**Candidate Information Pack**

Appointment of Member of Audit and Risk Assurance Committee (ARAC)

**Ref: Mar/22/02**

**Reporting to Commissioner**

**Completed Application Forms**

**must be returned to NICCY**

**no later than 4pm**

**on Friday 01 April 2022.**

**Post:** Member of Audit and Risk Assurance Committee

**Tenure:** 3 years from date of appointment (with possible renewal for one further term thereafter)

**Commitment:** Minimum of 4 meetings per year

**Remuneration:** Members: £273 per meeting (inc. preparation, report writing, etc)

(Additional allowances for travel related expenses)

Introduction:

The Northern Ireland Commissioner for Children and Young People (NICCY) was established under the Commissioner for Children and Young People (Northern Ireland) Order 2003, to safeguard and promote and promote the rights and best interests of Children and Young People in Northern Ireland.

The Role of the Audit and Risk Committee is to advise the Commissioner (delegated by sponsor department’s Permanent Secretary as Accounting Officer) and Chief Executive (as per Scheme of Delegation), by reviewing the comprehensiveness and reliability of assurances in respect of governance, risk management, the internal control environment and the integrity of financial statements and the annual report.

Responsibilities of Members:

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

Duties of Members:

1. **Internal Control and Risk Management**

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

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 foridentifying and managing key risks facing the organisation;
* The policies forensuring that there is compliance with relevant regulatory, legal and code of conduct requirements as set out in the Governance Controls Assurance Standards and other relevant guidance;
* The operational effectiveness of policies and procedures and;
* The policies and procedures related to fraud prevention.

1. **Internal Audit**

* To review the internal audit programme, consider the 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.

1. **External Audit**

* Discuss with the External Auditor, at ARAC meetings, before the audit commences, the nature and scope of the audit, as appropriate; and
* Review External Audit reports, including value for money reports and annual audit letters, together with management’s response.

1. **Financial Reporting**

Review the annual financial statements and advise the Commissioner, focusing particularly on:

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

Audit and Risk Assurance Committee Framework

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

* Understanding of the legislative remit of NICCY and current significant issues for NICCY;
* Understanding of NICCY’s structure, including key relationships such as that with its Sponsor Department;
* Understanding of NICCY’s corporate objectives;
* Understanding of any relevant rules governing NICCY;
* Broad understanding of the government environment, particularly accountability structures and current major initiatives.

The Audit and Risk Assurance 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 similar sized organisations;
* Understanding of the wider relevant environments in which NICCY operates; and
* Detailed understanding of the government environment and accountability structures.

Selection Criteria:

Applicants must, by the closing date for applications, demonstrate on their application form that they meet **all** of the following criteria:

Person Specification:

**Essential Criteria:**

Committee members should have:

* A commitment to the mission, vision and values of NICCY;
* A broad understanding of public sector governance and, particularly, accountability structures;
* Five years’ experience of working at Board level in **at least one** of the following areas:
* Accountancy;
* Audit;
* Risk management;
* Human Resources;
* Specialist issues pertinent to an organisation’s business.

**PLEASE NOTE:**

* It is essential that applicants provide sufficient details, using examples and dates where appropriate and to demonstrate how and to what extent they meet these requirements;
* NICCY will not make assumptions from the title of the applicant’s post or the nature of the organisation as to the skills and experience gained;
* If you do not provide sufficient detail, including the appropriate dates needed to meet the essential criteria, the selection panel will reject your application;
* ONLY the details provided by you in the employment history and essential criteria sections of your application form will be provided to the selection panel for the purpose of determining your eligibility for the post; and
* NICCY reserves the right to carry out testing/assessment of candidates as required at any stage of the recruitment and selection process.

INTERVIEWS

It is intended that interviews for this post will take place in the NICCY offices, located at Equality House 7-9 Shaftesbury Square, Belfast. Dates will be confirmed at a later date.