

## **Audit and Risk Assurance Committee**

### **Standing Orders**

#### **1. Terms of Reference**

The Audit and Risk Assurance Committee is to:

- 1.1 Advise the Council and the Registrar (as Accounting Officer) on the appointment of internal and external auditors.
- 1.2 Approve internal and external audit programmes and fees.
- 1.3 Review the external auditors' management letters and any other relevant reports and the adequacy of management's response, reporting on these to the Council as appropriate.
- 1.4 Receive reports on the internal audit work plan and the adequacy of management's response and consider appropriate action arising from them.
- 1.5 Review the Council's annual report and accounts, including; the governance statement, the process for review of the accounts prior to submission to auditors, the level of error identified and management's letter of representation to the external auditors, making recommendations to the Council and the Registrar (as Accounting Officer) as appropriate.
- 1.6 Review any changes to the Strategic Risk Register and advise the Council and Accounting Officer on the adequacy of processes and controls to monitor and manage risk.
- 1.7 At the Council's request, advise it on matters of corporate governance (but without limiting the Committee's power to make recommendations to the Council on corporate governance issues arising from the work of the auditors).
- 1.8 Review and approve the HCPC's internal whistleblowing, anti-fraud and anti-bribery policies and monitor their operation, escalating to Council as required.
- 1.9 Consider and make recommendations to the Council and the Registrar (as Accounting Officer) as appropriate on the Council's accounting policies.
- 1.10 The Committee will present a report to the Council on its activities annually
- 1.11 The Committee may procure specialist advice at the expense of the HCPC within budgetary restrictions.

## **2. Membership and Quorum**

- 2.1 The Audit and Risk Assurance Committee comprises four members, appointed by the Chair, of which:
  - 2.1.1 at least one member must have recent, significant and relevant financial experience;
  - 2.1.2 at least two members must be members of Council; and
  - 2.1.3 at least one member must not be a member of Council.
- 2.2 No member of the Audit and Risk Assurance Committee can be a member of the Finance and Resources Committee or Remuneration Committee.
- 2.3 The quorum at a meeting of the Committee is any three members. If, during a meeting of the Committee, a quorum ceases to exist, the meeting must be dissolved and all remaining business adjourned to the next meeting of the Committee.

## **3. Chair**

- 3.1 The Chair, who is appointed by the Chair of Council is to preside at any Committee meeting.
- 3.2 If the Chair is absent from or unable to preside at a meeting, the members present must nominate another member to serve as chair at that meeting.
- 3.3 The Chair must provide a report on the work of the Committee to the Council at least once each year, as the Council may direct.

## **4. Frequency and Notice of Meetings**

- 4.1 As a minimum the Audit and Risk Assurance Committee must meet three times in each year, on dates which coincide with key dates within the financial reporting and audit cycle.
- 4.2 The Secretary must give members at least seven days' notice of the time and place of a meeting. Failure to send notice of a meeting to a member does not invalidate the proceedings of that meeting.

## **5. Agenda**

- 5.1 The Secretary must issue an agenda for each meeting. Except in cases of urgency or where circumstances make it impracticable to do so, the agenda for a meeting and any accompanying papers must be sent to members at least seven days before the meeting.

## **6. Transparency**

- 6.1 All Committee meetings must be open to the public unless the business under consideration concerns:
  - a) information relating to a registrant, former registrant or applicant for registration;

- b) information relating to an employee or office holder, former employee office holder or an applicant for any post or office;
- c) the terms of, or expenditure under, a tender or contract for the purchase or supply of goods or services or the acquisition or disposal of property;
- d) negotiations or consultation concerning labour relations between the Council and its employees;
- e) any issue relating to legal proceedings which are being contemplated or instituted by or against the Council;
- f) action being taken to prevent or detect crime or to prosecute offenders;
- g) the source of information given to the Committee in confidence; or
- h) any other matter which, in the opinion of the Chair, is confidential or the public disclosure of which would prejudice the effective discharge of the Committee's or Council's functions.

## **7. Minutes of meetings**

- 7.1 The Secretary must keep minutes of each meeting, which must include a record of the members present at that meeting.
- 7.2 At each meeting, the minutes of the preceding meeting must be confirmed (or confirmed as amended) and be signed by the Chair as a true record of that meeting. The signed minutes of a meeting, unless the contrary is proved, are conclusive proof of the proceedings of that meeting.
- 7.3 The Committee must report to Council formally after each meeting.

## **8. Conduct of Meetings**

- 8.1 The order of business at a meeting must follow that set out in the agenda unless it is varied by the Chair with the consent of the meeting.
- 8.2 A member may only initiate a debate or move a motion on a matter which is not on the agenda with the consent of the Chair. All motions must relate to matters that are within or related to the functions of the Committee.
- 8.3 A member must speak to the subject under discussion. The Chair may call attention to any irrelevance, repetition or other improper conduct on the part of a member and, where the member persists in that conduct, may direct that member to cease speaking.
- 8.4 A ruling by the Chair on any question of order, whether or not provided for by the Standing Orders, is final and not open to debate.

## **9. Voting**

- 9.1 Except where the Order specifies otherwise, any question at a meeting is to be decided by a majority of the members present voting by a show of hands. In the event of an equality of votes, the Chair is entitled to an additional casting vote.

## **10. Disorder**

- 10.1 Members must comply with the Code of Conduct adopted by the Council.
- 10.2 If, in the Chair's opinion, a member has persistently disregarded the ruling of the Chair or behaved in a manner which is obstructing the business of the meeting, the Chair may order that member to withdraw from the whole or part of the remainder of the meeting.
- 10.3 If a person other than a member interrupts the proceedings at any meeting, the Chair may order that person to be removed from the meeting or may order the part of the room which is open to the public to be cleared.
- 10.4 In the event of a disturbance which, in the Chair's opinion, prevents the orderly conduct of business, the Chair may adjourn the meeting for a period that the Chair considers appropriate.

## **11. Members' interests**

- 11.1 Members must make a declaration of their personal interests in the form required by the Council (which must be published in the Council's Register of Members' Interests) and must ensure that their interests as set out in that Register are accurate and up to date.
- 11.2 The agenda for every meeting must include as an item of business the declaration of interests.
- 11.3 A member who has a personal interest in any matter under consideration at that meeting, whether or not declared in the Register of Members' Interests, must promptly disclose that interest to the meeting. If the interest is a prejudicial interest, the member must withdraw from the meeting during the Committee's consideration of that matter

## **12. Virtual meetings**

- 12.1 Meetings of the Committer (or a Panel) may be held by electronic means, without any number of the members participating in the meeting being together at the same place.
- 12.2 Where a meeting is to be conducted by electronic means, the notice under Standing Order 4.2 must include the arrangements for members to access the meeting.
- 12.3 At a meeting held by electronic means, members must be able:
  - a) to hear and be heard by (and, where practicable, to see and be seen by) the other participating members and any person invited to participate in the meeting; and
  - b) to be heard by (and, where practicable, seen by) any members of the public or the press attending the meeting.

- 12.4 At a meeting held by electronic means, the Chair is to determine the method by which votes are to be cast and Standing Order 9.1 does not apply.
- 12.5 Where practicable, the Committee must make arrangements (such as by telephone or video conference or live webcast or streaming) for the public and press to be able to attend remotely a meeting held by electronic means.

### **13. Approval of resolutions without meeting**

- 13.1 A resolution which, with the Chair's consent, is circulated to, and approved in writing or electronic form by at least three quarters of the members entitled to receive notice of and attend a Committee meeting is as valid as if it had been passed at such a meeting.

### **14. The Secretary**

- 14.1 The Secretary to the Council, or any other person that the Secretary to the Council may appoint, is to be the Secretary to the Committee (the Secretary).

### **15. Effectiveness**

- 15.1 The Committee should periodically review its own effectiveness and report to the Council on this assessment.

### **16. Adoption**

- 16.1 These Standing Orders were adopted by the Council on **3 December 2020** and supersede all previous versions. They apply to any Committee meeting held after that date.