

**Agenda Item 4.1: Proposed amendments to IPPF Regulations and Procedural Byelaws to introduce the Board Vice Chair Position**

**Summary:**

This paper provides the rationale and proposed amendments to introduce to the Board a Vice Chair position in place of the current Treasurer position. It highlights the changes to Regulations and Procedural Byelaws that would go to the General Assembly (GA) for approval. The proposed amendments do not create any automatic flow-on implications for individual Member Associations.

**Action Required:**

The Board of Trustees is requested:

- 1- to **review and endorse the proposed amendments to** the IPPF Regulations and Procedural Byelaws and **recommend** those for the approval of the General Assembly.
- 2- to **consider and provide input** on proposed amendments to relevant policies: *Policy 1.4- TORs of the Chair and Vice Chair of the IPPF Board of Trustees* and *Policy 1.9-TORs of the C-FAR* (annexed for review) with a view to these being approved by the BoT in November 2022, following GA approval of the Regulations and Procedural Byelaws amendments.

## **1. Rationale for amendments to IPPF Regulations and Procedural Byelaws**

During the 2019 IPPF global governance reform, the idea of introducing the office of a Vice Chair to the Board of Trustees in place of a Treasurer was contemplated by various stakeholders. Arguments in favour included i.) the introduction of a strong competency-based Finance, Audit and Risk Committee (C-FAR) chaired by a Trustee with the required experience, leaving little responsibility to the Treasurer and, ii) the need to provide burden-sharing support for the Board Chair.

However, the transition to a Vice-Chair role was not approved as part of the governance reform package. As a consequence, the Independent Governance Reform Commission highlighted the need for IPPF to revisit the matter when there was sufficient experience of the new C-FAR's contribution.

Experience has confirmed the merits of the arguments in favour of a shift from a Treasurer position to a Vice Chair position. Financial control, overview and risk management functions are being well covered by C-FAR. The C-FAR Chair plays the pivotal role in ensuring that the Board is well briefed on IPPF's financial health and risk profile. Likewise, it is well demonstrated that given all that is expected from the Board Chair, a Vice Chair will be a great addition helping to meet, support and strengthen the demanding agenda that falls to the Chair of the Board.

Two years down the line, a majority of stakeholders are of the opinion that this is the right time to make the move - removing the position of Treasurer and establishing that of Vice-Chair instead.

An option would be to add a Vice Chair position without subtracting the Treasurer's position. However, there is no substantive need for a Treasurer given that those functions are fully delegated to C-FAR and its chair. Further if this anomaly is not addressed, it may be a challenge for even a well-functioning future Board of Trustees as issues around role attribution may readily arise.

It is to be further noted that this amendment to IPPF Regulations and Procedural Byelaws do not create any automatic flow-on implications for individual Member Associations. There would be no obligation created for individual Member Associations to embark on the same journey. Of course, they could choose to follow the global IPPF governance model if they so wish and provided, of course, their local legislation so allows.

It is on this basis that it is proposed that the Board of Trustees recommends to the GA approval for ending the office of Treasurer and introducing the new office of Vice Chair. If the GA so approves, the BoT would then establish the required terms of reference for the new office of Vice-Chair, as per the policy approval process.

### **Proposed amendments**

The below tables summarise the required amendments to the Regulations and Procedural Byelaws, which are highlighted in red for easy reference.

## IPPF Regulations

Sections	Existing provisions	Proposed amendments
<b>4 (8)</b>	The Board of Trustees shall elect from amongst its members the Chair and the Treasurer of IPPF who shall be appointed for a three-year term.	The Board of Trustees shall elect from amongst its members the Chair and the <b>Vice Chair</b> of IPPF who shall be appointed for a three-year term.

## IPPF Procedural Bylaws

Sections	Existing provisions	Proposed amendments
Appendix 4	Appointment of Chair and Treasurer of IPPF Board of Trustees – Nomination Form	Appointment of Chair and <b>Vice Chair</b> of IPPF Board of Trustees – Nomination Form
Appendix 5	Voting Procedure for Election of the Chair and Treasurer of IPPF Board of Trustees	Voting Procedure for Election of the Chair and <b>Vice Chair</b> of IPPF Board of Trustees
A-5.2 Method of Voting	Voting Procedure for Election of the Chair and Treasurer of IPPF Board of Trustees	Voting Procedure for Election of the Chair and <b>Vice Chair</b> of IPPF Board of Trustees
C-8	<p><b>Procedure for Nominations for Chair and the Treasurer of the Board of Trustees</b></p> <p><b>8.1</b> A copy of the nomination form for the above election shall be sent by the Chair of the Nominations and Governance Committee to each Trustee, at least six weeks before the commencement of the meeting at which the elections of the Chair and the Treasurer are to be held. (A specimen nomination form is attached as Appendix 4). The nomination forms shall be accompanied by:</p> <p>(a) a note of the name (s) of the present Chair and the present Treasurer of the Board of Trustees, of the Board of Trustees,</p>	<p><b>Procedure for Nominations for Chair and the Vice Chair of the Board of Trustees</b></p> <p><b>8.1</b> A copy of the nomination form for the above election shall be sent by the Chair of the Nominations and Governance Committee to each Trustee, at least six weeks before the commencement of the meeting at which the elections of the Chair and the <b>Vice Chair</b> are to be held. (A specimen nomination form is attached as Appendix 4). The nomination forms shall be accompanied by:</p> <p>(a) a note of the name (s) of the present Chair and the present <b>Vice Chair</b> of the Board of Trustees, of the Board of Trustees,</p>
C-8.3	Self-Nomination to the position of the Chair or Treasurer is allowed in which case no support letter is required.	Self-Nomination to the position of the Chair or <b>Vice Chair</b> is allowed in which case no support letter is required.
C-8.4	On receipt of the nominations, as set out in clause 8.2 above, the Chair of the NGC shall ensure that the provisions of clause 8.2 have	On receipt of the nominations, as set out in clause 8.2 above, the Chair of the NGC shall ensure that the provisions of clause 8.2 have

	<p>been complied with and such nominations as comply with clause 8.2 shall be valid nominations. The NGC Chair shall then send to all Trustees a list of those nominated for the Office of the Chair and the Treasurer at the deadline date for electronic ballot nominations. If a nominee indicates that they no longer consent to their nomination, the Chair of the NGC shall inform the nominator accordingly and as quickly as is reasonably possible. If a nominee withdraws their consent to nomination, then such nomination shall no longer be a valid nomination.</p>	<p>been complied with and such nominations as comply with clause 8.2 shall be valid nominations. The NGC Chair shall then send to all Trustees a list of those nominated for the Office of the Chair and the <b>Vice Chair</b> at the deadline date for electronic ballot nominations. If a nominee indicates that they no longer consent to their nomination, the Chair of the NGC shall inform the nominator accordingly and as quickly as is reasonably possible. If a nominee withdraws their consent to nomination, then such nomination shall no longer be a valid nomination.</p>
C-8.5	<p>The Nominations and Governance Committee shall interview the interested candidates for the office of the Chair and the Treasurer of the Board of Trustees. At the end of the interview process, the Committee shall make recommendation to the Board of Trustees who shall decide through an election.</p>	<p>The Nominations and Governance Committee shall interview the interested candidates for the office of the Chair and the <b>Vice Chair</b> of the Board of Trustees. At the end of the interview process, the Committee shall make recommendation to the Board of Trustees who shall decide through an election.</p>
C-8.7	<p>In the event that no valid nomination has been received for the Chair or the Treasurer positions, the Nominations and Governance Committee can propose candidates based on its assessment of the skills set of the Board of Trustees. No nomination may take effect without the consent of the nominee.</p>	<p>In the event that no valid nomination has been received for the Chair or the <b>Vice Chair</b> positions, the Nominations and Governance Committee can propose candidates based on its assessment of the skills set of the Board of Trustees. No nomination may take effect without the consent of the nominee.</p>
C-9	<p>Procedure for Election of Chair and Treasurer of IPPF Board of Trustees.</p>	<p>Procedure for Election of Chair and <b>Vice Chair</b> of IPPF Board of Trustees.</p>
C-9.2	<p>The names of nominees who have consented to stand for the Chair and the Treasurer positions will be presented by IPPF Legal Counsel. In the event of one nomination only being made such nominee shall be declared elected.</p>	<p>The names of nominees who have consented to stand for the Chair and the <b>Vice Chair</b> positions will be presented by IPPF Legal Counsel. In the event of one nomination only being made such nominee shall be declared elected.</p>
C-9.5	<p>In the event of a tied vote for the Chair or the Treasurer position a further ballot will be held. Candidates may withdraw from</p>	<p>In the event of a tied vote for the Chair or the <b>Vice Chair</b> position a further ballot will be held. Candidates may withdraw from</p>

	such a ballot with the consent of the meeting.	such a ballot with the consent of the meeting.
C-9.7	No Chair or Treasurer shall serve for more than two terms cumulatively.	No Chair or <b>Vice Chair</b> shall serve for more than two terms cumulatively.
	APPOINTMENT OF CHAIR AND TREASURER OF IPPF BOARD OF TRUSTEES NOMINATION FORM	APPOINTMENT OF CHAIR AND <b>VICE CHAIR</b> OF IPPF BOARD OF TRUSTEES NOMINATION FORM
	VOTING PROCEDURE FOR ELECTION OF THE CHAIR AND TREASURER OF IPPF BOARD OF TRUSTEES	VOTING PROCEDURE FOR ELECTION OF THE CHAIR AND <b>VICE CHAIR</b> OF IPPF BOARD OF TRUSTEES

## Annex 1 of agenda item 4.1

### POLICY 1.4

#### TERMS OF REFERENCE OF THE CHAIR AND THE ~~TREASURER-VICE CHAIR~~ OF THE IPPF BOARD OF TRUSTEES

##### The Chair of the IPPF Board of Trustees

##### 1. Qualities and Attributes

- i. A broad knowledge of IPPF and a personal commitment to its aims and objects.
- ii. Demonstrated effectiveness as a leader within the field of sexual and reproductive health, including family planning, and in advocating that cause both nationally and internationally.
- iii. Adequate time to commit to leading the Board of Trustees, General Assembly, working with Board Committees, Nominations and Governance Committee, Vice Chair ~~Treasurer~~, the Director-General and representing the IPPF in related national, regional and international bodies and organizations.
- iv. The ability to communicate with politicians, parliamentarians, donors and "civil society" in general.
- v. The ability to inspire members of the Board of Trustees to fulfil their roles and responsibilities.
- vi. To be politically aware and possess the ability to chair meetings of the Board of Trustees and the General Assembly effectively and to guide the Trustees and Assembly through its agenda.
- vii. The ability to relate easily and comfortably with all members of the Board of Trustees, Nominations and Governance Committee, the Board Committees and General Assembly as well as the Regional Assemblies, Youth Forums and with the Secretariat staff at all levels.
- viii. The ability to cultivate a relationship with the Director-General that respects the position of each.
- ix. Demonstrate a willingness to lead.
- x. Leadership skills – good independent judgement.
- xi. Experience of chairing a governing board or committee.
- xii. Tactful, diplomacy and wisdom in appropriate situations.
- xiii. Good communication and interpersonal skills.
- xiv. Able to engender trust, honesty, support, openness and confidence.
- xv. Impartiality, fairness and the ability to respect confidentiality.
- xvi. Knowledge of the type of work undertaken by IPPF and a wider involvement with the NGO sector and other networks is desirable.
- xvii. Respect for all.
- xviii. Willingness and ability to speak his or her mind.

##### 2. Responsibilities

- i. To work with the Director-General in setting the agenda for meetings of the Board of Trustees and General Assembly.
- ii. To chair meetings of the Board of Trustees and the General Assembly.
- iii. To ensure that new Trustees are fully oriented and are provided with all documents needed e.g., strategic plans, policy manuals, and budget information.
- iv. To contribute meaningfully under the leadership of the Nominations and Governance Committee into the evaluation of the Board of Trustees.
- v. To initiate with the Nominations and Governance Committee the functioning of the General Assembly.
- vi. To chair the Board of Trustees Sub-Committee meetings as and when the need arises.
- vii. To attend IPPF's Annual Donors Meeting.
- viii. To provide support for advocacy and resource mobilisation activities on behalf of the Federation as a spokesperson and leader which will include: visits to existing IPPF Donors and potential new donors; attendance at Regional Assembly and Youth Forum meetings; visits to IPPF Regional Offices; visits to Member Associations and their activities; representing IPPF at special international meetings including at the UN and other official meetings.
- ix. To take a lead in ensuring that 'good governance' best-practice and potential conflict of interest are understood, addressed and adhered to by IPPF's Board of Trustees, Board's Committees, General Assembly and volunteers.
- x. To participate in selection committee meetings for the appointment of IPPF Director-General, London Office Divisional Central Office Directors and Regional Directors.
- xi. To ensure support and guidance is provided to the Director-General as appropriate.
- xii. To initiate and participate in the annual appraisal process of the Director-General.
- xiii. To liaise with the Director-General to maintain an overall perspective of IPPF's affairs.
- xiv. To facilitate change and address conflict within the Board of Trustees and General Assembly and within IPPF, liaising with the Director-General to achieve this.
- xv. To provide direction to the Board of Trustees and General Assembly as it shapes policy.
- xvi. To ensure that the implementation of decisions is clearly assigned and monitored.
- xvii. To ensure that business is dealt with, decisions made and adequately documented.

### **3. Relationships**

- i. To consult and collaborate with the Director-General to solve problems. This will require a high degree of frankness, trust and support.

- ii. To create the same type of relationship with the IPPF Trustees, Members of the Board Committees, Nominations and Governance Committee and the chair of IMAP.

#### 4. Eligibility

To be eligible for the position of the Chair of the Board of Trustees of IPPF, the person must meet the eligibility criteria approved by the IPPF Board of Trustees during the Delhi, India in December 2019.

- i. Nominations for the Chairpersonship can be made both from Trustees coming from IPPF membership or those from outside the Federation.
- ii. No-one under the age of 18 is eligible, and some people are disqualified by law from acting as charity trustees, including anyone described in section 72(1) of the UK Charities Act 1993. This includes:
  - a) anyone who has been convicted of an offence involving deception or dishonesty, unless the conviction is spent;
  - b) anyone who is an undischarged bankrupt;
  - c) anyone who has previously been removed from trusteeship of a charity by the Court or the Commissioners for misconduct or mismanagement; and
  - d) anyone who is under a disqualification order under the Company Directors Disqualification Act 1986."

#### The ~~IPPF Treasurer~~ Vice Chair of the IPPF Board of Trustees

#### 5. Qualities and Attributes

- i. A broad knowledge of IPPF and a personal commitment to its aims and objects.
- ii. Demonstrated effectiveness as a leader within the field of sexual and reproductive health, including family planning, and in advocating that cause both nationally and internationally.
- iii. Adequate time to commit to support the Chair in leading the Board of Trustees, General Assembly, working with Board Committees, Nominations and Governance Committee, the Director-General and on the request of the Board Chair represent IPPF in related national, regional and international bodies and organizations.
- iv. The ability to communicate with politicians, parliamentarians, donors and "civil society" in general.
- v. The ability to inspire members of the Board of Trustees to fulfil their roles and responsibilities.
- vi. To be politically aware and possess the ability to, in the absence of the Board Chair, chair meetings of the Board of Trustees and the General Assembly effectively and to guide the Trustees and Assembly through its agenda.
- vii. The ability to relate easily and comfortably with all members of the Board of Trustees, Nominations and Governance Committee, the Board Committees and General Assembly as well as the Regional Assemblies, Youth Forums and with the Secretariat staff at all levels.



- viii. The ability to cultivate a relationship with the Director-General that respects the position of each.
- ix. Demonstrate a willingness to lead.
- x. Leadership skills – good independent judgement.
- xi. Experience of chairing a governing board or committee.
- xii. Tactful, diplomacy and wisdom in appropriate situations.
- xiii. Good communication and interpersonal skills.
- xiv. Able to engender trust, honesty, support, openness and confidence.
- xv. Impartiality, fairness, and the ability to respect confidentiality.
- xvi. Knowledge of the type of work undertaken by IPPF and a wider involvement with the NGO sector and other networks is desirable.
- xvii. Respect for all.
- xviii. Willingness and ability to speak his or her mind.

- i. ~~—Broad knowledge of the IPPF and personal commitment to its aims and objects.~~
- ii. ~~—Expert knowledge, experience and qualification relating to financial management, including the skills necessary to analyse proposals and examine their financial consequences.~~
- iii. ~~—Adequate time to commit to providing advice, information and support to the members of Board of Trustees, Finance, Audit and Risk Committee and any other Board Committee on their financial stewardship responsibilities, and working with the Director-General on financial, audit and risk management matters.~~
- iv. ~~—The ability to relate easily and comfortably to all members of the Board of Trustees, Finance, Audit and Risk Committee and any other Board Committee, and with the Secretariat staff at all levels.~~
- v. ~~—The ability to achieve a relationship with the Director-General and Director of Finance and Technology that respects the position of each other.~~
- vi. ~~—Experience of voluntary sector finance and standards of recommended practice.~~
- vii. ~~—A preparedness to make unpopular recommendations to the Board of Trustee and the Finance, Audit and Risk Committee.~~
- viii. ~~—A willingness to be available to staff for advice and enquiries.~~

## 6. Responsibilities

In addition to the responsibilities outlined for the Board Members, the Vice Chair is expected to:

- i. Perform the Board Chair's responsibilities when the Board Chair is unavailable.
- ii. Work in conjunction with the Board Chair and serves as a first point of contact to ensure all Governance committees are organized, functional and productive based on the roles and responsibilities outlined in the Committees' Terms of reference.
- iii. Work in conjunction with the Board Chair, [Nominations and Governance Committee Chair](#) and the Director General

- a. on matters and activities related to the IPPF's short and long term strategic vision and planning.
- b. to ensure that Board members understand policies and procedures that guide the work of the IPPF.
- c. on Donor Engagement to facilitate enhanced fund raising/business development/ visibility for IPPF.
- iv. At the request of the Chair, represent IPPF at events and meetings.
- v. Perform any other responsibilities as requested by the Board Chair.

~~To ensure that an appropriate financial policy framework is in place to guides the IPPF's financial decision making.~~

~~To develop a close understanding of the key assumptions included in the IPPF's financial planning and its annual programme/budget proposals.~~

~~To advise the Board of Trustees on major financial issues which arise and which are outside the boundaries of management responsibility.~~

~~To ensure new Board of Trustees are oriented fully about their financial responsibilities and are provided with all relevant documents.~~

~~To provide financial insight and expertise to the management, where necessary and appropriate, and to any sub-committees which may be established by Board of Trustees to deal with specific financial issues.~~

~~To develop an understanding of the key features of IPPF's internal and external financial control system and procedures and to ensure that, at the international level, IPPF's financial integrity is sound.~~

~~To provide support and advice to the Director-General and the Director of Finance and Technology.~~

~~To present IPPF's audited accounts to Board of Trustees.~~

~~To meet separately and individually with the external auditor and with the internal auditor once a year.~~

~~To serve as a member of the IPPF Finance, Audit and Risk Committee.~~

~~To attend IPPF's Donors Meeting.~~

~~To chair the IPPF Central Office Pension Fund Committee of Advisers.~~

~~To participate in Selection Committee meetings for the appointment of IPPF Central Office Directors.~~

~~To cooperate with and support the Chair of the Board of Trustees.~~

## 7. Relationships

i. To support the Board Chair and in her absence take on the Board Chair's responsibilities.

~~i.ii.~~ To consult and collaborate with the Director-General to solve problems. This will require a high degree of frankness, trust and support.

~~ii.iii.~~ To create the same type of relationship with the IPPF Trustees, Members of the Board Committees, Nominations and Governance Committee and the chair of IMAP.

~~i. To consult and collaborate with the Director-General and the Director of Finance and Technology to solve financial and related problems. This will require a high degree of frankness, trust and support.~~

~~ii. To consult and collaborate on financial matters and to provide information, advice and support to the IPPF Chair of Board of Trustees, the Chair of the Finance, Audit and Risk Committee, Board of Trustees, and any other Board committees.~~

## 8. Eligibility

- i. Nominations for the Vice Chairpersonship can be made both from Trustees coming from IPPF membership or those from outside the Federation.
- ii. No-one under the age of 18 is eligible, and some people are disqualified by law from acting as charity trustees, including anyone described in section 72(1) of the UK Charities Act 1993. This includes:
  - a) anyone who has been convicted of an offence involving deception or dishonesty, unless the conviction is spent;
  - b) anyone who is an undischarged bankrupt;
  - c) anyone who has previously been removed from trusteeship of a charity by the Court or the Commissioners for misconduct or mismanagement; and
  - d) anyone who is under a disqualification order under the Company Directors Disqualification Act 1986."

## 9. Nomination procedures for Officer positions

An individual shall only be nominated for one of the Officer positions at a time.

## 10. Procedure for Conducting Election of the Chair and Vice Chair Treasurer of the IPPF Board of Trustees

- i. The procedure for nomination and election of the Chair and Vice Chair of the Board of Trustees ~~and the Treasurer~~ shall be in accordance with the Procedural Byelaws.
- ii. In analysing the candidates for the position of the Chair and Vice Chair of the Board of Trustees ~~and the Treasurer~~, the Nominations and Governance Committee should seek to ensure that their recommendations fulfil the qualities and attributes expected of the office holder and is capable of undertaking the responsibilities of the respective post.
- iii. The Board of Trustees shall have the authority of electing the appropriate candidate for the post of Chair and Vice Chair of the Board of Trustees ~~and the Treasurer~~.

## 11. Rapid response team

The Chair and Vice Chair of the Board of Trustees of IPPF, ~~the Treasurer~~, and the Director-General will act as a rapid response team to deal with emergency issues that require governance approval. This team will also include the Regional Director of an affected region, except when the Director General deems it inappropriate to involve the Regional Director.

*As adopted by Governing Council, May 2002*

*As amended by Governing Council, May 2020*

| *As proposed for amendment to Board of Trustees, June 2022*

**Annex 2 of agenda item 4.1**  
**Policy 1.9**

**FINANCE, AUDIT AND RISK COMMITTEE (C-FAR) - TERMS OF REFERENCE**

**1. Introduction**

- 1.1. IPPF is a UK registered charity and a worldwide Federation of 132 national Member Associations (MAs) working in 164 countries across the globe. It is a leading civil society organisation working on issues of sexual and reproductive health and rights. IPPF's Secretariat comprises Central Office in London, with Regional Offices in New York, Brussels, Tunis, Nairobi, Kuala Lumpur and Bangkok.
- 1.2. IPPF's governance structure was reformed in 2020. The highest authority of the new governance structure is a General Assembly of IPPF Member Associations, convened once every three years. A Board of Trustees governs the IPPF secretariat and provides leadership for the Federation. The Board is supported by a committee system, some committees having delegated authority and others providing advice to the Board. The Nominations and Governance Committee reports directly to the General Assembly.
- 1.3. IPPF's core mission is to lead a locally owned, globally connected civil society movement that provides and enables services and champions sexual and reproductive health and rights for all, especially the under-served. This strategic objective is overseen by the Board of Trustees (the Board) and the General Assembly (the GA).

**2. Function and Purpose**

Reporting to the Board of Trustees, the expert committee monitors IPPF's financial performance ensuring the financial integrity of the organisation, oversees risk management ensuring effective internal control systems are in place, ~~and~~ recommends the appointment of the external auditors to the Board, and appoint the internal auditors, reviewing and approve the their work of both the external and internal auditors and ensuring timely and appropriate responses to audit findings and recommendations.

**3. Main responsibilities and tasks of the Committee**

The Committee shall have the following functions and responsibilities:

**3.1. In relation to finance**

- ~~a) Guide and advise fellow trustees to formally approve the annual report and audited accounts.~~
  - ~~b) Board level liaison with external and internal auditors.~~
  - ~~e) Guide and advise fellow trustees on financial policies, numbers and systems, in simple language, so that these are fully understood by all.~~
- Financial Management Budgeting and strategic financial planning:
- a) Ensure appropriate financial policy framework is in place to guides the IPPF's financial decision making.
  - b) Guide and advise trustees on financial policies, numbers and systems, in simple language, so that these are fully understood by all.
- a)c) Review and recommend secretariat wide plans and budgets for approval by the Board of Trustees. As part of this process, ensure these are:

- ~~Ensure plans and budgets are~~ financially appraised including the key assumptions taken; and
- ~~are aligned to IPPF's both~~ short-term and long-term objectives ~~of the organization.~~

b)d) ~~Ensure~~ transparency and accountability regarding resource allocation in accordance with ~~IPPF's~~ IPPF's guidelines and policies.

e)e) ~~Ensure~~ compliance with accounting and reporting requirements as set out in the Charities (Accounts and Reports) Regulations 2015 and the SORP guidelines.

#### Management Reporting:

- Ensure a high standard of financial oversight is maintained in order to safeguard IPPF's assets. This will include:
  - Overview of the management accounts of the organization.
  - Overview of the ~~cash-flow forecasting processes and forecasted numberss.~~ and its management processes
  - ~~Ensuring~~ Ensure appropriate budgetary controls are in place.

#### Statutory Financial Reporting:

- Provide oversight of preparation and scrutiny of annual accounts of the charity (in line with the Statement of Financial Activities (SOFA), presenting the annual financial statement to the Board.
- Guide and advise fellow trustees to formally approve the annual report and audited accounts.

#### Reserves Policy:

- Develop and maintain oversight on the reserves policy to safeguard the organisation's finances and ensure its ongoing solvency.
- Work with the management on regularly undertaking a risk-based assessment of the organizations' general reserves levels.
- Keep the Board informed of the reserves position from time to time and advise it to cope with changing circumstances.

#### Financial Governance:

- Ensure proper accounting records are kept, financial resources are controlled, invested and economically spent in line with governance, legal and regulatory requirements.
- Advise on the financial implications of the charity's strategic plans.
- Lead in the development and implementation of financial policies including for cost management, investment management, cost recoveries, etc.
- ~~Approval of the Recommend to the Board a~~ schedule of delegated financial authority ~~for approval annually.~~

### 3.2. In relation to audit

a) Recommend to the Board of Trustees the appointment of the external ~~and internal~~ auditors once every 3 years and recommend for annual re-appointment.

b) Approve

~~appointment of internal auditors and intimate to the Board of Trustees.~~

○ ~~Approve a programme of annual external audit.~~ revision of external/internal auditors' fee, based on revision of audit programme, if required. Intimate the same to the Board.

o annual external and internal audit plans. This includes actions required to be taken under the global assurance programme.

Intimate the Board of Trustees about these approvals.

b)c) Board level liaison with external and internal auditors.

e)d) Receive reports from the internal and external auditors and review and monitor the response and actions taken by management

d)e) Ensure timely and appropriate responses to audit findings and recommendations.

### 3.3. In relation to risk

a) Review the annual risk management plan and recommend it to the Board of Trustees for approval.

b) Provide oversight to risk management processes ensuring an adequate risk management and assurance framework is in place.

c) As part of the overall risk assurance framework, provide oversight on implementation of policies and guidelines relating to the Safeguarding and Financial Crime policy.

## 4. Membership of the Finance, Audit and Risk Committee

4.1. The Committee shall be comprised of up to 7 members of which at least 50% shall be women and at least 20% young persons under the age of 25 at the time of their appointment.

4.2. A majority of members shall be from Member Associations.

4.3. Consideration will be given to geographical diversity and to smaller and larger Member Associations from different national contexts.

4.4. Committee members must meet required standards of expertise, skills and experience according to established criteria. A majority of its members must have relevant experience in finance, law, investment, audit, and risk management.

4.5. There shall be at least one, and a maximum of two, members of the Board of Trustees on the committee. A minimum of one of these shall be an external Trustee of the BOT. Both The Treasurer shall be one of the Board of Trustees representatives to this Committee. The second member of these members will be appointed by the -Board of Trustees shall be appointed by the Board of Trustees and shall be an external Trustee of the BOT."

4.6. Committee members, other than those serving as Trustees, are selected by the Nominations and Governance Committee.

4.7. Of the seven members a maximum of two members can be external members. External members are selected by the Nominations and Governance Committee for a specific skill set, as expressed by the Chair of the Committee and are external to MAs.

4.8. Committee members cannot be employees of either the IPPF secretariat or any IPPF Member Association or Collaborative Partner.

4.9. Every three years at least two members (2/7) of this committee will rotate off.

## 5. Terms of Office

5.1. Committee members serve for terms of up to three years. Members may serve for a second term. Committee members are ineligible to re-stand for the

committee at any time in the future after having served cumulatively for two terms.

- 5.2. Committee members must meet the following criteria in order to be re-appointed - regular attendance at meetings, participation and value contributions during meetings and contribution as an ambassador for IPPF. These criteria form the basis of an annual evaluation process.
- 5.3. Members' terms are staggered in order to maintain continuity of organizational knowledge and expertise within the committee. The Board of Trustees may determine the order in which the members rotate off the committee.

## **6. Committee Chair**

- 6.1. The Chair of the Committee shall be an external member of the Board of Trustees.
- 6.2. The Chair is approved by the Board of Trustees.
- 6.3. The Chair leads the committee to enable it to fulfil its purpose, chairs meetings of the Committee ensuring that business is dealt with, decisions made and adequately minuted and that the implementation of decisions is clearly assigned and monitored.
- 6.4. The Chair reports to the Board of Trustees on the deliberations and decisions of the committee.

## **7. Committee Meetings and Quorum**

- 7.1. The Committee shall meet at least four times each year and shall follow such formal business agenda as is circulated prior to the meeting.
- 7.2. Meetings of the Committee shall be held in person (a maximum of twice per year) and otherwise by suitable electronic means agreed by the **Board Committee** in which all participants may communicate with all other participants.
- 7.3. A simple majority of committee members present in person or by electronic means shall constitute a quorum.
- 7.4. All meetings shall be chaired by the committee Chair. If the Chair is unable to attend a particular meeting the Chair will be expected to name another committee member to chair the meeting.
- 7.5. Questions arising at any committee meeting shall be decided by a simple majority of votes unless provided otherwise in the IPPF Act, Regulations or Procedural Byelaws. Every committee member shall have one vote. If the votes are equal, the chair of the meeting shall have a casting vote.
- 7.6. The minutes of all meetings shall, except for any information of a personal nature, be available for inspection by Member Associations and any other persons as authorized by the committee or the Board of Trustees.
- 7.7. The committee may, by a simple majority, take decisions between its regular meetings, by other means (including electronically).

## **8. Review**

These terms of reference should be regularly reviewed and updated in accordance with the general policy.



*As adopted by Governing Council, May 2020*

*Amended by IPPF Board of Trustees, March 2022*

*Proposed to be Amended by IPPF Board of Trustees, June 2022*