

<p><b>STRATEGIC THINKING AND UNDERSTANDING OF MATERIALITY</b></p> <p>Able to focus on material issues and overall position, rather than being side-tracked by detail</p>	<p>When reviewing audit reports, findings will include areas of higher risk or materiality to the organisation, but may also contain more minor errors or control failures.</p> <p>The Committee member will need pitch its review at an appropriate level to avoid spending too much time on detail.</p>
<p><b>QUESTIONING AND CONSTRUCTIVE CHALLENGE</b></p> <p>Able to frame questions that draw out relevant facts and explanations. Challenging performance and seeking explanations while avoiding hostility or grandstanding</p>	<p>The Committee will review reports and recommendations to address weaknesses in internal control.</p> <p>The Committee member will seek to understand the reasons for weaknesses and ensure a solution is found.</p>
<p><b>FOCUS ON IMPROVEMENT</b></p> <p>Ensuring there is a clear plan of action and allocation of responsibility.</p>	<p>The outcome of the Committee will be to secure improvements to the governance, risk management or control of the organisation, including clearly defined actions and responsibilities.</p> <p>Where errors or control failures have occurred, then the Committee should seek assurances that appropriate action has been taken.</p>
<p><b>ABLE TO BALANCE PRACTICALITY AGAINST THEORY</b></p> <p>Able to understand the practical implications of recommendations to understand how they might work in practice.</p>	<p>The Committee should seek assurances that planned actions are practical and realistic.</p>
<p><b>CLEAR COMMUNICATION SKILLS AND FOCUS ON THE NEEDS OF USERS</b></p> <p>Support the use of plain English in communications, avoiding jargon, acronyms, etc.</p>	<p>The Committee will seek to ensure that external documents such as the AGS and the explanatory foreword to the Accounts are well written for a non-expert audience.</p>
<p><b>OBJECTIVITY</b></p> <p>Evaluate information on the basis of evidence presented and avoiding bias or subjectivity.</p>	<p>The Committee will receive assurance reports and review risk registers. There may be differences of opinion about the significance of risk and the appropriate control responses and the committee member will need to weigh up differing views.</p>
<p><b>MEETING MANAGEMENT SKILLS</b></p> <p>Chair the meetings effectively: summarise issues raised, ensure all participants are able to contribute, focus on the outcome and actions from the meeting.</p>	<p>These skills are essential for the Committee Chair to help ensure that meetings stay on track and address the items on the agenda.</p> <p>The skills are desirable for all other members.</p>

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