

Pre-Hospital
Emergency Care
Council



Charter

for the

PHECC Compliance & Audit Committee

Mission Statement

“The Pre-Hospital Emergency Care Council protects the public by independently specifying, reviewing, maintaining and monitoring standards of excellence for the safe provision of quality pre-hospital emergency care”

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Council

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2nd Floor,
Beech House,
Millennium Park,
Naas Co Kildare, W91 TK7N,
Ireland.

T: + 353 (0)45 882042

E: info@phecc.ie

W: www.phecc.ie

Version History

(Please visit the [PHECC website](http://www.phecc.ie) to confirm current version.)

Name: POL013 Charter for the PHECC Compliance & Audit Committee		
Version	Date	Details
1	Apr 2005	New Policy
2	Oct 2010	Policy updated
3	Mar 2013	Policy updated
4	Feb 2017	Policy Redrafted

Charter for the PHECC Compliance & Audit Committee

The Council has established a Compliance Audit and Risk Committee [C&AC] as a Committee of the Council to support them in their responsibilities for issues of risk, control, governance and compliance by reviewing the comprehensiveness of assurances in meeting the Council's and Accounting Officer's assurance needs and reviewing the reliability and integrity of these assurances.

Mission Statement for the Compliance & Audit Committee of PHECC

The Compliance and Audit Committee aspires to

- keep oversight of the internal control system
- minimise corporate risk through the risk matrix management reporting system
- minimise the risk to PHECC personnel through its Health & Safety policies
- optimise the level of organisational response to compliance requests

while always keeping in mind that PHECC's key mission is to drive change in the health-care system. This, inherently, involves risk. The C&AC's role is to mitigate this risk as far as possible.

Membership

The Compliance and Audit Committee shall be comprised of:

- Two Council members
- Two independent external members, one of whom will act as Chair and be suitably qualified in accounting and auditing matters
- the Compliance and Audit Committee will be provided with a secretariat function by PHECC executive
- A staff member of PHECC on an annual rotating basis.

The Head of Corporate Services will be a non-voting ex-officio member of the Committee.

Reporting

- the C&AC will formally report in writing to the Council
and
- the C&AC will provide the Council with an Annual Report, timed to support finalisation of the annual report and financial statements, summarising its conclusions from the work it has done during the year.

Responsibilities

The C&AC will advise the Council on:

- the strategic processes for risk, internal control, governance and compliance
- the accounting policies, the financial statements, and the annual report of the organisation, including the process for review of the financial statements prior to submission for audit, levels of error identified, and management's letter of representation to the external auditors
- the planned activity and results of both internal and external audit
- adequacy of management response to issues identified by audit activity, including the Office of the Comptroller and Auditor General's [OCAG] management letter of representation
- assurances relating to the management of risk, corporate governance and compliance requirements for PHECC

- proposals for tendering for internal audit services or for purchase of non-audit services from contractors who provide audit services
 - anti-fraud policies, protected disclosure processes, and arrangements for special investigations
- and
- the C&AC will also periodically review its own effectiveness and report the results of that review to the Council.

Rights

The C&AC may:

- co-opt additional members to provide specialist skills, knowledge and experience
- and
- procure specialist ad-hoc advice at the reasonable expense of PHECC, subject to budgets agreed by the Council.

Access

The representative of internal audit and OCAG's Audit Manager will have free and confidential access to the Chairperson of the C&AC.

Meetings

- The C&AC will meet at least twice a year. The Chairperson of the C&AC may convene additional meetings, as necessary
- a minimum of 3 members of the C&AC will be present for the meeting to be deemed quorate
- as the business of the C&AC requires, the Director, the Head of Corporate Services, and a representative of both internal and external audit should attend for specific meetings or agenda items at the Committee's request
- the C&AC may ask any other officials of PHECC to attend to assist it with its discussions on any particular matter
- the C&AC may ask any or all of those who normally attend but who are not members to withdraw to facilitate open and frank discussion of particular matters
- the Council may ask the C&AC to convene further meetings to discuss particular issues on which they seek the Committee's advice.

Information Requirements

For each meeting the C&AC will be provided with:

- a report summarising any significant changes to the State body's strategic risks and a copy of the corporate risk matrix
- a progress report from Internal Audit summarising
 - work performed (and a comparison with work planned)
 - key issues emerging from the work of internal audit
 - management response to audit recommendations
 - changes to the agreed internal audit plan

and

 - any resourcing issues affecting the delivery of the objectives of internal audit

- a progress report from the Executive summarising work done by OCAG in the course of the external audit and emerging findings
- management assurance reports
- and
- reports on the management of health and safety matters

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

- proposals for the terms of reference of internal audit
- the internal audit strategy
- the internal auditor's annual opinion and report
- the draft financial statements of the organisation
- the draft governance statement
- a report on any changes to accounting policies
- management letter from OCAG
- a report on any proposals to tender for audit functions, where appropriate
- a report on co-operation between internal and external audit
- and
- the organization's risk management strategy
- new or emerging developments in compliance or good governance practice.



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