committee chair provided clear and concise information the Board on committee activities and gaps in control.	✓	✓✓✓✓✓✓✓			✓	
87. Does the Audit Committee Chair have regular bilateral with the key attendees (e.g. Accounting Officer, Director of Finance, Head of Internal Audit and the External Auditor)?	✓	✓✓✓✓✓✓✓		✓	✓	<ul style="list-style-type: none"> No bilateral with AO but bring action through Chairs Advisory Group I believe such meetings take place although I am not partly to them Could be more frequent and regular

						<ul style="list-style-type: none"> AC Chair has had 1:1 with HOIA as required, plus and open line of communication for any immediate issues of concern.
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