



**Christ  
Church  
Cathedral**  
Dublin

The Cathedral of the Holy Trinity  
Founded c.1030  
Christ Church Cathedral  
Christchurch Place,  
D08 TF98, Ireland

Tel +353 (01) 677 8099  
[welcome@christchurch.ie](mailto:welcome@christchurch.ie)  
[christchurchcathedral.ie](http://christchurchcathedral.ie)

## Governance, Audit & Risk Committee

### Terms of Reference

#### Introduction

This document sets out the roles and responsibilities of the Governance, Audit and Risk Committee ("the Committee"). It provides guidance on the Committee's purpose, roles, responsibilities, operations, tenure and obligations.

#### **Role of the Committee**

The Committee is established to advise the Board in all matters of governance of the Cathedral to safeguard the Cathedral's assets, reputation and charitable status and to provide assurance to the Board on all matters related thereto, including and in particular to consider:

- (a) the legal obligations and best practices in governance, assessing whether appropriate and/or required governance controls are in place and complied with;
- (b) whether all the Cathedral's financial reporting obligations have and will be complied with; and,
- (c) to consider whether risk management controls (including sufficient and appropriate financial controls) are in place and complied with.

## Permanent Responsibilities of the Committee

### *Law and best practice in Governance*

- (a) The Committee shall monitor Board governance, including its compliance with: the law of Ireland; the Charities Governance Code, and best practice in corporate governance;
- (b) Save that the Committee shall not monitor compliance of any aspect of doctrine, worship or rites, nor of the substance of any matter falling within the exclusive competence under governing Church law either of the Archbishop or of the Dean and Chapter or of the Dean, the Committee shall –
  - (i) monitor the compliance of the Cathedral with governing Church law,
  - (ii) have regard to governing Church law in assessing best practice in governance, and
  - (iii) make recommendations to the Board and to Incorporation Committee for the amendment of governing Church law where same is considered by the Committee to be incompatible with the law of Ireland, the Charities Governance Code, and best practice in corporate governance;
- (c) Reporting on whether appropriate policies and procedures are drafted in all of the areas above (including those within the remit of Officers or other Committees) and proposed to the Board for approval;
- (d) Reporting on whether auditing and compliance monitoring of the Board's policies occurs at the appropriate frequency and to the appropriate standard;

- (e) Reviewing the Code of Conduct for Board and Committee members and members of staff;
- (f) Reporting on whether a confidential Register of Interests for all Board Members and staff is maintained by an independent person;
- (g) Reporting on whether a Confidentiality Agreement is drafted and signed by appropriate persons;
- (h) Reporting on whether the Board's Annual and Triennial Effectiveness Reviews have been conducted in a manner compliant with best practices in corporate governance and the Charities Governance Code, and undertaking such reviews where directed to do so by the Board;
- (i) Assess the balance of skills on, and required for, the Board and Committees, and make appropriate recommendations to the Board;
- (j) Reviewing and approving the Terms of Reference of Committees of the Board;

### ***Audit & Risk***

- (k) Monitor and assess whether internal controls and risk management systems are in place in the Cathedral, and adequately complied with;
- (l) Monitor and review the Cathedral's risk register on at least an annual basis, reporting on whether mitigation plans are put in place. Such risks shall include but not be limited to:

- a. Legal and Regulatory Obligations

- b. Financial Risk
  - c. Integrity and Transparency Risks
  - d. Communications and Lobbying Risks
  - e. Human Resources Risk
  - f. Data Protection Risk
  - g. Occupational and Visitor Health and Safety Risk
  - h. Terrorism and Emergency Management Risk
  - i. Such other areas of risk that the Board may deem appropriate from time to time;
- (l) Assess, and advise the Board, whether the Cathedral's financial reporting obligations have and will be complied with.
- (m) The Committee shall report to the Board in relation to the Cathedral's compliance with any and all financial reporting obligations not less than once per year in the form of a written report, including in respect of
- (I) the draft Annual Report and Financial Statements, including the annual accounts, balance sheet, and director's report;
  - (II) any other audit,
  - (III) any draft Annual Report to the Charities Regulator, and,
  - (IV) any draft Annual Budget (but not any revisions proposed subsequent to Board approval of the Annual Budget save as directed by the Board),
  - (V) the Cathedral's reserve policy.

(n) Prior to the dismissal of auditors, the Committee shall be consulted and shall advise the Board thereon, and may express views from time to time on the appointment and re-appointment of auditors.

(o) Assess and report to the Board on financial governance and reports from external auditors appointed by the Board and other relevant reports from external agencies who conduct reviews or audits in the Cathedral.

(p) Assess and report to the Board as to whether sufficient and appropriate financial controls are in place to safeguard the Cathedral's assets, finances and reputation.

(q) Advise the Board as to whether necessary multi-annual forecasts have been or should be prepared and presented to Board for approval.

### *General*

(r) Advise the Board as to whether the appropriate policies and procedures are drafted in all of the areas above and have been proposed to the Board for approval;

(s) Undertake an annual review of the effectiveness of the Committee;

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

## Powers of the Committee

- The Committee's functions are advisory.
- Save as specified herein or as may be assigned by the Board, the Committee shall be delegated no power by the Board other than specified herein (as may be amended), shall make no decision pertaining to the management or administration of the Cathedral, does not administer budget nor expend monies, and shall exercise no authority over staff or volunteers of the Cathedral.

The Committee shall, upon reasonable request, be entitled to receive or inspect any document or records system of the Cathedral, including any document of the Board.

The Committee shall, upon reasonable request, be entitled to require the attendance before it of any member of the Board, the Honorary Treasurer (being the Chairperson of the Finance and Administration Committee), the Secretary to the Board, or any other member of a Committee, the Chapter, Cathedral clergy, the Administrator or other employees or contractors or other agents of the Cathedral.

The Committee shall, upon reasonable request, be entitled to ask questions in writing of the Board or Committees or any member thereof, the Chapter or any member thereof, any member of the Cathedral clergy, the Administrator or employees or contractors or other agents of the Cathedral, who shall provide answers to such questions.

## Membership

The Committee shall consist of:

- (a) A Chairperson appointed by the Board, who shall not be a member of the Board or of any other Committee of the Cathedral or a member of staff of the Cathedral, and who shall not in the previous two years have been a member of the Board or a member of the Finance Committee or a member of staff of the Cathedral;
- (b) The Dean or another clerical member of the Board appointed by the Board;
- (c) A lay member of the Board appointed by the Board other than the Honorary Treasurer (being the Chairperson of the Finance and Administration Committee);
- (d) Not fewer than two and not more than five other persons who shall be determined by the Board, save that the Committee shall have the authority to co-opt members between meetings of the Board.

A majority of members of the Committee shall neither be members of the Board nor of the Finance Committee, nor in the previous two years shall they have been members of the Board or of the Finance Committee or of the staff of the Cathedral.

Members of the Committee shall be appointed for a term until the first Board meeting following the Triennial Elections, and are eligible for re-appointment once.

The Committee shall endeavour to propose and promote gender diversity in its membership.

Neither the Administrator nor any member of staff of the Cathedral shall be a member of the Committee or of any of its Sub-Committees.



### Attendance by other persons

No person other than its members shall be entitled to attend meetings of the Committee, save that the Secretary of the Committee shall have a right to attend and be notified of meetings of the Committee.

## Recusal and Exclusion

All members of the Committee and its Sub-Committees shall have a right of attendance at all meetings and to receipt of documents of the Committee or its Sub-Committees respectively subject to:

- (a) the Code of Conduct;
- (b) the Conflict of Interest Policy, and
- (c) Committee or its Sub-Committees determining on a vote that the attendance by a member at a meeting or part of a meeting or his/her receipt of documents is inappropriate, or may reasonably appear to be inappropriate, having regard to the subject-matter under discussion and to the confidence required in the independent judgment of the Committee.

Members are expected to recuse themselves where they consider it necessary or appropriate. Where a member does not recuse himself/herself ("the possibly conflicted member"), any other member may call for consideration of exclusion of the possibly conflicted member, which after hearing the possibly conflicted member the Committee or Sub-Committee in question shall discuss and vote in the absence of the possibly conflicted member. A member can be excluded from attendance at a Sub-Committee, a meeting, part of a meeting or from receipt of documents.

## Expertise

The Committee must have amongst its members:

- (a) a majority who have experience of the governance of charities, corporate governance or of the law;
- (b) at least one member with significant experience in and knowledge of the law of the Church of Ireland or of another province of the Anglican Communion;
- (c) at least one member who shall be a barrister or solicitor qualified for judicial office in the Circuit Court of Ireland or the Supreme Court of Judicature of Northern Ireland;
- (d) at least two members other than members of the Board who have experience of finances, including –
  - (i) at least one member with relevant financial reporting or accounting experience, and
  - (ii) at least one member having significant experience of governance of organisations with substantial budgets;
- (e) at least one member other than members of the Board who have experience of risk management and controls.

The members of the Committee and its Sub-Committees need not be members of the Church of Ireland.

## Chairperson

The position of Chairperson will be decided at the first Board meeting following the Triennial Elections and shall be appointed for a term until the first Board meeting following the next Triennial Elections, and is eligible for re-appointment as Chairperson or as a member of the Committee once.

Upon a vacancy, the Board shall appoint a Chairperson for the duration of the remaining term and such term shall not be taken into account in the calculation of any term limits.

The Board may appoint a Vice-Chairperson. The Vice-Chairperson shall not be a member of the Board.

In the absence of the Chairperson, the Vice-Chairperson shall take the Chair. In the absence of the Chairperson and the Vice-Chairperson, a meeting of the Committee may appoint a chairperson for the duration of the meeting.

Prior to circulation to the Committee, the Chairperson shall approve agenda, papers to be circulated and draft minutes.

## Secretary

The Committee shall appoint its own Secretary, who shall be responsible for the drafting of agenda, the recording and drafting of minutes, and the circulation of papers within in the Committee and between the Committee and third parties (including the Board, other Committees and Sub-Committees, and the Administrator).

Save in private session, the Secretary shall be assisted by the Cathedral Administrator or a member of staff appointed by the Cathedral Administrator, to whom the Secretary may delegate tasks for which the Secretary is responsible (provided always that the Secretary shall approve agenda, minutes and papers to be circulated).

The Secretary need not be a member of the Committee, and shall not become a member of the Committee by being appointed Secretary.

## Operation of the Committee

The Committee shall meet as frequently as necessary, where possible not less than 2 weeks prior to each Board meeting, and not less than four times a year.

Following any meeting of the Committee, it shall report to the Board of the Cathedral.

The Committee Chairperson has the power to call a meeting.

Providing every member can be seen and heard and their vote registered, the Committee may meet in person, by telephone or by electronic means, or by any hybrid of the foregoing as determined by the Chairperson.

The agenda and copies of all Committee papers shall be sent to all members of the Committee, and to other attendees as appropriate, normally at least five working days before the meeting, unless otherwise agreed.

Not less than three Committee members are required to form a quorum. Where a minimum quorum is present, a unanimous decision shall be required and the Chairperson shall have given his or her prior approval to the business of the Committee.

The Cathedral Administrator may delegate administrative support to a staff member with the agreement of the Committee Chairperson.

## Sub-Committees

The Committee may establish Sub-Committees to advise the Committee for such period as the Committee shall determine (no later than the Triennial Elections).

The Committee shall appoint the Chairperson, the Secretary, any Vice-Chairperson and the members of any such Sub-Committee (none of which need be a member of the Committee).

Notwithstanding any other provision of these Terms of Reference, the Dean, Secretary to the Board and Honorary Treasurer of the Cathedral may be appointed as members of Sub-Committees.

Subject to the provisions of this Section, these Terms of Reference apply to Sub-Committees *mutatis mutandis*.

## Reporting procedures

The Secretary shall circulate the approved minutes of meetings of the Committee to all Committee members and to all persons who have a right to attend, including the Board Secretary (save for minutes of private sessions, or portions thereof, where and to the extent the Chairperson so directs).

The Secretary shall circulate to the members of the Committee draft minutes within 10 working days of a meeting of the Committee.

The Board Secretary shall circulate the minutes of the Committee to Board members.

After a meeting of the Committee, the Committee shall make a report to each meeting of the Board of the Cathedral and shall take such other steps as it considers appropriate to keep the Board members informed of its proceedings.



## Review and Assessment of the Committee

An annual review of the Committee will be carried out to measure the Panel's impact and effectiveness together with a skills audit of the members. This will be done through an anonymised confidential survey of the members by the member.

## Definitions

*"Governing Church law"* shall mean the law of the Church of Ireland. For the purpose of clarity, such law includes:

- (a) the Preamble and Declaration adopted by the General Convention of the Church of Ireland, 1870;
- (b) the Constitution of the Church of Ireland;
- (c) the Statutes of the General Synod of the Church of Ireland, in particular 1872 Chapter IV, 1886 Chapter VII, 1902 Chapter I, Christ Church Regulation Act 1920, 1935 Chapter V, 1971 Chapter IX, 1997 Chapter II, 2006 Chapter IV, 2016 Chapter VI, 2017 Chapter V;
- (d) the Book of Common Prayer 2004 as amended;
- (e) the Acts, Regulations, Rules and Resolutions of the Diocesan Synods of the United Dioceses of Dublin & Glendalough;
- (f) the Regulations, Rules and Resolutions of the Diocesan Councils of the United Dioceses of Dublin & Glendalough;
- (g) the Rules of the Court of the General Synod 1934 together with the Rules and Orders of the Diocesan Courts and Registries in Ireland with Schedule of Forms annexed;
- (h) the judgments and Orders of the Court of General Synod;
- (i) the judgments and Orders of the Diocesan Court of the United Dioceses of Dublin and Glendalough;
- (j) Faculties and licences issued by the Archbishop of Dublin or by the Diocesan Court of the United Dioceses of Dublin and Glendalough;

- (k) Faculties issued by the Representative Body of the Church of Ireland;
- (l) to the extent binding, the guidelines of the House of Bishops and any determination of doctrine by the said House;
- (m) the ecclesiastical law of Ireland at 31 December 1870 bound by contract between members of the Church of Ireland pursuant to section 20 of the Irish Church Act 1869 insofar as such ecclesiastical law is extant;
- (n) Regulations of the Dean and Chapter of the Cathedral; and,
- (o) Rules, Regulations and Bye-laws of the Board of the Cathedral.