NHS Highland – Board Paper (SBAR)

Meeting: NHS Highland Board Committees
Meeting date: All Committees – July 2026
Title: Committee Self-Assessment Framework – Comparison of Condensed and Combined Approaches
Responsible Executive: Director of People and Culture
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1. Purpose

This is presented to the Board for: Discussion

This report relates to a: Policy

Strategic Outcome(s): Perform Well (primary alignment with governance effectiveness)

2. Report Summary

2.1 Situation

At the board development session in May 2026 an initial set of refreshed self-assessment questionnaires tailored to each board committee was presented and discussed. The main feedback was to shorten the question set and consider both a survey and facilitated discussion approach

This paper compares the **condensed committee self-assessment question sets** and the **extended detailed self-assessment documents**, and seeks views on the best approach to support governance, assurance, and continuous improvement across committees.

Each committee is asked to:

- consider the relevant condensed question set and approve for use in a self-assessment exercise
- approve approach to identify stakeholder group for each committee and complete survey based on questions
- undertake a discussion facilitated by a executive or non-executive not associated with the committee

2.2 Background

In previous years each board committee has completed a self-assessment utilizing the same set of questions apart from the audit committee which utilized a much longer questions set.

At the board development session in May 2026 an initial set of refreshed self-assessment questionnaires tailored to each board committee was presented and discussed. The main feedback was to shorten the question set and consider both a survey and facilitated discussion approach.

A combined set of condensed questions for each committee is included in appendix 1.

The original set of refreshed questions is included in appendix 2 and appendix 3 contains the long form audit committee questionnaire.

Board members also suggested:

- Each committee determines a wider group of members and attendees to complete a survey version of the question set
- Each committee undertakes a facilitated discussion (facilitated by a non-executive or executive who is not a member of the committee)

2.3 Assessment

Overall differences in approach

Condensed Self-Assessment (Strategic / High-Level):

- Structured around **broad domains** (e.g. purpose, culture, meetings, performance).
- Uses **summary prompts** rather than detailed questions.
- Includes **reflective questions** on strengths and improvement areas.
- Designed to support **proportionate, discussion-based review** at committee level.

Extended Self-Assessment (Detailed / Assurance-Focused):

- Expands each domain into **multiple explicit statements**.
- Focuses on **demonstrable evidence and behaviours** (e.g. escalation, monitoring, risk management).
- Provides **clear testing points** for governance assurance.
- Designed for **systematic, evidence-based evaluation**.

2.3.1 Quality / Patient Care

Improved governance assurance supports safer, higher-quality services through clearer oversight of performance, risk, and improvement.

2.3.2 Workforce

Clearer self-assessment frameworks support:

- Improved **committee effectiveness**
- Strengthened **leadership and constructive challenge culture**
- Better clarity of **roles and expectations**

2.3.3 Financial

No direct financial impact; however:

- Combined approach may require **additional time and administrative support**
- Potential indirect benefit through **stronger governance and value assurance**

2.3.4 Risk Assessment / Management

- Condensed-only approach risks **insufficient assurance depth**
- Combined-only approach risks **burden and disengagement**
- Balanced model mitigates both risks and strengthens **overall governance framework**

2.3.5 Equality and Diversity

Both approaches support inclusive governance by:

- Encouraging reflection on **culture and participation**
- Providing structure for **balanced membership and engagement**

No adverse equality impacts identified.

2.3.6 Other Impacts

Supports wider governance improvement work including:

- Committee effectiveness
- Board assurance frameworks
- Continuous improvement culture

Communication, Involvement and Engagement

Development of both approaches has drawn on feedback from board members

Route to the Meeting

Board Development Session May 2026

2.4 Recommendation

Each committee is asked to:

- consider the relevant condensed question set and approve for use in a self-assessment exercise
- approve approach to identify stakeholder group for each committee and complete survey based on questions
- undertake a discussion facilitated by a executive or non-executive not associated with the committee

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Appendices

- Appendix 1: Condensed Self- Assessment Questions.docx
- Appendix 2: Extended_Committee_Self_Assessment_Questions.docx
- Appendix 3: Audit Committee Self Assessment Questions (original)

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1. Staff Governance Committee – Condensed

- **Purpose and Role**
  The Committee has a clear role and provides effective assurance to the Board on implementation of the Staff Governance Standard, including escalation of significant concerns where required, and regularly considers whether its remit remains appropriate.
- **Partnership, Culture and Engagement**
  The Committee promotes effective partnership working, with balanced engagement between staffside and management, and supports partnership structures across the organisation.
- **Membership, Leadership and Culture**
  Membership, leadership and development arrangements support effective contribution, constructive challenge, capability and clarity of roles.
- **Meetings, Papers and Ways of Working**
  Agendas, papers and meetings support effective scrutiny and assurance, with clear recording, follow-up and monitoring of decisions and actions.
- **Staff Governance Performance, Risk and Assurance**
  The Committee effectively oversees performance against the Staff Governance Standard, workforce strategies, risks and assurance from key governance groups, including the effectiveness of reporting routes from sub-groups.
- **Workforce, Health and Safety and Education**
  The Committee provides appropriate oversight of workforce planning, staffing legislation, health and safety, and education/training arrangements.
- **Planning and Continuous Improvement**
  The Committee promotes best value, maintains an effective work plan, and uses self-assessment to support continuous improvement.
- **Overall Reflections**
  What are the key strengths of the Committee?
  What could the Committee do to improve its effectiveness?

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2. Clinical Governance Committee – Condensed

- **Purpose and Role**
  The Committee has a clear understanding of its statutory role and provides effective assurance to the Board that clinical and care governance systems are in place and

support safe, high-quality services, and regularly considers whether its remit remains appropriate.

- **Membership, Leadership and Culture**
  Membership, leadership and culture support openness, learning, constructive challenge and clarity of roles and responsibilities.
- **Meetings, Papers and Ways of Working**
  Agendas, papers and meetings support effective scrutiny, decision-making, and clear recording, follow-up and monitoring of decisions and actions.
- **Quality, Safety and Performance Oversight**
  The Committee effectively scrutinises quality, safety and performance, challenges evidence and ensures concerns are addressed.
- **Risk and External Assurance**
  The Committee effectively oversees clinical risks and considers findings from external reviews and regulatory bodies.
- **Reporting Committees and Assurance Framework**
  Assurance from reporting groups is meaningful, with effective escalation and clear recording, follow-up and monitoring of decisions and actions.
- **Planning and Continuous Improvement**
  The Committee maintains an effective work plan, promotes best value, and uses self-assessment to support continuous improvement.
- **Overall Reflections**
  What are the key strengths of the Committee?
  What could the Committee do to improve its effectiveness?

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3. Finance, Resources and Performance (FRP) Committee – Condensed

- **Purpose and Role**
  The Committee has a clear purpose and provides effective assurance to the Board on financial and performance matters, supporting best value, and regularly considers whether its remit remains appropriate.
- **Membership, Leadership and Culture**
  Membership, leadership and culture support effective scrutiny, constructive challenge and clarity of roles.
- **Meetings, Papers and Ways of Working**
  Agendas, papers and meetings support effective scrutiny, discussion, and clear recording, follow-up and monitoring of decisions and actions.

- **Financial Governance and Sustainability**
  The Committee effectively scrutinises financial plans, capital programmes and long-term sustainability.
- **Performance, Risk and Assurance**
  The Committee oversees performance, risk and assurance from internal and external sources, including the effectiveness of reporting routes from sub-groups.
- **Planning and Continuous Improvement**
  The Committee maintains an effective work plan, supports member development, and uses self-assessment to support continuous improvement.
- **Overall Reflections**
  What are the key strengths of the Committee?
  What could the Committee do to improve its effectiveness?

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4. Highland Health and Social Care Committee – Condensed

- **Purpose, Integration and Assurance**
  The Committee has a clear role and provides effective assurance to the Board that integrated services are planned, resourced and delivered efficiently, with a focus on integrated and preventative care, and regularly considers whether its remit remains appropriate.
- **Governance of Integration and Joint Working**
  The Committee provides effective assurance on statutory responsibilities and ensures that joint governance arrangements with partners are clear and effective.
- **Membership, Leadership and Culture**
  Membership, leadership and culture support inclusive discussion, effective collaboration, partnership working and clarity of roles.
- **Meetings, Papers and Ways of Working**
  Agendas, papers and meetings support effective scrutiny and assurance, with clear recording, follow-up and monitoring of decisions and actions.
- **Strategy, Commissioning and Community Planning**
  The Committee effectively oversees strategic commissioning and ensures appropriate involvement of stakeholders and communities.
- **Performance, Finance and Outcomes**
  The Committee effectively scrutinises performance, financial management and delivery of agreed outcomes.

- **Assurance, Risk and Continuous Improvement**
  The Committee oversees assurance, including from partner organisations and reporting groups, ensures risk is identified and escalated where needed, and uses work planning and self-assessment to support continuous improvement.
- **Overall Reflections**
  What are the key strengths of the Committee?
  What could the Committee do to improve its effectiveness?

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5. Audit and Assurance Committee – Condensed

Purpose and Role

The Committee has a clear, formally approved remit aligned to the SG Audit and Assurance Committee Handbook and provides independent assurance to the Board and Accountable Officer on governance, risk management and internal control arrangements, and regularly considers whether its remit remains appropriate.

Membership, Independence and Leadership

Membership, including the Chair, is independent of the Executive, appropriately skilled (including financial expertise), formally appointed and supported by effective induction and development arrangements, enabling constructive challenge and scrutiny.

Meetings, Papers and Ways of Working

The Committee operates an effective annual cycle of meetings aligned to governance and financial reporting requirements, with appropriate attendance (including Accountable Officer, internal and external audit). Papers, agendas and minutes support effective scrutiny, clear decisions and robust tracking of actions.

Governance, Risk and Internal Control Assurance

The Committee provides robust oversight of governance, risk management and internal control, including review of the governance statement, assurance from senior management, and coordination with other Board committees. It satisfies itself that systems are effective and that fraud prevention arrangements are in place.

Financial Reporting and Annual Accounts

The Committee provides effective scrutiny of the annual accounts, including accounting policies, estimates, judgements and narrative reporting. It reviews the governance statement, considers external audit findings, and ensures appropriate challenge and understanding of financial reporting processes.

Internal Audit Oversight

The Committee provides effective oversight of internal audit, including approval of the audit plan, monitoring delivery and performance, reviewing findings and follow-up actions, and ensuring internal audit has sufficient independence, access and resources.

External Audit and Assurance

The Committee engages effectively with external audit, considers audit plans and reports, reviews recommendations and their implementation, and supports appropriate scrutiny of audit quality, independence and fees.

Assurance, Reporting and Board Contribution

The Committee receives appropriate stewardship reports and assurances from key functions (e.g. finance, HR, ICT), ensures effective monitoring of recommendations, considers how assurance from other committees and reporting routes contributes to the overall control environment, and provides clear reporting to the Board, including an annual report on its work.

Planning and Continuous Improvement

The Committee maintains an effective work plan, undertakes regular self-assessment, seeks feedback from the Board and Accountable Officer, and uses this to continuously improve its effectiveness.

Overall Reflections

- What are the key strengths of the Committee?
- What could the Committee do to improve its effectiveness?

Highland Health and Social Care Committee – Self-Assessment Questions

These questions support the annual self-assessment of the Highland Health and Social Care Committee, aligned to its Terms of Reference and NHS Highland Good Governance values. Responses should normally be rated using a five-point scale (Strongly Disagree to Strongly Agree), with optional free-text comments where appropriate.

Purpose, Integration and Assurance

1. The Committee has a clear and shared understanding of its purpose in providing assurance on integrated health and social care services.
2. The Committee effectively assures the Board that community health and social care services are planned, resourced and delivered efficiently and effectively.
3. The Committee regularly reviews whether its current purpose, remit and scope remain appropriate to the contemporary needs of integrated health and social care governance.
4. The Committee promotes integrated, community-based and preventative models of care that ensure people receive care in the right place and at the right time.

Please provide any comments on purpose, integration and assurance.

Governance of Integration and Joint Working

5. The Committee provides effective assurance on NHS Highland's statutory responsibilities under the Public Bodies (Joint Working) (Scotland) Act 2014.
6. The Committee has effective oversight of arrangements for joint monitoring with Highland Council and the Integration Joint Monitoring Committee.
7. Responsibilities between NHS Highland, Highland Council and the Joint Monitoring Committee are clear and well managed.

Please provide any comments on governance of integration and joint working.

Membership, Leadership and Partnership

8. Committee membership provides an appropriate balance of executive, non-executive, council, professional, public and third-sector perspectives.
9. The Chair provides effective leadership and enables open, constructive and inclusive discussion.
10. Partnership working with Highland Council, staff representatives, service users and carers is effective.
11. Members are clear about their individual roles and collective responsibilities.

Please provide any comments on membership, leadership and partnership.

Meetings, Papers and Ways of Working

12. The Committee agenda is well managed and reflects matters within its Terms of Reference.

13. Papers are of appropriate quality, clarity and proportionality to support scrutiny and assurance.
14. Papers are provided in sufficient time to allow effective preparation.
15. Meetings allow sufficient time for discussion of substantive health and social care issues.
16. Minutes and action logs accurately reflect discussions, decisions and follow-up actions.

Please provide any comments on meetings, papers and ways of working.

Strategy, Commissioning and Community Planning

17. The Committee effectively oversees the development and delivery of the Strategic Commissioning Plan for integrated health and social care services.
18. Stakeholders and local communities are appropriately involved in commissioning and service improvement decisions.
19. The Committee provides effective assurance on NHS Highland's responsibilities under the Community Empowerment Act and Community Planning arrangements.

Please provide any comments on strategy, commissioning and community planning.

Performance, Finance and Outcomes

20. The Committee effectively scrutinises performance of services within its remit against national and local performance frameworks.
21. The Committee provides appropriate oversight of budgets and financial performance for services within its remit.
22. The Committee receives meaningful assurance on the achievement of agreed outcomes, including the national health and wellbeing outcomes.

Please provide any comments on performance, finance and outcomes.

Assurance, Risk and Continuous Improvement

23. The Committee receives and scrutinises assurance from Highland Council on services delegated under Lead Agency arrangements.
24. Risks and issues within the Committee's remit are clearly identified, escalated where necessary and appropriately managed.
25. The Committee receives meaningful assurance from relevant sub-groups, reporting committees and other assurance routes, and provides an effective mechanism for escalation into the Committee and onward assurance to the Board.
26. The Committee has an effective annual work plan aligned to its Terms of Reference.
27. The Committee undertakes meaningful self-assessment and uses the findings to improve its effectiveness.

Please provide any comments on assurance, risk and continuous improvement.

Overall Reflections

What do you consider to be the key strengths of the Highland Health and Social Care Committee?

What, if anything, could the Committee do to improve its effectiveness?

Clinical Governance Committee – Self-Assessment Questions

These questions support the annual self-assessment of the Clinical Governance Committee, aligned to its Terms of Reference and NHS Highland Good Governance values. Responses should normally be rated using a five-point scale (Strongly Disagree to Strongly Agree), with optional free-text comments where appropriate.

Purpose and Statutory Role

1. The Committee has a clear and shared understanding of its statutory responsibilities for clinical governance.
2. The Committee provides effective assurance to the Board that clinical and care governance systems are in place and working.
3. The Committee regularly reviews whether its current purpose, remit and scope remain appropriate to the contemporary clinical governance needs of the Board.
4. Quality and safety considerations are integral to decision-making about planning, provision and management of services.

Please provide any comments on purpose and statutory role.

Leadership, Membership and Culture

5. Committee membership provides an appropriate balance of clinical, professional, public and non-executive perspectives.
6. The Chair provides effective leadership and enables open, constructive and appropriate challenge.
7. Members understand their individual roles and collective responsibilities.
8. The Committee fosters a culture of openness, learning and continuous improvement.

Please provide any comments on leadership, membership and culture.

Meetings, Papers and Arrangements

9. The Committee agenda is well managed and aligned to its Terms of Reference.
10. Papers are of appropriate quality, clarity and proportionality to support assurance and scrutiny.
11. Papers are received in sufficient time to allow effective preparation.
12. Meetings allow sufficient time for discussion of substantive clinical governance issues.
13. Minutes and action plans accurately reflect key discussions, decisions and follow-up actions.

Please provide any comments on meetings, papers and arrangements.

Quality, Safety and Performance Oversight

14. The Committee effectively interrogates clinical and care governance systems across the organisation.

15. The Committee challenges evidence and ensures that areas of concern are appropriately addressed and monitored.
16. The Committee reviews outcomes against local and national quality and safety standards.
17. The Integrated Performance and Quality Report supports informed discussion and assurance.

Please provide any comments on quality, safety and performance oversight.

Risk Management and External Assurance

18. Clinical and care risks within the Committee's remit are clearly identified, reviewed and mitigated.
19. The Committee receives and considers its risk register at each meeting.
20. The Committee receives appropriate oversight of the Strategic Risk Register.
21. The Committee effectively considers findings and recommendations from external reviews and regulatory bodies.

Please provide any comments on risk management and external assurance.

Reporting Committees and Groups

22. . The Committee receives meaningful assurance from relevant sub-groups, reporting committees and other assurance routes, and provides an effective mechanism for escalation into the Committee and onward assurance to the Board.
23. Exception reporting arrangements enable effective escalation and oversight of areas of concern.
24. Recommendations and actions from reporting groups are appropriately monitored and followed up.

Please provide any comments on reporting committees and groups.

Planning, Best Value and Continuous Improvement

25. The Committee has an effective annual work plan aligned to its Terms of Reference.
26. The Committee promotes economy, efficiency and effectiveness in the use of resources within its remit.
27. The Committee undertakes meaningful self-assessment and uses the findings to improve effectiveness.

Please provide any comments on planning, best value and continuous improvement.

Overall Reflections

What do you consider to be the key strengths of the Clinical Governance Committee?

What, if anything, could the Committee do to improve its effectiveness?

Finance, Resources & Performance (FRP) Committee – Self-Assessment Questions

These questions are designed to support the annual self-assessment of the Finance, Resources and Performance Committee, aligned to its Terms of Reference and NHS Highland governance expectations. Responses should be rated on a scale (Strongly Disagree to Strongly Agree) with optional free-text comments.

Purpose and Role

1. The Committee has a clear and shared understanding of its purpose as set out in the Terms of Reference.
2. The Committee effectively scrutinises financial position and performance against key financial and non-financial targets.
3. The Committee adds value by supporting economy, efficiency and effectiveness in the use of resources.
4. The Committee provides appropriate assurance to the Board in line with its remit.
5. The Committee regularly reviews whether its current purpose, remit and scope remain appropriate to the contemporary needs of the Board.

Membership, Leadership and Culture

6. Committee membership provides the right balance of skills, experience and independence.
7. The Committee Chair provides effective leadership and encourages open and constructive challenge.
8. Non-Executive and Executive members contribute effectively and appropriately.
9. Members are clear about their individual roles and collective responsibilities.

Meetings and Effectiveness

10. Meetings are appropriately structured to enable effective scrutiny and decision-making.
11. Papers are of good quality, proportionate and received in sufficient time.
12. Sufficient time is allowed to consider substantive financial and performance issues.
13. Minutes and action logs accurately capture key points, decisions and follow-up actions.

Financial Governance and Value for Money

14. The Committee effectively scrutinises financial plans, budgets and forecasts.
15. The Committee provides robust oversight of capital programmes and business cases.
16. Arrangements for securing Best Value are effective and appropriately monitored.
17. The Committee appropriately considers future financial risks and sustainability.

Performance, Risk and Assurance

18. The Committee has effective oversight of performance against strategic and operational objectives.

19. Risks within the Committee's remit are clearly identified, reviewed and escalated as appropriate.
20. The Integrated Performance Report supports informed and strategic discussion.
21. . The Committee receives and uses meaningful assurance from relevant sub-groups, reporting committees and other assurance routes, and provides an effective mechanism for escalation into the Committee and onward assurance to the Board.

Planning and Continuous Improvement

22. The Committee has an effective annual work plan aligned to its Terms of Reference.
23. The Committee undertakes meaningful self-assessment and uses the results to improve effectiveness.
24. Induction and development arrangements support members to discharge their role effectively.

Staff Governance Committee – Self-Assessment Questions

These questions support the annual self-assessment of the Staff Governance Committee, aligned to the Committee's Terms of Reference and NHS Highland Good Governance values. Responses should normally be rated using a five-point scale (Strongly Disagree to Strongly Agree), with optional free-text comments where appropriate.

Purpose and Role

1. The Committee has a clear and shared understanding of its purpose in supporting effective Staff Governance across NHS Highland.
2. The Committee effectively assures the Board that robust arrangements are in place to implement and monitor the Staff Governance Standard.
3. The Committee regularly reviews whether its current purpose, remit and scope remain appropriate to the contemporary staff governance needs of the Board.
4. The Committee appropriately escalates serious staff governance concerns to the Board when required.

Please provide any comments on purpose and role.

Partnership, Culture and Engagement

5. The Committee promotes a culture of partnership, collaboration and mutual respect.
6. Staffside and management voices are balanced and effectively heard within Committee discussions.
7. The Committee supports the effective operation of the Area Partnership Forum and Local Partnership Forums.

Please provide any comments on partnership, culture and engagement.

Membership, Leadership and Capability

8. The Committee's membership has the right balance of experience, skills and perspectives to discharge its responsibilities.
9. The Chair provides effective leadership and supports open and constructive challenge.
10. Members understand their individual roles and collective responsibilities.
11. Members receive appropriate induction, briefing and development to support their role.

Please provide any comments on membership, leadership and capability.

Meetings, Papers and Ways of Working

12. The Committee's agenda is focused on matters within its Terms of Reference.
13. Papers are of appropriate quality, clarity and proportionality to support scrutiny and assurance.
14. Papers are received in sufficient time to allow effective preparation.
15. Meetings allow sufficient time for discussion of substantive staff governance matters.
16. Minutes and action logs accurately reflect discussions, decisions and follow-up actions.

Please provide any comments on meetings, papers and ways of working.

Staff Governance Performance, Risk and Assurance

17. The Committee effectively monitors performance against the Staff Governance Standard.
18. The Committee has effective oversight of workforce, people and culture strategies and delivery plans.
19. Risks and issues relating to staff governance are clearly identified, monitored and mitigated.
20. The Committee receives meaningful assurance from the Area Partnership Forum, Health & Safety Committee and other reporting groups, and provides an effective mechanism for escalation into the Committee and onward assurance to the Board.

Please provide any comments on staff governance performance and assurance.

Workforce Planning, Health and Safety and Education

21. The Committee provides effective oversight of workforce planning and compliance with relevant staffing legislation.
22. The Committee has appropriate oversight of Health and Safety arrangements and receives adequate assurance.
23. The Committee provides suitable oversight of Medical Education and training arrangements.

Please provide any comments on workforce planning, health and safety and education.

Best Value, Planning and Continuous Improvement

24. The Committee promotes economy, efficiency and effectiveness in the use of resources within its remit.
25. The Committee has an effective annual work plan aligned to its Terms of Reference.
26. The Committee undertakes meaningful self-assessment and uses the findings to improve effectiveness.

Please provide any comments on best value, planning and continuous improvement.

Overall Reflections

What do you consider to be the key strengths of the Staff Governance Committee?

What, if anything, could the Committee do to improve its effectiveness?

Question #	Question	Response
1	Does the committee have written terms of reference?	
2	Do the terms of reference cover the core functions as identified in the SG Audit and Assurance Committee Handbook?	
3	Are the terms of reference approved by the Audit and Assurance Committee and reviewed periodically?	
4	Has the committee been provided with sufficient membership, authority and resources to perform its role effectively and independently?	

5	Does the body's governance statement mention the committee's establishment and its broad purpose?	
6	Does the committee periodically assess its own effectiveness?	
7	Has the membership of the committee been formally agreed by the management board and or Accountable Officer and a quorum set?	
8	Are members appointed for a fixed term?	
9	Does at least one of the committee members have a financial background?	

10	Are all members, including the Chair, independent of the Executive function?	
11	Are new committee members provided with an appropriate induction?	
12	Has each member formally declared his or her business interests?	
13	Are members sufficiently independent of the other key committees of the Board?	
14	Has the committee considered the arrangements for assessing the attendance and performance of each member?	

15	Does the committee meet regularly, at least four times a year?	
16	Do the terms of reference set out the frequency and broad timing of meetings?	
17	Does the committee calendar meet the body's business and governance needs, as well as the requirements of the financial reporting calendar?	
18	Are members attending meetings on a regular basis and if not, is appropriate action taken?	

19	Does the Accountable Officer attend all meetings and, if not, is he/she provided with a record of discussions?	
20	Does the committee have the benefit of attendance of appropriate officials at its meetings, including representatives from internal audit, external audit and finance?	

21	Does the committee consider the findings of annual reviews by internal audit and others, on the effectiveness of the arrangements for risk management, control and governance?	
22	Does the committee consider the findings of reviews on the effectiveness of the system of internal control?	
23	Does the committee have responsibility for review of the draft governance statement and does it consider it separately from the accounts?	

24	Does the committee consider how accurate and meaningful the governance statement is?	
25	Does the committee satisfy itself that the arrangements for risk management, control and governance have operated effectively throughout the reporting period?	
26	Has the committee considered how it should coordinate with other committees that may have responsibility for risk management and corporate governance?	

27	Has the committee satisfied itself that the body has adopted appropriate arrangements to counter and deal with fraud?	
28	Has the committee been made aware of the role of risk management in the preparation of the internal audit plan?	
29	Does the committee's terms of reference include oversight of the risk management process?	
30	Does the committee consider assurances provided by senior staff?	

31	Does the committee receive and consider stewardship reports from senior staff in key business areas such as Finance, HR and ICT?	
32	Is the committee's role in the consideration of the annual accounts clearly defined?	
33	Does the committee consider the suitability of accounting policies and treatments, as appropriate?	
34	Does the committee consider major judgements made, as appropriate?	
35	Does the committee consider large write-offs, as appropriate?	

36	Does the committee consider changes in accounting treatment, as appropriate?	
37	Does the committee consider the reasonableness of accounting estimates, as appropriate?	
38	Does the committee consider the narrative aspects of reporting, as appropriate?	

39	Is a committee meeting scheduled to receive the external auditor's report to those charged with governance including a discussion of proposed adjustments to the accounts and other issues arising f...	
40	Does the committee review management's letter of representation?	
41	Does the committee gain an understanding of management's procedures for preparing the body's annual accounts?	

42	Does the committee have a mechanism to keep it aware of topical legal and regulatory issues?	
43	Does the Head of Internal Audit attend meetings of the committee?	
44	Does the committee consider, annually and in detail, the internal audit plan including consideration of whether the scope of internal audit work addresses the body's significant risks?	
45	Does internal audit have a direct reporting line, if required, to the committee?	

46	As well as an annual report from the Head of Internal Audit, does the committee receive progress reports from internal audit?	
47	Are outputs from follow-up audits by internal audit monitored by the committee and does the committee consider the adequacy of implementation of recommendations?	
48	If considered necessary, is the committee chair able to hold private discussions with the Head of Internal Audit?	

49	Is there appropriate co-operation between the internal and external auditors?	
50	Does the committee review the adequacy of internal audit staffing and other resources?	
51	Are internal audit performance measures monitored by the committee?	
52	Has the committee considered the information it wishes to receive from internal audit?	

53	Has the committee considered formal terms of reference defining internal audit's objectives, responsibilities, authority and reporting lines?	
54	Does the external audit representative attend meetings of the committee?	
55	Do the external auditors present and discuss their audit plans and strategy with the committee (recognising the statutory duties of external audit)?	

56	Do the external auditors present and discuss their audit plans and strategy with the committee (recognising the statutory duties of external audit)?2	
57	Does the committee chair hold periodic private discussions with the external auditor?	
58	Does the committee review the external auditor's annual report to those charged with governance?	

59	Does the committee ensure that officials are monitoring action taken to implement external audit recommendations?	
60	Are reports on the work of external audit presented to the Audit and Assurance Committee?	
61	Does the committee assess the performance of external audit?	
62	Does the committee consider the external audit fee?	
63	Does the committee have a designated secretariat?	

64	Are agenda papers circulated in advance of meetings to allow adequate preparation by committee members and attendees?	
65	Do reports to the committee communicate relevant information at the right frequency, time, and in a format that is effective?	
66	Does the committee issue guidelines and/or a pro forma concerning the format and content of the papers to be presented?	

67	Are minutes prepared and circulated promptly to the appropriate people, including all members of the Board?	
68	Is a report on matters arising presented or does the Chair raise them at the committee's next meeting?	
69	Do action points indicate who is to perform what and by when?	
70	Does the committee provide an effective annual report on its own activities?	
71	Does the committee effectively contribute to the overall control environment of the organisation?	

72	Are there any areas where the committee could improve upon its current level of effectiveness?	
73	Does the committee seek feedback on its performance from the Board and Accountable Officer?	