



Children's Commissioner for Jersey

Promoting and Protecting Children's Rights

Audit & Risk Advisory Panel (ARAP) Terms of Reference

Purpose

The Commissioner for Children and Young People (Jersey) Law 2019 Part 5 Article 27 states that the Commissioner must appoint an Audit and Risk Advisory Panel to provide the Commissioner with advice and assistance in relation to:

- the use of resources by the Office of the Children's Commissioner;
- the management of risk by the office; and
- the governance of the Office.

The Panel will advise the Children's Commissioner by reviewing the comprehensiveness and reliability of assurance on governance, risk management, the integrity of financial statements and the annual report. To do this they will advise on: -

- The strategic processes for risk, control and governance together with the Governance Statement required for inclusion within the annual accounts.
- The accounts, and the annual report of the Office.
- The planned activity and results of both Internal and External Audit. Frequency of audit will be determined by the C&AG.
- The adequacy of the Office's response to issues identified by audit activity.
- Processes for reviewing policies.
- The Panel will also periodically review its own effectiveness and report on the results.

Constitution

- The Children's Commissioner will appoint a member of the Adult Advisory Panel to Chair the Audit and Risk Advisory Panel.
- Secretariat will be provided by the Office of the Children's Commissioner.
- Individual members of the Advisory Panel carry no personal liabilities or risks.
- The Panel should meet at least annually with the Government Internal Audit.
- The Panel should have access to any reasonable employee or related information when it comes to carrying out their Panel responsibilities.
- The post is not remunerated.

Membership

- The Panel will comprise of at least three but no more than 5 members. Panel members must not be employees of the Government through the States Employment Board nor States Members.
- The Panel must consist of persons who (taken together) have a broad range of experience relevant to audit and risk management.
- At least one member will be appointed from the Adult Advisory Panel.
- The Panel may, in exceptional circumstances, co-opt additional members for a period not exceeding a year to provide specialist skills, knowledge and experience; or procure specialist ad-hoc advice subject to budgets agreed by the Children's Commissioner.
- Members will be appointed for an initial two-year period with the option to extend for up to another 2 years. Further re-appointments may be permitted in exceptional circumstances.
- The Commissioner may, from time to time, also ask individual Panel members to advise on strategic and other matters relating to her remit. In such circumstances the members may not under any circumstances act for the Children's Commissioner in an executive or managerial capacity.
- In the unlikely event that such an issue should arise, as a result of exceptional circumstances and only on the grounds of firm evidence, if the Children's Commissioner deems it necessary to remove a Panel member because of substantial risk to the Children's Commissioner by their continued membership the Children's Commissioner will write to the individual concerned stating, in detail, the reasons for terminating membership, and giving twenty working days allowing the member to respond in writing.

Frequency of meetings and attendance expectations

- The Panel will meet at least 3 times per annum. Dates will be published a year in advance and not subsequently changed unless in exceptional circumstances. Panel members are expected to attend a minimum of 2 meetings per annum and be available between meetings via email or phone, on a limited basis and only as strictly necessary.
- The Chair may convene additional meetings if deemed necessary or if requested by the Children's Commissioner.
- A minimum of two members of the Panel must be present for the meeting to be deemed a quorate.
- Panel meetings will normally be attended by the Children's Commissioner.
- The Panel may ask other staff from the Commissioner's Office to attend to assist with its discussion on any matter.

Information Requirements

The following papers and reports will be provided to each member of the Panel in the agreed format at least 5 working days prior to the meeting:

- An agenda.
- Minutes and progress of action points of previous meeting.
- A report summarising any significant changes to the Office's strategic risks and a copy of the Commissioner's Risk Register.
- Where one has been completed, a report (written/verbal) from the Internal/External Audit representative summarising work completed and emerging findings.
- Reports on the management of major incidents, "near misses" and lessons learned.
- Reports on fraud, complaints or whistleblowing incidents.
- A financial report to include a comparison of spend against budget.
- The Commissioner will bring to the attention of the Panel any issues raised from the Adult Advisory Panel and/or the Youth Advisory Panel.

As and when appropriate, the Panel will also be provided with:

- Proposals for the terms of reference of Internal and/or External Audit and clarification on planned audit activity in the financial year;
- The Internal Audit Strategy;
- A progress report from the Internal Audit summarising:
 - Work performed (and a comparison with work planned);
 - Key issues emerging from the work of internal audit;
 - Commissioner's response to audit recommendations;
 - Changes to the agreed Internal Audit Plan; and
 - Any resourcing issues affecting the delivery of the objectives of Internal Audit;
- The Internal Audit Annual Report
- The draft accounts of the organisation
- External audit's Report
- Staffing and employee issues relevant to the role of the Panel
- The C&AG will bring to attention of the Panel and other relevant Government audits and review reports