

**Audit Committee  
Review of Effectiveness Self-Assessment 2022/23**

Issue	Yes	No	Comments / Action
<b>Composition, Establishment and Duties</b>			
Does the Audit Committee have written terms of reference that adequately define the Committee's role in accordance with published guidance?			
Have terms of reference been ratified by the Board?			
Are the terms of reference reviewed annually to take into account governance developments and the remit of other committees within the organisation?			
Are Committee members independent of the management team?			
Are the outcomes of each meeting; the actions taken and the committee's view on the organisation's systems of internal control reported to the next ICB Board meeting?			
Does the Committee prepare an annual report on its work and performance in the preceding year for consideration by the Board?			
Does the Committee assess its own effectiveness periodically?			
Has the Committee established a plan of matters to be dealt with across the year?			
Are Committee papers distributed in sufficient time for members to give them due consideration?			
Has the committee been quorate for each meeting this year?			
<b>Compliance with the Law and Regulations Governing the NHS</b>			
Does the Committee review assurance and regulatory compliance reporting processes?			
Does the Committee have a mechanism to keep it aware of topical, legal and regulatory issues?			
<b>Internal Control and Risk Management</b>			
Has the Committee formally considered how it integrates with other committees that are reviewing risk – for example, risk management and clinical governance?			
Has the Committee reviewed the robustness and effectiveness of the content of the organisation's Assurance Framework?			
Has the Committee reviewed the robustness and content of the draft Annual Governance Statement on Internal Control before it is presented to the ICB Board?			
Is the Committee's role in reviewing and recommending to the Board the annual report and accounts clearly defined?			
Does the Committee consider the External Auditor's report to those charged with governance including proposed adjustments to the accounts?			
<b>Internal Audit</b>			
Is there a formal 'charter' or terms of reference, defining internal audit's objectives, responsibilities and reporting lines?			
Does the Committee review and approve the internal audit plan at the beginning of the financial year?			

Does the Committee approve any material changes to the plan?			
Are audit plans derived from clear processes based on risk assessment with clear links to the Assurance Framework?			
Does the Audit Committee receive periodic reports from the Head of Internal Audit?			
Does the Committee effectively monitor the implementation of management actions arising from audit reports?			
Does the Head of Internal Audit have a right of access to the committee and its Chair at any time?			
Is the committee confident that internal audit is free of any scope restrictions and, if not, has it considered the impact of these on the annual Head of Internal Audit opinion?			
Is the committee confident that internal audit is free from any operational responsibilities or conflicts of interest that could impair its objectivity?			
Does the committee hold periodic private discussions with the Head of Internal Audit?			
Has the committee evaluated whether internal audit complies with the Public Sector Internal Audit Standards?			
Has the committee agreed a range of internal audit performance measures to be reported on a routine basis?			
Does the committee receive and review the Head of Internal Audit's annual opinion?			
<b>External Audit</b>			
Do the external auditors present their audit plans and strategy to the Committee for approval?			
Does the Committee receive and monitor actions taken in respect of prior years' reviews?			
Does the Committee review the External Auditor's annual audit letter?			
Does the committee review the external auditor's value for money conclusion?			
Does the Committee hold periodic private discussions with the external auditors?			
Does the Committee assess the performance of external audit?			
Does the Committee require assurance from external audit about the policies for ensuring independence?			
Does the Committee review the nature and value of non-audit work carried out by the external auditors?			
<b>Counter Fraud and Security</b>			
Does the Committee review and approve the counter fraud work plan at the beginning of the financial year?			
Does the Committee satisfy itself that the work plan adequately covers each of the seven generic areas defined in NHS counter fraud policy?			
Does the Committee approve any material changes to the plan?			
Does the Audit Committee receive periodic reports from the Local Counter Fraud Specialist?			
Does the Committee effectively monitor the implementation of management actions arising from counter fraud reports?			
Do those working on counter fraud and security activity have a right of direct access to the committee and its Chair?			
Do those working on counter fraud and security activity have the necessary technical knowledge and experience to ensure that work is carried out as it should be?			

Does the Committee receive and review the Local Counter Fraud Specialist's annual report of counter fraud activity and qualitative assessment?			
<b>Annual Report and Accounts and Disclosure Statements</b>			
Is the Committee's role in the approval of the annual accounts clearly defined?			
Is a Committee meeting scheduled to discuss proposed adjustments to the accounts and issues arising from the audit?			
Does the Committee specifically review: <ul style="list-style-type: none"> <li>• Changes in accounting policies?</li> <li>• Changes in accounting practice due to changes in accounting standards?</li> <li>• Changes in estimation techniques?</li> <li>• Significant judgements made in preparing the accounts?</li> <li>• Significant adjustments resulting from the audit?</li> <li>• Explanations for any significant variances?</li> </ul>			
Does the committee ensure it receives explanations for any unadjusted errors in the accounts found by the external auditors?			
Does the committee receive and review a draft of the organisation's annual governance statement?			
Does the committee receive and review a draft of the organisation's annual report and accounts?			
Does the annual report and accounts include a description of the Committee's establishment and activities?			
<b>Other Issues</b>			
Has the Committee reviewed its performance in the year for consistency with its: <ul style="list-style-type: none"> <li>• Terms of reference</li> <li>• Programme for the year</li> </ul>			

<b>Any Other Comments, Areas for Improvement, or Gaps Identified</b>
<p style="text-align: center; font-size: 48px; opacity: 0.3; transform: rotate(-30deg);">Appendix Biii</p>