



## Irish Centre for European Law

### **Irish Centre for European Law (“ICEL”) Audit Committee Supplemental Terms of Reference**

The Audit Committee of ICEL (“the Committee”) is established under Articles 64, 65, 67 and 68 of the Constitution of ICEL.

The Terms of Reference of the Audit Committee are set out in Article 68 of the Constitution. Pursuant to Article 68(g)(i), the Terms of Reference set out in Article 68 may be supplemented by the Board with the consent of the Audit Committee.

Further:

- (i) pursuant to Article 64(a), the Board may delegate any of their powers to any Committee; and,
- (ii) pursuant to Article 68(b)(iv), the Board may assign such additional functions and responsibilities to the Audit Committee as are judged by the Audit Committee to be compatible with its functions and responsibilities.

Upon the consent of the Audit Committee to these Supplemental Terms of Reference, these Supplemental Terms of Reference shall become immediately effective and the Governance Committee established by the Board on 28 October 2021 upon Terms of Reference shall stand dissolved.

#### **1. Supplemental Purpose of the Committee**

To ensure that appropriate governance, risk management (including financial risk) controls and compliance are in place to safeguard the Centre’s assets and reputation and to provide assurance to the Board on all matters related thereto.

#### **2. Supplemental Scope of the Committee**

- (a) To monitor and review: Board governance, including its compliance with the Constitution, the Companies Act 2014, the Charities Governance Code and best practice in corporate governance; and, internal controls and risk management systems of the Centre.

(b) To monitor and review the Centre's risk register on at least an annual basis, ensuring that mitigation plans are put in place. Such risks shall include but not be limited to:

- Legal and Regulatory Obligations
- Financial Risk
- Integrity and Transparency Risks
- Communications and Lobbying Risks
- Human Resources Risk
- Data Protection Risk
- Occupational and Visitor Health and Safety Risk
- Terrorism and Emergency Management Risk
- Such other areas of risk that the Board may deem appropriate from time to time

(c) To review whether appropriate policies and procedures are drafted in all of the areas above (including those within the remit of Officers or other Committees) and have been proposed to the Board for approval;

(d) To ensure auditing and compliance monitoring of the Board's policies occurs at the appropriate frequency and to the appropriate standard;

(e) To review the Code of Conduct for Board and Committee members and members of staff;

(f) To review whether a confidential Register of Interests for all Board Members and staff is maintained by an independent person;

(g) To review whether a Confidentiality Agreement is drafted and signed by appropriate persons;

(h) To review the Board's Annual and Triennial Effectiveness Reviews.

(i) The Committee shall be subject to the Board of ICEL and the scope of its function and responsibilities may be narrowed or broadened by the Board.

### 3. Membership of the Committee

The Committee shall have amongst its members:

(a) a minimum of one person who have experience of the governance of charities, compliance or of the law;

(b) a minimum of one person who shall have experience of financial reporting, accounting or the management of organisations of equivalent size.

#### 4. Reporting

- (a) The Committee shall report to the Board after every meeting of the Committee.
- (b) The Committee shall report to the Board on compliance with legal or financial reporting obligations prior to those obligations falling due.
- (c) The Chief Executive shall draft all documents and prepare all recommendations at the direction of the Committee (or its chairperson or secretary).
- (d) The Secretary and Treasurer shall be notified of any meeting of the Committee relating to the obligations of their offices.

#### 5. Powers

- (a) The Committee shall exercise no delegated power of the Board other than where specified herein or conferred by decision of the Board and save where provided herein shall make no decision pertaining to the management or administration of the Centre and shall exercise no authority over staff or volunteers of the Centre.
- (e) The Chief Executive shall if requested by the Committee or the Secretary draft all documents and prepare all recommendations at the direction of the Committee (or its chairperson or secretary).

#### 6. Review and re-establishment of the Committee

At the first meeting of the Board after each Annual General Meeting of the ICEL, the Board shall consider these Supplemental Terms of Reference after hearing the Audit Committee as to whether any amendments are considered necessary.

#### 7. Sub-committees

The Committee may at its discretion establish and delegate responsibility to sub-committees. Such sub-committees shall also be governed by Article 68 and these Supplemental Terms of Reference.

**By Order of the Board  
29 November 2021**

**With the consent of the Audit Committee  
14 March 2022**