



Standing Orders and Scheme of Delegation

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1. INTRODUCTION

- 1.1. This Scheme of Delegation (the 'Scheme') covers financial and non-financial responsibilities and provides clarity as to where decisions can be taken by the Accounting Officer of the Commission for Victims and Survivors for Northern Ireland (the 'Commission') and where the Board should retain decision-making control.
- 1.2. This Scheme also sets out the Terms of Reference for the Board of the Commission, the Audit and Risk Assurance Committee and Senior Management Team which are detailed in the annexes.
- 1.3. The purpose of the scheme of delegation is:
 - It is a tool for the Board to regularly review where it makes decisions and on what issues, and whether it wishes to delegate more or less decision-making authority to the Accounting Officer.
 - It will create transparency and a clear audit trail for all decisions taken by the Commission.
 - It will guide and enable the Commission staff where they have authority to make decisions and seek approval for decisions.
- 1.4. The Board of the Commission will review the effectiveness of the Scheme regularly and make amendments as required.

2. ROLES AND RESPONSIBILITIES

The Board of the Commission for Victims and Survivors for Northern Ireland

- 2.1. The Commission is legally defined as a 'Body Corporate' which would normally be comprised of a Board of Directors. However, as a single appointment the Commissioner solely fulfils the role of the Board.
- 2.2. The Board under the leadership of the Commissioner has overall responsibility for delivering on the strategic priorities of the Commission as agreed with The Executive Office and the Ministers. The Commissioner of the Board is responsible to the Ministers and, as outlined within the Management Statement Financial Memorandum will:
 - Establish its overall strategic direction within the policy and resources framework determined by The Executive Office.
 - Ensure that The Executive Office's Victims Unit is kept informed of any changes which are likely to impact on the strategic direction of the Commission or on the attainability of its targets, and determine the steps needed to deal with such changes.
 - Ensure that any statutory or administrative requirements for the use of public funds are complied with; that it operates within the limits of the statutory authority and any delegated authority agreed with The Executive Office, and in accordance with any other conditions relating to the use of public funds; and that, in reaching decisions, he/she takes into account all relevant guidance issued by Department of Finance and The Executive Office to include Public Services Reform Division.
 - Ensure that it receives and reviews regular financial information concerning the management of its staff and resources; is informed in a timely manner about any concerns about the activities of the Commission's office; and provides details of these concerns and positive assurance to The Executive Office that appropriate action has been taken on such concerns.
 - Ensure that high standards of corporate governance are observed at all times, including using the independent audit committee to help the Commission address the key financial and other risks facing the Commission.

The Accounting Officer

- 2.3. The Accounting Officer has two lines of accountability. As an employee of the Board, he/she is directly accountable to the Commissioner of the Board for the overall organisation, management and staffing of the Commission. The Accounting Officer will also be designated by the Principal Accounting Officer of The Executive Office for which they are accountable to the Northern Ireland Assembly. As outlined within the Management Statement Financial Memorandum the Accounting Officer will:

- **On planning and monitoring:**
 - Establish, in agreement with The Executive Office, the Commission's corporate and business plans, taking account of the work programme agreed by the First Minister and Deputy First Minister.
 - Inform The Executive Office of the progress in achieving the policy objectives and in demonstrating how resources are being used to achieve those objectives.
 - Ensure that timely forecasts and monitoring information on performance and finance are provided to The Executive Office, that The Executive Office is notified promptly if overspends or underspends are likely and that corrective action is taken; and that any significant problems, whether financial or otherwise, and whether detected by internal audit or by other means, are notified to The Executive Office in a timely fashion.

- **On managing risk and resources**
 - Ensure that a system of risk management is maintained to inform decisions on financial and operational planning and to assist in achieving objectives and targets.
 - Ensure that an effective system of programme and project management and contract management is maintained.
 - Ensure that all public funds made available to the Commission (including any approved income or other receipts) are used for the purpose intended by the Assembly, and that such monies, together with the Commission's assets, equipment, and staff, are used economically, efficiently, and effectively.
 - Ensure that adequate internal management and financial controls are maintained by the Commission, including effective measures against fraud and theft. Maintain a comprehensive system of internal delegated authorities, which are notified to all staff, together with a system for regularly reviewing compliance with these delegations.
 - Ensure that effective personnel management policies are maintained.

- **On accounting for the activities of the Commission:**
 - Sign the accounts and be responsible for ensuring that proper records are kept relating to the accounts and that the accounts are properly prepared and presented in accordance with any directions issued by the Ministers, The Executive Office, or Department of Finance.
 - Sign a Statement of Accounting Officer's responsibilities, for inclusion in the annual report and accounts.

- Sign a Governance Statement regarding the Commission's system of internal control, for inclusion in the annual report and accounts.
- Ensure that effective procedures for handling complaints about the Commission are established and made widely known to its staff.
- Act in accordance with the terms of this document and with the instructions and relevant guidance in Managing Public Money Northern Ireland and other instructions and guidance issued from time to time by The Executive Office and Department of Finance: In particular the Department of Finance document, 'The Responsibilities of a Non Departmental Public Body Accounting Officer', and the Treasury document, 'Regularity and Propriety', both of which the Accounting Officer shall receive on appointment.
- Give evidence, normally with the Accounting Officer of The Executive Office, when summoned before the Public Accounts Committee on the use and stewardship of public funds by the Commission.
- Ensure that an Equality Scheme is in place, reviewed and screening / equality impact assessments carried out as required by the Equality Commission and The Executive Office.
- Ensure that the requirements of the Data Protection Act 1998 are complied with.
- Ensure that the requirements of the Freedom of Information Act 2000 are complied with.

3. STANDING ORDERS

Meetings

- 3.1. The Board is supported by the Commission secretariat, which is responsible for organising the agenda for monthly Board meetings and ensuring it is provided with timely information to support full discussion at each meeting.
- 3.2. All reports and papers conform to a standard layout to ensure the appropriate focus on key issues. Financial and performance data is extracted from the accounting and Operational systems and is therefore subject to regular, planned internal quality assurance checks, independent audits, and external assurance.
- 3.3. The Minutes of the proceedings of a Board meeting will be drawn up by the Secretariat and submitted for agreement at the following Board meeting. A draft of these Minutes will be distributed within 10 days of the meeting having taken place. When the final Minutes are approved at the next Board meeting as a correct record by the Commissioner, they will be signed. Any amendment to the Minutes must be agreed and recorded in the Minutes of the Board meeting at which they are submitted for agreement.
- 3.4. The Minutes of Board meetings, other than Minutes containing confidential information will be available to the public. The Board will also receive the Minutes of its Committees for information.

Co-opted Members

- 3.5. The Board can consider the co-option of specialist advisors as a means to extend the Board and any of its Committees' competences in specific aspects of its business. Up to three people may be co-opted to bring additional experience onto the Board and any Committees of the Board. Any co-option should be undertaken in an open and transparent manner and supported with an appropriate rationale by the Commissioner. Co-opted Members do not have a vote on the Board or any of its subcommittees.

Ex-officio Members

- 3.6. An ex-officio Board Member is one who becomes a member of a Board or Committee not through the appointment process but by virtue of another position that he or she holds. Within the Commission, the Commissioner may attend the meeting of any Committee. The ex-officio member will not have any voting rights.

Observers

- 3.7. Representatives from The Executive Office may be invited to attend meetings of the Board and any of its committees as observers. The purpose of this arrangement is to maintain effective communications between the Commission and The Executive Office and to fulfil The Executive Office's monitoring and risk management requirements. The Northern Ireland Audit Office and the Internal

Auditors will also be invited to attend as observers at meetings of the Audit and Risk Assurance Committee.

4. DELEGATED AUTHORITY

Governance

- 4.1. The Board is at the head of the Commission's structure of governance. Final decisions on important issues must always be approved by the Board. It is the responsibility of the Board to ensure that the organisational structures that will make it possible to carry out its mission are established.
- 4.2. The following matters are reserved for the Board:
- Approval of Standing Orders and of matters reserved for Board approval.
 - Approval of the Scheme of Delegation.
 - Approval of arrangements for dealing with complaints.
 - Approval of Risk Management Strategy.
 - Approval of the Equality Scheme.
 - Assess and decide on Review recommendations under the Commission's Review Procedure.
 - Approval of the Freedom of Information and Publication Scheme.
 - Establishment of Committees and approval of their Terms of Reference.
- 4.3. The Accounting Officer is tasked with and reports to the Board on the operationalisation of the framework of governance.
- 4.4. The Accounting Officer is responsible for all other governance matters, specifically:
- Acting as the Commission's Accounting Officer.
 - Policy and strategy implementation.
 - Providing a secretarial function for the Board to meet its information needs to fulfil its responsibilities.
 - Recording and reporting on governance arrangements.
 - Implementation of the Risk Management Strategy, Complaints Scheme, Equality Scheme, Freedom of Information and Publication Scheme, and Staff Code of Conduct.
 - Undertaking the review of Internal Controls and publication of the Annual Governance Statement (Statement on Internal Control).
 - Approval of the Staff Code of Conduct.

Strategy, Plans and Budgets

- 4.5. The Board is responsible for setting the strategic direction of the Commission and to ensure that the policies and priorities of The Executive Office and the Ministers are implemented.
- 4.6. The following matters are reserved to the Board:
- Definition of the Commission's vision, mission, and aims and objectives within the policy and resources framework determined by The Executive

Office.

- Ownership of Corporate and Business Plans.
- Proposal of annual budgets and estimates to The Executive Office for approval.
- Monitoring of performance and budgets on a regular basis.
- Informing The Executive Office of any changes which are likely to impact on the strategic direction of the Commission or on the attainability of its targets.

4.7. The Accounting Officer's role is to assist the Board in developing the strategy for the Commission and to ensure that this strategy is implemented and that plans and budgets are delivered and reported on.

4.8. The Accounting Officer's is responsible for all other strategy, planning and budgeting matters, specifically:

- Preparation of the annual budgets and estimates and controlling and reporting of income and expenditure.
- Preparation of the draft Corporate and Business Plans which support The Executive Office's wider strategic aims and current 'key commitments,' objectives and targets, and implementation of same.
- Advising The Executive Office on the implementation of strategies and plans.
- Advising The Executive Office of the Commission's progress in helping to achieve policy objectives.
- Advising the Board on the discharge of its responsibilities as set out in the Management Statement Financial Memorandum.

Staffing

4.9. The Board is responsible for overseeing, as implemented by the Accounting Officer, the alignment of the personnel resources of the Commission with its strategic objectives. The Board will also ensure that an established performance management framework which supports the achievement of objectives is in existence.

4.10. The following matters are reserved to the Board:

- Ensuring that long-term goals and a strategic planning process are in place and that these operate within the framework set by the Ministers and The Executive Office.
- The establishment of values and standards for the Commission and ensuring these and established codes of practice are adopted and complied with.
- The identification of risks and ensuring the existence of appropriate risk management systems to effectively monitor and manage those risks.
- Ensuring that processes are in place to monitor and measure Management's performance.
- Satisfying itself as to the business and professional integrity of the Accounting Officer and other Executive Officers.

- Assessing the contribution of the Commission's business to its stakeholders.
- Ensuring the adequacy and integrity of the Commission's framework of internal control.
- Approval of Human Resources Policies.

4.11. The Accounting Officer is responsible for ensuring that the performance management framework is effectively implemented, and that staff have the necessary skills, knowledge, qualifications, and experience to deliver on agreed plans.

4.12. The following matters are reserved to the Accounting Officer:

- Approval of the Disciplinary Procedure.
- Approval of the Grievance Procedure.
- Approval of the Staff Appraisal Procedure.

4.13. The Accounting Officer is responsible for all other staffing matters, specifically:

- The recruitment and appointment of all staff.
- Implementation of the staff appraisal system.
- The taking of disciplinary action in accordance with the Disciplinary Procedure.
- The operation of the grievance procedure.
- Organisational restructuring which does not involve any compulsory redundancy.
- Setting of terms and conditions of employment.
- Maintaining a comprehensive system of internal delegated authorities; and
- Ensuring that personnel management policies are maintained.

Financial Arrangements

4.14. The Board is responsible for ensuring alignment of the financial resources of the Commission with its strategic objectives. The Board will also ensure that there exists an established budgetary and accounting framework which supports the achievement of objectives.

4.15. The following matters are reserved to the Board:

- Approval of the opening or closing of any bank account.
- Issues pertaining to novel or contentious expenditure.
- Approval of the writing-off of any loss in accordance with the Financial Memorandum 'Losses and Special Payments'.
- Approval of large projects (including project amendments) and disposals as per the Commission's Financial Delegation Limits.
- Monitoring of any subsidiary company in which the Commission is a significant shareholder.
- Approval of the Commission's Anti-Fraud and Corruption policy.
- Any other matter that is of significant financial or reputational risk to the Commission.

- 4.16. The Accounting Officer is responsible for ensuring that the financial and accounting framework is effectively implemented and that financial resources are expended as per governing requirements; and agreed budgets and that financial resources are accounted for in accordance with governing accounting standards.
- 4.17. The Accounting Officer is responsible for all other financial matters, specifically:
- Ensuring that the Commission acts in accordance with Managing Public Money Northern Ireland and financial direction issued by the Department of Finance or The Executive Officer.
 - Authorising cheques and transfers of funds.
 - Maintenance of a petty cash fund.
 - Collection of income and payment of expenditure.
 - Implementation of the Anti-Fraud, Bribery and Corruption Policies.

Procurement

- 4.18. The Board is responsible for ensuring alignment of resources, assets, and services available to Victims and Survivors the Commission with its strategic objectives. The Board will ensure that these are acquired in a manner befitting governing requirements and legislation.
- 4.19. The Board is responsible for:
- Ensuring the Purchasing Policy and Procedures operated by Accounting Officer are in line with governing requirements.
- 4.20. The Accounting Officer is responsible for ensuring that an effective system of internal control exists, governing all procurement by the Commission.
- 4.21. The Accounting Officer is responsible for all other purchasing matters, specifically:
- Approval of contracts as per the Commission's Delegated Authority Policy.
 - Authorising contracts/appointments which have been approved by the Board.
 - Implementation of the Purchasing Policy and Procedures.
 - Approval of a contract as per the Commission's Financial Delegation Limits.
- 4.22. In the case of a tender approved by the Accounting Officer where the most economically advantageous supplier is not used, a rationale should be recorded.

Auditing and Reporting

- 4.23. The Board is responsible for ensuring that auditing arrangements are in place, and for holding to account the Accounting Officer for the timely and effective redress of weaknesses/recommendations highlighted by audit. The Commissioner will sign off the Accounts and Annual Report of the Commission.
- 4.24. The following matters are reserved to the Board:

- Approval of the Annual Report and Audited Financial Statements.
- Appointment of an Internal Auditor.

4.25. The Accounting Officer is responsible for ensuring the timely and effective redress of weaknesses / recommendations highlighted by audit. The Accounting Officer will, together with the Commissioner, sign the Accounts and Annual Report of the Commission.

4.26. The Accounting Officer is responsible for all other auditing and reporting matters, specifically:

- All responsibilities required as the Accounting Officer designated by The Executive Officer Permanent Secretary.
- Preparation of the Annual Report and Financial Statements.
- Sign off the accounts and ensure that proper records are kept relating to the accounts and that they are properly prepared and presented.
- Signing a Statement of Accounting Officer's responsibilities for inclusion in the annual report and accounts.
- Signing a Governance Statement regarding the Commission's framework of governance.
- Approval of the Quarterly Assurance Statement.

5. DELEGATION OF AUTHORITY

- 5.1. The Terms of Reference of the Board are set out in Annex 1. In addition, the following matters are delegated to the authority shown below:
- The Audit and Risk Assurance Committee is responsible for those matters outlined in its Terms of Reference (Annex 2).
 - The Accounting Officer is responsible for all other matters not precluded under the Board's Standing Orders.
 - The Senior Management Team responsibility is outlined in its Terms of Reference (Annex 3)
- 5.2. The Accounting Officer is not restricted from exercising his own delegation to his staff for any of the matters for which he is responsible.

6. SIGNATURE OF DOCUMENTS

- 6.1. Every document signed by the Accounting Officer, or any other person authorised to act on that behalf will be a document purporting to be an instrument issued by the Commission.

7. URGENT DECISIONS

- 7.1. The Accounting Officer is empowered to take urgent action on behalf of the Board in matters which would normally have been considered by the Board itself but where no meeting (ordinary or extraordinary), of the Board is possible for that purpose.

Annex

- 1** Board Terms of Reference
- 2** Audit and Risk Assurance Committee Terms of Reference
- 3** Senior Management Team Terms of Reference
- 4** Financial Delegated Limits
- 5** Management Statement Financial Memorandum

ANNEX 1 - BOARD TERMS OF REFERENCE

Commission for Victims and Survivors for Northern Ireland Board Terms of Reference

1. Constitution and Purpose

The principle role of the Board is the stewardship of public monies entrusted to the Commission for Victims and Survivors (the Commission) to further the realisation of the policies and priorities of the First and Deputy First Minister, and The Executive Office.

The stewardship responsibility means the Board is responsible for:

- Giving leadership and strategic direction
- Defining control mechanisms to safeguard public resources
- Supervising overall management of the organisation's activities
- Reporting on stewardship and performance

In addition to its primary accountability to the First and Deputy First Minister and The Executive Office, the Board is also accountable to the Northern Ireland Executive, government authorities, employees, other stakeholders and the public.

2. Membership

The Commission is a Corporate Sole and therefore the Board comprises of the Commissioner. The Commissioner is the Chair of the Board.

Board meetings are attended by the Chief Executive.

The Commissioner must be present for the meeting to be quorate.

3. Responsibilities

The principle responsibilities of the Board required to ensure the overall stewardship of the Commission are:

- The Board must ensure that there are long-term goals and a strategic planning process in place within the framework set by the First and Deputy First Ministers and The Executive Office. The Chief Executive formulates the organisation's strategy, policies and proposed actions and presents them to the Board for approval. The Board brings objectivity and judgement to the process and ultimately approves, on an annual basis, the strategic and operational plans which take into account, among other things, the opportunities and risk for the Commission.
- The Board shall focus on the difference the Commission is making in the outside environment.
- The Board must establish values and standards of the Commission and ensures that it adopts and complies with established codes of practice.
- The Board must identify and have an understanding of the principle risks associated with the Commission's business and must ensure that appropriate

systems are in place which effectively monitor and manage those risks.

- The Board must ensure that the necessary internal controls and management systems are in place that effectively monitor the Commission's operations and ensure compliance with applicable laws, regulations and policies.
- The Board must ensure that processes are in place to enable it to monitor and measure Management's, and in particular the Chief Executive's, performance in achieving the Commission's stated objectives. These processes should include appropriate training and succession planning of management.
- The Board shall satisfy itself as to the business and profession integrity of the Chief Executive and that he/she creates a culture of integrity throughout the Commission.
- The Board shall ensure that there is a process in place to evaluate the effectiveness of the Board and the Audit and Risk Assurance Committee on a periodic basis.

4. Decisions

Matters that will be dealt with by the Board include the following:

- Corporate governance arrangements
- Corporate/operational planning
- Operational strategies, policies and plans
- Annual report and accounts, including governance statement
- Performance monitoring
- Corporate risk register
- Corporate projects

To support the Board it is the responsibility of the Chief Executive to provide the Board with comprehensive advice.

5. Information Requirements

Main categories of information to be considered at Board meetings:

- Draft corporate and operational plans
- Progress against corporate and operational plans milestones and metrics
- Performance against key efficiency metrics
- Progress and status of major projects
- Risk management
- Financial management, including use of resources compare to budgets
- Internal and external audit reports and other assurance/compliance reviews
- Updates on Freedom of Information and Subject Access request, fraud, whistleblowing, complaints, etc

The above matters shall be scheduled in an annual programme prepared and maintained by the corporate secretariat.

6. Meetings

The Board should normally meet on a quarterly basis. The Chair may convene additional meetings as necessary.

If appropriate, a meeting may be conducted by conference/video call.

In the event of extenuating circumstances preventing the Chief Executive from participating in any Board meeting, the Head of Corporate Services will deputise.

The Board may ask any other officials of the Commission to attend to assist with its discussions on any particular matter.

7. Secretariat Support

The Executive Personal Assistant (the Secretariat) will provide support to the Board.

For each meeting of the Board, the Secretariat will agree an agenda with the Chair, with input from the Chief Executive. This will be informed by the annual forward work programme produced by the secretariat and agreed by the Board.

The Chair will have the final say in the decisions about what business will be taken at any particular meeting.

For each meeting, agendas and papers should normally be disseminated at least five clear working days in advance. The business conducted at meetings and actions required are recorded in minutes prepared by the Secretariat. The draft Board minutes are circulated within a week of the meeting to the member and agreed at the next meeting of the Board.

8. Conflicts of Interest and Conduct

The Board member will show leadership by promoting agreed values and standards. He/she will advise of any external interests that may conflict with duties and responsibilities in accordance with the Commission's Code of Conduct arrangements.

9. Reporting and Communications

Following the meeting the secretariat will prepare a briefing paper which will be communicated to all staff.

Minutes of all meetings will be made available on the Commission website.

The Board will inform the Audit and Risk Assurance Committee on an ongoing basis of matters relevant to their remit. Significant issues such as risk escalation will be reported promptly.

10 Review

These Terms of Reference will be reviewed every two years and approved by the Board.

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ANNEX 2 - AUDIT AND RISK ASSURANCE COMMITTEE TERMS OF REFERENCE

Commission for Victims and Survivors Audit and Risk Assurance Committee Terms of Reference

1.0 Constitution and Purpose

- 1.1 The Commissioner as Chair of the Board and the Chief Executive as the Accounting Officer are responsible for ensuring that there are effective arrangements for governance, risk management and internal control.
- 1.2 The Chief Executive supports the Commissioner by reviewing the comprehensiveness and reliability of assurance on governance, risk management, the control environment and the integrity of financial statements and the annual report.
- 1.3 To provide support in these functions, the Board shall establish an Audit and Risk Assurance Committee to review the comprehensiveness of assurances on systems of internal control, risk management and corporate governance. The Audit and Risk Assurance Committee is independent of all Commission for Victims and Survivor's operational activities.

2.0 Membership

- 2.1 The Audit and Risk Assurance Committee comprises three external members.
- 2.2 The Commission for Victims and Survivors' Chairperson may attend by invitation, if required.
- 2.3 The Board Chairperson will appoint the Chairperson of this Committee.
- 2.4 A member of Commission for Victims and Survivors Finance and Corporate Affairs team will provide the Audit and Risk Assurance Committee with a secretariat function.

3.0 Responsibilities

The Audit and Risk Assurance Committee will support the Board and Chief Executive in the following areas:

- The strategic processes for risk, control and governance and the Governance Statement.
- The accounting policies, the annual report, and accounts, including the process for review of the accounts prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors.
- A summary of raising concerns, grievances, complaints, and disciplinary cases.
- The planned activity and results of both internal and external audit.
- The adequacy of management response to issues identified by audit activity, including external audit's management letter.
- Assurances relating to the management of risk and corporate governance requirements for the Commission for Victims and Survivors.

- Proposals for tendering for Internal Audit services or for purchase of non-audit services from contractors who provide audit services.
- Anti-fraud policies, Raising Concerns processes and arrangements for special investigations.
- The Audit and Risk Assurance Committee will also annually review its own effectiveness and report the results of that review to the Board.

On the advice of the Board, informed by the Audit and Risk Assurance Committee, the C&AG will be responsible for the appointment of the Internal Auditor.

4.0 Resourcing

4.1 Subject to the budgets agreed by the Chief Executive with the Board, the Audit and Risk Assurance Committee may:

- Co-opt additional members for a period not exceeding a year to provide specialist skills, knowledge, and experience.
- Select and appoint specialist ad-hoc advice at the expense of the Commission for Victims and Survivors.
- Avail of suitable induction training and continuous professional development training for members.

4.2 The Committee is authorised to investigate any activity within its terms of reference and to seek any information it requires to perform its duties.

5.0 Access

5.1 Internal Audit and External Audit will have free and confidential access to the Chairperson of the Audit and Risk Assurance Committee.

5.2 The Chairperson will report on the business of the Committee to the Board.

6.0 Meetings

6.1 The Audit and Risk Assurance Committee will meet at least four times a year. The Chairperson of the Committee may convene additional meetings, as deemed necessary.

6.2 A minimum of two members of the Audit and Risk Assurance Committee must be present for the meeting to be deemed quorate.

6.3 In the event of any member being unable to attend a meeting, the Chairperson will brief them on the business conducted. If the Chairperson is unable to attend a committee meeting, the two remaining members will decide who undertakes chairing duties for that meeting.

6.4 The Commissioner as Chair of the Board may attend meetings of the Audit and Risk Assurance Committee. The Chief Executive, the Head of Finance and Corporate Affairs, and representatives from Internal and External Audit will normally attend meetings of the Committee.

6.5 The Committee may ask any other officials of the Commission Office to attend to assist with its discussions on any particular matter.

6.6 The Committee will have a private meeting, at least annually, with Internal Audit and External Audit.

7.0 Information Requirements

7.1 For each meeting of the Audit and Risk Assurance Committee, the Chairperson shall confirm the agenda with the secretariat.

7.2 Standing agenda items are:

- Draft minutes from the previous meeting to be approved.
- A schedule of matters arising, and progress made since the previous meeting.
- An opportunity for members to declare any conflicts of interest on agenda items.
- A report summarising any significant changes to the organisation's strategic risks and a copy of the Corporate Risk Register.
- Internal Audit reports and any key issues emerging.
- A progress report on implementing Internal Audit recommendations.
- Fraud and raising concerns reports.
- A progress report (written/verbal) from External Audit summarising work done, emerging findings and progress on the implementation of external audit recommendations.

7.3 As and when appropriate the Committee will be provided with:

- The draft Internal Audit strategy.
- Internal Audit's Annual Opinion and Report.
- Quality assurance reports on the internal audit function.
- The draft annual report and accounts, including all appropriate assurance statements.
- The draft Governance Statement.
- A report on any changes to accounting policies.
- The draft External Audit Strategy and plan.
- External Audit's management letter.
- A report on proposals for tender for audit functions (as necessary).
- The risk management strategy.
- Anti-fraud policies.
- Disaster recovery, contingency and crisis planning.
- Management assurance reports.
- An annual report on the management of major incidents, "near misses" and lessons learned.
- Any other papers or issues materially relevant to the work of the Audit and Risk Assurance Committee or deemed appropriate to be brought before the Committee.

7.4 An annual programme of work will be prepared which will define the frequency with which information should be reported.

7.5 The draft minutes will be circulated to Committee members within two weeks of the meeting and agreed formally at the next meeting of the Committee. Papers required will be with members at least five working days in advance of the meeting.

8.0 Conflicts of Interest and Conduct

8.1 Audit and Risk Assurance Committee members will apply the principles of public service as set out in the Commission for Victims and Survivor's Code of Conduct.

This will include advising of any external interests which may conflict with duties and responsibilities in accordance with Commission for Victims and Survivor's Code of Conduct arrangements.

9.0 Reporting

- 9.1** Once approved by the Committee, the Minutes of Audit and Risk Assurance Committee meetings will be provided to the Board and published on the Commission for Victims and Survivor's website.
- 9.2** The Committee will provide an Annual Report to the Board, timed to support finalisation of the Commission for Victims and Survivors Annual Report and Accounts and the Governance Statement. The Committee's report will summarise its conclusions from the work it has done during the year. The report contents will align with best practice.

10.0 Review and Approval

- 10.1** The Audit and Risk Assurance Committee will review this Terms of Reference at least every two years and presented to the Board for approval.

>Ends<

ANNEX 3 – SENIOR MANAGEMENT TEAM TERMS OF REFERENCE

Commission for Victims and Survivors for Northern Ireland Senior Management Team Terms of Reference

1. Constitution and Purpose

The Senior Management Team is responsible for the strategic and operational leadership of the Commission for Victims and Survivors (the Commission). Subject to the Commissioner's statutory position as a Corporate Sole and his/her primacy in setting strategy, policy and procedures, it is the principal mechanism for directing the business and decision making in the Commission.

2. Membership

The Senior Management Team comprises:

- The Chief Executive (Chair)
- The Head of Policy Development, Research and Engagement
- The Head of Finance and Corporate Affairs
- The Head of Communications and Public Relations

A minimum of three members must be present for the meeting to be quorate.

3. Responsibilities

The Senior Management Team assists the Chief Executive in the delivery of the key business areas of the Commission. Based on the proportionate application of the 'Corporate Governance in Central Government Departments: Code of Good Practice Northern Ireland 2013', its responsibilities are categories as follows:

Strategic Clarity

- Setting strategies, plans and policies in accordance with the Board's direction.

Commercial Sense

- Financial and resource management.
- Governance arrangements.
- Risk management, including the identification and management of key risks.

Talented People

- Ensuring the Commission has the capability and capacity to deliver and to plan to meet current and future needs.

Results Focus

- Monitor performance against corporate, business and operational strategies,

plans and policies.

Management Information

- Ensure clear, consistent and comparable information is used to support the decision-making process and drive improvements.

4. Decisions

Subject to the primacy of the Commissioner, matters that will be dealt with by the Senior Management Team include the following:

- Corporate/business planning, including KPIs.
- Operational strategies, policies and plans, including but not limited to:
 - HR strategy, including performance management.
 - Learning and development strategy
 - Risk management strategy
 - Anti-fraud strategy
 - Workforce planning
 - Quality assurance
 - Business continuity planning
 - Health and safety policy
 - Equality Scheme
 - Communications strategy
- Audit methodology/approach
- Stakeholder Engagement
- Budgeting
- Annual report and accounts, including governance statement
- Performance monitoring
- Corporate risk register and notification of escalation risk to the Audit and Risk Assurance Committee
- Corporate projects, including research, policy development, engagement, change management, business improvement and restructuring initiatives; and
- Corporate governance arrangements

To support the Chief Executive, it is the responsibility of every other member of the Senior Management Team, at meetings of the Team, to provide the Chief Executive with comprehensive advice.

5. Information Requirements

Main categories of information to be considered at Senior Management Team meetings:

- Progress against corporate/business plan milestones and metrics
- Performance against key efficiency metrics

- Progress and status of major projects
- Risk management
- Financial management, including use of resources compare to budgets
- Draft internal audit reports and other assurance/compliance reviews
- Monitoring information for Freedom of Information request, MLA enquiries, concerns raised by whistleblowers, etc

The above matters shall be scheduled in an annual programme prepared and maintained by the corporate secretariat.

6. Meetings

The Senior Management Team should normally meet on a monthly basis. The Chief Executive may convene additional meetings as necessary.

If appropriate, a meeting may be conducted by conference/video call. If any member is unable to attend a meeting, the Chief Executive will brief them on the business conducted.

In the event of extenuating circumstances preventing the Chief Executive from participating in any Senior Management Team meeting, the Head of Corporate Services will fulfil chairing duties for that meeting.

The Senior Management Team may ask any other officials of the Commission to attend to assist with its discussions on any particular matter.

7. Secretariat Support

The Executive Personal Assistant (the Secretariat) will provide support to the Senior Management Team.

For each meeting of the Senior Management Team, the Secretariat will agree an agenda with the Chief Executive, with input from other members. This will be informed by the annual forward work programme produced by the secretariat and agreed by the Senior Management Team.

The Chief executive will have the final say in the decisions about what business will be taken at any particular meeting.

For each meeting, agendas and papers should normally be disseminated at least two clear working days in advance. The business conducted at meetings and actions required are recorded in minutes prepared by the Secretariat. The draft Senior Management Team minutes are circulated within a week of the meeting to the members and agreed at the next meeting of the Senior Management Team.

8. Conflicts of Interest and Conduct

Senior Management Team members will show leadership by promoting agreed values and standards. They will advise of any external interests that may conflict with duties and responsibilities in accordance with the Commission's Code of Conduct arrangements.

9. Reporting and Communications

Following the meeting the secretariat will prepare a team brief which will be communicated to all staff.

Minutes of all meetings will be made available on the Commission website.

The Senior Management Team will inform the Audit and Risk Committee on an ongoing basis of matters relevant to their remit. Significant issues such as risk escalation will be reported promptly.

10 Review

These Terms of Reference will be reviewed every two years and approved by the Board.

>Ends<

ANNEX 4 - FINANCIAL DELEGATION LIMITS

1. Background

- 1.1. The Commission is committed to ensuring that financial decisions are made following an open, fair, and transparent process.
- 1.2. The purpose of this policy is to outline the financial delegation limits for the approval of all investment decisions. The benefits of delegated decisions include:
 - Efficient and effective organization.
 - The Board has more time to consider strategic issues.
 - The achievement of a more flexible procedure for dealing with small-scale investments.
 - Decisions on investments for funding being communicated to applicants/suppliers promptly.

2. Scope

- 2.1. The policy applies to all investment decisions. The Board and staff must adhere to it. Any breach or alleged breach of this protocol will require investigation and reporting to the Board. This will be initiated by the Accounting Officer within the established disciplinary policy and procedure and reported to the Board along with proposed corrective actions to prevent re-occurrence.

3. Authorisation of New Expenditure

- 3.1. This relates to decisions in respect of the budgets approved by the Board and set out within the Work Programme approved by The Executive Officer.
- 3.2. Decisions with respect to investments can be made at three levels:
 - Budget Holder.
 - Accounting Officer.
 - Board Level.
- 3.3. Board approval will be sought before any request for approval is made to The Executive Office. All delegated decisions will be reported by the Accounting Officer to the Board. The following table provides the delegated authority levels for the Commission expenditure.

TABLE 1

Type of Expenditure*	Budget Holder	Accounting Officer	Board**
Revenue	£0-£4,999	£5,000 - £29,999	£30,000+
Capital	£0-£4,999	£5,000 - £49,999	£50,000+
ICT	N/A	£0 - £9,999	£10,000+
Consultancy	N/A	£0 - £4,999	£5,000+
Direct Award Contracts	N/A	£0 - £29,999	£30,000+

* All expenditure should be inclusive of VAT, Central Procurement Division charges and staff costs (where applicable)

** Level at which The Executive Officer approval required.

- 3.4. All business cases up to £30,000 will require approval in accordance with the limits set out in Table 1 above. For decisions regarding expenditure above these limits, The Executive Office approval will be required. The approval process will flow from the Board to The Executive Office.
- 3.5. The monthly meeting agenda for the Board meeting and the meeting agenda of the Senior Management Team will be formatted to ensure that the delegated decision-making process is applied consistently and reported upon within the formal minutes of each meeting. The Senior Management Team Meetings will take place normally monthly
- 3.6. Where the Accounting Officer has concerns that any of the decisions reached are likely to be particularly sensitive, controversial, or outside-established procedures, these will be presented to the Board.
- 3.7. Staff or the Board should not be involved in making decisions on expenditure on which they may have or be perceived to have a conflict of interest.

4. Authorisation for Increasing an Existing Decision

- 4.1. Decisions with respect to increasing an existing expenditure decision can also be made at three levels (Budget Holder, Accounting Officer, and Board).
- 4.2. Table 1 also provides the delegated authority levels for increasing an existing decision. Note the following restrictions:
- A revised award value must not be more than the approved budget unless exceptional justification is provided and approved by the Board.
 - Management must also account for situations where an investment has been the subject of more than one increase. The 10% threshold applies to the cumulative change to investment and the initial investment value will serve as the baseline.
- 4.3. Where changes of 10% or more are incurred to a project in terms of costs, outputs, and risk, these will necessitate a business case addendum and approval within the parameters outlined in Table 1 above.
- 4.4. For any change where the revised expenditure is greater than £30,000, Board approval will be required and also The Executive Officer approval.

5. Procurement Decisions

- 5.1. The Departmental Accounting Officer has agreed that given the limited procurement being undertaken by the Commission and that it has received substantial assurance on recent audits, the Commission can manage their own procurement between £5k and £30k in line with Central Procurement Division guidelines.
- 5.2. However, as per FD (DoF) 08/17, this delegation does not apply to external consultancy and construction works and services. All construction works and services and external consultancy valued at over £10k must be procured through Central Procurement Division.
- 5.3. If deemed to be consultancy, the delegated limits for both business case approval and procurement are significantly reduced as follows.

Revenue Expenditure	Non – Consultancy (Managed Service + Research)	Consultancy
Commission Business Case	Up to £30k	Up to £5k
Commission Procurement	Up to £30k	Up to £10k

ANNEX 5 – MANAGEMENT STATEMENT FINANCIAL MEMORANDUM

>Ends<