



*An Associated College of The University of Dublin, Trinity College*

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# **Marino Institute of Education Code of Governance**

# Governance of Marino Institute of Education

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## **Part 1           Governance of Marino Institute of Education**

### **Introduction**

Marino Institute of Education ('MIE') is a private charitable trust under the Trusteeship of representatives of the Congregation of Christian Brothers and The College of the Holy and Undivided Trinity of Queen Elizabeth near Dublin ('Trinity').

The Trustees have provided an Instrument of Governance (June 2016) which provides an outline framework for the governance of MIE. This document sets out MIE's Governing Body's recognition of the responsibilities conferred by the Instrument of Governance and in particular the requirement therein that *'The Governing Body and all Committees, sub-Committees and Working Groups established by it shall operate in accordance with the ethos of the Institute, with best practice and principles of governance in place from time to time and in accordance with legislation in force from time to time'* (section 2.15) and having regard to the Code of Practice for the Governance of State Bodies published by the Department of Finance.

It is envisaged that this code will be reviewed and adopted by each successive Governing Body, having regard to developments in best governance practice.

### **Background**

Good governance arrangements are essential for organisations large and small and whether operating in the public or private sectors. Governance comprises the systems and procedures under which organisations are directed and controlled. A robust system of governance is vital in order to enable organisations to operate effectively and to discharge their responsibilities as regards transparency and accountability to those they serve. Given the significant degree of public funding, good governance is particularly important in at MIE.

### **Content**

The approach to governance set out in this document enshrines the basic principles of:

- Openness and transparency;
- Selflessness;
- Honesty;
- Leadership;
- Fairness;
- Integrity;
- Independence;
- Accountability;
- Objectivity;
- Efficiency and Effectiveness;

- Value for money.

MIE's governance arrangements are set out in two separate parts as outlined below:

- (1) Principles and Best Practice
- (2) Detailed Governance Guidelines

#### (1) Governance Code: Principles and Best Practice

This is a voluntary code outlining a set of principles and best practices, which take account of developments in governance generally, and takes account as appropriate of the corresponding 2009 Code for the Governance of State Bodies which has been put in place by the Government. The Governing Body is responsible for ensuring that its activities are governed by the ethical and other considerations enshrined in the Code. The provisions of this Code are supplementary to and do not affect existing statutory requirements and any other legislation applicable to MIE or its activities.

#### (2) Detailed Governance Guidelines

These are a set of illustrative guidelines to inform the implementation of the Governance Code: Principles and Best Practice.

### **Conclusion**

Good governance should be seen as an aid to performance and effectiveness. It is not there to inhibit enterprise or innovation. Good governance arrangements necessarily involve having appropriate checks and balances in relation to decision-making, so as to safeguard the collective responsibility of the Governing Body.

This document will assist MIE and its Governing Body in the good and proper management of the Institute and in ensuring that appropriate procedures and controls are implemented to manage the risks facing it.

It will also provide comfort to the Trustees, the State and other stakeholders that MIE is operating to the highest standards of governance and accountability in relation to all its activities.

While this document deals primarily with governance issues as applicable to the Governing Body, the principles and best practices in it are equally applicable to other organs of governance, e.g. committees of the Governing Body and committees generally, and academic and other departments within the organisation. This document will be kept under review and amended from time to time in the light of experience.

## **Part 2 Code of Governance**

### **2.1 Code of Governance**

2.1.1 Marino Institute of Education (MIE) has put in place a code of governance and in doing so has had regard to its Instrument of Governance (Appendix 1) and the Code of Practice for the Governance of State Bodies published by the Department of Finance. The guidelines in **Part 3** cover:

- The Governing Body;
- Role of the President and Chairman in relation to Governing Body;
- Composition of the Governing Body;
- Briefing for new Governing Body members;
- Disclosure of interests by members of the Governing Body;
- Internal Control, Risk management and Internal Audit;
- Audit Committee;
- Code of Conduct for Governing Body;
- Code of Conduct for Employees;
- Quality Customer Service.

2.1.2 The role of the President, as Secretary to the Governing Body, shall include the duty to keep Governing Body members briefed in respect of all relevant developments in governance and accountability.

2.1.3 It is not feasible to have a code of best practice which will specifically provide for all situations that may arise. Members of the Governing Body and employees of MIE should bear in mind, therefore, that it is primarily their responsibility to ensure that all of their activities, whether covered specifically or otherwise in this document, are governed by the ethical and other considerations implicit in the *Code*.

### **2.2 Codes of Conduct for Members and Employees**

2.2.1 MIE has written codes of conduct for members of the Governing Body and employees. The codes have been approved by the Governing Body taking into account the implications of all the relevant provisions of the Instrument of Governance as well as the Ethics in Public Office Act 1995 and Standards in Public Office Act 2001. The Codes are set out in **Part 3.3** of this document. The Codes are available upon request and are also accessible through MIE's website.

2.2.2 As part of the Annual Governance reporting requirements set out in **paragraph 2.11.4**, the Chairman and the President should affirm to the Trustees that codes of conduct for members of the Governing Body and

employees have been put in place and disseminated in accordance with paragraphs 3.2.10 and 3.3.5.7.1 below.

- 2.2.3 In addition to complying with the requirements of MIE's own governing legislation, each member of the Governing Body and each person holding a designated position of employment with the Institute should ensure his/her compliance with relevant provisions of the Ethics in Public Office Acts and Standards in Public Office Act, 2001.

### **2.3 Internal Control and Risk Management**

- 2.3.1 A system of internal control has a key role in the management of risks that are significant to the fulfilment of institutional objectives. A sound system of internal control contributes to safeguarding the interests of all relevant parties and the Institute's assets. Internal control facilitates the effectiveness and efficiency of operations, helps ensure the reliability of internal and external reporting and assists compliance with laws and regulations.

- 2.3.2 The Governing Body shall ensure that:

- Internal control will have a key role in the management of risks that are significant to the fulfilment of its objectives;
- A robust system of risk management is in place in MIE;
- Effective financial controls, including the maintenance of proper accounting records, are in place;
- There is a thorough and regular evaluation of the nature and extent of the risks to which MIE is exposed, with a view to managing and controlling risk appropriately, rather than eliminating it;
- Risk assessment and management are integrated into existing management systems; that roles and responsibilities are clearly assigned. A person at a senior level will be nominated to have overall responsibility for risk management.

### **2.4 Audit Committee**

- 2.4.1 An Audit Committee shall be established by the Governing Body with written terms of reference which deal clearly with its authority and duties.

- 2.4.2 The constitution and terms of reference of the Audit Committee shall be reviewed regularly by the Governing Body and updated as appropriate.

- 2.4.3 Members of the Governing Body who hold senior management responsibility within the Institute shall not be members of the Audit Committee. Where the Audit Committee does not have sufficient knowledge or expertise in a

particular area, it may invite outsiders with the relevant experience to attend meetings/ join the committee.

- 2.4.4 The Audit Committee should monitor and review the effectiveness of the Institute's internal audit/control activities.
- 2.4.5 The Committee shall meet sufficiently regularly to enable it to fulfil its duties.
- 2.4.6 The Committee shall submit an annual report to the Governing Body.
- 2.4.7 The Committee shall have explicit authority to review any matters within its terms of reference and shall be given the resources needed for this purpose including outside professional advice as necessary, and full access to information. Any internal audit / audit issues that relate to the Governing Body's areas of responsibility should be communicated to the Governing Body as soon as possible.
- 2.4.8 The Committee shall keep under review and advise on the operation and effectiveness of the Institute's risk management systems and report annually thereon to the Governing Body.
- 2.4.9 At least once a year, the Committee should meet with the external auditors, without members of management being present.
- 2.4.10 The Committee should meet with the nominated person with overall responsibility for risk management at least once a year.

## **2.5 Internal Audit**

- 2.5.1 The Governing Body recognises the desirability of having a properly constituted and functioning internal audit service.
- 2.5.2 With current financial constraints and the scale of its current operations a formal Internal Audit function is not justified. Alternative arrangements have been put in place under the guidance of the Audit Committee. This matter will be kept under review, with a view to establishing a formal Internal Audit function when appropriate.

## **2.6 Remuneration**

- 2.6.1 In dealing with issues of remuneration, the Governing Body will have regard to Government pay policies.

## **2.7 Procurement and Tax Clearance**

- 2.7.1 Competitive tendering shall be the standard procedure in the procurement process of the Institute, having regard to national guidelines set out by the Department of Finance and the relevant EU Directives, which have the force of law in this and all Member States.
- 2.7.2 It is the responsibility of the Governing Body and management to ensure that appropriate systems and procedures are implemented to ensure that the requirements for public procurement are adhered to and that the current value thresholds for the application of EU and national procurement rules are respected. The Chairman and the President should, in their report to the Trustees (see **paragraph 2.11.4** below), affirm that such systems and procedures are in place and that to the best of their knowledge and belief the Institute has been compliant with the procurement procedures outlined above.
- 2.7.3 The Institute will ensure that it fully adheres to the Tax Clearance requirements set out by the Department of Finance.

## **2.8 Travel**

The Institute shall operate an appropriate travel and subsistence policy which shall be considered and approved by the Governing Body, having regard to the terms of public policy.

## **2.9 Disposal of Assets and Access to Assets by Third Parties**

- 2.9.1 ‘The Governing Body shall not enter into any arrangements (other than routine arrangements necessary for the normal operation of the Institute) relating to use of property, the borrowing of money or legal agreements without informing the Trustees and where appropriate, obtaining their agreement, in writing’ (IOG section 7.8).

## **2.10 Investment Appraisal and Value for Money**

- 2.10.1 The Governing Body and the relevant management staff of the Institute shall have regard to the relevant guidelines in the planning, appraisal and management of significant expenditure projects. “*Guidelines for the Appraisal and Management of Capital Expenditure Proposals in the Public Sector*” were issued by the Department of Finance in February 2005. These procedures outline best practice for the management of significant capital expenditure proposals in the public sector. This document is available at:

<http://www.finance.gov.ie/documents/publications/other/capappguide05.pdf>.

## **2.11 Reporting Arrangements**



- 2.11.1 In addition to the reporting requirements set out in the relevant legislation MIE shall meet the following additional requirements.
- 2.11.2 Included with the accounts there shall be a statement on the system of internal control in the form set out in **Part 3.4**, which shall be signed by the Chairman and President. This statement shall be reviewed by the external auditors to confirm that it reflects the Institute's compliance with the requirements of **paragraph 2.11.4** and they shall consider if the statement is inconsistent with the information of which they are aware from their audit work on the financial statements. The external auditors shall report their findings accordingly in the audited accounts, which will be submitted annually to the Trustees.
- 2.11.3 The annual financial statements shall reflect all post-balance sheet events, in accordance with generally accepted accounting principles (GAAP).
- 2.11.4 In addition to these requirements, the following information shall be included in an annual governance statement signed by the President and Chairman and submitted to the Trustees:
- (i) A statement confirming that a code of Governance and a Code of Conduct for Governing Body Members and Employees have been adopted and put in place and are being monitored ;
  - (ii) Financially significant developments affecting the Institute in the past year, including the establishment of subsidiaries or joint ventures and acquisitions, and major issues likely to arise in the short to medium term;
  - (iii) A statement affirming that appropriate regard has been had to Government policy on pay (see **paragraph 2.6.1**);
  - (iv) A statement affirming that all appropriate procedures for financial reporting, internal audit, travel, procurement and asset disposals are being carried out;
  - (v) Confirmation that MIE's travel policy requirements are being complied with;
  - (vi) A statement affirming the Institute's compliance with tax laws.
  - (vii) Confirmation that the relevant procurement policy and procedures are being adhered to where appropriate.

In the event that the Institute fails to comply with any of the above the Institute shall report such matters of non-compliance to the Trustees providing an explanation for same and stating any corrective action taken or contemplated.

- 2.11.5 As a private charitable trust, MIE's primary reporting responsibility in relation to Governance matters is to its Trustees. However, given the extent

of public funding provided to MIE, it is Governing Body's policy that the primary public funding agency shall be provided with such information as it may request from time to time, including information relating to financial and Governance matters.

## **2.12 Tax Compliance**

2.12.1 As a beneficiary of State funding, MIE shall be exemplary in its compliance with taxation laws and shall ensure that all tax liabilities are paid on or before the relevant due dates.

2.12.2 MIE, while availing of all legitimate taxation arrangements, should not engage in "offensive" tax avoidance transactions. In broad terms tax avoidance is "offensive" if it involves the use of the tax code for a purpose other than that intended by the Oireachtas (including an unintended use of a tax incentive) with a view to reducing the amount of tax to be paid by the Institute or some other party to a transaction in which the Institute participates. Where a doubt arises in a particular instance, the Institute shall consult the Revenue Commissioners.

## **2.13 Diversification and Establishment of Subsidiaries**

Any proposals for the diversification of the Institute's activities, particularly in relation to diversification into areas outside the core functions of teaching and research or activities ancillary thereto, or for the establishment of new subsidiaries shall require the approval of the Governing Body, which shall consider the full implications, including any financial or other risks, for the Institute. Approval of the Trustees will also be required if such plans may affect their ability to discharge their duties in relation to the objects of the Trust.

In accordance with the Instrument of Governance, '*the Governing Body shall... govern and control all the affairs of the Institute in accordance with the Intention of the Trustees, expressed in the seven principles set out in paragraph 1.6 above*' (IOG section 2.4), and '*shall not embark on programmes of capital development exceeding €100,000 in value for the Institute without the prior approval of the Trustees.*' (IOG section 7.7)

## **2.14 Strategic Planning**

2.14.1 Strategic plans, approved by the Governing Body, shall set appropriate objectives, goals and relevant indicators and targets against which performance can be clearly measured. There shall be a formal process in place for setting strategy.

2.14.2 The report of the Governing Body shall normally refer to the Institute's monitoring of the implementation of the Strategic Plan.

## **Part 3 Detailed Governance Guidelines**

### **3.1 Detailed Governance Guidelines**

#### **3.1.1 The Governing Body**

3.1.1.1 The procedural operation and functions of the Governing Body of the Institute are set out in the Instrument of Governance (**Appendix 1**).

3.1.1.2 The Governing Body shall meet regularly, exercise effectively its strategic governance role and monitor the executive management and performance. The Governing Body shall bring an independent judgment to bear on issues of strategy, performance, resources, key appointments, and standards of conduct.

3.1.1.3 The Governing Body shall have a formal schedule of matters specifically reserved to it for decision to ensure the proper management and control of the Institute.

3.1.1.4 It shall be the responsibility of the Chairman to ensure that the collective responsibility and authority of the Governing Body is safeguarded. Excessive influence on Governing Body decision-making by individual members shall be avoided, while allowing Governing Body members the opportunity fully to contribute to Governing Body deliberations.

3.1.1.5 All members of the Governing Body shall have independent access to the advice and services of the President as Secretary of the Institute, who shall endeavour to ensure that Governing Body members are fully aware of the appropriate rules, regulations and procedures.

3.1.1.6 In the normal course, outside legal or other advice required will be obtained by the Secretary on behalf of the Governing Body in accordance with the collective nature of its responsibilities.

3.1.1.7 Any business or other interests which could affect a member's independence should be dealt with as outlined in **paragraph 3.1.4** below.

3.1.1.8 Non-executive members of the Governing Body should also take care not to become involved in the day-to-day executive management of the Institute.

3.1.1.9 A member of a Governing Body of the Institute shall at all times act, as a member, in the best interests of the Institute.

- 3.1.1.10 The Governing Body shall ensure that a balanced and understandable assessment of the Institute's position is made in preparing its annual accounts.
- 3.1.1.11 The Governing Body shall state in the annual accounts that they are responsible for approving the accounts. There shall also be a statement by the external auditors about their reporting responsibilities.
- 3.1.1.12 The Governing Body shall ensure that the Institute has in place a sound system of internal management and control, including
- Managerial control systems, which may include defining policies, setting objectives and plans, setting Key Performance Indicators and monitoring financial and other performance
  - Financial and operational control systems and procedures which may include the physical safeguards of assets, segregation of duties, authority and approval procedures and information systems.
- 3.1.1.13 The Governing Body shall review on a periodic basis the effectiveness of the Institute's system of internal controls, including financial, operational and compliance controls and risk management.
- 3.1.1.15 The Governing Body is responsible for ensuring compliance with all statutory obligations applicable to the Institute. Where individual Governing Body members become aware of non-compliance with any such obligation, they should immediately bring this to the attention of their fellow Governing Body members with a view to having the matter rectified subject to the provisions of the Acts. However, if the matter cannot be rectified and/or constitutes a flagrant breach of the Governing Body's obligations, the Chairman should advise the Trustees accordingly.
- 3.1.1.16 The Governing Body has a responsibility to establish procedures for maintaining an appropriate relationship with the external auditors engaged by it.
- 3.1.1.17 The Governing Body shall put in place procedures for Confidential Disclosure whereby employees may, in confidence, raise concern about possible irregularities in financial reporting or other matters and for ensuring meaningful follow-up of matters raised in this way.

### **3.1.2. Role of President and Chairman in relation to Governing Body**

3.1.2.1 The role of the President is determined by the Instrument of Governance. The President is responsible for the executive management of the Institute and its day-to-day direction. The President shall not determine matters reserved for the Governing Body.

The specific responsibilities of the President in relation to Governing Body business include:

- Implementing the decisions of the Governing Body or ensuring that they are implemented through the relevant part of the Institute's management structure;
- Initiating discussion and consultation including, where appropriate, consultation with the staff and the academic council on proposals concerning the Institute's future development, and ensuring that such proposals are presented to the Governing Body.

3.1.2.2 The Chairman is responsible for the leadership of the Governing Body. As Chairman of its meetings he/she should promote its wellbeing and efficient operation, ensuring that its members work together effectively and have confidence in the procedures laid down for the conduct of business. The Chairman shall take particular care that the Governing Body observes the principles of good governance, and that committees which play a central role in the proper conduct of the Governing Body's business report back appropriately. The Chairman shall also ultimately be responsible for ensuring that the Governing Body operates effectively, discusses those issues which it needs to discuss, and dispatches its responsibilities in a business-like way. The Chairman shall lead a periodic review by the Governing Body of its own effectiveness. Through leadership of the Governing Body, the Chairman plays a key role in the strategic direction of the Institute, but is not to be drawn into the day-to-day executive management.

### **3.1.2.3 Composition of the Governing Body**

While the composition of the Governing Body is set out in the Instrument of Governance (section 2.1), the Governing Body shall constantly review its own operation and seek to identify ways of improving its effectiveness. This will include the identification of gaps in competencies and ways these could be addressed. Where the Governing Body is of the view that specific skills are required on the Governing Body, the Chairman shall bring the matter to the attention of the Trustees.

### **3.1.3. Briefing for new Governing Body Members**

3.1.3.1 The Governing Body of the Institute is required by the Instrument of Governance *‘to operate in accordance with the ethos of the Institute, with best practice and principles of governance in place from time to time and in accordance with legislation in force from time to time’* (IOG Section 2.15) and it is the responsibility of each Governing Body member to act in conformity with the applicable provisions of the Instrument.

3.1.3.2 On appointment of new Governing Body members, the Secretary should provide them with the following information in the form of a member’s handbook or guide:

- An outline of the duties of Governing Body members and a clarification of the primacy of their duty of care to the Governing Body over all other interests or duties in the Institute;
- A formal schedule of matters reserved to the Governing Body for decision;
- Procedures for obtaining information on relevant new laws and regulations;
- Procedures to be followed when, exceptionally, decisions are required between Governing Body meetings;
- A schedule detailing the composition of all Governing Body committees and their terms of reference;
- A statement explaining the Governing Body members’ responsibilities in relation to the preparation/approval of the accounts, the Institute’s system of internal control and audit;
- A statement informing the Governing Body members that they have access to the advice and services of the Secretary who is responsible to the Governing Body for ensuring that Governing Body procedures are followed and the applicable rules and regulations are complied with;
- Code of ethics/conduct for Governing Body, including disclosure of Governing Body members’ interests;
- Specific Institute information;
- A copy of the most up-to-date version of this document together with any relevant circulars and/or guidance notes;
- Any arrangements laid down by the Governing Body for seeking legal or other professional advice.

### **3.1.4. Disclosure of Interests by members of the Governing Body**

3.1.4.1 It is central to the conduct of the business of the Governing Body that members should act, and be perceived to act, impartially and not to be influenced in their roles as members by business or social relationships.

3.1.4.2 Members are required to comply with the terms of the Ethics in Public Office legislation, and the Standards in Public Office Act 2001 as referred to at **paragraph 2.2.3 above**.

It should be noted, that in relation to contracts, MIE's policy is that:

*A member of the Governing Body who has*

- a) any interest in any company or concern with which the Institute proposes to make any contract, or*
- b) any interest in any contract which the Institute proposes to make, shall disclose to the Governing Body the fact of the interest and the nature thereof and shall take no part in any deliberation or decision of the Governing Body relating to the contract, and the disclosure shall be recorded in the minutes of the Governing Body.*

3.1.4.3 A member of a Governing Body who is related to a person who is a candidate for appointment by the Governing Body as an officer or servant of the Institute, shall disclose to the Governing Body the fact of the relationship and the nature thereof and shall, if the Governing Body so decides, take no part in any deliberation or decision of the Governing Body relating to the appointment, and the disclosure and decision shall be recorded in the minutes of the Governing Body.

3.1.4.4 In addition, all Governing Body members are required to disclose to the Governing Body all relevant interests (pecuniary, family, financial or other) which could pose a real or potential risk for conflict of interest or could materially influence the member in the performance of his or her functions as a member of the Governing Body or damage public confidence in the Institute. Members should have regard to the relevant detailed disclosure provisions in **Section A.6** of the *Code of Practice for State Bodies* of May 2009. A member for whom a relevant interest arises in relation to matters for decision by the Governing Body should not take part in any deliberation or decision of the Governing Body in relation to those matters.

3.1.4.5 Former members of the Governing Body should treat as confidential all information received while acting in that capacity.



3.1.4.6 Former members of the Governing Body should not retain documentation obtained during their terms of office as members and should return such documentation to the Secretary or otherwise indicate to the Secretary that all such documentation in their possession has been disposed of in an appropriate manner. In the event that former members require access to Governing Body papers from the time of their tenure on the Governing Body, this can be facilitated by the Secretary.

3.1.4.7 The procedures in this section should also be applied in subsidiaries of the Institute.

### **3.1.5. Internal Control, Risk Management and Internal Audit**

3.1.5.1 Systematic assessment and management of risk is becoming an increasingly important part of internal control. Risk identification and management is seen as necessary to maximise the likelihood of achieving an institution's desired objectives and outcomes. See also paragraphs 2.3 and 2.4.

3.1.5.2 Risks fall into a variety of categories, some of the most common being:

- Strategic risks;
- Operational risks;
- Financial risks;
- Reputation risks.

3.1.5.3 It is the responsibility of the Governing Body to ensure that a robust system of risk management is in place in the Institute. Such a system involves:

- The identification of risks that threaten the achievement of the Institute's objectives;
- The evaluation of the likelihood of occurrence and potential impact of the risks identified;
- The segregation of risks according to their gravity;
- An appraisal of the techniques employed to manage the major risks and identification of any further steps that should be taken;
- An appraisal of the levels of residual risk - after the application of mitigation techniques - and whether the residual risk is acceptable;
- Continuous monitoring of the effectiveness of controls and management techniques;
- Decision- making informed by the risk management process.

3.1.5.4 The Governing Body shall ensure that the risk assessment and management process is integrated into existing management systems and roles and responsibilities are clearly assigned with overall responsibility assigned to a nominated person at a senior level.

### **3.1.6. Audit Committee**

- 3.1.6.1 There shall be an Audit Committee established by the Governing Body of at least three members with written terms of reference which deal clearly with its authority and duties. In appointing members, the Governing Body shall consider appointing individuals external to the staff and members of the Institute.
- 3.1.6.2 The terms of reference of the Audit Committee shall be reviewed regularly by the Governing Body and updated as appropriate.
- 3.1.6.3 The Committee shall report annually to the Governing Body.
- 3.1.6.4 The Committee shall operate within its terms of reference which are at Appendix 2B to this document. The Committee should have explicit authority to review any matters within its terms of reference and should be given the resources needed for this purpose including outside professional advice as necessary.
- 3.1.6.5 The Committee should keep under review and advise on the operation and effectiveness of the Institute's risk management systems and report annually thereon to the Governing Body.
- 3.1.6.6 The Committee should meet the external auditors at least once a year in the absence of executive members of the Governing Body and other executive management.
- 3.1.6.7 The Committee should meet with the nominated person with overall responsibility for Risk Management at least once a year.

## **3.2 Code of Conduct for the Governing Body**

### **3.2.1 Introduction**

- 3.2.1.1 This Code applies to all members of the Governing Body and to members of committees established by the Governing Body for whatever purpose.
- 3.2.1.2 For the purposes of this Code, 'Governing Body Member' means an elected, appointed or nominated member of the Governing Body or of a Committee of the Governing Body, except where the context otherwise implies.
- 3.2.1.3 This Code is intended to ensure that Governing Body Members are aware of and accept the responsibilities associated with membership and follow

high standards of ethical and professional conduct, as members of the Governing Body, in the interests of the Governing Body and the Institute as a whole.

3.2.1.4 A complaint or allegation that a Governing Body Member is in breach of this Code shall be referred to the Secretary to the Institute (see **Section 3.2.9** below).

3.2.1.5 Nothing in this Code shall impede or constrain a Governing Body Member in performing his/her duties/functions as prescribed in the Instrument of Governance.

### **3.2.2 Functions of the Governing Body**

3.2.2.1 The functions of the Governing Body, as defined in the Instrument of Governance, shall be carried out by Governing Body Members with integrity, independence, honesty, good faith and proper purpose and in the best interests of the Institute.

### **3.2.3 Due skill and Care**

3.2.3.1 Governing Body Members shall act responsibly and fairly with the due care, skill, diligence, loyalty and prudence of a reasonable individual. Governing Body Members shall have a primary duty of care to the Governing Body which shall take precedence over all other Institute interests or duties.

### **3.2.4 Conduct as Governing Body Members**

3.2.4.1 Governing Body Members shall:

- (a) treat each other, and Institute staff and students, with professionalism, courtesy and respect;
- (b) not improperly influence other Governing Body Members;
- (c) not act as spokespersons for the Governing Body, in either public or private fora, unless specifically requested by the Governing Body to do so;
- (d) participate actively and work co-operatively with other Governing Body Members in discharging their responsibilities as Governing Body Members.

### **3.2.5 Confidentiality/ Use of Information**

3.2.5.1 MIE is committed to providing access to general information relating to its activities in a way that is open and enhances its accountability to the general public. However, in the course of their duties, Governing Body Members will have access, in written form and in the course of deliberations, to sensitive information such as personal information, information received in confidence by the Institute and commercially sensitive information. Governing Body Members shall respect the confidentiality of all information they receive in the course of their duties. The Governing Body shall develop a process through which Governing Body Members providing information internally, or to external agencies, in good faith, and in the interests of the integrity of the Governing Body overall, shall be protected.

3.2.5.2 Governing Body Members shall act collectively to:

- (a) ensure that appropriate care is taken to guarantee the security of sensitive Governing Body and other documents, whether in paper or in electronic form;
- (b) respect the confidentiality of information received in the performance of their duties, as well as the confidentiality of the deliberations of the Governing Body;
- (c) ensure that confidential records are subject to appropriate access safeguards;
- (d) observe any restrictions agreed by the Governing Body on the use or dissemination of information (subject to Freedom of Information Act or Data Protection Act requirements);
- (e) respect the privacy of individuals.

### **3.2.6 Duty to be adequately informed**

3.2.6.1 Governing Body Members shall:

- (a) develop and maintain a clear understanding of the functions of the Governing Body and of relevant legislation
- (b) familiarise themselves with the contents of the Instrument of Governance
- (c) develop and maintain a clear understanding of the role of any

Governing Body Committee on which they serve

- (d) prepare for meetings by reading and considering all papers circulated with the agenda, provided to them, ordinarily, at least one week before each meeting of the Governing Body.

### 3.2.7 Conflict of Interest

3.2.7.1 A Governing Body Member shall be considered to have a **real** conflict of interest when he/she holds a personal interest, whether direct or indirect, of which he/she is aware and which in the opinion of a reasonably informed and well-advised person, is sufficient to put into question the independence, impartiality and objectiveness that the said Governing Body Member is obliged to exercise in the performance of his/her duties.

3.2.7.2 A Governing Body Member shall be aware that he/she may have a **perceived** conflict of interest when he/she appears to have, in the opinion of a reasonably informed and well-advised person, a personal interest, whether direct or indirect, that is sufficient to put into question the independence, impartiality and objectiveness that the said Governing Body Member is obliged to exercise in the performance of his/her duties.

3.2.7.3 Governing Body Members shall:

- (a) make a full disclosure in writing to the Secretary to the Institute of all potential conflicts of interest, as soon as he/she becomes aware of it, having due regard to perceived conflicts;
- (b) not use his/her position as a Governing Body Member for personal profit, gain or advantage;
- (c) not accept a gift, fee or favour, reward, gratuity or remuneration of any kind if it could be seen by the public, knowing the full facts, as intended, or likely to cause, a Governing Body Member to act in a particular way or deviate from the performance of his/her duty;
- (d) not assist any person or any organisation in its dealings with the Institute when such intervention may result in real or apparent preferential treatment to the person or organisation by the Institute;
- (e) not use, directly or indirectly, any facilities or services of the Institute, nor allow them to be used, for purposes other than expressly approved by the Institute;
- (f) in the course of a Governing Body meeting resolve a conflict of interest in the best interests of the Institute by declaring his/her interests and leaving the room, thereby taking no part in the relevant discussion, decision or action. In circumstances where a Governing Body Member

is unsure as to whether or not a conflict of interest exists or is material, he/she should discuss the matter with the Secretary prior to the meeting. If in doubt he/she should declare and offer to withdraw.

3.2.7.4 In accordance with good governance practice, Governing Body Members shall:

- (a) on ceasing to be a Governing Body Member, not make use of any information obtained in their capacity as a Governing Body Member that is not generally available to the public, in order to derive therefrom a benefit or advantage for themselves or that of any family member
- (b) for a period of two years after ceasing to be a Governing Body Member, not give advice nor act in the name of, or on behalf of, a third party in negotiations with, or in regard to, contracts with the Institute.

3.2.7.5 Nothing in this Code shall restrict staff representatives in the Governing Body from participating in deliberations, or voting on, any matters relating to conditions of employment which are not confined in their effect to the individual staff member.

### **3.2.8 Register of Interests**

3.2.8.1 Governing Body Members shall comply with the provisions of the **Ethics in Public Office Act (1995)** and **The Standards in Public Office Act (2001)** as these apply to the Governing Body. The Statement of Interest, if required, shall be returned annually to the Secretary of the Institute or nominee and to the Commission on Standards in Public Office by the due date.

### **3.2.9 Breaches of the Code**

3.2.9.1 Any complaint or allegation that a Governing Body Member is in breach of the Code shall be referred in writing to the Secretary of the Governing Body and signed by the person who is bringing the matter to the attention of the Governing Body. On receipt of such a complaint, the Secretary to the Institute, in consultation with the Chairman, shall investigate whether there is a *prima facie* case which should be addressed. In the event that a decision is taken that a *prima facie* case does not exist, a report to that effect shall be made to the Governing Body.

3.2.9.2 In the event that the Secretary to the Institute and the Chairman are satisfied

that there is an issue which requires investigation, the Governing Body shall appoint a sub-committee comprising members of the Governing Body to carry out an investigation and to make recommendations to Governing Body. Governing Body members so appointed shall not participate in any subsequent Governing Body discussions and/or decisions on this matter, unless there is a vote under section 3.2.9.4.

3.2.9.3 This investigation shall normally be completed within 4 weeks of the appointment of the sub-committee by the Governing Body.

3.2.9.4 In the event that the sub-committee's recommendations to the Governing Body extend to recommending removal from membership of the Governing Body, section 3.2.9.5 applies.

3.2.9.5 A member of the Governing Body may, for good and valid reason, be removed from office by resolution of the Governing Body with the consent of the Trustees.

3.2.9.6 A member of the Governing Body may, at any time, resign from office as a member by letter addressed to the Chairman and the resignation shall take effect on the date on which the letter is received.

3.2.9.7 A member of the Governing Body who is absent from all meetings of the Governing Body for a period of six consecutive months, unless the absence was due to illness or was approved by the Governing Body, shall at the expiration of that period cease to be a member of the Governing Body.

### **3.2.10 Dissemination**

MIE shall circulate this Code of Conduct to all members of the Governing Body holding designated posts under the legislation referred to at 3.2.8.1, for their retention.

### **3.3 Code of Conduct for Employees**

#### **3.3.1. Introduction**

- 3.3.1.1 Employees of Marino Institute of Education can be justly proud of the high standards of conduct which have characterised their service over many years and enabled them to carry out the mission of the Institute. The Employee Code of Conduct is an important element of the overall framework within which all employees are expected to work. It sets out the standards required of employees in the discharge of their duties. These standards of behaviour and values will support a high quality service, based on high levels of personal performance and responsibility.
- 3.3.1.2 MIE has developed this Code of Conduct for employees taking account of the implications of the Ethics of Public Office Acts, 1995 and the Standards in Public Office Act 2001. A copy of the Code will be available upon request and shall be placed on the website.

#### **3.3.2 Intent and scope**

- 3.3.2.1 The purpose of the Code is, particularly, to provide guidance to employees of MIE in performing their duties as employees in accordance with best practice.
- 3.3.2.2 For the purposes of this Code, employees are defined as all individuals in the paid employment of MIE, full and part time, irrespective of whether MIE is their primary employer, and including those in receipt of stipends.

#### **3.3.3 Objectives**

- 3.3.3.1 The objectives of the Code are to:
- set out a clear set of ethical principles;
  - promote and maintain confidence and trust in the employees of MIE;
  - prevent the development or acceptance of unethical practices;
  - promote the highest legal, management and ethical standards in all the activities of MIE;
  - promote compliance with best current governance and management practices in all the activities of MIE.

#### **3.3.4 The Requirements of the Code**

- 3.3.4.1 In the performance of their duties employees shall:
- a) Maintain high standards in service delivery by:
    - conscientiously, honestly and impartially serving the Institute



- always acting within the law and
  - performing their duties with efficiency, diligence and courtesy
- (b) Observe appropriate behaviour at work by:
- dealing with students and the public sympathetically, fairly and promptly and
  - treating their colleagues with respect
- (c) Maintain the highest standards of probity by:
- conducting themselves with honesty, impartiality and integrity;
  - never seeking to use improper influence, in particular, never seeking to use political influence to affect decisions concerning their official positions;
  - abiding by guidelines in respect of offers of gifts or hospitality and
  - avoiding conflicts of interest.

### **3.3.5 General Principles**

All employees shall be required to observe the following fundamental principles:

#### **3.3.5.1 Integrity**

- 3.3.5.1.1 Members of staff who hold certain designated positions for the purposes of the Ethics Acts (currently ‘*a position in respect of which the maximum salary is not less than that of a principal (general service grade), in any public body*’) shall disclose outside employment/business interests which they consider may be in conflict or in potential conflict with the business of the Institute, or may be perceived as such. Employees to whom this provision applies shall comply fully with the disclosure procedure applied by the Institute.
- 3.3.5.1.2 Employees shall not at any time engage in, or be connected with any outside employment/business or activity which would conflict, or be in potential conflict, with the interests of MIE, be inconsistent with their official position, or tend to impair their ability to carry out their duties as employees.
- 3.3.5.1.3 Employees of the Institute shall avoid giving or receiving gifts, hospitality, preferential treatment or benefits which might affect or appear to affect the ability of the donor or the recipient to make independent judgement on business transactions. The overriding concern is that the actions of employees be above suspicion and not give rise to

any actual or potential conflict of interest, and that their dealings with commercial and other interests should bear the closest possible scrutiny.

## **Gifts**

- 3.3.5.1.4 The receipt of gifts, as distinct from hospitality, by employees, from those with whom they have official dealings shall be governed by the highest standards. The following general guidelines provide a framework within which decisions in this area can be made. For the purposes of these provisions, the term “gift” includes any benefit which is given to an employee free of charge or at less than its commercial price.
- 3.3.5.1.5 Subject to any rules which MIE may determine, an employee may accept and retain gifts of modest value (e.g. diaries, pens, etc.). Any gift of more significant value shall be refused or, if such refusal would cause offence, shall be handed over by the employee concerned to the President’s office.
- 3.3.5.1.6 A gift, other than a gift of modest value, given to an employee by virtue of his or her official relationship with the donor, or MIE’s commercial dealings with the donor, shall be regarded as property of MIE.
- 3.3.5.1.7 Particular care should be taken in relation to gifts from donors who stand to derive a personal or commercial benefit from their relationship with MIE.
- 3.3.5.1.8 Cash, gift cheques or any vouchers that may be exchanged for cash shall not be accepted regardless of the amount.
- 3.3.5.1.9 Employees shall not solicit gifts, directly or indirectly.
- 3.3.5.1.10 Employees shall not approach any business with which they have contact through their official duties seeking sponsorship or support for any club, charitable organisation, association, trade union or other organisation. MIE shall apply discretion in the application of this rule to instances of very small patronage. Staff members/staff groups should seek guidance from the President if any doubt exists in this regard.
- 3.3.5.1.11 Employees shall not accept special facilities or discounts on private purchases from suppliers with whom they have official dealings.
- 3.3.5.1.12 It should be noted that, under the Prevention of Corruption Acts 1889 to 2001 as amended by the Ethics in Public Office Act 1995, the corrupt giving of gifts to, or receipt of gifts by, employees is a criminal offence

punishable by imprisonment, or fine, or both. The Acts provide that money, gifts or other consideration received by an employee from a person holding or seeking to obtain a contract from MIE is deemed to have been received corruptly unless the contrary is proved.

## **Hospitality**

3.3.5.1.13 It is impossible to lay down definite rules covering the acceptance of hospitality in all circumstances. The overriding concern is that all actions of employees in carrying out their official duties be above suspicion and not give rise to any actual or potential conflict of interest, and that their dealings with commercial and other interests should bear the closest possible scrutiny. It is accepted that employees shall not be put in a position where they cannot accept what are regarded as normal courtesies in business relationships. However, in their contacts with outside organisations or persons, every care shall be taken by employees to ensure that their acceptance of hospitality does not influence them, and could not reasonably be seen to influence them, in discharging their official functions.

3.3.5.1.14 The following general guidelines provide a framework within which decisions in this area can be made.

3.3.5.1.15 All offers of hospitality from commercial interests which have or might have contractual relations with MIE shall be reported by that employee to his or her manager for direction.

3.3.5.1.16 No objection would normally be made to the acceptance of what is regarded as routine hospitality, for example, a business lunch. What may be regarded as 'routine' for this purpose will depend on a number of factors such as the value of the hospitality offered, the frequency of offers, whether there is an element of reciprocity and the general circumstances in which it is offered (for example, whether it is offered by a company to all its customers or is directed at specific or potential customers). Certain types of hospitality (for example involving travelling abroad or holiday weekends) shall not be regarded as routine and shall always be referred to management for direction.

3.3.5.1.17 Employees shall not accept offers of hospitality which go beyond the routine practices referred to above, except where acceptance of such an offer can be clearly shown to be in the interest of MIE and has been approved by the manager of the employee concerned, following consultation with the President.

## **Acquiring goods and services**

- 3.3.5.1.18 MIE is committed to conducting its purchasing of goods and services in accordance with public policy and best business practice and its purchasing regulations reflect this. In this regard employees shall specifically note the following standards
- (a) An employee shall not seek contracts with MIE for the supply of goods or services (other than for employment) either for his or her own benefit, or for any capacity, or on behalf of other persons or organisations
  - (b) MIE shall not knowingly undertake to contract for the supply of goods or services (other than for employment) with an employee, or with any partnership or company with which an employee has an involvement in his or her private capacity;
  - (c) No purchase shall be made from, and no sale made to, an employee, or any partnership or company with which an employee has an involvement in his or her private capacity, in respect of goods or services, unless prior sanction has been obtained from the relevant Manager in the area in which the transaction arises, following consultation with the President.
- 3.3.5.1.19 An employee who enters into any undertaking, or who holds any outside interest, or participates in any outside business affecting, or likely to affect, an MIE contract, or the purchase or sale of MIE property, shall immediately disclose the nature and extent of his or her interest to MIE. An employee should not accept a directorship (except as a nominee of MIE) in any company holding an MIE contract or in a company which may reasonably be expected to hold such a contract in future.
- 3.3.5.1.20 Employees shall not negotiate or arbitrate in any matter affecting an MIE contract or the purchase from, or sale of, goods to MIE where, in their private capacities, they are interested either as principals or as shareholders in a company being one of the principals in the matter under consideration.

## **3.3.5.2 Information**

- 3.3.5.2.1 MIE is committed to providing access to general information relating to its activities in a way that is open and enhances its accountability to the general public. All employees shall ensure that they deal with queries from members of the public in an open and helpful way. Under the

Freedom of Information Acts 1997 and 2003 (FOI Acts), members of the public (including employees of MIE) enjoy a legal right of access to information held by MIE, subject to certain exemptions defined in the FOI Acts. Arising from the FOI Acts, certain employees are given explicit responsibility for the provision of information to members of the public on foot of requests under the FOI Acts. Accordingly, any such requests received should be referred to MIE's FOI Officer.

3.3.5.2.2 Particular care shall be taken to safeguard information concerning the private or commercial affairs of students, members of the public, clients, or organisations, which may have been submitted in connection with official business, on condition, or on the reasonable assumption, that it would remain confidential. The FOI Acts recognise the importance of protecting such information in the normal course from third party access. Where exceptionally sensitive information of a personal, commercially sensitive or confidential nature is under consideration for release in the public interest, the FOI Acts impose a number of safeguards to ensure the rights of the person(s) concerned are fully respected.

3.3.5.2.3 MIE employees shall observe due confidentiality in relation to all discussions and decisions taken at meetings of the Governing Body and other bodies in MIE, and will treat in the strictest confidence all information received in their capacity, either as members of these bodies, or as attendees.

### **3.3.5.3 Obligations**

3.3.5.3.1 MIE employees shall comply with detailed tendering and purchasing procedures, as well as complying with prescribed levels of authority for sanctioning any relevant expenditure;

3.3.5.3.2 It is acknowledged that the acceptance of positions following employment and/or engagement by a third level institution can give rise to the potential for conflicts of interest and to confidentiality concerns. In any case where an employee intends to take up appointment in a competitor institution, or other similar organisation, where there may be, or appear to be a conflict of interest, the matter shall be referred to the President, who may consult with the H.R. Manager and/or the Chairman as appropriate. MIE's consent will not be unreasonably withheld, but it is expected that matters related to confidentiality will be mutually agreed.

### **3.3.5.4 Loyalty**

- 3.3.5.4.1 Employees of MIE acknowledge their responsibility to MIE and shall be fully committed to all its activities, with due respect to the tenets of academic freedom, while mindful that MIE itself must at all times take into account the interests of its students, staff and providers of funds including taxpayers and society generally.
- 3.3.5.4.2 The Governing Body and employees of MIE acknowledge the duty of all to conform to highest standards of business ethics, including impartiality, integrity and respect for the law.

### **3.3.5.5 Fairness**

- 3.3.5.5.1 MIE shall be committed to complying with employment equality and equal status legislation.
- 3.3.5.5.2 MIE shall be committed to fairness in all business dealings.
- 3.3.5.5.3 MIE shall value its students, suppliers, employees and customers and treat all its students, suppliers, employees and customers equally and loyally.

### **3.3.5.6 Behaviour at Work**

- 3.3.5.6.1 The Governing Body of MIE places the highest priority on promoting and preserving the health and safety of its employees and students. This Code places an obligation on all employees to ensure that they familiarise themselves with MIE policies and practices regarding Dignity and Work, and Health and Safety, and that they act accordingly.
- 3.3.5.6.2 MIE employees shall endeavour to ensure the proper, effective, and efficient use of MIE resources. All employees shall take proper and reasonable care of MIE property, and not to use, or permit its use, for unauthorised purposes (*'de minimis'* use i.e. use that results in no actual cost to MIE, or negligible cost, is permitted).
- 3.3.5.6.3 MIE employees shall avoid the use of MIE resources or time for personal gain, for the benefit of persons/organisations unconnected with the Institute or its activities, or for the benefit of competitors.
- 3.3.5.6.4 MIE employees are required to attend at work as required and not to absent themselves from duty without proper authorisation; to comply with the terms of the sick leave regulations; at all times to act in a manner

consistent with the proper performance of the functions of their position, and with the maintenance of public confidence in such performance, including refraining from conduct which might impair performance; to ensure non-discriminatory language is used in all communications, both internal and external, including display material and documents in electronic form; and not to engage in any outside business or occupation during their normal hours of duty.

### **3.3.5.7 Responsibility**

- 3.3.5.7.1 MIE shall ensure that all employees have appropriate access to a copy of the Code.
- 3.3.5.7.1 MIE shall provide practical guidance and direction as required on such areas as gifts and entertainment and on other ethical considerations which arise routinely.

### **3.3.5.8 Review**

- 3.3.5.8.1 MIE shall review this Code of Conduct as appropriate and in any case at not less than four year intervals.

### **3.4 Guidelines in respect of Quality Customer Service for Customers and Clients of MIE**

In its dealings with the public, the Institute shall have regard to the following:

#### **Quality Service Standards**

- 3.4.1 Publish a statement that outlines the nature and quality of service which customers can expect and, where appropriate, display it prominently at the point of service delivery.

#### **Equality/Diversity**

- 3.4.2 Ensure the rights to equal treatment, established by equality legislation, and accommodate diversity, so as to contribute to equality for the groups covered by the equality legislation (under the grounds of gender, civil status, family status, sexual orientation, religious belief, age, disability, race and membership of the Traveller Community).

Identify and work to eliminate barriers to access to services for people experiencing poverty and social exclusion, and for those facing geographic barriers to services.

#### **Physical Access**

- 3.4.3 Provide clean, accessible public offices that comply with occupational and safety standards and, as part of this, facilitate access for people with disabilities and others with specific needs.

#### **Information**

- 3.4.4 Take a proactive approach in providing information that is clear, timely and accurate, is available at all points of contact and meets the requirements of people with specific needs. Ensure that the potential offered by information technology is fully availed of, and that the information available on the Institute's web site is appropriate.

Continue the drive for simplification of rules, regulations, forms, information leaflets and procedures.

#### **Timeliness and Courtesy**

- 3.4.5 Deliver quality services with courtesy, sensitivity and the minimum delay, fostering a climate of mutual respect between provider and customer.



Give contact names in all communications to ensure ease of on-going transactions.

### **Complaints**

3.4.6 Maintain a well-publicised, accessible, transparent and simple-to-use system of dealing with complaints about the quality of service provided.

### **Appeals**

3.4.7 Similarly, maintain a formalised, well-publicised, accessible, transparent and simple-to-use system of appeal/review for customers who are dissatisfied with decisions in relation to services.

### **Consultation and Evaluation**

3.4.8 Provide a structured approach to meaningful consultation with, and participation by, the customer in relation to the development, delivery and review of services. Ensure meaningful evaluation of service delivery.

### **Choice**

3.4.9 Provide choice, where feasible, in service delivery including payment methods, location of contact points, opening hours and delivery times. Use available and emerging technologies to ensure maximum access and choice and quality of delivery.

### **Official Languages Equality**

3.4.10 Provide quality services through Irish and/or bilingually and inform customers of their right to choose to be dealt with through one or other of the official languages.

### **Co-ordination**

3.4.11 Foster a co-ordinated and integrated approach to delivery of services.

### **Internal Customers**

3.4.12 Ensure staff are recognised as internal customers and that they are properly supported and consulted with regard to service delivery issues.

### **3.4 Format of Statement of Internal Control**

- 3.4.1 Acknowledgment by the Chairman and President that the Governing Body is responsible for the Institute's system of internal control.
- 3.4.2 An explanation that such a system can provide only reasonable and not absolute assurance against material error.
- 3.4.3 Description of the key procedures, which have been put in place by the Governing Body, designed to provide effective internal control including:
- i) The steps taken to ensure an appropriate control environment (such as clearly defined management responsibilities and evidence of reaction to control failures)
  - ii) Processes used to identify business risks and to evaluate their financial implications
  - iii) Details of the major information systems in place such as budgets, and means of comparing actual results with budgets during the year
  - iv) The procedures for addressing the financial implications of major business risks (such as financial instructions and notes of procedures, delegation practices such as authorisation limits, segregation of duties and methods of preventing and detecting fraud) and
  - v) The procedures for monitoring the effectiveness of the internal control system which may include: audit committees, management reviews, consultancy, inspection and review studies, the work of internal audit, quality audit reviews and statements from the head of internal audit.
- 3.4.4 Confirmation that there has been a review of the effectiveness of the system of internal control.
- 3.4.5 Information (if appropriate) about the weaknesses in internal control that have resulted in material losses, contingencies or uncertainties which require disclosure in the financial statements or the auditor's report on the financial statements.
- 3.4.6 The information relating to weaknesses in internal control should be a description of the action taken, or intended to be taken, to correct the weaknesses, or an explanation of why no action is considered necessary.

Signed:

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Chairman

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President

### **3.5 Guidelines for Best Practice in Asset Disposal and Access to Assets by Third Parties**

3.5.1 As stated at Section 7.8 of the Instrument of Governance, *'The Governing Body shall not enter into any arrangements (other than routine arrangements necessary for the normal operation of the Institute) relating to use of property, the borrowing of money or legal agreements without informing the Trustees and where appropriate, obtaining their agreement, in writing.'* The remainder of this section 3.5 applies within that context.

MIE shall adhere to best practice for the disposal of assets or the granting of access to property or infrastructure for commercial arrangements e.g. joint ventures with third parties. It shall be standard practice that the disposal of assets or the granting of access to property or infrastructure for commercial arrangements e.g. joint ventures with third parties, with an anticipated value at or above a threshold level of €150,000, shall be by auction or competitive tendering process, other than in exceptional circumstances. The method used should be both transparent and likely to achieve a fair market-related price. The anticipated value may be determined either by a reserve price recorded in advance or by a formal sign-off by the Governing Body on the advice of the President or by the Audit Committee if delegated to it, that in its view the anticipated value is likely to be less or greater than €150,000. In determining market value, regard should be given to accounting standards and best practice in Ireland.

3.5.2 The exceptional circumstances mentioned at 3.5.1 could include a sale to a charitable body or where the Governing Body believes that competitive tendering is not appropriate due to the sensitive nature of particular arrangements in respect of research collaborations, joint ventures with industry or other external parties or in respect of arrangements where Intellectual Property may be brought to the Institute. In all cases, the method used should be both transparent and likely to achieve a fair market-related price.

3.5.3 If an auction or competitive tendering process takes place and the highest bid is not accepted, it is desirable that specific Governing Body approval be required before the disposal of the asset, or granting of access to property or infrastructure for commercial arrangements with third parties, can be completed. For reasons of transparency, such approval together with the reason why a lower bid was permitted to be accepted should be noted in the minutes of the Governing Body.

3.5.4 If an auction or competitive tendering process does not take place, and the agreed price is €150,000 or more, then it is desirable that specific Governing

Body approval be required before negotiations start and also before the disposal of the asset or granting of access to property or infrastructure for commercial joint venture arrangements with third parties can be completed.

- 3.5.5 In accordance with best practice, it is desirable that disposal of assets to members of Governing Body, employees or their families or connected persons, should, as with all disposals, be by a transparent method and at a fair market-related price. A record of all such disposals to such persons (to include details of the asset disposed of, price paid and name of the buyer) should be noted in a register kept for this purpose (minor disposals below a threshold approved by the Governing Body may be omitted from the register). This register should be available for inspection, if requested, by the Governing Body or by any member of the Governing Body. The Governing Body may retain a requirement that any disposal above an approved threshold may not be made without having been formally endorsed by the Governing Body which may impose specific restrictions with regard to any such disposal.
- 3.5.6 In accordance with best practice, details of all disposals of assets or grants of access to property or infrastructure for commercial arrangements with third parties (save for connected third parties which is dealt with in **paragraph 3.5.1**) below the threshold value of €150,000 without auction or competitive tendering process should be formally reported, with the price paid and the name of the buyer, to the Governing Body on an annual basis.
- 3.5.7 Details of and explanations for the disposals of assets or grants of access to property or infrastructure for commercial arrangements with third parties above the threshold of €150,000 which have not been the subject of auction or competitive tendering process should be included.

## **Appendix 1: Marino Institute of Education Instrument of Governance**

### **1. INTENTION OF THE TRUSTEES**

- 1.1. The Christian Brothers have responded to the changing education needs of youth in Ireland for more than 150 years. This work has included developing new models of school, new processes and content in curriculum and new approaches in teaching and learning. Historically, based on the charisma of its founder, Edmund Rice, the Congregation has been conscious of the need for community education and has always sought to promote the harmonious growth of the whole person in faith, life and culture.
- 1.2. To achieve these aims, the Christian Brothers established an Educational Research, Resource and Training Centre at Marino in Dublin, staffed by suitably qualified personnel who seek to identify, initiate, and evaluate educational programmes and processes. Teacher training has been provided at Marino in Dublin since 1905 and Marino has been recognized as a teacher training college by the Department of Education since 1927. In 1976 an educational association with Trinity College Dublin was established resulting in the validation by the University of Dublin of Marino's initial primary teacher education programmes, the Bachelor of Education and Higher Diploma in Education (Primary Teaching). Since 1989 Marino has embraced wider education provision and has grown and developed as a centre for excellence in teaching, learning and research.
- 1.3. The Marino Institute of Education was established by Deed as a Charitable Trust on 24 October 1991. In 2006, the Christian Brothers Province determined to request Trinity College Dublin to join them in collaborative trusteeship of Marino Institute of Education. In 2011, the Board of Trinity College agreed to accept the invitation. The collaborative trusteeship of Marino Institute of Education represents a unique opportunity for a partnership approach in the future development of the Institute.
- 1.4. The Trustees of the Institute are two nominees of the European Province Leadership Team of the Christian Brothers, and two nominees of the Board of Trinity College Dublin.
- 1.5. The Trustees make available the campus of the Institute, including the grounds, buildings and facilities for the above mentioned and other related purposes. The facilities available to the Institute are as outlined in Schedule 2 and under the terms of the lease in place dated 26 November 2003. The Trustees will collaborate, where appropriate, with other agencies involved in the development of education.
- 1.6. In achieving its aims the Trustees intend that the Institute will be guided by the following principles:-
  - Be supportive of the Mission of Catholic education by assisting processes to articulate the ethos of Catholic education and by proposing models of education to implement it.
  - Be ecumenical and respectful of people of other faiths.
  - Provide a strong element of teacher education.

- Provide education programmes to encourage and to empower the disadvantaged and the poor.
  - Build a community of learning which is person centred, respectful of individual differences and accessible to people who are disadvantaged.
  - Assist parents to fulfil the responsibilities of their role as educators
  - Respect all truth seekers and defend their right to pursue new knowledge wherever it may lead.
- 1.7. From its inception, Marino Institute of Education has been a body established under trust. Schedule I outlines the process by which this was established. Within this structure, the Trustees establish an Instrument of Governance and appoint a Governing Body to discharge the authority of the Trustees within the Institute.
- 1.8. If any question arises relating to the governance and conduct of the Institute not specifically provided for in this Instrument, such questions shall be decided by the Trustees, and the Trustees shall have power at all times to revise, alter or amend this Instrument in any particular.

What follows in the Instrument of Governance is applicable with effect from June 2016.

## **2. THE GOVERNING BODY**

- 2.1. The Governing Body of Marino Institute of Education shall consist of not more than eighteen persons appointed by the Trustees. The Trustees shall take account of the mix of skills and competencies which are appropriate for the overall membership of the Governing Body.
- (a) Ex officio: Two nominees of the European Province Leadership Team of the Christian Brothers;  
The current President of the Institute (but not her successors).
  - (b) Ex officio: By agreement with the Provost of Trinity College Dublin and for the duration of the association of Marino Institute of Education with the University of Dublin:  
Two representatives of Trinity College, appointed by the Board of the College.
  - (c) By nomination of the Trustees: Eight members
  - (d) Following election, three members of the staff of the Institute.  
Two of these staff members shall be elected from an electorate comprising the academic staff of the Institute. One of these staff members shall be elected from an electorate comprising the support staff of the Institute.
  - (e) One student elected from among the Students' Union [who shall normally be an Officer of the Union].
  - (f) By co-option of the Governing Body if it shall so decide: Two members.

There shall be a quorum when fifty per cent plus one of the members of whom one shall be the Chairperson or Deputy Chairperson of the Governing Body, are present at the meeting.

- 2.2. Subject to 2.1 (a) above, the President and the Chief Finance Officer shall attend meetings of the Governing Body.
- 2.3. The Chairperson and the Deputy Chairperson of the Governing Body shall be appointed by the Trustees.

There shall be a Secretary to the Governing Body and the Secretary shall attend all meetings. The Secretary shall be appointed by the Governing Body on nomination of the Chair. The Secretary shall have appropriate competencies and experience, and may be appointed from among the staff of the Institute or from outside the Institute. If, for any reason, the Secretary cannot attend a meeting of the Governing Body the Chair will nominate to the Governing Body an Acting Secretary.

- 2.4. The Governing Body shall set the strategic direction, and govern and control all the affairs of the Institute in accordance with the Intention of the Trustees, expressed in the seven principles set out in paragraph 1.6 above.
- 2.5. There shall be a Standing Committee of the Governing Body, the composition of which shall be the Chairperson, the President of the Institute, one member of the Governing Body who is a member of the academic staff of the Institute, and two other members of the Governing Body to be appointed by the Body.

This Committee acts on behalf of the Governing Body. It is empowered to make practical decisions on Institute business, within the parameters determined by the Governing Body. Meetings of this Committee shall be convened at the request of the Chair of the Governing Body. The Standing Committee shall submit to the Governing Body the minutes of all meetings held in the intervals between meetings of the Governing Body.

- 2.6. The Chairperson of the Governing Body shall be Chairperson of the Standing Committee, three members of which shall constitute a quorum. In the absence of the Chairperson those present shall elect one of their members to chair the meeting of the Standing Committee.
- 2.7. The Governing Body shall establish a Finance Committee, an Audit Committee and define terms of reference and membership, which may include individuals outside of the Governing Body, for these. The Governing Body may also establish other committees on the same basis.
- 2.8. The Governing Body shall establish an Academic Council.
- 2.9. The members of the Governing Body, other than ex officio members, shall hold office for a period of three years from a date to be decided by the Trustees.

Any person who by virtue of holding an office is a member of the Governing Body shall retire from membership on ceasing to hold office.

In the case of a casual vacancy the successor shall be appointed in like manner to his/her predecessor, and shall hold office for the remainder of the predecessor's term.

Outgoing members shall be eligible for reappointment for a further three years, and thereafter shall only be eligible for reappointment after a further three years have elapsed.

- 2.10. The Governing Body shall meet at least three times in the course of each academic year.
- 2.11. Decisions of the Governing Body shall normally be by consensus. However, where this is not possible a simple majority of votes shall decide and in the case of equality of votes the presiding Chairperson shall have a second or casting vote.
- 2.12. The Secretary shall keep the minutes of the meetings of the Governing Body and of the Standing Committee and shall arrange for meetings at the direction of the Chairperson.

The Secretary shall draw up an annual schedule of meetings to be agreed before the beginning of each year and shall draw up the agenda in consultation with the Chairperson. In the case of changes to that schedule, the Secretary will normally give members not less than seven days' notice of forthcoming meetings. Documents shall normally be circulated 5 working days in advance and may be circulated electronically, if members of the Governing Body agree.

- 2.13. A special meeting of the Governing Body shall be held if (a) the Chairperson in his/her discretion directs the Secretary to summon such a meeting or if (b) the Secretary receives a requisition signed by not less than six of the members of the Governing Body stating the business to be transacted. Not less than three working days' clear notice of such special meeting, stating the business to be transacted thereat, shall be given to every member of the Governing Body; and no business other than that specified in the notice shall be dealt with at such special meeting.
- 2.14. The Governing Body shall receive from the Standing Committee, the Finance Committee, the Academic Committee, the Audit Committee and any other committees set up by the Governing Body, minutes of all meetings of these bodies held in the interval since the last meeting of the Governing Body.
- 2.15. The Governing Body and all Committees, sub-Committees and Working Groups established by it shall operate in accordance with the ethos of the Institute, with best practice and principles of governance in place from time to time and in accordance with legislation in force from time to time.
- 2.16. In the interests of best governance practice, it is important that issues of potential, perceived or actual conflict of interest are addressed in the work of the Governing Body, its committees and the Academic Council. In that regard, all members of those bodies will carefully consider those issues in accordance with the general principles set down in Schedule 3. In addition, the Governing Body may set down more detailed procedures to deal with such issues in accordance with the general principles in Schedule 3.

### **3. ACADEMIC COUNCIL**

- 3.1. The Academic Council has overall responsibility for assuring the quality of academic programmes delivered by the Institute. To fulfil this mandate it shall ensure that programmes and courses are regularly monitored and evaluated. Directors of course programmes shall provide an annual report according to the guidelines prepared by the Governing Body. The Academic Council shall also oversee and consider the outcome of any academic reviews undertaken.



- 3.2. The composition and terms of reference shall be decided by the Governing Body and shall address how vacancies arising are to be filled.
- 3.3. The establishing of academic relationships with other institutions for the purpose of delivering, managing and accrediting programmes is the prerogative of the Governing Body on the recommendation of the Academic Council. Where appropriate the Governing Body shall taking account of paragraph 7.8 below, ensure that such relationships are enshrined in a legal form and that the respective responsibilities of the parties are clearly delineated.
- 3.4. The Academic Council shall meet at least three times in each academic year.

#### **4. THE PRESIDENT**

- 4.1. The Governing Body shall appoint a President of the Institute who shall be its Chief Officer. Terms and conditions approved from time to time by the Governing Body after appropriate consultation with relevant external stakeholders shall apply. In making the recruitment procedures for the appointment, the Governing Body shall have regard to best practice in recruitment for such posts with a view to attracting the best candidates for the position. Those procedures shall include open advertising of the post, and such interview and other assessment procedures to be implemented by the selection committee. The selection committee, having regard to gender balance, shall include the Chair and at least one Governing Body member, and at least one international expert from outside the Institute. The selection committee shall conduct its business in a confidential manner and shall make a recommendation for appointment to the Governing Body.
- 4.2. The President shall be responsible for administering the Institute in accordance with the Intention of the Trustees, the policy of the Governing Body and generally acknowledged good practice.
- 4.3. The President may establish a management team to assist in overseeing the overall integration and coherent management of MIE which shall responsible to the President in this regard.

#### **5. DEPARTMENTS**

- 5.1. The Governing Body shall establish such and as many academic and support Departments as it deems necessary to carry out the functions of the Institute.

Heads of such Departments shall be appointed on terms and conditions set out by the Governing Body.

#### **6. APPOINTMENTS**

- 6.1. The Governing Body shall offer employment to such and as many staff as it considers appropriate and in accordance with guidelines in place from time to time. Terms of appointment shall be set by the Governing Body.

- 6.2. Appointments to all posts shall be in accordance with best practice in this regard.
- 6.3. Any expenditure incurred in relation to the departure of an employee from the employment of the Governing Body shall be a matter for the Governing Body. The Trustees shall be informed in this regard and their approval sought in accordance with paragraph 7.8, if necessary.

## **7. VARIA**

- 7.1. The Governing Body may set up sub-committees with a view to facilitating the work of government of the Institute in accordance with this Instrument. The Chair of the Governing Body shall be an ex-officio member of all Committees of the Governing Body, unless otherwise agreed by the Governing Body.
- 7.2. The Governing Body shall establish an Internal Dispute Resolution process.
- 7.3. The Governing Body may, subject to this Instrument, from time to time make such rules for the government of the Institute and for the ordering of its own business as it thinks fit.
- 7.4. Due confidentiality shall be exercised in respect of all proceedings, papers, reports, memoranda or other documents (or copies thereof) prepared for or issued from the Governing Body or any subcommittee thereof, or any body set up by the Governing Body for the government of the Institute.
- 7.5. The Governing Body may make recommendations as it deems appropriate to the Trustees for funding Institute projects and undertakings, having due regard to the objects of the Trust and criteria and procedures set down by the Trustees of the Trust.
- 7.6. It is the duty of the Trustees to ensure at all times that the Governing Body, in carrying out the functions assigned to it by this Instrument, act in accordance with the Intention of the Trustees and the Deed of Trust of the Institute and applicable legal or statutory requirements.
- 7.7. T In the case of any proposed major undertakings by the Institute in the grounds, buildings and facilities required by the work of the Institute, the Governing Body must in the first instance make recommendations to the Trustees. The Governing Body shall not embark on programmes of capital development exceeding €100,000 in value for the Institute without the prior approval of the Trustees.
- 7.8. The Governing Body shall not enter into any arrangements (other than routine arrangements necessary for the normal operation of the Institute) relating to use of property, the borrowing of money or legal agreements without informing the Trustees and where appropriate, obtaining their agreement, in writing.
- 7.9. The Trustees shall indemnify the Governing Body and each member thereof against any claim for capital debts or expenditure properly incurred, and provided always the terms of this Instrument have been complied with by the Governing Body.
- 7.10. The Trustees, or representatives thereof shall, not less once a year, meet the Chair of the Governing Body and any other Board members or staff considered appropriate by the Chair to consider matters of mutual interest. A meeting may, at any time, be required by either the Chair of the Trustees or the Chair of the Governing Body.

- 7.11. Subject to due notice being served on the members of the Governing Body the Trustees may at any time assume direct government of the Institute.

## **SCHEDULES**

1. Trust Arrangements - Marino Institute of Education
2. Property Schedule
3. Conflict of Interest

## **SCHEDULE I: Trust Arrangements - Marino Institute of Education**

1. The Marino Institute of Education (MIE) was established by Deed dated 24 October 1991 as a Charitable Trust.
2. This was subsequently amended by a First Deed of Amendment dated 26 November 2003.
3. The latest Deed of Amendment of July 2011 provides for the appointment to the Trust of two nominees of the Provost, Fellows, Foundation Scholars and other members of the Board of the College of the Holy and Undivided Trinity of Queen Elizabeth, near Dublin (also known as Trinity College Dublin). These nominees, together with two nominees of the European Province Leadership Team of the Irish Christian Brothers, constitute the Trustees for the time being of the MIE (paragraphs 1.3 and 1.4 of the Instrument of Governance).
4. This new Trusteeship arrangements have been noted as acceptable to the Department of Education and Skills.

## SCHEDULE 2: Property Schedule

The following properties (delineated in the attached map) constitute the buildings included within the Marino Institute of Education:

1. **Student Accommodation:**

This comprises residential accommodation and related ancillary facilities for some 300 students of MIE and other appropriate third level students.

This development was undertaken in the context of Section 50 of the Finance Act 2003. Ownership will revert to the Congregation of Christian Brothers in 2031.

2. **The Rice-Nagle Hall**, completed in 2006, comprises a substantial gymnasium, restaurant and lecture hall facilities with fourth-generation IT facilities throughout.

3. **St Mary's**, one of the two historic buildings fully renovated and restored on the formal establishment of MIE in 1991. The building houses Lecture and Conference Rooms, Staff Rooms, Study Rooms and full support services.

4. **St Patrick's**, the second historic building renovated in the 1990's, contains a Library, a Reading Room, Lecture Rooms, a Music Room and Offices which are let commercially to a number of organisations, the majority of which are of an educational / social / governmental background. Licences are of short duration and do not confer any long-term property rights to the leaseholders.

5. **Playing Fields**, primarily intended for use of students of MIE, but which are also utilised by local first and second levels schools under annual licence.

6. **St Joseph's**, A residential building, currently occupied by the Christian Brothers for their use for as long as they so require, after which the use of the property reverts to the Marino Institute of Education.

### SCHEDULE 3: Conflict of Interest

These provisions are in addition to those contained in the Ethics in Public Office Acts, which apply to the Institute. Governing Body members shall comply with the provisions of the Ethics in Public Office Acts, 1995 and the Standards in Public Office Act, 2001 as these are applied to the Governing Body. The necessary Statement of Interest shall be returned annually to the Secretary and to the Commission on Standards in Public Office by the due date.

A Governing Body member (which expression in this Schedule shall include individuals in attendance at Governing Body meetings) shall be considered to have a real conflict of interest when he/she holds a personal interest, whether direct or indirect, of which he/she is aware and which in the opinion of a reasonably informed and well-advised person, is sufficient to put into question the independence, impartiality and objectiveness that the said Governing Body member is obliged to exercise in the performance of his/her duties.

A Governing Body member shall be aware that he/she may have a perceived conflict of interest when he/she appears to have, in the opinion of a reasonably informed and well-advised person, a personal interest, whether direct or indirect, that is sufficient to put into question the independence, impartiality and objectiveness that the said Governing Body member is obliged to exercise in the performance of his/her duties.

Governing Body members shall:

- (a) make a full disclosure in writing to the Secretary of all potential conflicts of interest, as soon as he/she becomes aware of it, having due regard to perceived conflicts;
- (b) not use his/her position as a Governing Body member for personal profit, gain or advantage;
- (c) not accept a gift, fee or favour, reward, gratuity or remuneration of any kind if it could be seen by the public, knowing the full facts, as intended, or likely to cause, a Governing Body member to act in a particular way or deviate from the performance of his/her duty;
- (d) not assist any person or any organisation in its dealings with the Institute when such intervention may result in real or apparent preferential treatment to the person or organisation by the Institute;
- (e) not use, directly or indirectly, any facilities or services of the Institute, nor allow them to be used, for purposes other than expressly approved by the Institute;
- (f) in the course of a Governing Body meeting resolve a conflict of interest in the best interests of the Institute by declaring his/her interests and leaving the room, thereby taking no part in the relevant discussion, decision or action. In circumstances where a Governing Body member is unsure as to whether or not a conflict of interest exists or is material, he/she should discuss the matter with the Secretary prior to the meeting. If in doubt he/she should declare and offer to withdraw.
- (g) At the beginning of each Governing Body meeting, there will be a standing agenda item called "Statements of Interest" where the Chair of the meeting will call on Governing Body members to declare any real or perceived conflicts of interest in relation to any Governing Body member or person in attendance at Governing Body meetings. In the event of any such statement of interest being made, the Chair of the meeting will ask the Secretary to make a recommendation to the meeting as to how

the issue should be dealt with. The Governing Body will decide on the appropriate course of action in accordance with the Ethics in Public Office Acts, this procedure and any other standing orders or procedures put in place by the Governing Body. The Governing Body will decide on whether the Governing Body member making the statement of interest will remain present for the discussion of the statement of interest and for the discussion on the relevant agenda item. Any such decision shall be recorded in the minutes of the Governing Body.

In accordance with good governance practice, Governing Body members shall:

- (a) on ceasing to be a Governing Body member, not make use of any information obtained in their capacity as a Governing Body member that is not generally available to the public, in order to derive therefrom a benefit or advantage for themselves or that of any family member;
- (b) for a period of two years after ceasing to be a Governing Body member, not give advice nor act in the name of, or on behalf of, a third party in negotiations with, or in regard to, contracts with the Institute.

## **Appendix 2A: Schedule of Principal and Other Committees of the Governing Body**

The following Committees report to the Governing Body as prescribed by the Instrument of Governance:

Standing Committee

Finance Committee

Academic Council

Audit Committee

The following Committee established by the Governing Body also reports to the Governing Body:

S.C.G. Steering Committee



## **Appendix 2B: Terms of Reference for MIE Audit Committee**

### **Constitution**

3.1.7.1 The Governing Body has established a committee of the Governing Body known as the Audit Committee which shall have a major role in relation to assuring proper financial management, effectiveness of internal control and risk management systems and economy, efficiency and effectiveness of the Institute's activities.

### **Membership**

3.1.7.2 The membership of the committee shall be appointed by the Governing Body. The Committee shall consist of at least three members. In appointing members consideration shall be given to the skills and independence of members and in particular it may be appropriate that at least two members be external members of the Governing Body and that at least one of the members need not be a member of the Governing Body but may be external to the Institute. At least one member should have recent and relevant financial experience.

3.1.7.3 The Chairman of the Committee shall be appointed by the Governing Body.

3.1.7.4 The Committee shall draw up its own working procedures.

### **Attendance at Meetings**

3.1.7.6 Any employee or external person relevant to the work of the Committee may attend for all or part of meetings at the invitation of the Committee

3.1.7.7 At least once a year the Committee will meet separately with the external auditors without members of management being present.

### **Mandate**

3.1.7.8 The Committee is authorised by the Governing Body to investigate any activity within its terms of reference and to seek any information it may require on that activity from any employee of the Institute and all such employees are directed to co-operate with the Committee. The Committee shall be given the necessary resources for this purpose.

3.1.7.9 The Committee is authorised by the Governing Body to obtain outside legal or other independent professional advice, if it considers this necessary.

## **Terms of Reference**

3.1.7.10 The terms of reference of the Committee are as follows:

### **Financial Statements**

- To review the draft annual financial statements of the Institute and their format, taking account of all relevant considerations and of accounting standards and legal requirements, before they are submitted to the Governing Body;
- To recommend to the Governing Body whether they should approve any accounts so reviewed by the Committee;
- To determine at least annually whether, in the Committee's opinion, the Institute has kept proper books of account.

### **External Audit**

- To discuss with the external auditor, before the audit commences, the nature and scope of the audit;
- To discuss problems and reservations arising from the audit and any other matters requested by the external auditors;
- To review the external auditor's Management Letter and all other audit letters from the external auditors and to consider management's response;

### **Internal Controls and Risk Management**

- To satisfy itself that the arrangements made for and resources available for internal audit are suitable, and to monitor performance of same;
- To consider the system of internal financial controls and to satisfy itself that the control environment is adequate and that controls are operating effectively;
- To keep under review and advise on the operation and effectiveness of the Institute's risk management systems;
- To provide an opinion annually on the proposed statement of internal controls and on any legal compliance requirements;

- To consider the internal audit annual audit programme, to review and consider major findings arising from internal audit work.

*Other*

- To satisfy itself that arrangements are in place to promote economy, efficiency and effectiveness;
- To consider other topics, as requested by the Governing Body or initiated by the Committee;
- To promote co-ordination between the Institute's internal and external audit functions.

**Reporting Arrangements**

3.1.7.11 The Committee shall make an annual written report on its activities to the Governing Body after the conclusion of the external audit for the financial year. The report will include the Committee's opinion on the adequacy of the systems of internal controls and risk management. The Committee will report to meetings of the Governing Body on such other occasions as requested.

3.1.7.12 Minutes or reports of meetings of the Committee shall be circulated to each member of the Governing Body.