

APPENDIX 3

Agreed Terms of Reference of NCSE Committees

- Finance, (2015)
- Audit, (2015)
- CEO Performance, (2012)
- Policy & Strategy, (2012)
- Research, (2015)

National Council for Special Education

Finance Committee

Terms of Reference

Agreed by NCSE Council at its Meeting on 8th/9th December 2015

1. Role/Purpose

The Council of the NCSE established the Finance Committee as part of its governance framework. The role of the Finance Committee is to update and advise the Council on its financial position. The Committee's role is advisory, to report and make recommendations, in order to support Council financial decision making.

2. Membership

The Council shall appoint the members and the Committee shall consist of not fewer than three Council members. An appropriate person who is not a member of Council may be appointed by Council as a member of the Finance Committee. A quorum shall be two members. The Committee shall appoint a Chairperson.

The Chief Executive shall nominate an officer to act as secretary to the Committee.

3. Term

Membership of the Committee shall cease on the occurrence of any of the following:

- resignation of the Council member from the Committee or from the Council;
- expiry or termination of the Council member's appointment to the Council;
- cessation of the Committee;
- resolution of the Council altering the composition of the Committee;

4. Attendance

The Committee may request the Chief Executive, the Internal Auditor, or any other person to attend meetings, as necessary. Other members of the Council and executive may attend as an observer with the agreement of the Committee.

5. Meetings

The Finance Committee will normally meet prior to every meeting of the Council to consider the Finance Report and no fewer than four times a year. Meetings will be chaired and managed with the Chair of the Committee reporting to Council.

6. Roles and Responsibilities

The duties of the Committee are advisory to Council:

Financial

- a) to examine the draft annual budget and make recommendations to the Council in relation to it
- b) to consider expenditure planning in the draft annual budget;
- c) to examine funding requirements and make recommendations to Council on priorities/requirements for additional funding;
- d) to monitor the implementation of the approved annual operating budget during the course of the year;
- e) to review banking arrangements;
- f) to review financial controls;
- g) to consider other topics, as defined by the Council;
- h) to review the format of the Council's accounts;
- i) to report to the Audit Committee on any matters it considers pertinent to the approval of the year- end Financial Statement;

Corporate Governance

- j) to review the operation of the NCSE corporate governance procedures and to report to the Audit Committee on any matters it considers pertinent.

7. Performance Evaluation

The Committee shall, at least once a year, review its own performance and its terms of reference and shall report its conclusions and recommend any changes it considers necessary to the Council.

8. Amendment and Approval of the Terms of Reference

These Terms of Reference may be amended by Council.

NCSE Audit Committee

Terms of Reference

(as agreed at Audit Committee on 5th Nov 2015- for agreement of Council on 8th/9th Dec 2015)

Policy

The Council, management and staff of the NCSE are committed to the development and implementation of effective governance and control arrangements within the organisation. As part of these arrangements, it is the policy to support the ongoing development and maintenance of an effective control environment and control culture, robust risk management systems, Internal Audit and assurance processes. The Council has established an Audit committee comprising members and an outside expert as part of its governance arrangements.

The terms of reference for the Committee have been drafted to comply with the provisions of the 2009 Code of Practice for the Governance of State Bodies and other authoritative and professional guidance. The terms of reference are approved by the Council and reviewed annually to ensure their continued appropriateness to the governance arrangements of the Authority.

Role of the Committee

The Audit Committee will have an independent role in the provision of assurance to the Council on internal control, risk management, audit and assurance matters, as part of the systematic review of the control environment and governance procedures of the Council. The Finance Committee will have a role in overseeing the development and implementation of these governance procedures. The Audit Committee operates in accordance with these terms of reference.

Independence

The Committee shall be independent in the performance of its functions and responsibilities and in the determination and monitoring of its work programme and shall not be subject to direction or control from any other party which could impair the carrying out of its functions.

1. The Council shall appoint the members of the Committee including four members of Council and in addition will nominate a Chairperson for appointment by the Committee.
2. The Chairperson shall have relevant expertise and be appointed either from the members of the Council or externally in accordance with Section 33 of the EPSEN Act 2004. Members shall be appointed by the Council from amongst the Council Members or externally. The Committee shall consist of not less than three members. A quorum shall be two members.

3. In accordance with government guidelines and best practice, the Chairperson of the Council, if a member of the Audit Committee should not chair that Committee.
4. The Council may invite a representative of the Department of Education and Skills, with appropriate internal audit experience, to participate on the committee.
5. Membership of the Committee shall cease on the occurrence of any of the followings:
 - a) resignation of the Chairperson or member from the Committee or from the Council;
 - b) expiry or termination of the Chairperson's or member's appointment to the Council;
 - c) cessation of the Committee;
 - d) resolution of the Council altering the composition of the Committee.

When the Council comes to the end of its term, the Chairperson of the audit committee will continue in that capacity pending the review and decisions by new Council on the re-establishment or otherwise of the audit committee.

Attendance

1. The CEO and Committee Secretary shall normally attend meetings. The Internal Auditor shall attend at least one meeting each year. Other Council members may be invited by the Committee to attend meetings or a particular meeting. The Audit Committee should have a discussion with the external auditors at least once a year without executive members present to ensure that there are no unresolved areas of concern (see para 1bll under duties below).

Meetings

1. Meetings shall be held at least four times a year.
2. The secretary of the Committee shall be an officer nominated by CEO of NCSE.

Authority

1. The committee is authorised by the Council to investigate any activity within its terms of reference. It is authorised to seek any information it requires from any employee and all employees are directed to cooperate with any request made by the Committee.
2. The Committee is authorised by the Council to obtain outside legal or other independent professional advice, and to secure the attendance of outsiders with relevant experience and expertise if it considers this necessary.

Duties

1. The duties of the Committee shall be:-
 - a) to review the annual financial statement before submission to the Council focusing particularly on
 - i. any reports from the Finance Committee
 - ii. any changes in accounting practices
 - iii. major judgmental areas;
 - iv. significant adjustments resulting from the audit;
 - v. compliance with accounting standards;
 - vi. compliance with government and legal requirements.
 - b) to ensure the operation of an internal audit function in the Council in accordance with paragraph 10.3 of the Code of Practice for State Bodies;

- i. to discuss problems and reservations arising from the interim and final audit;
 - ii. where the Committee considers it necessary to meet the external auditors once a year without the executive present
 - iii. to review the external auditor's management letter and management's response;
 - iv. to ensure coordination between internal and external auditors and ensure that the internal audit function is adequately resourced and has appropriate standing within the Council;
 - v. to consider the major findings of internal investigations and management's response;
 - vi. to consider other topics, as defined by the Council.
 - vii. Review the adequacy and effectiveness of the organisation's process for the identification, assessment and control of corporate and divisional level risk.
 - viii. Report to the Board on matters relating to the organisation's process for risk management and management action to mitigate risk.
 - ix. Review and report to the Council on the system of internal financial control.
 - x. Agree the specifications for the procurement of internal audit services and recommend the specifications to the Council for approval.
 - xi. Note and advise Council of the appointment by the executive of the internal audit service provider selected in accordance with the agreed specifications and appropriate procurement procedures.
- c) to oversee the development and implementation of appropriate Council self-evaluation procedures.

Reporting

Minutes shall be kept of each meeting and circulated to all members of the Council. The Chairperson of the Audit committee shall attend part of at least one Council meeting each year and shall submit a written report to council.

NCSE CEO Performance Committee

Terms of Reference

Agreed by NCSE Council at its 73rd meeting on 6th December 2012.

1. The Council shall appoint the members. The Committee shall consist of not less than three Council members including the Council Chairman. A quorum shall be two members. The Committee shall appoint a Chairperson.
2. A member of the Committee shall act as secretary to the Committee.
3. Membership of the Committee shall cease on the occurrence of any of the following:
 - resignation of the Council member from the Committee or from the Council
 - expiry or termination of the Council member's appointment to the Council;
 - cessation of the Committee;
 - resolution of the Council altering the composition of the Committee.

Attendance

4. The Chief Executive may be requested to attend as required.

Meetings

4. There shall be at least two meetings each year.

Duties

5. On behalf of the Council the Committee shall:
 - Agree the CEOs Business Plan in line with the Annual Work Programme agreed by the Council following discussion with the CEO.
 - Set and agree performance targets with the CEO
 - Review of performance in relation to the agreed Business Plan

Decision Making

6. The Committee shall report to the Council and inform the CEO of the Council's views and recommendations.

Minutes

7. Minutes shall be kept of each meeting and kept on the appropriate file.

NCSE Strategy and Policy Committee

Terms of Reference

Agreed by NCSE Council at its 73rd meeting on 6th December 2012.

1. The Council shall appoint the members. The Committee shall consist of not less than three Council members. A quorum shall be two members. The Committee shall appoint a Chairperson.
2. The Chief Executive shall nominate an officer to act as secretary to the Committee.
3. Membership of the Committee shall cease on the occurrence of any of the following:
 - a) resignation of the Council member from the Committee or from the Council;
 - b) expiry or termination of the Council member's appointment to the Council;
 - c) cessation of the Committee;
 - d) resolution of the Council altering the composition of the Committee.

Attendance

4. The Chairman and the Chief Executive may attend meetings. Other members of Council and the executive may attend with the agreement of the Committee.

Meetings

5. There shall be at least three meetings each year.

Duties

6. **The duties of the Committee are advisory to Council and will be to oversee on behalf of the Council and to make appropriate expert inputs into the development of policy advice and ongoing NCSE Strategic activities**

Decision Making

7. The Committee shall prepare proposals for adoption by the Council

Minutes

8. Minutes shall be kept of each meeting and circulated to all members of the Council.

NCSE Research Committee

Terms of Reference

(Proposed by Research Committee and agreed by Council on 24th June, 2015)

Composition

The Council shall appoint the members. The Committee shall consist of not less than three Council members. A quorum shall be two members. The Committee shall appoint a Chairperson.

The Head of Research and Communications shall act as secretary to the Committee.

Membership of the Committee shall cease on the occurrence of any of the following:

- resignation of the Council member from the Committee or from the Council;
- expiry or termination of the Council member's appointment to the Council;
- cessation of the Committee;
- resolution of the Council altering the composition of the Committee.

Attendance

The Chairperson and the Chief Executive may attend meetings. Other members of the Council and executive may attend with the agreement of the Committee. Should the chair of the Committee not be available for a meeting, the Committee shall appoint a replacement chair at the meeting.

Meetings

There shall be at least four meetings each year.

Duties

The duties of the Committee will be advisory to Council and make appropriate expert inputs into:

- the strategic development of the Council's research policy including the Council's multi-annual research programme;
- the strategic review of the Council's research policy and programmes;
- the prioritising of the areas and types of research;
- quality assuring and providing detailed comments on draft research reports and recommending reports for sign off by Council;

Decision Making

- The Committee shall prepare proposals and recommend reports for adoption by the Council.
- The Committee shall review and agree research tenders for acceptance.

Minutes

Minutes shall be kept of each meeting and circulated to all members of the Council.

