

## **JOB DESCRIPTION / PERSON SPECIFICATION**

<b>Post:</b>	Member of the Audit and Risk Committee
<b>Tenure:</b>	3 years from date of appointment
<b>Commitment:</b>	Minimum of 3 meetings per year, with additional meetings as required
<b>Fees:</b>	£265 per meeting (inc. preparation, etc)

### **Introduction:**

The Northern Ireland Commissioner for Children and Young People (NICCY) was established under legislation, the Commissioner for Children and Young People (Northern Ireland) Order 2003, to provide an independent voice to promote and protect the rights of children and young people in Northern Ireland and to represent their interests.

The Accounting Officer for NICCY (the Commissioner), is personally responsible for safeguarding the public funds for which he/she has charge;

- for ensuring propriety and regularity in the handling of those public funds; and
- for the day-to-day operations and management of his/her staff and resources.

The duties of the Accounting Officer are specified in NICCY's Management Statement and Financial Memorandum.

It is difficult for the Accounting Officer as a single individual to gain assurance of the detail of how NICCY is conducting its business and the risks and controls therein. Therefore, in order to comply with best practice, the Audit and Risk Committee has been set up to support the Accounting Officer in monitoring the corporate governance, risk management and control systems in NICCY.

### **Responsibilities of Members:**

Members should attend meetings as appropriate and operate within the Terms of Reference of the Audit and Risk Committee.

### **Duties of Members:**

#### **1. Internal Control and Risk Management**

Members of the Committee shall review the establishment and maintenance of an effective system of internal control and risk management.



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In particular, the Committee will review the adequacy of:

- All risk and control-related disclosure statements, together with any accompanying Internal Audit statement, prior to endorsement by the Commissioner;
- The structures, processes and responsibilities for identifying and managing key risks facing the organisation;
- The policies for ensuring that there is compliance with relevant regulatory, legal and code of conduct requirements as set out in the Controls Assurance Standards and other relevant guidance;
- The operational effectiveness of policies and procedures; and
- The policies and procedures for all work related to fraud and corruption as set out in Secretary of State Directions.

### **2. Internal Audit**

To consider the appointment of the internal audit service, the audit fee and any questions of resignation and dismissal:

- To review the internal audit programme, consider the major findings of internal audit investigations (and management's response), and ensure co-ordination between the Internal and External Auditors; and
- To ensure that the Internal Audit function is adequately resourced and has appropriate standing within the organisation.

### **3. External Audit**

- Discuss with the External Auditor, before the audit commences, the nature and scope of the audit, and ensure coordination, as appropriate; and
- Review External Audit reports, including value for money reports and annual audit letters, together with the management response.

### **4. Financial Reporting**

Review the annual financial statements before submission to the Commissioner, focusing particularly on:

- Changes in, and compliance with, accounting policies and practices;
- Major judgemental areas;
- Significant adjustments resulting from the audit.

### **Audit and Risk Committee Framework**

*All members of the Audit and Risk Committee should have, or acquire as soon as possible after appointment:*



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- Understanding of the objectives of NICCY and current significant issues for NICCY;
- Understanding of NICCY's structure, including key relationships such as that with OFMDFM;
- Understanding of NICCY's culture;
- Understanding of any relevant legislation or other rules governing NICCY;
- Broad understanding of the government environment, particularly accountability structures and current major initiatives.

*The Audit and Risk Committee should as a whole (i.e. including members and those in attendance) corporately possess:*

Knowledge/ skills/ experience (as appropriate and required) in:

- Accounting, Risk Management, Audit, Specialist issues pertinent to NICCY's business;
- Experience of managing similar sized organisations;
- Understanding of the wider relevant environments in which NICCY operates; and
- Detailed understanding of the government environment and accountability structures.



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Members should possess the following:

- Commitment to NICCY's mission of promoting and protecting the rights and best interests of children and young people, and to the vision and values of NICCY;
- Five years experience at Board level in at least one of the following areas:
  - Accounting;
  - Risk management;
  - Audit;
  - Specialist issues pertinent to an organisation's business.
- Broad understanding of the government environment, particularly accountability structures and current major initiatives.
- Five years experience of managing a similar sized organisation.

