

Bundle Audit & Risk Assurance Committee 25 February 2020

2.5 Audit & Risk Assurance Committee Self Assessment of Performance 2019/20

Presenter: Chair

SBAR ARAC Self Assessment February 2020

Appendix 1 - ARAC Self Assessment Questionnaire

Appendix 2 - ARAC Committee Effectiveness Report 2018-19



PWYLLGOR ARCHWILIO A SICRWYDD RISG AUDIT AND RISK ASSURANCE COMMITTEE

DYDDIAD Y CYFARFOD: DATE OF MEETING:	25 February 2020
TEITL YR ADRODDIAD: TITLE OF REPORT:	Audit & Risk Assurance Committee Self-Assessment of Performance 2019/20
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Paul Newman, Audit & Risk Assurance Committee Chair
SWYDDOG ADRODD: REPORTING OFFICER:	Joanne Wilson, Board Secretary

Pwrpas yr Adroddiad (dewiswch fel yn addas)

Purpose of the Report (select as appropriate)

Ar Gyfer Trafodaeth/For Discussion

ADRODDIAD SCAA SBAR REPORT

Sefyllfa / Situation

The purpose of this report is to present to the Audit & Risk Assurance Committee (ARAC) Self-Assessment of Performance Questionnaire template intended for use to assess the Committee's effectiveness, to consider any amendments or omissions to ensure it remains fit for purpose for the Committee's annual self-assessment exercise 2019/20.

Cefndir / Background

In line with all Board level Committees' Terms of Reference, Members and In Attendance Members of the Audit & Risk Assurance Committee are required to complete an annual questionnaire to consider the Committee's effectiveness in providing assurance to the Board throughout the preceding year, and also to consider their individual understanding, role and contribution to the Committee.

Asesiad / Assessment

For the 2019/20 ARAC self-assessment of Committee effectiveness exercise, it is intended to use the Self-Assessment of Performance Questionnaire template attached at Appendix 1, and once again to make use of Survey Monkey, an online survey development tool, to capture the responses made.

As well as requesting Members and In Attendance Members to score each of their responses to the questionnaire on a 6 point scale from Strongly Agree to Strongly Disagree, for any responses scoring Somewhat Agree or below, accompanying comments regarding any areas of concern or suggestions for improvement are required. The questionnaire has also been designed to invite free text comments on any improvements for consideration to assist the Committee in drawing up its own plan for improvement, either in terms of requesting future training and/or development, or in changes to its own processes and procedures.

Also attached at Appendix 2, is the full outcome from the Committee self-assessment exercise undertaken in 2018/19. This identifies those areas of questions which previously elicited a Somewhat Agree response or below, and identifies the actions that had been proposed to make the further improvements required.

Argymhelliad / Recommendation

The Audit & Risk Assurance Committee is requested to consider the proposed Self-Assessment of Committee Effectiveness Questionnaire template and support its use for 2019/20.

Amcanion: (rhaid cwblhau)

Objectives: (must be completed)

Committee ToR Reference Cyfeirnod Cylch Gorchwyl y Pwyllgor	10.5 The Board Secretary, on behalf of the Board, shall oversee a process of regular and rigorous self-assessment and evaluation of the Committee's performance and operation, including that of any sub committees established.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Not Applicable
Safon(au) Gofal ac Iechyd: Health and Care Standard(s):	Governance, Leadership and Accountability
Amcanion Strategol y BIP: UHB Strategic Objectives:	Not Applicable
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Statement	Not Applicable

Gwybodaeth Ychwanegol:

Further Information:

Ar sail tystiolaeth: Evidence Base:	ARAC Self-Assessment Questionnaire 2019/20 ARAC Terms of Reference
Rhestr Termau: Glossary of Terms:	Included within the body of the report
Partïon / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg: Parties / Committees consulted prior to Audit and Risk Assurance Committee:	ARAC Members

Effaith: (rhaid cwblhau)

Impact: (must be completed)

Ariannol / Gwerth am Arian: Financial / Service:	Not Applicable
Ansawdd / Gofal Claf: Quality / Patient Care:	Not Applicable

Gweithlu: Workforce:	Not Applicable
Risg: Risk:	Not Applicable
Cyfreithiol: Legal:	Not Applicable
Enw Da: Reputational:	Not Applicable
Gyfrinachedd: Privacy:	Not Applicable
Cydraddoldeb: Equality:	Not Applicable

COMMITTEE EFFECTIVENESS REVIEW – AUDIT & RISK ASSURANCE COMMITTEE (ARAC)

To be completed by the ARAC Membership as specified in the Committee’s Terms of Reference.

Question	Please mark your score in the relevant box below							U Unable to assess/don't know	If a score of “3” or below is given, your comments regarding any areas of concern and suggestions for improvement would be appreciated.
	1 Strongly disagree	2 Disagree	3 Somewhat disagree	4 Somewhat agree	5 Agree	6 Strongly agree			
The Role/ Purpose of the Committee									
The role of the Audit & Risk Assurance Committee is understood and clearly defined in its Terms of Reference.									
Committee Members understand their individual role and what is expected of them.									
The Committee is aware of the areas in which it can take decisions under the Health Board’s Scheme of Delegation.									
The frequency and scheduling of Committee meetings are sufficient to carry out its functions and responsibilities.									
The Committee follows an agreed plan for the year’s work.									
Overall, the Committee is effectively fulfilling its Terms of Reference.									

Question	Please mark your score in the relevant box below						U Unable to assess/don't know	If a score of "3" or below is given, your comments regarding any areas of concern and suggestions for improvement would be appreciated.
	1 Strongly disagree	2 Disagree	3 Somewhat disagree	4 Somewhat agree	5 Agree	6 Strongly agree		
Scope of work								
The Committee receives sufficient and timely information to review, understand and assess the issues for discussion on which to base its decisions.								
The Committee receives clear, concise agendas and papers which focus on the key issues and priorities.								
The quality of presentations made to the Committee is appropriate.								
The Committee understands the issues which are on the horizon for the Health Board which may impact on its areas of work.								
The Committee has clear mechanisms in place to keep it aware of topical, legal and regulatory issues.								
The work of the Committee culminates in appropriate recommendations to the Board.								
The Board takes due regard of the recommendations from the Committee.								

Question	Please mark your score in the relevant box below						U Unable to assess/don't know	If a score of "3" or below is given, your comments regarding any areas of concern and suggestions for improvement would be appreciated.
	1 Strongly disagree	2 Disagree	3 Somewhat disagree	4 Somewhat agree	5 Agree	6 Strongly agree		
Meetings								
Committee meetings are scheduled with sufficient time to cover all agenda items, including discussion and answering questions.								
Committee meetings are managed and controlled effectively								
Committee meetings are conducted in a business-like manner.								
The Committee meeting dynamic encourages full participation and open communications.								
Meeting time is used well with issues getting the time and attention proportionate to their importance.								
The length of the Committee's meetings is appropriate in relation to the agenda.								
The Committee holds periodic private discussions with Internal Audit, External Audit and Counter-Fraud.								

Question	Please mark your score in the relevant box below						U Unable to assess/don't know	If a score of "3" or below is given, your comments regarding any areas of concern and suggestions for improvement would be appreciated.
	1 Strongly disagree	2 Disagree	3 Somewhat disagree	4 Somewhat agree	5 Agree	6 Strongly agree		
Membership								
Committee Members receive induction and ongoing development.								
Committee Members have the collective skills and experience to fulfil its Terms of Reference.								
The Committee demonstrates in its actions that it operates independently of the management team.								
Committee Members have sufficient knowledge of the organisation to identify key risk areas and to provide challenge on critical and sensitive matters.								
Members of the Committee have a good understanding of the organisation's accounting policies and practices.								
Members of the Committee have a good understanding of the organisation's finances.								
The Committee is the right size and sufficiently diverse.								

Question	Please mark your score in the relevant box below							U Unable to assess/don't know	If a score of "3" or below is given, your comments regarding any areas of concern and suggestions for improvement would be appreciated.
	1 Strongly disagree	2 Disagree	3 Somewhat disagree	4 Somewhat agree	5 Agree	6 Strongly agree			
Committee Members come to meetings prepared and ready to contribute.									
There is consistent attendance and timely arrival by Members at Committee meetings.									
Attendance at Committee meetings is evaluated as a criterion for continued membership on the Committee.									
Internal Audit									
The Committee reviews and approves the Internal Audit plan at the beginning of the financial year.									
The Committee approves any material changes to the Internal Audit plan.									
The Committee ensures that internal audit plans derive from clear processes based on risk assessment.									
The Committee has established a process whereby it reviews any material objection to the Internal Audit plans and associated assignments that cannot be resolved through negotiation.									

Question	Please mark your score in the relevant box below						U Unable to assess/don't know	If a score of "3" or below is given, your comments regarding any areas of concern and suggestions for improvement would be appreciated.
	1 Strongly disagree	2 Disagree	3 Somewhat disagree	4 Somewhat agree	5 Agree	6 Strongly agree		
The Committee receives and reviews periodic reports from Internal Audit.								
The Committee effectively monitors the implementation of management actions from internal audit reports.								
The Committee receives the level of detail it wishes to receive from Internal Audit.								
The extent to which Internal Audit work focuses on service specific issues is appropriate.								
The Committee formally reviews the effectiveness of Internal Audit and the adequacy of staffing and resources within Internal Audit.								
The Committee has established and agreed a range of Internal Audit performance measures to be reported on a routine basis.								

Question	Please mark your score in the relevant box below						U Unable to assess/don't know	If a score of "3" or below is given, your comments regarding any areas of concern and suggestions for improvement would be appreciated.
	1 Strongly disagree	2 Disagree	3 Somewhat disagree	4 Somewhat agree	5 Agree	6 Strongly agree		
External Audit								
The Committee approves external audit plans and strategy.								
The Committee formally considers whether planned external audit work (other than that relating to the audit of financial statements) is adequate and appropriate.								
The Committee receives and monitors actions taken in respect of previous years' external audit reviews.								
The Committee formally considers the external auditor's annual audit report.								
Counter Fraud and Post Payment Verification (PPV)								
The Committee approves the local counter-fraud strategy and counter-fraud plans.								
The Committee formally considers whether planned local counter-fraud work covers the key fraud risks facing the organisation.								

Question	Please mark your score in the relevant box below						U Unable to assess/don't know	If a score of "3" or below is given, your comments regarding any areas of concern and suggestions for improvement would be appreciated.
	1 Strongly disagree	2 Disagree	3 Somewhat disagree	4 Somewhat agree	5 Agree	6 Strongly agree		
There are quality assurance procedures to confirm whether the work on PPV is properly managed.								
The Committee considers whether there is an appropriate allocation of resources between proactive assurance work and reactive investigative work in the annual local counter-fraud plan.								
Annual Accounts								
The annual report and accounts include an accurate description of the Committee's establishment and activities.								
The Committee's role in the approval of the annual accounts is clearly understood by Members of the Committee.								
The Committee meets in order to discuss proposed adjustment to the accounts and issues arising from the audit.								
The Committee's role in the approval of Losses and Special Payments is clearly understood by Members.								

Question	Please mark your score in the relevant box below						U Unable to assess/don't know	If a score of "3" or below is given, your comments regarding any areas of concern and suggestions for improvement would be appreciated.
	1 Strongly disagree	2 Disagree	3 Somewhat disagree	4 Somewhat agree	5 Agree	6 Strongly agree		
Support for the Committee								
An appropriate agenda is set before Committee meetings and is followed.								
The agenda and papers are received in a timely manner in advance of the meetings to allow time for appropriate review and preparation.								
The Committee receives appropriate advice from or via the Executive Team and staff.								
The Committee enjoys a good working relationship with management and significant issues are reviewed with the Chief Executive or the relevant Lead Director.								
The minutes of the meetings are accurate and reflect the discussion, next steps and/or action articulated by Members.								

Question	Please mark your score in the relevant box below						U Unable to assess/don't know	If a score of "3" or below is given, your comments regarding any areas of concern and suggestions for improvement would be appreciated.
	1 Strongly disagree	2 Disagree	3 Somewhat disagree	4 Somewhat agree	5 Agree	6 Strongly agree		
General Comments								
The Audit & Risk Assurance Committee's key successes in the past year were:								
The Audit & Risk Assurance Committee's major shortcomings in the past year were:								
What could be improved at the Committee's meetings, and how:								
What areas should the Audit & Risk Assurance Committee focus on in future:								
What areas would help you perform your Audit & Risk Assurance Committee role more effectively:								

**PWYLLGOR ARCHWILIO A SICRWYDD RISG
AUDIT AND RISK ASSURANCE COMMITTEE**

DYDDIAD Y CYFARFOD: DATE OF MEETING:	25 June 2019
TEITL YR ADRODDIAD: TITLE OF REPORT:	Audit & Risk Assurance Committee – Outcome from Self Assessment Exercise 2018/19
CYFARWYDDWR ARWEINIOL: LEAD DIRECTOR:	Joanne Wilson, Board Secretary
SWYDDOG ADRODD: REPORTING OFFICER:	Alison Gittins, Head of Corporate & Partnership Governance Clare Moorcroft, Committee Services Officer

Pwrpas yr Adroddiad (dewiswch fel yn addas)

Purpose of the Report (select as appropriate)

Ar Gyfer Trafodaeth/For Discussion

**ADRODDIAD SCAA
SBAR REPORT**

Sefyllfa / Situation

The purpose of this report is to present to the Audit & Risk Assurance Committee (ARAC) the outcomes from the annual self assessment exercise 2018/19, to consider the suggested actions and any further improvements that could be made.

Cefndir / Background

Members of the Audit & Risk Assurance Committee have been asked to complete a questionnaire to consider the Committee's effectiveness, and also to consider their individual understanding, role and contribution to the Committee.

The 2018/19 version of the questionnaire has been developed in response to the requirement for continual improvement of the self assessment process, and includes additional questions suggested by Wales Audit Office, particularly in regard to the work of the Committee in relation to Internal Audit, External Audit and Counter Fraud.

The questionnaire has also been designed to invite comments on any improvements for consideration to assist the Committee in drawing up its own plan for improvement, either in terms of requesting future training and/or development, or in changes to its own processes and procedures.

The self-assessment questionnaire was circulated on 25th March 2019 and reminders were sent prior to the closing date to encourage its completion. Of the six invited responses from ARAC Members, all six have been completed and returned. Of the eight invited responses from In-Attendance ARAC Members, five have been completed and returned.

Asesiad / Assessment

The full results from the outcome of the self assessment exercise are attached as Appendices 1 and 2 in bar chart form. Whilst there was general agreement around many of the responses received, with either Agree or Strongly Agree cited in response to the questions raised,

identified below are those questions which elicited either a Somewhat Agree or Unable to Assess/Don't Know response, which may warrant ARAC's further consideration:

Scope of Work

- **The Committee receives sufficient and timely information to review, understand and assess the issues for discussion on which to base its decisions**

Whilst there was a general consensus of 4 Agree responses to this question and 1 Strongly Agree response, there was also 1 Somewhat Agree response. Whilst this was not supported by a specific comment this may suggest the need for an increased level of attention to the detail provided within the reports submitted to the Committee to ensure they are relevant, focused and succinct, and also provide the assurances required by the Committee. This will continue to be addressed at the quality assurance stage prior to the issuing of Committee reports, reinforcing the need to build in the time necessary to undertake this function by the Corporate Governance Team. It also reinforces the need to ensure ARAC papers are issued 7 days prior to each Committee meeting, in line with Standing Orders, with any papers marked to follow at the express discretion of the Chair.

- **The Committee receives clear, concise agendas and papers which focus on the key issues and priorities**

Although there was a general consensus of 4 Agree responses to this question, there were also 2 Somewhat Agree responses, supported by the following comments 'Papers are not always concise', 'Quality of some Management Responses to Audits remains variable', 'There have been occasions where management responses have been insufficient to give assurance'. This indicates that additional guidance for authors of papers may be required; together with guidance for those preparing management responses, including how to make these SMART (Specific, Measurable, Achievable, Realistic, Timely). Steps to address the latter have been taken, with specific guidance offered on an individual basis and a reminder provided at Public Board.

- **The quality of presentations made to the Committee is appropriate**

Whilst there were 2 Agree responses to this question, there was a general consensus of 4 Somewhat Agree responses, supported by the following comment 'Some of the management responses to Internal Audit reports have not been of the required standard.' This suggests a potential need for guidance and support to be provided by the Lead Director and Secretariat to those presenting to ARAC around the Committee's expectations, particularly where their attendance may not be routine, and for the ARAC Secretariat to ensure any presentations made to the Committee are subject to the same quality assurance exercise as reports to the Committee, in order to maintain the rigour of reporting required.

- **The Committee understands the issues which are on the horizon for the Health Board which may impact on its areas of work**

Although there was a general consensus of 4 Agree responses to this question and 1 Strongly Agree response, there was also 1 Somewhat Agree response. Whilst this was not supported by a specific comment this lack of a common understanding of the wider issues faced by the Health Board which may impact on the workings of the Committee suggests the need for a broader level of awareness which could potentially be addressed through the inclusion of further narrative within the Situation field of the SBARs accompanying ARAC's reports and through additional briefings/reports shared with ARAC members outside of Committee meetings and made available within the newly created ARAC Resource section on iBabs. It could also continue to be raised in discussion on updates from recent Targeted Intervention meetings presented by the Chief Executive or Deputy Chief Executive to ARAC.

- **The Committee has clear mechanisms in place to keep it aware of topical, legal and regulatory issues**

Responses to this question were split between 3 Agree responses, 2 Strongly Agree responses and 1 Somewhat Agree response. Whilst this was not supported by a specific

comment, this links to the previous question and the split response suggests a potential need to raise the level of awareness amongst Members of new legislative and regulatory issues which could be addressed through either a standing agenda item on the Committee's agenda (for information), or use made of the ARAC Resource area within iBabs to populate this section with relevant briefings.

- **The Board takes due regard of the recommendations from the Committee**
Whilst there was a general consensus of 5 Strongly Agree responses to this question, there was also 1 Somewhat Agree response. Whilst this was not supported by a specific comment, this suggests the need to ensure the ARAC Update Report to the Board remains as a separate item on the Board's agenda in order that the recommendations from each meeting are clearly conveyed. Consideration could also be given to including the ARAC Update Report to Board as a standing item on each ARAC agenda in order that any discussion held on this item at the previous Board meeting can be conveyed to ARAC Members as appropriate.

Membership

- **Committee Members receive induction and on-going development**
Responses to this question were split between 1 Strongly Agree response, 2 Agree responses and 3 Somewhat Agree responses. The latter was supported by the following comment 'Induction could be more structured'. This split response suggests that not all Members received the same level of induction on joining the Committee or that opportunities for development have not been addressed. It is acknowledged that Members of ARAC would benefit from a broader induction in line with that currently being developed for Independent Members. It is anticipated that outcomes from this self-assessment exercise will assist in determining the approach to be taken to induction and on-going development for ARAC Members. Whilst the ARAC Handbook has already been refreshed, it is also intended to refresh the ARAC induction presentation on the ARAC Resource section of iBabs for Members information, and to also refresh the overall Independent Member induction programme.
- **Members of the Committee have a good understanding of the organisation's finances**
Whilst there was a general consensus of 3 Agree responses to this question and 2 Strongly Agree responses, there was also 1 Somewhat Agree response. Whilst this was not supported by a specific comment, this response suggests that not all Members are familiar with the organisation's finances, and the Director of Finance and Finance Team will consider how best to address this in terms of either bespoke training and development for ARAC Members, or for Board Members as a whole.
- **There is consistent attendance and timely arrival by Members at Committee meetings**
Although there was a general consensus of 4 Strongly Agree responses to this question and 1 Agree response, there was also 1 Somewhat Agree response. Whilst this was not supported by a specific comment this suggests the need to emphasise the need for consistent attendance at the Committee. Also to reinforce the Committee etiquette contained within the Health Board's revised Standard Operating Procedure for the Management of Board and Committees, where the requirement for no late arrivals or early leavers to meetings without informing the Chair is made clear.
- **Attendance at Committee meetings is evaluated as a criterion for continued membership on the Committee**
Responses to this question were split between 2 Strongly Agree responses, 2 Agree responses and 2 Unable to Assess/Don't Know responses. This split response, together with the Unable to Assess/Don't Know responses, suggests a potential lack of awareness on this issue given that Unable to Assess/Don't Know responses were made to this question in the 2017/18 survey. This requirement needs to be understood as part of both

Welsh Government's and HDdUHB's monitoring arrangements. Where poor attendance arises, this is discussed through meetings with the Health Board Chair, through Independent Members' appraisal processes, through submissions to Welsh Government on Independent Member re-appointments and through HDdUHB's Annual Governance Statement.

Internal Audit

- **The Committee approves any material changes to the Internal Audit Plan**
Responses to this question were split between 2 Strongly Agree responses, 3 Agree responses and 1 Somewhat Agree responses. Whilst this was not supported by a specific comment, this split response suggests a potential lack of awareness that ARAC approves the Internal Audit plan at the start of the financial year, given that a similar response was received to this question in the 2017/18 survey. The Head of Internal Audit raises this as part of the Internal Audit report to ARAC, which requires ARAC Chair's approval prior to presentation to the Committee.
- **The Committee ensures that internal audit plans derive from clear processes based on risk assessment**
Although there was a general consensus of 4 Agree responses to this question and 1 Strongly Agree response, there was also 1 Somewhat Agree response. Whilst this was not supported by a specific comment this may suggest a potential lack of awareness (given that a similar response was received to this question in the 2017/18 survey) that the Internal Audit Plan is developed on a risk based approach and agreed by the ARAC Chair prior to its presentation to the Committee.
- **The Committee receives the level of detail it wishes to receive from Internal Audit.**
Whilst there was a general consensus of 4 Agree responses to this question and 1 Strongly Agree response, there was also 1 Somewhat Agree response, supported by the following comment 'There have been occasions where the necessary detail has been missing'. This may suggest a need for more robust processes at Quality Assurance stage and a request for further detail from report authors.
- **The extent to which Internal Audit work focuses on service specific issues is appropriate.**
Although there was a general consensus of 4 Agree responses to this question and 1 Strongly Agree response, there was also 1 Somewhat Agree response. Whilst this was not supported by a specific comment, this may suggest that Members are not aware that the Internal Audit plan is based on a risk based approach, with changes made to the plan where specific service issues arise, subject of course to approval by ARAC.
- **The Committee formally reviews the effectiveness of Internal Audit and the adequacy of staffing and resources within Internal Audit**
Responses to this question were split between 4 Agree responses and 2 Somewhat Agree responses), supported by the following comment 'Not sure we do this'. This may suggest that Members are unaware of the formal review and benchmarking processes to which Internal Audit is subject. These include the Quality Assurance and Improvement Programme and the External Quality Assessment, both of which are reported to ARAC.
- **The Committee has established and agreed a range of Internal Audit performance measures to be reported on a routine basis**
Whilst there was a general consensus of 5 Agree responses to this question, there was also 1 Somewhat Agree response. Whilst this was not supported by a specific comment, it may suggest a lack of awareness that the Key Performance Indicators are reported via the Business Planning & Performance Assurance Committee and in the Head of Internal Audit report.

External Audit

- **The Committee approves external audit plans and strategy**

Responses to this question were split between 3 Agree responses, 2 Strongly Agree responses and 1 Somewhat Agree response. This split response suggests a potential lack of awareness of this responsibility which features within ARAC's Terms of Reference, given that a similar response was received to this question in the 2017/18 survey.

- **The Committee formally considers whether planned external audit work (other than that relating to the audit of financial statement) is adequate and appropriate**

Responses to this question were split between 3 Agree responses, 2 Strongly Agree responses and 1 Somewhat Agree responses. Whilst this was not supported by a specific comment, this split response suggests a potential lack of awareness that External Audit Plans for the year are considered by ARAC, with discussions held internally prior to this with the Health Board's Chair and Chief Executive given that a similar response was received to this question in the 2017/18 survey. The ARAC Chair is now included in these discussions in order to provide an opportunity for feedback to the Committee.

Counter Fraud and Post Payment Verification (PPV)

- **The Committee formally considers whether planned local counter-fraud work covers the key fraud risks facing the organisation**

Whilst there was a general consensus of 4 Agree responses to this question and 1 Strongly Agree response, there was also 1 Somewhat Agree response. Whilst this was not supported by a specific comment, this suggests a potential lack of awareness that the Committee regularly receives Counter Fraud updates and their workplan for the year, covering the key fraud risks facing the organisation given that a similar response was received to this question in the 2017/18 survey.

- **There are quality assurance procedures to confirm whether the work on PPV is properly managed**

Responses to this question were split between 4 Agree responses, 1 Strongly Agree responses and 1 Unable to Assess/Don't Know response. This split response suggests a potential lack of awareness that the Committee receives regular formal PPV update reports, and that members of the PPV team attend specifically for discussion of these items.

Whilst the foregoing identifies those areas of questions which elicited either a Somewhat Agree or Unable to Assess/Don't Know response, and makes suggestions where further improvements could be made, it is pleasing to note Members' general agreement on either Agree or Strongly Agree responses to the following questions:

The Role/Purpose of the Committee

- The role of the Audit & Risk Assurance Committee is understood and clearly defined in its Terms of Reference
- Committee Members understand their individual role and what is expected of them
- The Committee is aware of the areas in which it can take decisions under the Health Board's Scheme of Delegation
- The frequency and scheduling of Committee meetings are sufficient to carry out its functions and responsibilities
- The Committee follows an agreed plan for the year's work
- Overall, the Committee is effectively fulfilling its Terms of Reference

Scope of Work

- The work of the Committee culminates in appropriate recommendations to the Board

Meetings

- Committee meetings are scheduled with sufficient time to cover all agenda items, including discussion and answering questions

- Committee meetings are managed and controlled effectively
- Committee meetings are conducted in a business-like manner
- The Committee meeting dynamic encourages full participation and open communications
- Meeting time is used well with issues getting the time and attention proportionate to their importance
- The length of the Committee's meetings is appropriate in relation to the agenda
- The Committee holds periodic private discussions with Internal Audit, External Audit and Counter-Fraud

Membership

- Committee Members have the collective skills and experience to fulfil its Terms of Reference
- The Committee demonstrates in its actions that it operates independently of the management team
- Committee Members have sufficient knowledge of the organisation to identify key risk areas and to provide challenge on critical and sensitive matters
- Members of the Committee have a good understanding of the organisation's accounting policies and practices
- The Committee is the right size and sufficiently diverse
- Committee Members come to meetings prepared and ready to contribute

Internal Audit

- The Committee reviews and approves the Internal Audit plan at the beginning of the financial year
- The Committee has established a process whereby it reviews any material objection to the Internal Audit plans and associated assignments that cannot be resolved through negotiation
- The Committee receives and reviews periodic reports from Internal Audit
- The Committee effectively monitors the implementation of management actions from internal audit reports

External Audit

- The Committee receives and monitors actions taken in respect of previous years' external audit reviews
- The Committee formally considers the external auditor's annual audit report

Counter Fraud and Post Payment Verification (PPV)

- The Committee approves the local counter-fraud strategy and counter-fraud plans
- The Committee considers whether there is an appropriate allocation of resources between proactive assurance work and reactive investigative work in the annual local counter-fraud plan

Annual Accounts

- The annual report and accounts include an accurate description of the Committee's establishment and activities
- The Committee's role in the approval of the annual accounts is clearly understood by Members of the Committee
- The Committee meets in order to discuss proposed adjustment to the accounts and issues arising from the audit
- The Committee's role in the approval of Losses and Special Payments is clearly understood by Members

Support for the Committee

- An appropriate agenda is set before Committee meetings and is followed
- The agenda and papers are received in a timely manner in advance of the meetings to allow time for appropriate review and preparation
- The Committee receives appropriate advice from or via the Executive Team and staff
- The Committee enjoys a good working relationship with management and significant issues are reviewed with the Chief Executive or the relevant Lead Director
- The minutes of the meetings are accurate and reflect the discussion, next steps and/or action articulated by Members

Where there are any remaining issues or further requirements for awareness-raising in regard to Internal Audit, External Audit or Counter Fraud, it is suggested that these could be addressed through ARAC Members' private sessions with these partner agencies on an annual basis.

General Comments

Within the free text section of the survey, the following responses were provided to the open questions asked:

The Audit & Risk Assurance Committee's Key Successes in the Past Year Were:

- The development of the audit tracker, the revamp of the audit charter and the setting out of the expectations of the Committee of those attending

The Audit & Risk Assurance Committee's Major Shortcomings in the Past Year Were:

- Some of the Management Responses to internal and external audits are variable in quality, with several having to be re-worked and resubmitted to the Committee

What Could be Improved at the Committee's Meetings, and How:

- Other senior managers/clinicians from relevant departments attending to present audit responses

What Areas Would Help You Perform Your Audit & Risk Assurance Committee Role More Effectively:

- Greater/better understanding of the risk register

In terms of In Attendance Members responses, in many cases these reflected the responses made by the full ARAC Members, however more Unable to Assess/Don't Know responses were made, suggesting the need to consider induction and on-going training not only for full Members of ARAC but also for In Attendance Members.

However, it is still pleasing to note In Attendance Members' agreement on either Agree or Strongly Agree responses to the questions identified below:

The Role/Purpose of the Committee

- The role of the Audit & Risk Assurance Committee is understood and clearly defined in its Terms of Reference
- Committee Members understand their individual role and what is expected of them
- The Committee is aware of the areas in which it can take decisions under the Health Board's Scheme of Delegation
- The frequency and scheduling of Committee meetings are sufficient to carry out its functions and responsibilities
- The Committee follows an agreed plan for the year's work

- Overall, the Committee is effectively fulfilling its Terms of Reference

Scope of work

- The Committee receives sufficient and timely information to review, understand and assess the issues for discussion on which to base its decisions
- The Committee receives clear, concise agendas and papers which focus on the key issues and priorities
- The quality of presentations made to the Committee is appropriate
- The Committee understands the issues which are on the horizon for the Health Board which may impact on its areas of work
- The Committee has clear mechanisms in place to keep it aware of topical, legal and regulatory issues
- The work of the Committee culminates in appropriate recommendations to the Board
- The Board takes due regard of the recommendations from the Committee

Meetings

- Committee meetings are scheduled with sufficient time to cover all agenda items, including discussion and answering questions
- Committee meetings are managed and controlled effectively
- Committee meetings are conducted in a business-like manner
- The Committee meeting dynamic encourages full participation and open communications
- Meeting time is used well with issues getting the time and attention proportionate to their importance
- The Committee holds periodic private discussions with Internal Audit, External Audit and Counter-Fraud

Membership

- Committee Members receive induction and ongoing development
- Committee Members have the collective skills and experience to fulfil its Terms of Reference
- The Committee demonstrates in its actions that it operates independently of the management team
- Committee Members have sufficient knowledge of the organisation to identify key risk areas and to provide challenge on critical and sensitive matters
- The Committee is the right size and sufficiently diverse
- Committee Members come to meetings prepared and ready to contribute
- There is consistent attendance and timely arrival by Members at Committee meetings
- Attendance at Committee meetings is evaluated as a criterion for continued membership on the Committee

Internal Audit

- The Committee reviews and approves the Internal Audit plan at the beginning of the financial year
- The Committee ensures that internal audit plans derive from clear processes based on risk assessment
- The Committee has established a process whereby it reviews any material objection to the Internal Audit plans and associated assignments that cannot be resolved through negotiation
- The Committee receives and reviews periodic reports from Internal Audit

External Audit

- The Committee approves external audit plans and strategy

- The Committee formally considers the external auditor's annual audit report

Counter Fraud and Post Payment Verification (PPV)

- The Committee approves the local counter-fraud strategy and counter-fraud plans
- The Committee considers whether there is an appropriate allocation of resources between proactive assurance work and reactive investigative work in the annual local counter-fraud plan

Annual Accounts

- The annual report and accounts include an accurate description of the Committee's establishment and activities
- The Committee's role in the approval of the annual accounts is clearly understood by Members of the Committee
- The Committee meets in order to discuss proposed adjustment to the accounts and issues arising from the audit
- The Committee's role in the approval of Losses and Special Payments is clearly understood by Members

Support for the Committee

- An appropriate agenda is set before Committee meetings and is followed
- The agenda and papers are received in a timely manner in advance of the meetings to allow time for appropriate review and preparation
- The Committee receives appropriate advice from or via the Executive Team and staff
- The Committee enjoys a good working relationship with management and significant issues are reviewed with the Chief Executive or the relevant Lead Director
- The minutes of the meetings are accurate and reflect the discussion, next steps and/or action articulated by Members

Many of the comments made by In Attendance Members mirrored those of the full Members, particularly in regard to the remedies offered to improve the Committee's effectiveness

However, some further pertinent and insightful suggestions and solutions were made including:

- Assurance needed on the effectiveness of the risk management framework
- Feedback from All Wales Audit Committee Chairs may be helpful
- Time is allocated appropriately, with time allocated to the areas which require more discussion
- Director of Finance needs to be present at all meetings
- Tracker is received but with no particular focus on Internal Audit actions – this may be an area for development in 2019/20
- Recommendations are not always SMART and management responses are not as robust as they could be
- Local work yet to be determined
- Prioritising agenda items

In summary, all of the suggestions and actions as described above will be taken forward by either the Lead Director, the Board Secretary with support from the Director of Finance, the Finance Team or the Corporate Governance Team as part of their agreed workplans for 2019/20.

Argymhelliad / Recommendation

The Audit & Risk Assurance Committee is asked to:

- Discuss the findings of the ARAC self-assessment exercise 2018/19;
- Support the suggested actions by the Lead Director (the Board Secretary), Director of Finance and Finance Team and Corporate Governance Team;
- Consider any further improvements that could be made to improve the Committee's effectiveness.

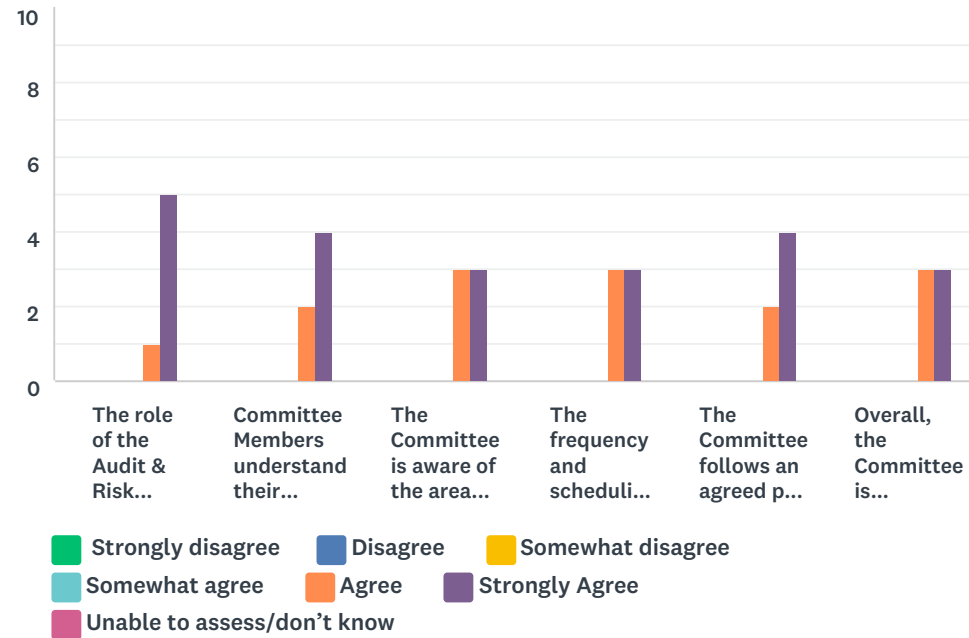
Amcanion: (rhaid cwblhau)	
Objectives: (must be completed)	
Committee ToR Reference Cyfeirnod Cylch Gorchwyl y Pwyllgor	10.6 The Board Secretary, on behalf of the Board, shall oversee a process of regular and rigorous self assessment and evaluation of the Committees performance and operation, including that of any sub-committees established. In doing so, account will be taken of the requirements set out in the NHS Wales Audit Committee Handbook.
Cyfeirnod Cofrestr Risg Datix a Sgôr Cyfredol: Datix Risk Register Reference and Score:	Not Applicable
Safon(au) Gofal ac Iechyd: Health and Care Standard(s):	Governance, Leadership and Accountability
Amcanion Strategol y BIP: UHB Strategic Objectives:	Not Applicable
Amcanion Llesiant BIP: UHB Well-being Objectives: Hyperlink to HDdUHB Well-being Statement	Not Applicable

Gwybodaeth Ychwanegol:	
Further Information:	
Ar sail tystiolaeth: Evidence Base:	ARAC Self Assessment Questionnaire 2018/19 ARAC Terms of Reference
Rhestr Termau: Glossary of Terms:	Included within the body of the report
Partion / Pwyllgorau â ymgynhorwyd ymlaen llaw y Pwyllgor Archwilio a Sicrwydd Risg: Parties / Committees consulted prior to Audit and Risk Assurance Committee:	ARAC Members & In-Attendance Members

Effaith: (rhaid cwblhau) Impact: (must be completed)	
Ariannol / Gwerth am Arian: Financial / Service:	Not Applicable
Ansawdd / Gofal Claf: Quality / Patient Care:	Not Applicable
Gweithlu: Workforce:	Not Applicable
Risg: Risk:	Not Applicable
Cyfreithiol: Legal:	Not Applicable
Enw Da: Reputational:	Not Applicable
Gyfrinachedd: Privacy:	Not Applicable
Cydraddoldeb: Equality:	Not Applicable

Q1 The Role/ Purpose of the Committee

Answered: 6 Skipped: 0



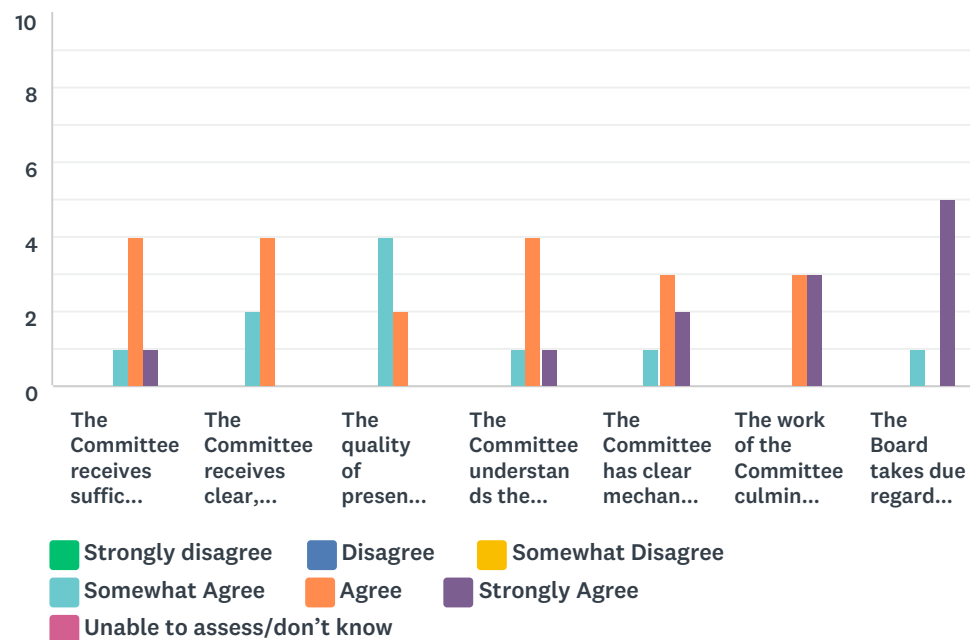
	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
The role of the Audit & Risk Assurance Committee is understood and clearly defined in its Terms of Reference.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	16.67% 1	83.33% 5	0.00% 0	6	5.83
Committee Members understand their individual role and what is expected of them.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	33.33% 2	66.67% 4	0.00% 0	6	5.67
The Committee is aware of the areas in which it can take decisions under the Health Board's Scheme of Delegation.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	50.00% 3	50.00% 3	0.00% 0	6	5.50

ARAC Members 2018/19

The frequency and scheduling of Committee meetings are sufficient to carry out its functions and responsibilities.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	50.00% 3	50.00% 3	0.00% 0	6	5.50
The Committee follows an agreed plan for the year's work.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	33.33% 2	66.67% 4	0.00% 0	6	5.67
Overall, the Committee is effectively fulfilling its Terms of Reference.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	50.00% 3	50.00% 3	0.00% 0	6	5.50

Q2 Scope of work

Answered: 6 Skipped: 0



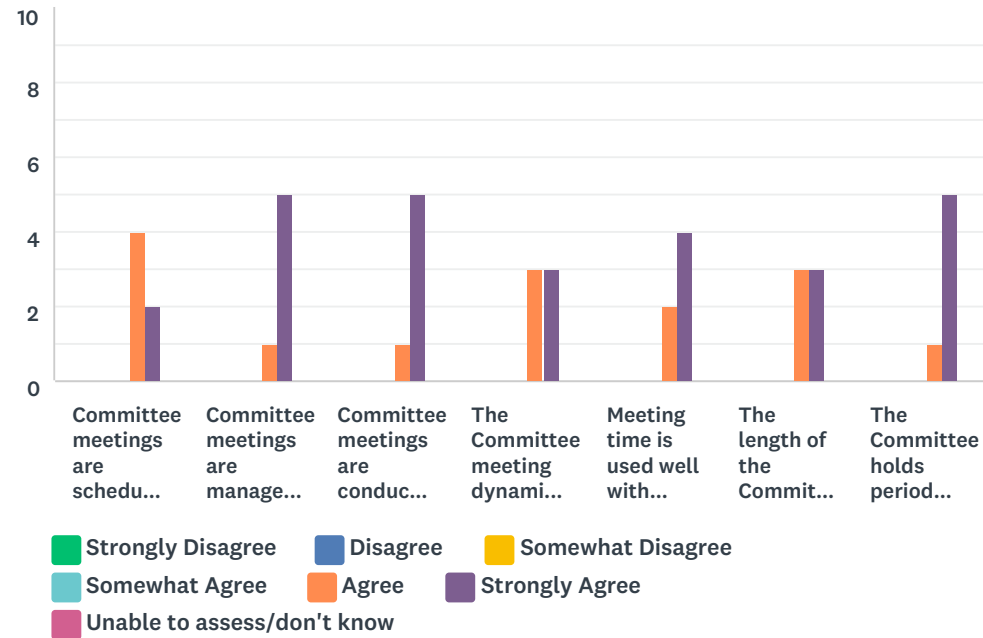
	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
The Committee receives sufficient and timely information to review, understand and assess the issues for discussion on which to base its decisions.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	66.67% 4	16.67% 1	0.00% 0	6	5.00
The Committee receives clear, concise agendas and papers which focus on the key issues and priorities.	0.00% 0	0.00% 0	0.00% 0	33.33% 2	66.67% 4	0.00% 0	0.00% 0	6	4.67
The quality of presentations made to the Committee is appropriate.	0.00% 0	0.00% 0	0.00% 0	66.67% 4	33.33% 2	0.00% 0	0.00% 0	6	4.33
The Committee understands the issues which are on the horizon for the Health Board which may impact on its areas of work.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	66.67% 4	16.67% 1	0.00% 0	6	5.00

ARAC Members 2018/19

The Committee has clear mechanisms in place to keep it aware of topical, legal and regulatory issues.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	50.00% 3	33.33% 2	0.00% 0	6	5.17
The work of the Committee culminates in appropriate recommendations to the Board.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	50.00% 3	50.00% 3	0.00% 0	6	5.50
The Board takes due regard of the recommendations from the Committee.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	0.00% 0	83.33% 5	0.00% 0	6	5.67

Q3 Meetings

Answered: 6 Skipped: 0



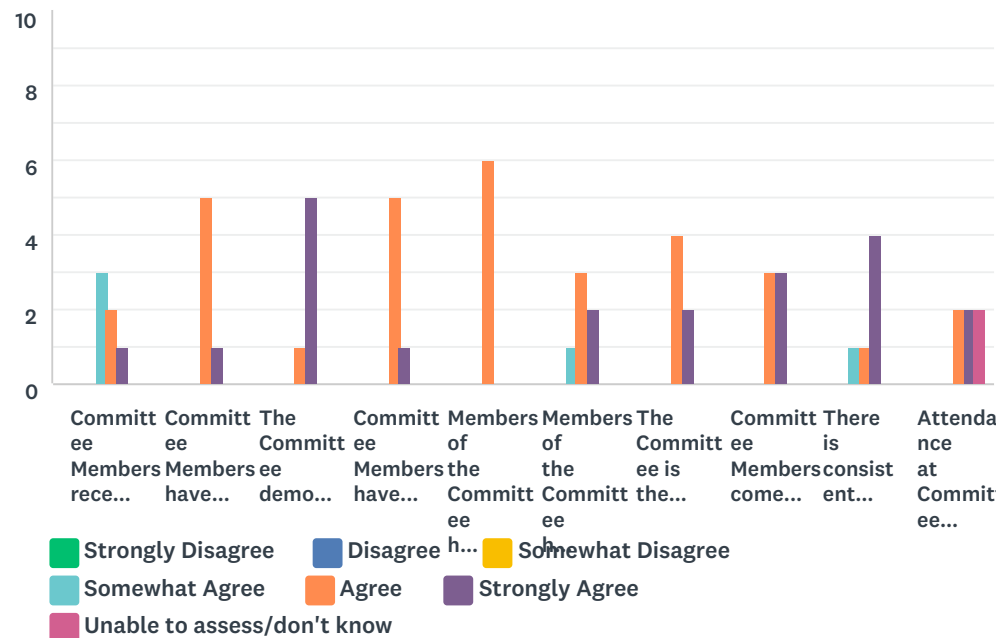
	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
Committee meetings are scheduled with sufficient time to cover all agenda items, including discussion and answering questions.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	66.67% 4	33.33% 2	0.00% 0	6	5.33
Committee meetings are managed and controlled effectively	0.00% 0	0.00% 0	0.00% 0	0.00% 0	16.67% 1	83.33% 5	0.00% 0	6	5.83
Committee meetings are conducted in a business-like manner.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	16.67% 1	83.33% 5	0.00% 0	6	5.83
The Committee meeting dynamic encourages full participation and open communications.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	50.00% 3	50.00% 3	0.00% 0	6	5.50

ARAC Members 2018/19

Meeting time is used well with issues getting the time and attention proportionate to their importance.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	33.33% 2	66.67% 4	0.00% 0	6	5.67
The length of the Committee's meetings is appropriate in relation to the agenda.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	50.00% 3	50.00% 3	0.00% 0	6	5.50
The Committee holds periodic private discussions with Internal Audit, External Audit and Counter-Fraud.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	16.67% 1	83.33% 5	0.00% 0	6	5.83

Q4 Membership

Answered: 6 Skipped: 0



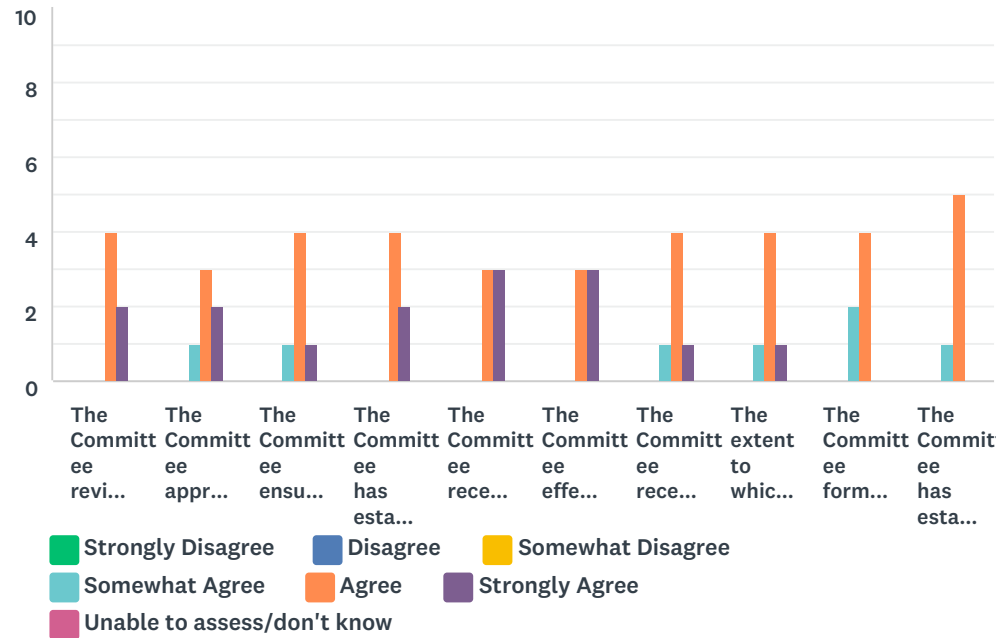
	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
Committee Members receive induction and ongoing development.	0.00% 0	0.00% 0	0.00% 0	50.00% 3	33.33% 2	16.67% 1	0.00% 0	6	4.67
Committee Members have the collective skills and experience to fulfil its Terms of Reference.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	83.33% 5	16.67% 1	0.00% 0	6	5.17
The Committee demonstrates in its actions that it operates independently of the management team.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	16.67% 1	83.33% 5	0.00% 0	6	5.83
Committee Members have sufficient knowledge of the organisation to identify key risk areas and to provide challenge on critical and sensitive matters.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	83.33% 5	16.67% 1	0.00% 0	6	5.17

ARAC Members 2018/19

Members of the Committee have a good understanding of the organisation's accounting policies and practices.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	100.00% 6	0.00% 0	0.00% 0	6	5.00
Members of the Committee have a good understanding of the organisation's finances.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	50.00% 3	33.33% 2	0.00% 0	6	5.17
The Committee is the right size and sufficiently diverse.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	66.67% 4	33.33% 2	0.00% 0	6	5.33
Committee Members come to meetings prepared and ready to contribute.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	50.00% 3	50.00% 3	0.00% 0	6	5.50
There is consistent attendance and timely arrival by Members at Committee meetings.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	16.67% 1	66.67% 4	0.00% 0	6	5.50
Attendance at Committee meetings is evaluated as a criterion for continued membership on the Committee.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	33.33% 2	33.33% 2	33.33% 2	6	6.00

Q5 Internal Audit

Answered: 6 Skipped: 0



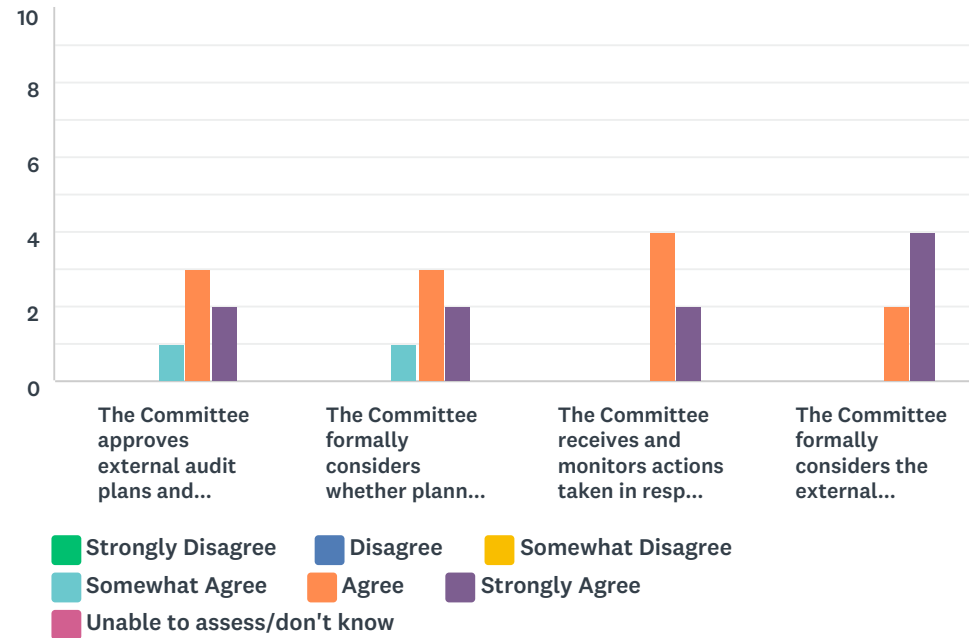
	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
The Committee reviews and approves the Internal Audit plan at the beginning of the financial year.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	66.67% 4	33.33% 2	0.00% 0	6	5.33
The Committee approves any material changes to the Internal Audit plan.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	50.00% 3	33.33% 2	0.00% 0	6	5.17
The Committee ensures that internal audit plans derive from clear processes based on risk assessment.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	66.67% 4	16.67% 1	0.00% 0	6	5.00
The Committee has established a process whereby it reviews any material objection to the Internal Audit plans and associated assignments that cannot be resolved through negotiation.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	66.67% 4	33.33% 2	0.00% 0	6	5.33

ARAC Members 2018/19

The Committee receives and reviews periodic reports from Internal Audit.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	50.00% 3	50.00% 3	0.00% 0	6	5.50
The Committee effectively monitors the implementation of management actions from internal audit reports.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	50.00% 3	50.00% 3	0.00% 0	6	5.50
The Committee receives the level of detail it wishes to receive from Internal Audit.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	66.67% 4	16.67% 1	0.00% 0	6	5.00
The extent to which Internal Audit work focuses on service specific issues is appropriate.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	66.67% 4	16.67% 1	0.00% 0	6	5.00
The Committee formally reviews the effectiveness of Internal Audit and the adequacy of staffing and resources within Internal Audit.	0.00% 0	0.00% 0	0.00% 0	33.33% 2	66.67% 4	0.00% 0	0.00% 0	6	4.67
The Committee has established and agreed a range of Internal Audit performance measures to be reported on a routine basis.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	83.33% 5	0.00% 0	0.00% 0	6	4.83

Q6 External Audit

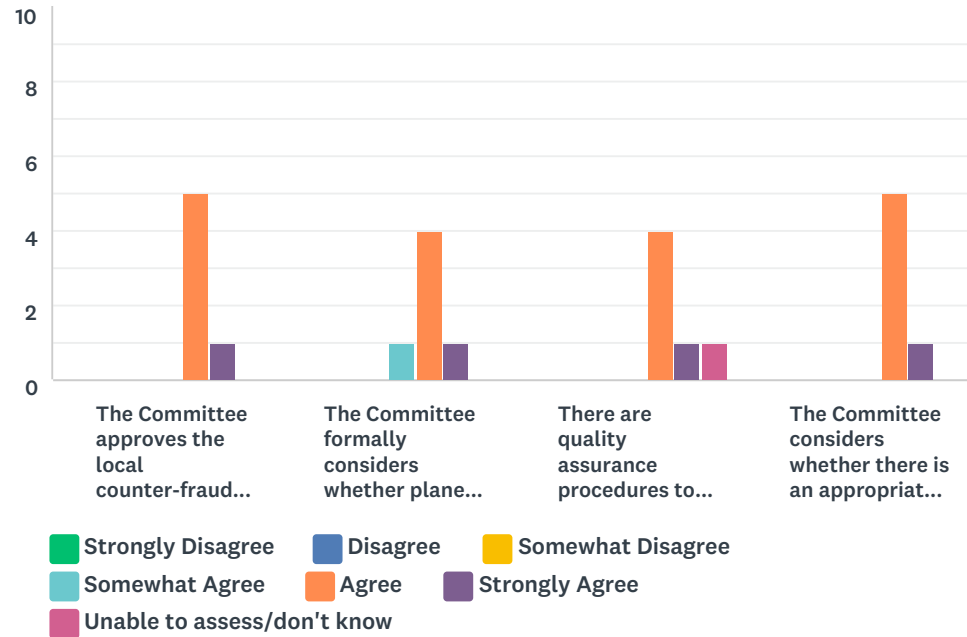
Answered: 6 Skipped: 0



	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
The Committee approves external audit plans and strategy.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	50.00% 3	33.33% 2	0.00% 0	6	5.17
The Committee formally considers whether planned external audit work (other than that relating to the audit of financial statements) is adequate and appropriate.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	50.00% 3	33.33% 2	0.00% 0	6	5.17
The Committee receives and monitors actions taken in respect of previous years' external audit reviews.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	66.67% 4	33.33% 2	0.00% 0	6	5.33
The Committee formally considers the external auditor's annual audit report.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	33.33% 2	66.67% 4	0.00% 0	6	5.67

Q7 Counter Fraud and Post Payment Verification (PPV)

Answered: 6 Skipped: 0



	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
The Committee approves the local counter-fraud strategy and counter-fraud plans.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	83.33% 5	16.67% 1	0.00% 0	6	5.17
The Committee formally considers whether planned local counter-fraud work covers the key fraud risks facing the organisation.	0.00% 0	0.00% 0	0.00% 0	16.67% 1	66.67% 4	16.67% 1	0.00% 0	6	5.00
There are quality assurance procedures to confirm whether the work on PPV is properly managed.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	66.67% 4	16.67% 1	16.67% 1	6	5.50

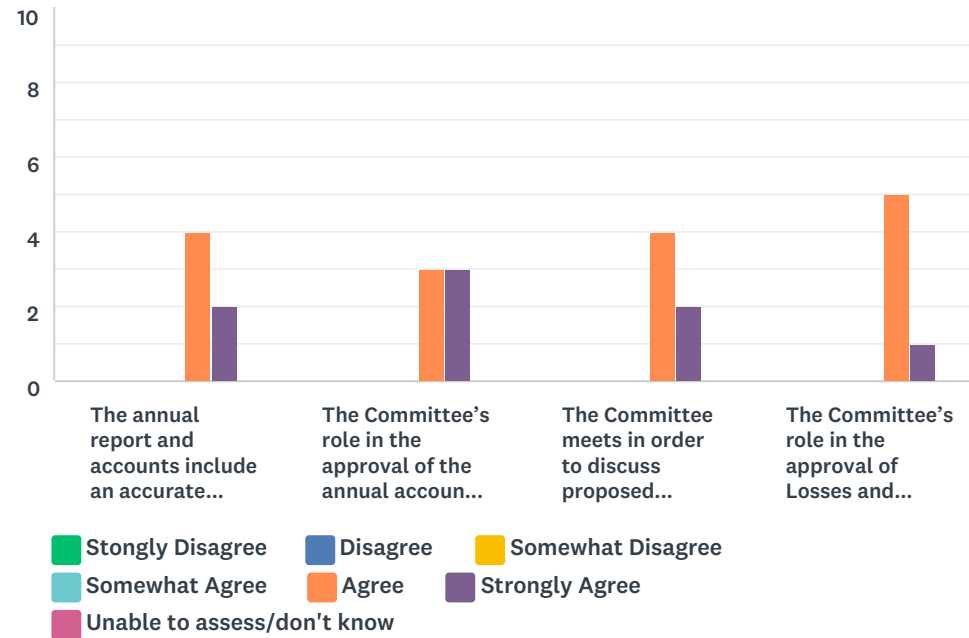
ARAC Members 2018/19

The Committee considers whether there is an appropriate allocation of resources between proactive assurance work and reactive investigative work in the annual local counter-fraud plan.

0.00%	0.00%	0.00%	0.00%	83.33%	16.67%	0.00%		
0	0	0	0	5	1	0	6	5.17

Q8 Annual Accounts

Answered: 6 Skipped: 0



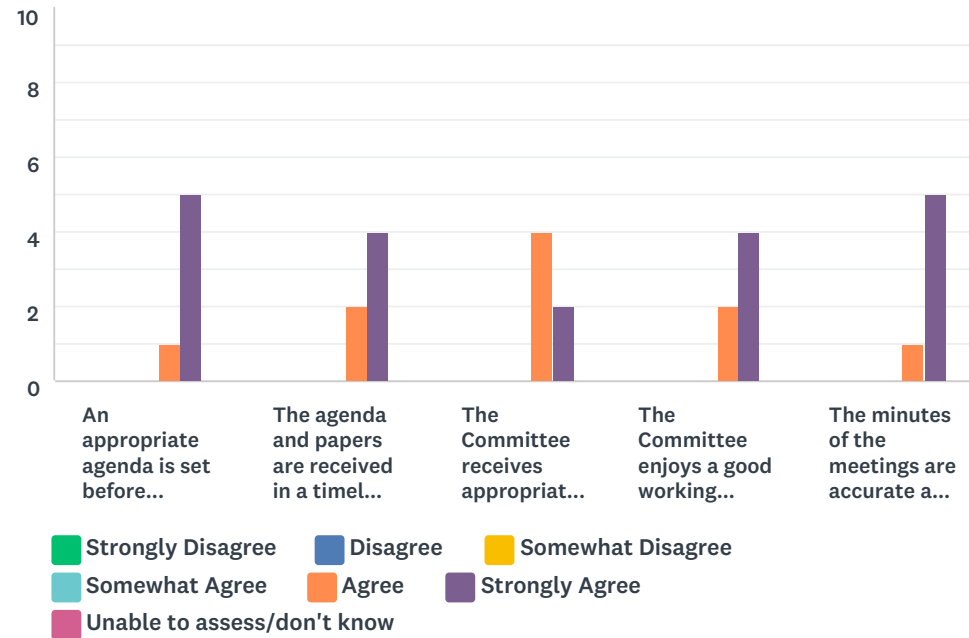
	STONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
The annual report and accounts include an accurate description of the Committee's establishment and activities.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	66.67% 4	33.33% 2	0.00% 0	6	5.33
The Committee's role in the approval of the annual accounts is clearly understood by Members of the Committee.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	50.00% 3	50.00% 3	0.00% 0	6	5.50
The Committee meets in order to discuss proposed adjustment to the accounts and issues arising from the audit.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	66.67% 4	33.33% 2	0.00% 0	6	5.33

ARAC Members 2018/19

The Committee's role in the approval of Losses and Special Payments is clearly understood by Members.	0.00%	0.00%	0.00%	0.00%	83.33%	16.67%	0.00%	6	5.17
	0	0	0	0	5	1	0		

Q9 Support for the Committee

Answered: 6 Skipped: 0



	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
An appropriate agenda is set before Committee meetings and is followed.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	16.67% 1	83.33% 5	0.00% 0	6	5.83
The agenda and papers are received in a timely manner in advance of the meetings to allow time for appropriate review and preparation.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	33.33% 2	66.67% 4	0.00% 0	6	5.67
The Committee receives appropriate advice from or via the Executive Team and staff.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	66.67% 4	33.33% 2	0.00% 0	6	5.33
The Committee enjoys a good working relationship with management and significant issues are reviewed with the Chief Executive or the relevant Lead Director.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	33.33% 2	66.67% 4	0.00% 0	6	5.67

ARAC Members 2018/19

The minutes of the meetings are accurate and reflect the discussion, next steps and/or action articulated by Members.	0.00%	0.00%	0.00%	0.00%	16.67%	83.33%	0.00%	6	5.83
	0	0	0	0	1	5	0		

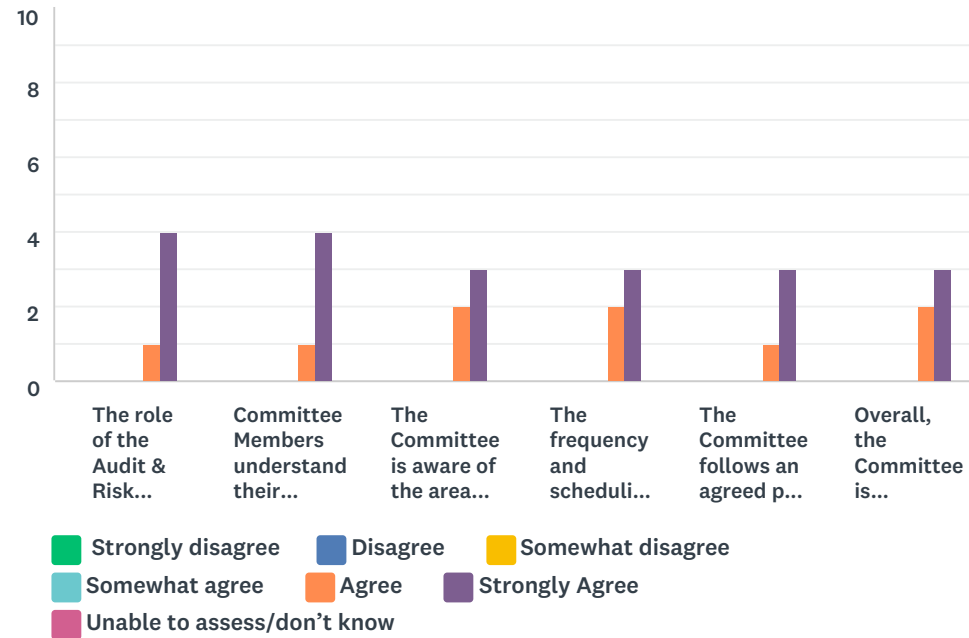
Q10 General Comments

Answered: 3 Skipped: 3

ANSWER CHOICES	RESPONSES	
The Audit & Risk Assurance Committee's key successes in the past year were:	33.33%	1
The Audit & Risk Assurance Committee's major shortcomings in the past year were:	33.33%	1
What could be improved at the Committee's meetings, and how:	33.33%	1
What areas should the Audit & Risk Assurance Committee focus on in future:	0.00%	0
What areas would help you perform your Audit & Risk Assurance Committee role more effectively:	33.33%	1

Q1 The Role/ Purpose of the Committee

Answered: 5 Skipped: 0



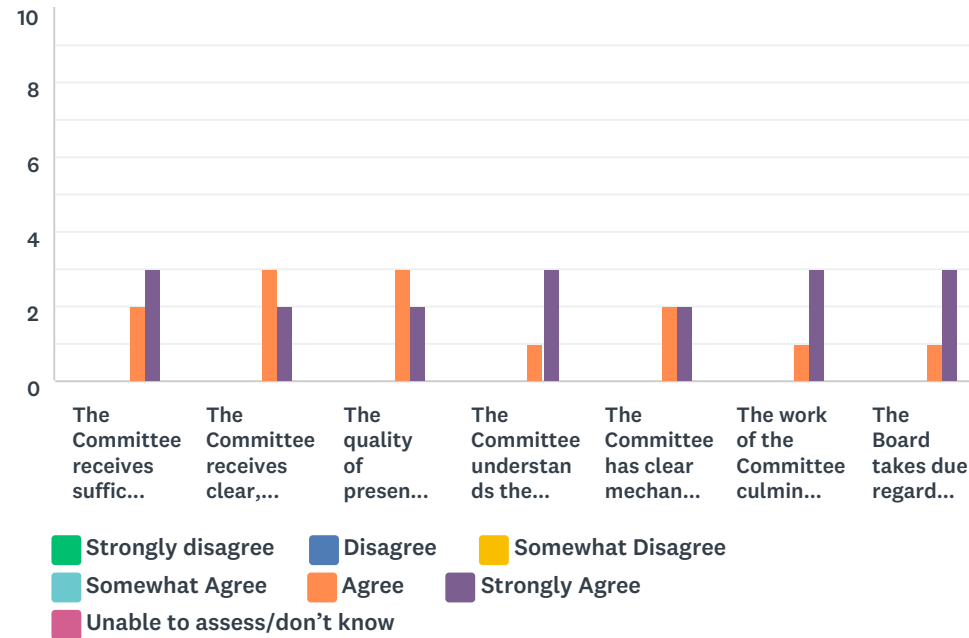
	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
The role of the Audit & Risk Assurance Committee is understood and clearly defined in its Terms of Reference.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	20.00% 1	80.00% 4	0.00% 0	5	5.80
Committee Members understand their individual role and what is expected of them.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	20.00% 1	80.00% 4	0.00% 0	5	5.80
The Committee is aware of the areas in which it can take decisions under the Health Board's Scheme of Delegation.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	60.00% 3	0.00% 0	5	5.60

ARAC In-Attendance 2018/19

The frequency and scheduling of Committee meetings are sufficient to carry out its functions and responsibilities.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	60.00% 3	0.00% 0	5	5.60
The Committee follows an agreed plan for the year's work.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	25.00% 1	75.00% 3	0.00% 0	4	5.75
Overall, the Committee is effectively fulfilling its Terms of Reference.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	60.00% 3	0.00% 0	5	5.60

Q2 Scope of work

Answered: 5 Skipped: 0



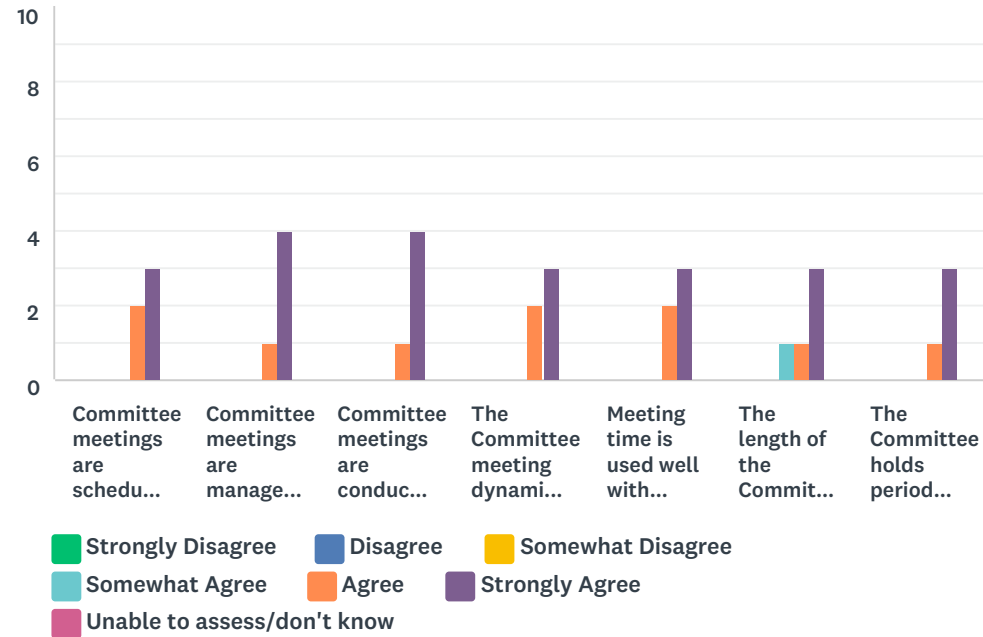
	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
The Committee receives sufficient and timely information to review, understand and assess the issues for discussion on which to base its decisions.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	60.00% 3	0.00% 0	5	5.60
The Committee receives clear, concise agendas and papers which focus on the key issues and priorities.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	60.00% 3	40.00% 2	0.00% 0	5	5.40
The quality of presentations made to the Committee is appropriate.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	60.00% 3	40.00% 2	0.00% 0	5	5.40
The Committee understands the issues which are on the horizon for the Health Board which may impact on its areas of work.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	25.00% 1	75.00% 3	0.00% 0	4	5.75

ARAC In-Attendance 2018/19

The Committee has clear mechanisms in place to keep it aware of topical, legal and regulatory issues.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	50.00% 2	50.00% 2	0.00% 0	4	5.50
The work of the Committee culminates in appropriate recommendations to the Board.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	25.00% 1	75.00% 3	0.00% 0	4	5.75
The Board takes due regard of the recommendations from the Committee.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	25.00% 1	75.00% 3	0.00% 0	4	5.75

Q3 Meetings

Answered: 5 Skipped: 0



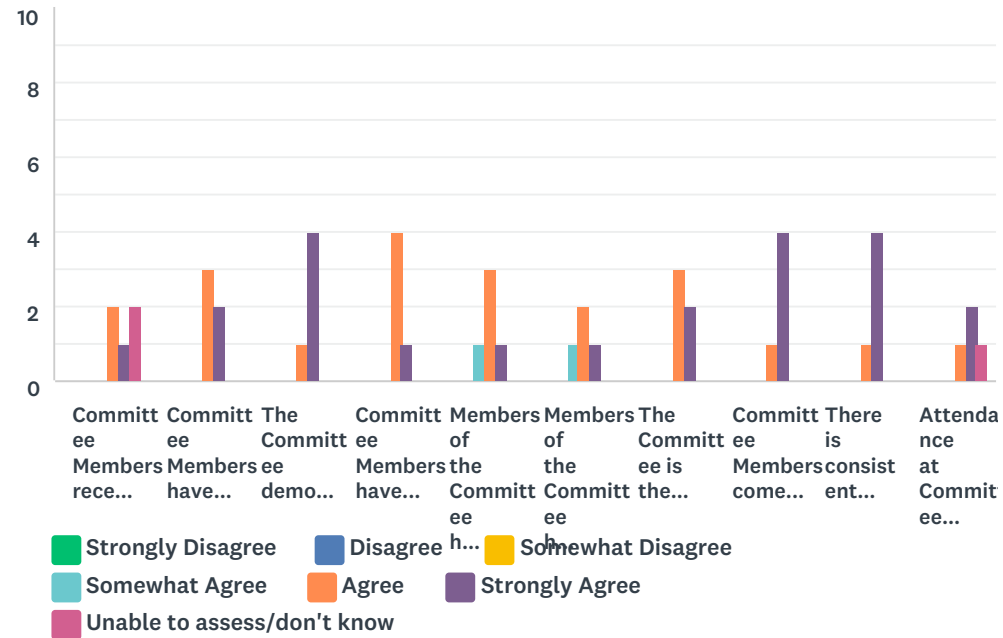
	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
Committee meetings are scheduled with sufficient time to cover all agenda items, including discussion and answering questions.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	60.00% 3	0.00% 0	5	5.60
Committee meetings are managed and controlled effectively	0.00% 0	0.00% 0	0.00% 0	0.00% 0	20.00% 1	80.00% 4	0.00% 0	5	5.80
Committee meetings are conducted in a business-like manner.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	20.00% 1	80.00% 4	0.00% 0	5	5.80
The Committee meeting dynamic encourages full participation and open communications.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	60.00% 3	0.00% 0	5	5.60

ARAC In-Attendance 2018/19

Meeting time is used well with issues getting the time and attention proportionate to their importance.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	60.00% 3	0.00% 0	5	5.60
The length of the Committee's meetings is appropriate in relation to the agenda.	0.00% 0	0.00% 0	0.00% 0	20.00% 1	20.00% 1	60.00% 3	0.00% 0	5	5.40
The Committee holds periodic private discussions with Internal Audit, External Audit and Counter-Fraud.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	25.00% 1	75.00% 3	0.00% 0	4	5.75

Q4 Membership

Answered: 5 Skipped: 0



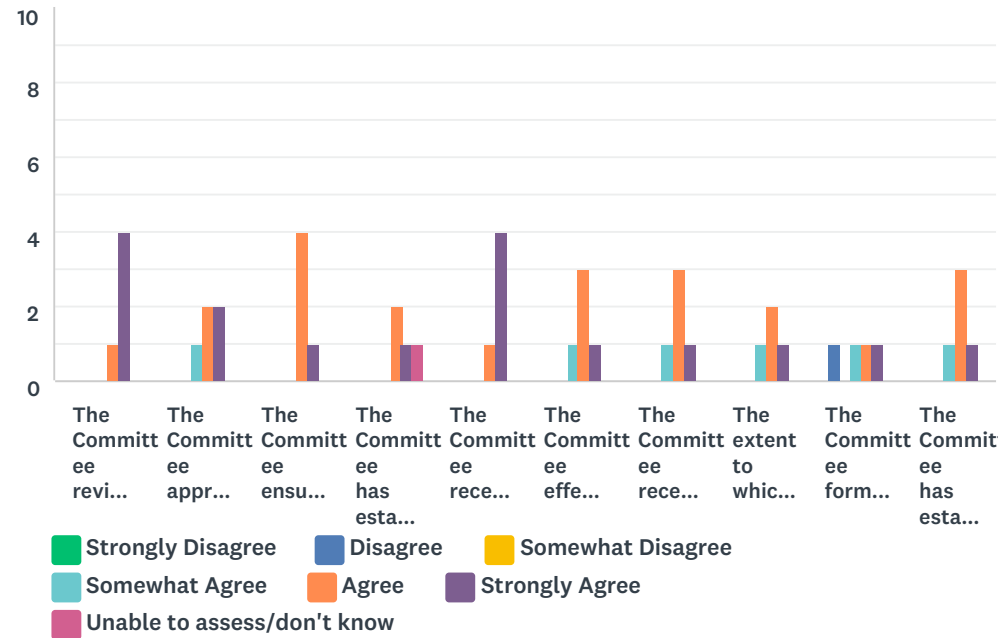
	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
Committee Members receive induction and ongoing development.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	20.00% 1	40.00% 2	5	6.00
Committee Members have the collective skills and experience to fulfil its Terms of Reference.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	60.00% 3	40.00% 2	0.00% 0	5	5.40
The Committee demonstrates in its actions that it operates independently of the management team.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	20.00% 1	80.00% 4	0.00% 0	5	5.80
Committee Members have sufficient knowledge of the organisation to identify key risk areas and to provide challenge on critical and sensitive matters.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	80.00% 4	20.00% 1	0.00% 0	5	5.20

ARAC In-Attendance 2018/19

Members of the Committee have a good understanding of the organisation's accounting policies and practices.	0.00% 0	0.00% 0	0.00% 0	20.00% 1	60.00% 3	20.00% 1	0.00% 0	5	5.00
Members of the Committee have a good understanding of the organisation's finances.	0.00% 0	0.00% 0	0.00% 0	25.00% 1	50.00% 2	25.00% 1	0.00% 0	4	5.00
The Committee is the right size and sufficiently diverse.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	60.00% 3	40.00% 2	0.00% 0	5	5.40
Committee Members come to meetings prepared and ready to contribute.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	20.00% 1	80.00% 4	0.00% 0	5	5.80
There is consistent attendance and timely arrival by Members at Committee meetings.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	20.00% 1	80.00% 4	0.00% 0	5	5.80
Attendance at Committee meetings is evaluated as a criterion for continued membership on the Committee.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	25.00% 1	50.00% 2	25.00% 1	4	6.00

Q5 Internal Audit

Answered: 5 Skipped: 0



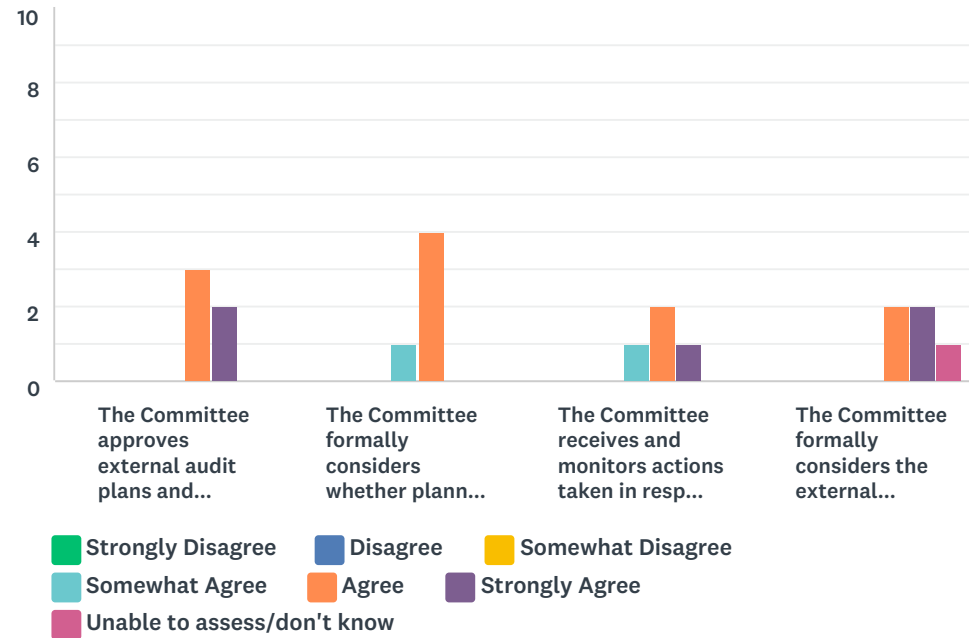
	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
The Committee reviews and approves the Internal Audit plan at the beginning of the financial year.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	20.00% 1	80.00% 4	0.00% 0	5	5.80
The Committee approves any material changes to the Internal Audit plan.	0.00% 0	0.00% 0	0.00% 0	20.00% 1	40.00% 2	40.00% 2	0.00% 0	5	5.20
The Committee ensures that internal audit plans derive from clear processes based on risk assessment.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	80.00% 4	20.00% 1	0.00% 0	5	5.20
The Committee has established a process whereby it reviews any material objection to the Internal Audit plans and associated assignments that cannot be resolved through negotiation.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	50.00% 2	25.00% 1	25.00% 1	4	5.75

ARAC In-Attendance 2018/19

The Committee receives and reviews periodic reports from Internal Audit.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	20.00% 1	80.00% 4	0.00% 0	5	5.80
The Committee effectively monitors the implementation of management actions from internal audit reports.	0.00% 0	0.00% 0	0.00% 0	20.00% 1	60.00% 3	20.00% 1	0.00% 0	5	5.00
The Committee receives the level of detail it wishes to receive from Internal Audit.	0.00% 0	0.00% 0	0.00% 0	20.00% 1	60.00% 3	20.00% 1	0.00% 0	5	5.00
The extent to which Internal Audit work focuses on service specific issues is appropriate.	0.00% 0	0.00% 0	0.00% 0	25.00% 1	50.00% 2	25.00% 1	0.00% 0	4	5.00
The Committee formally reviews the effectiveness of Internal Audit and the adequacy of staffing and resources within Internal Audit.	0.00% 0	25.00% 1	0.00% 0	25.00% 1	25.00% 1	25.00% 1	0.00% 0	4	4.25
The Committee has established and agreed a range of Internal Audit performance measures to be reported on a routine basis.	0.00% 0	0.00% 0	0.00% 0	20.00% 1	60.00% 3	20.00% 1	0.00% 0	5	5.00

Q6 External Audit

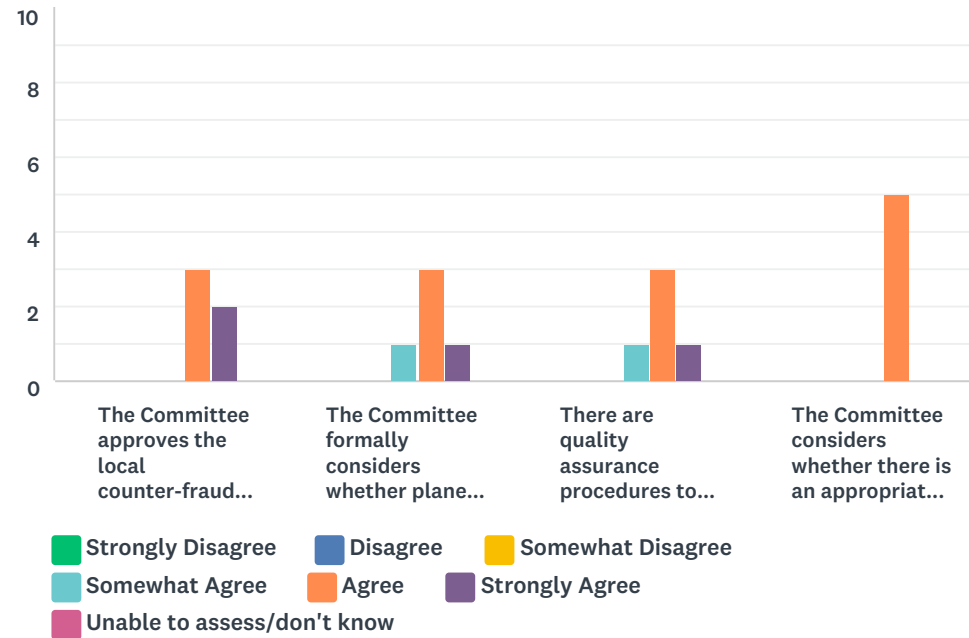
Answered: 5 Skipped: 0



	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
The Committee approves external audit plans and strategy.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	60.00% 3	40.00% 2	0.00% 0	5	5.40
The Committee formally considers whether planned external audit work (other than that relating to the audit of financial statements) is adequate and appropriate.	0.00% 0	0.00% 0	0.00% 0	20.00% 1	80.00% 4	0.00% 0	0.00% 0	5	4.80
The Committee receives and monitors actions taken in respect of previous years' external audit reviews.	0.00% 0	0.00% 0	0.00% 0	25.00% 1	50.00% 2	25.00% 1	0.00% 0	4	5.00
The Committee formally considers the external auditor's annual audit report.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	40.00% 2	20.00% 1	5	5.80

Q7 Counter Fraud and Post Payment Verification (PPV)

Answered: 5 Skipped: 0



	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
The Committee approves the local counter-fraud strategy and counter-fraud plans.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	60.00% 3	40.00% 2	0.00% 0	5	5.40
The Committee formally considers whether planned local counter-fraud work covers the key fraud risks facing the organisation.	0.00% 0	0.00% 0	0.00% 0	20.00% 1	60.00% 3	20.00% 1	0.00% 0	5	5.00
There are quality assurance procedures to confirm whether the work on PPV is properly managed.	0.00% 0	0.00% 0	0.00% 0	20.00% 1	60.00% 3	20.00% 1	0.00% 0	5	5.00

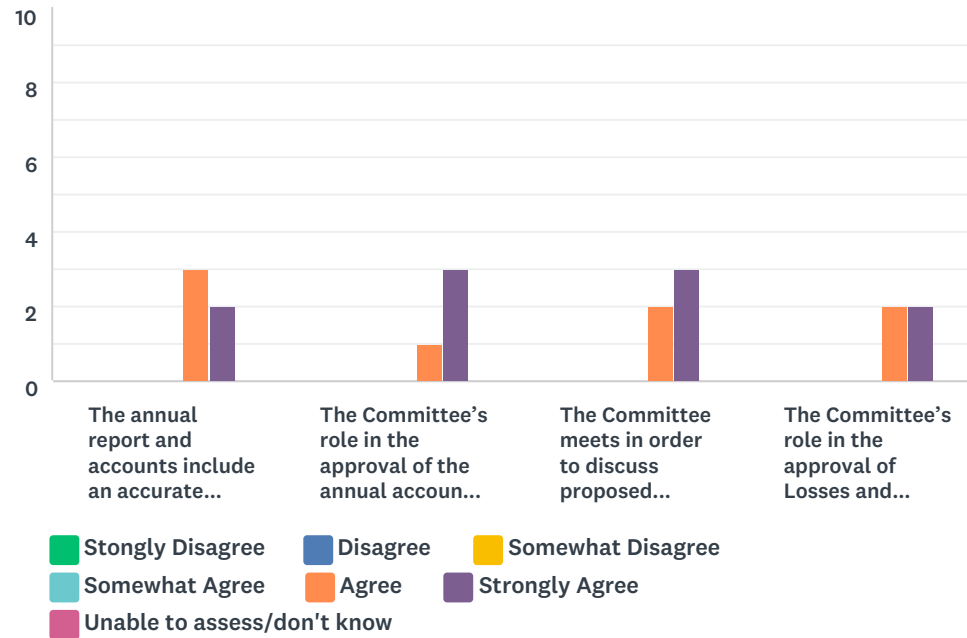
ARAC In-Attendance 2018/19

The Committee considers whether there is an appropriate allocation of resources between proactive assurance work and reactive investigative work in the annual local counter-fraud plan.

0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	5	5.00
0	0	0	0	5	0	0		

Q8 Annual Accounts

Answered: 5 Skipped: 0



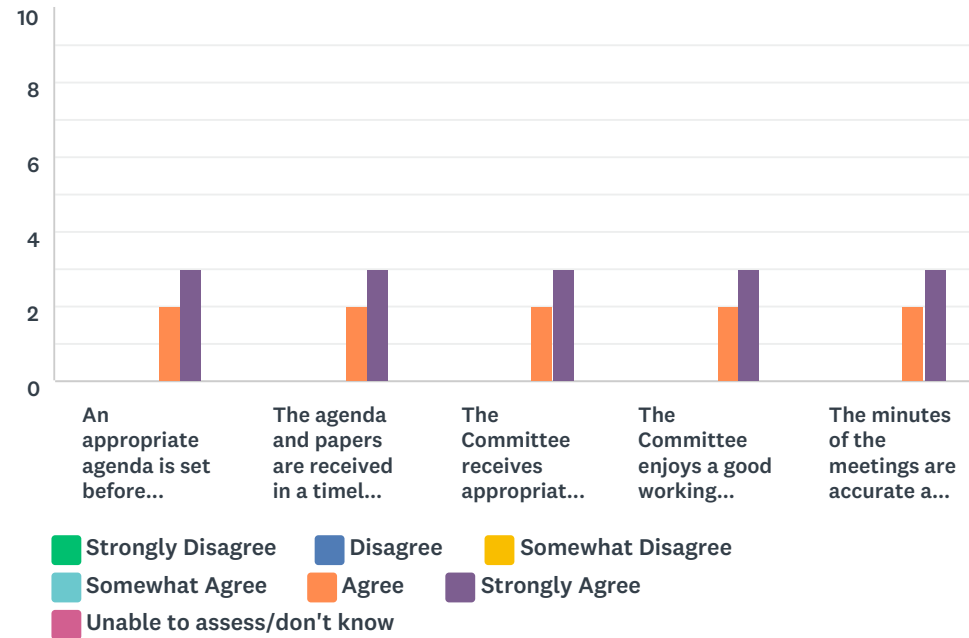
	STONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
The annual report and accounts include an accurate description of the Committee's establishment and activities.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	60.00% 3	40.00% 2	0.00% 0	5	5.40
The Committee's role in the approval of the annual accounts is clearly understood by Members of the Committee.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	25.00% 1	75.00% 3	0.00% 0	4	5.75
The Committee meets in order to discuss proposed adjustment to the accounts and issues arising from the audit.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	60.00% 3	0.00% 0	5	5.60

ARAC In-Attendance 2018/19

The Committee's role in the approval of Losses and Special Payments is clearly understood by Members.	0.00%	0.00%	0.00%	0.00%	50.00%	50.00%	0.00%	4	5.50
	0	0	0	0	2	2	0		

Q9 Support for the Committee

Answered: 5 Skipped: 0



	STRONGLY DISAGREE	DISAGREE	SOMEWHAT DISAGREE	SOMEWHAT AGREE	AGREE	STRONGLY AGREE	UNABLE TO ASSESS/DON'T KNOW	TOTAL	WEIGHTED AVERAGE
An appropriate agenda is set before Committee meetings and is followed.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	60.00% 3	0.00% 0	5	5.60
The agenda and papers are received in a timely manner in advance of the meetings to allow time for appropriate review and preparation.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	60.00% 3	0.00% 0	5	5.60
The Committee receives appropriate advice from or via the Executive Team and staff.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	60.00% 3	0.00% 0	5	5.60
The Committee enjoys a good working relationship with management and significant issues are reviewed with the Chief Executive or the relevant Lead Director.	0.00% 0	0.00% 0	0.00% 0	0.00% 0	40.00% 2	60.00% 3	0.00% 0	5	5.60

ARAC In-Attendance 2018/19

The minutes of the meetings are accurate and reflect the discussion, next steps and/or action articulated by Members.	0.00%	0.00%	0.00%	0.00%	40.00%	60.00%	0.00%	5	5.60
	0	0	0	0	2	3	0		

Q10 General Comments

Answered: 3 Skipped: 2

ANSWER CHOICES	RESPONSES	
The Audit & Risk Assurance Committee's key successes in the past year were:	100.00%	3
The Audit & Risk Assurance Committee's major shortcomings in the past year were:	100.00%	3
What could be improved at the Committee's meetings, and how:	100.00%	3
What areas should the Audit & Risk Assurance Committee focus on in future:	100.00%	3
What areas would help you perform your Audit & Risk Assurance Committee role more effectively:	66.67%	2