



Independent Commission for Reconciliation and Information Recovery

Governance Framework

23 June 2026

Document information

Owner

The owner of this policy is the **Chief of Staff**.

Author

The author of this document is the **Chief of Staff**.

Approver

The approver of this document is the **ICRIR Board**.

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Equality, diversity and inclusion (EDI) screening

This policy has been reviewed by the author in accordance with the ICRIR EDI Screening process.

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References

NIO ICRIR Framework Document

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Part 1 — Introduction and context

1. Purpose of this framework

1. This Governance Framework sets out the constitutional arrangements under which the Independent Commission for Reconciliation and Information Recovery (the “**Commission**”) operates. It establishes how authority is structured, how decisions are made, and where accountability lies at every level of the organisation.
2. The Governance Framework is designed to ensure clarity and eliminate ambiguity. The Board's role is strategic and oversight-focused; day to day management of the organisation is delegated to the Chief Executive and executed through the Commission Leadership Team (CLT).
3. This document comprises: (a) the overarching Governance Framework; (b) the Scheme of Delegation; (c) Board Standing Orders; (d) Terms of Reference for the Audit and Risk Committee; (e) Terms of Reference for the People Committee; (f) Terms of Reference for the Investigative Oversight Committee; (g) Terms of Reference for the Commission Leadership Team; and (h) Terms of Reference for the Finance Committee.
4. This Governance Framework should be read alongside the Framework Document with the Northern Ireland Office (the NIO Framework Document) and the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 ('the Act'). In the event of any inconsistency, the Act and NIO Framework Document take precedence.

2. The Commission and its legal basis

5. The Commission was established under the Act as a body corporate. It operates independently of government and all other public authorities. Its principal objective is to promote reconciliation.
6. The Commission's statutory functions include carrying out reviews of Troubles-related deaths and other harmful conduct; producing reports on review findings; and producing a record of Troubles-related deaths.
7. The Commission is classified as a Non-Departmental Public Body (NDPB) sponsored by the NIO. It is subject to the requirements of Managing Public Money, the Cabinet Office Code of Conduct for Board Members and the Seven Principles of Public Life.

3. Governance principles

8. The governance arrangements of the Commission are built on the following principles:

- Strategic clarity — the Board sets direction and strategy. Only matters that are genuinely strategic, require statutory Board authority, or carry significant public accountability risk are reserved to the Board.
- Clear accountability — every decision has a clearly identified decision-maker with no ambiguity.
- Executive authority — the CEO has full authority to manage the organisation within the strategy and budget approved by the Board subject to the statutory roles of the Chief Commissioner and Commissioner for Investigations.
- Proportionate oversight — Board Committees provide assurance without substituting for executive judgement.
- Operational independence — neither the Board nor any Committee will direct, review or second-guess individual case decisions or investigative conduct.
- Transparency — the basis on which decisions are made at every level will be documented and accessible.

Part 2 — Governance structure

1. The Board

9. The Board has collective responsibility for setting the strategic direction of the Commission and ensuring it fulfils its statutory purpose and objectives. The Board is accountable to the Secretary of State for Northern Ireland and, through the Chief Executive (CEO) as Accounting Officer, to Parliament.
10. The Board comprises: the Chief Commissioner (Chair); the Commissioner for Investigations; the CEO; and up to four Non-Executive Commissioners, one of whom shall serve as Lead Non-Executive Commissioner and Chair of the Audit and Risk Committee.
11. The Board exercises its authority primarily through:
 - establishing and taking forward the strategic aims and objectives of the Commission, consistent with its overall strategic direction;
 - Providing effective leadership of the ICRIR within a framework of prudent and effective controls which enables risk to be assessed and managed;
 - Ensuring the financial and human resources are in place for the ICRIR to meet its objectives;
 - Reviewing management performance;
 - Ensuring that the Board receives and reviews regular financial and management information concerning the management of the ICRIR
 - Ensuring that it is kept informed of any changes which are likely to impact in the strategic direction of the ICRIR Board or on the attainability of its targets, and determining the steps needed to deal with such changes;
 - Ensuring that any statutory or administrative requirements for the use of public funds are complied with; that the Board operates within the limits of its statutory authority and any delegated authority and in accordance with any other conditions relating to the use of public funds;
 - Ensuring they are familiar with the NIO Framework Documents, the ICRIR delegation letter and any settlement letter issued from the NIO and that they have the appropriate internal mechanisms for the monitoring, governance and external reporting regarding any conditions arising from the above documents and ensure that the Commission acts in accordance with its obligations under the above documents;
 - Demonstrating high standards of corporate governance at all times, including by using the independent audit committee to help the board to address key financial and other risks;
 - Determining all such other things which the Board considers ancillary or conducive to the attainment or fulfilment by the Commission of its objectives.

12. The Board shall not involve itself in the day-to-day management of the Commission or in individual operational or case-related decisions, save where the Act expressly assigns that function to the Board or a Commissioner in their individual capacity.
13. The Board may set up such committees as necessary for it to fulfil its functions.

2. The Chief Commissioner

14. The Chief Commissioner is Chair of the Board and a public office holder with specific statutory responsibilities. As Chair, they lead the Board in exercising its collective responsibilities. They also have particular statutory responsibilities in relation to the production and publication of final reports, which they exercise independently of the Board.
15. The Chief Commissioner is responsible for:
- the effective leadership of the Board;
 - ensuring sound governance arrangements are in place;
 - overseeing an annual effectiveness review of the Board;
 - ensuring Commissioners have appropriate skills; and
 - representing the ICRIR to the Secretary of State and the public.

3. The Commissioner for Investigations

16. The Commissioner for Investigations is an Executive Commissioner with specific statutory responsibilities under the Act. These include:
- designating officers with constable powers;
 - deciding on the eligibility and conduct of review requests;
 - exercising operational control over reviews;
 - determining requirements for the provision of information to the Commission
 - deciding to make a referral to prosecutors
 - and identifying and managing sensitive information.
17. The Commissioner for Investigations exercises these statutory functions independently in their individual capacity. They are accountable to the Board for the overall performance of the Commission's review and investigative functions, but individual case decisions are not subject to Board direction or approval.

4. The Chief Executive Officer

18. The CEO is an Executive Commissioner and member of the Board. They are designated by the NIO Principal Accounting Officer as the Commission's Accounting

Officer and are personally accountable to Parliament for the Commission's use of public funds.

19. The CEO has responsibility for ensuring the organisation runs efficiently and effectively, discharging its functions in line with all legal requirements and organising all staff to work in support of the Commission's mission
20. The CEO has delegated authority from the Board for the day-to-day management of the Commission. This encompasses all operational, financial and people matters not expressly reserved to the Board, a specific Commissioner or a Board Committee under the Act or the Scheme of Delegation.
21. The CEO is supported by the Commission Leadership Team (CLT), which is an executive management body, not a Committee of the Board. The CLT assists and advises the CEO in discharging their management responsibilities.

5. Non-Executive Commissioners

22. Non-Executive Commissioners provide independent scrutiny, support and challenge to Board decision-making. They bring external expertise and perspective to the Board's strategic deliberations and also have a role in explaining the work of the Commission to the wider public and in leading aspects of public engagement.
23. Non-Executive Commissioners are not involved in operational decisions, in the conduct of reviews / investigations, or in the day-to-day management of the organisation.
24. The Lead Non-Executive Commissioner chairs the Audit and Risk Committee and may be required to attend the NIO Audit, Risk and Assurance Committee.

6. The Commission Leadership Team

25. The CLT comprises: the CEO (as Chair); the Commissioner for Investigations; the Director for Finance and Corporate Services; the Director of People and Culture; the General Counsel; the Director of Findings and Reports; the Deputy Commissioner, Information Recovery; the Director of Strategic Comms; and such other senior officers as the CEO may designate.
26. The CLT is an executive advisory and management body. It advises and assists the CEO in the management of the Commission and provides a forum for corporate leadership and decision-making below Board level. It is not a Committee of the Board and does not directly exercise delegated authority from the Board. The Chief Executive may further authorise CLT either individually or collectively to take any decisions and or carry out any responsibilities delegated to them for which they are not personally accountable to Parliament.
27. The CLT is responsible to the CEO for:
 - organisational performance and delivery;

- financial management within the approved budget delegated to the Commission by NIO / Treasury;
- people and culture;
- risk management within Board-level risk appetite thresholds; and
- strategic communications.

28. The CEO may establish sub-groups of the CLT for specific management purposes. These are internal management arrangements and do not require Board approval.

7. Board Committees

29. The Board has established four Committees to assist it in discharging its responsibilities. Each Committee has delegated authority from the Board in the areas specified in its Terms of Reference. The Committees are:

- Audit and Risk Committee (ARC) — chaired by the Lead Non-Executive Commissioner
- People Committee — chaired by a Non-Executive Commissioner
- Investigative Oversight Committee (IOC) — chaired by an Executive Commissioner
- Finance Committee (FinCo) – Chaired by an Independent Expert Chair.

30. Board is obliged to maintain an Audit and Risk Committee. All other Committees may be dissolved by decision of the Board. The Board also has the power to create new Committees if required.

31. Each Committee reports to the Board by circulating its minutes and, where required, by making formal recommendations. The Board retains responsibility for final decisions on all matters, including those considered by Committees, unless authority has been specifically delegated to the Committee. Where authority has been specifically delegated to a Committee it can make decisions independently of the Board.

32. No Board Committee may direct, approve or veto operational or case-related decisions.

8. Individual Board Members

33. Individual Board members should:

- Comply at all times with the relevant provisions of the Code of Conduct for Board Members of Public Bodies; which covers conduct in the role and includes the Seven Principles of Public Life as well as rules relating to the use of public funds and the management of outside interests;
- Demonstrate adherence to the 12 Principles of Governance for all Public Body Non-Executive Directors as appropriate;

- Not misuse information gained in the course of their public service for personal gain or for political profit, nor seek to use the opportunity of public service to promote their private interests or those of connected persons or organisations
- Comply with the Board's rules on the acceptance of gifts and hospitality and of business appointments;
- Act in good faith and in the best interests of the Commission;
- ensure they are familiar with any applicable guidance on the role of public sector Board Members that may be issued from time to time by Cabinet Office or HM Treasury.

Part 3 — Scheme of delegation

1. Introduction

34. The Independent Commission for Reconciliation and Information Recovery (the “**Commission**”) was established in 2023 by the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 (“**the Act**”).
35. As set out in the Act, the Commission is a body corporate, acting through the Commission Board (“**the Board**”). The Board consists of the Chief Commissioner, Commissioner for Investigations and the Chief Executive Officer who are executive members of the Board. The Chief Executive Officer is also the designated Accounting Officer for the Commission, with direct accountability to Parliament for the use of public funds. The Board also has four Non-Executive Commissioners, one of whom acts as the Lead Non-Executive Commissioner and Chair of the Audit and Risk Committee.
36. As set out in the Commission’s *Board Standing Orders*, the Board can establish Committees to enable it to discharge its responsibilities more effectively, and Board members may be given lead responsibilities, and exercise delegated authority as a Chair or Member of a Board Committee. Specific responsibilities which are delegated to the Board’s supporting Committees (including the Audit and Risk Committee, People Committee, Finance Committee and Investigative Oversight Committee), are as set out in the respective terms of reference for those Committees.
37. The Act also confers specific responsibilities on the Chief Commissioner and the Commissioner for Investigations. Separately, the NIO Framework Document sets out the specific responsibilities of the Chief Executive Officer in their role as Accounting Officer. This document sets out further detail on specific responsibilities of each of the Executive Commissioners.
38. Whilst the exercise of the responsibilities, including decision making, is for these individual Commissioners as set out by the Act and the NIO Framework Document, they will be expected to ensure that the Board (or those the Board have delegated the task to) are informed of relevant decisions in a timely manner.
39. Para 4 of Schedule 1 to the Act enables the Board to further authorise the performance of any of the Commission’s functions to a Commissioner or an officer of the Commission, apart from the Commissioner for Investigations’ power to designate others with the powers and privileges of a constable. This Scheme sets out those matters that are reserved to the Board, and those matters which may be exercised under delegated authority. Any further delegation of responsibilities from each of the Executive Commissioners is set out in a separate **Schedule of Authorisations**. The Schedule of Authorisations is not a Board document and the further authorisations set out in it can be amended by the relevant Executive Commissioner without Board

approval. An update Schedule of authorisations will then be circulated to Board for noting.

40. This document should be read in conjunction with the ICRIR *Board Standing Orders* which set out the basic rules and procedures for the Commission's Board.
41. As a result of the judgment of the High Court, upheld in this respect by the appellate courts in *Dillon*, the provisions in the Act setting out a scheme for the consideration and grant of conditional immunity have been disapplied from the Act. As such this scheme of delegation does not make any reference to those provisions or exercise or delegation of any such powers.

Statutory functions, duties and powers

42. The principal objective of the Commission in exercising its functions is to promote reconciliation. In exercising its functions, the Commission must also have regard to the general interests of persons affected by Troubles/Conflict-related deaths and serious injuries.
43. The Commission's statutory functions are to:
- carry out reviews / investigations of deaths that were caused by conduct forming part of the Troubles/Conflict;
 - carry out reviews / investigations of other harmful conduct forming part of the Troubles/Conflict;
 - produce reports on the findings of each of the reviews / investigations of deaths and other harmful conduct; and
 - produce a record of deaths that were caused by conduct forming part of the Troubles/Conflict.
44. The Commission's statutory duties include the following:
- to have regard to the general interests of persons affected by Troubles/Conflict related deaths and serious injuries;
 - to publish personal statements from members of families of victims;
 - to produce and publish an annual work plan;
 - to produce and publish an annual report;
 - to keep proper accounts;

- not to do anything which would risk prejudicing, or would prejudice the national security interests of the United Kingdom;
- not to do anything which would risk putting, or would put, the life or safety of any person at risk;
- not do anything which would risk having, or would have, a prejudicial effect on any actual or prospective criminal proceedings in any part of the United Kingdom; and
- to consult on and publish final reports following a review/investigation.

45. The Commission's statutory powers include:

- to employ and second staff;
- to request and receive full disclosure;
- the ability for qualified officers to exercise the powers of a constable;
- to require production of information in order to deliver its functions;
- refer deaths that were caused by conduct forming part of the Troubles, and other harmful conduct forming part of the Troubles, to prosecutors;
- to enter into contracts and other agreements it thinks necessary or expedient in connection with the exercise of its functions; and
- to regulate the Commission's own proceedings and to delegate functions as necessary.

46. This Scheme of Delegation sets out, with precision, which decisions and approvals are reserved to the Board or a Board Committee, and which fall within the delegated authority of the CEO. **The presumption is that all matters not listed as reserved fall within executive authority. The Commission has delegated to the Chief Executive responsibility for all day-to-day management of the Commission.**

47. The Scheme is structured by subject area. Within each area, a table sets out the specific decision, the body or role to which it is delegated, and any relevant conditions.

48. Only new policies or substantial changes to existing policies need to be formally approved by the relevant governance forum. Substantial changes include those which alter strategic direction, impact organisational risk, or introduce new legal or financial implications. Routine updates, such as correcting typographical errors, updating job titles, reflecting organisational restructures or making other changes which do not affect the intent, scope of operational impact of a policy – are considered minor. These minor amendments may be approved directly by the relevant member of CLT,

who will be accountable for ensuring that such changes are accurately recorded and communicated as appropriate.

49. The CEO authorise the exercise of an executive function by any officer of the Commission. Such authorisation does not require Board approval.

50. For the avoidance of doubt the following terms are defined:

“Approve” formally authorising a decision, policy or action. – This action carries accountability and ownership. The matter cannot proceed without that authorisation.

“Endorse” lower threshold of agreement. Expressing support or confidence in something that has been developed elsewhere and doesn’t strictly require authorisation to proceed. Endorsement signals alignment and improves legitimacy without taking on ownership or responsibility.

“Note” no decision required, information is simply being provided.

Whilst every effort has been made to ensure this list deals with the majority of areas of business it is not possible to be comprehensive. If a matter is not listed as being reserved to the Board or a Committee then it will be presumed that it is the responsibility of the Chief Executive in the first place.

This Scheme of Delegation should be read alongside the NIO Framework Document the Annual Budget Delegation letter from NIO. Commissioners have a duty to ensure they are aware of the content of both of these documents. In the event of any inconsistency, the Budget Delegation letter and NIO Framework Document take precedence.

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
1. Strategic planning and corporate direction			
Multi Year Corporate Plan	Approve	—	Chief Executive prepare and submit
Strategic Priorities and Objectives	Approve	—	Chief Executive prepare and submit. See section 2(4), (5) and (6) OF THE Act, which the Board will want to consider when reviewing any strategy
Statutory Work Plan	Approve	—	Chief Executive prepare and submit.
Annual Business Plans	Note	—	Chief Executive approve
Corporate vision, mission and values	Approve	—	Chief Executive prepare and submit
Key Performance Indicators (corporate level)	Endorse and monitor performance against	—	Chief Executive approve
Day to day operational planning and prioritisation	—	—	Commissioner for Investigations (for Information Recovery) & Chief Executive (outside of Information Recovery) approve
Quarterly / in-year performance reports against KPIs	Note	IOC: Note relevant PeopleCo: Note relevant ARC: Note relevant Finance Note relevant	Chief Executive approve (prepare and submit)

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
End-of-year corporate performance report	Note	—	Chief Executive approve
Horizon-scanning and emerging strategic risks	Note	Audit & Risk: Note	Commissioner for Investigations (for Information Recovery) & Chief Executive (outside of Information Recovery) approve
Significant change to organisational strategy or remit	Approve	—	Chief Executive prepare and submit
Proposals to enter into novel or contentious activities	Approve	—	Chief Executive prepare and submit
Submission of evidence to Parliamentary / Assembly inquiries	Endorse or if technical, minor or pressing to note.	—	Chief Executive / Commissioner for Investigations / Chief Commissioner approve
Caseload Management and Prioritisation	—	IOC: Note	Commissioner for Investigations
2. Finance			
Final Spending Review and Supplementary Estimate submissions	Approve	FinCo: Endorse	Chief Executive prepare
Annual Budget	Approve	FinCo: Endorse	Chief Executive prepare

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
Annual Report and Accounts	Approve	Audit & Risk: Approve	Chief Executive approve
Management accounts	Note	Finance: Endorse	Chief Executive approve
In-year budget virements above £250,000	Approve	Finance: Endorse	Chief Executive prepare and submit
In-year budget virements £50,001–£250,000	Approve	Finance: Endorse	Chief Executive prepare and submit
In-year budget virements up to £50,000	—	—	Chief Executive approve
Business Cases for spending above Accounting Officer delegation limit (per Managing Public Money) to be sent to NIO / Treasury	Approve	Finance: Endorse	Chief Executive prepare and submit
Business Cases for spending below Accounting Officer delegation limit	—	—	Chief Executive approve
Procurement strategy for contracts above £750,000	Approve	Finance: Endorse	Chief Executive prepare and submit

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
Procurement strategy for contracts up to £750,000	—	Finance: Endorse	Chief Executive approve
Write-offs, losses and special payments above £25,000 *Subject to compliance with Managing Public Money Annex4.10 Novel and contentious payments or consolatory payments above £500 require NIO sign off. No delegated authority in relation to losses	Approve	Audit & Risk: Endorse	Chief Executive prepare and submit
Write-offs, losses and special payments up to £25,000 *Subject to compliance with Managing Public Money Annex4.10 Novel and contentious payments or consolatory payments above £500 require NIO sign off. No delegated authority in relation to losses.	—	Audit & Risk: Note	Chief Executive approve
Treasury Management / Banking / Cash Management policies and arrangements	—		Chief Executive approve
Corporate purchasing card policy and annual review	—	Finance: Note	Chief Executive approve

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
Hospitality and gifts register (annual review)	Note	Audit & Risk: Note	Chief Executive approve
Sponsor Department / HM Treasury novel / contentious-spend approval requests	Approve	Finance: Endorse	Chief Executive prepare and submit
Travel and Subsistence Policy		Finance: Endorse	Chief Executive approve
Other Finance Related policies	—	Finance: Note	Chief Executive approve
3. People and workforce			
People / Workforce Strategy (multi-year)	Approve	People: Endorse	Chief Executive prepare and submit
Organisational structure (Senior Leadership Team and above)	Note	People: Endorse	Chief Executive approve
Organisational structure (below Senior Leadership Team)	—	People: Note	Chief Executive approve
Establishment and total headcount plan	—	People: Endorse	Chief Executive approve

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
Remuneration framework and pay policy	Approve	People: Endorse	Chief Executive prepare and submit
Senior Pay variations from band minimum (SCS equivalent and above)	—	People: Approve	Chief Executive prepare and submit
Pay remit	—	People: Approve	Chief Executive prepare and submit
Pay Framework	—	People: Approve	Chief Executive prepare and submit
Pay awards	Approve	People: Endorse	Chief Executive prepare and submit
Recruitment Principles		People: Approve	Chief Executive prepare and submit
Pension arrangements	—	People: Approve	Chief Executive prepare and submit
Appointment of Chief Executive	Approve	People: Lead the process	—
Appointment of staff above Band 5	—	People: Note	Chief Executive approve
Appointments at Band 5 and below	—	—	Chief Executive approve
Equality, Diversity and Inclusion Strategy	Note	People: Approve	Chief Executive prepare and submit

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
Annual EDI report and action plan	Note	People: Endorse	Chief Executive approve
Wellbeing Strategy and annual programme	Note	People: Endorse	Chief Executive approve
Workforce / Headcount data (quarterly)	—	People: Note	Chief Executive approve (prepare)
Raising a Concern policy	Approve	People: Recommend to Board	Chief Executive prepare and submit
Disciplinary and Grievance policy	Approve	People: Recommend to Board	Chief Executive prepare and submit
Disciplinary decisions at SCS equivalent and above	Note	People: Approve	Chief Executive prepare and submit
Disciplinary decisions below SCS equivalent	—	People: Note	Chief Executive approve
Redundancy / severance scheme * Subject to Treasury approval	Approve	People: Endorse	Chief Executive prepare and submit
Performance Management Framework	Note	People: Approve	Chief Executive prepare and submit
Approve succession planning for CEO and Commissioner roles	Approve	People: Endorse	Chief Executive prepare and submit

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
All other pay and people policies		People: Note	Chief Executive approve
4. Risk management			
Risk Appetite Statement	Approve	Audit & Risk: Endorse	Chief Executive prepare and submit
Corporate Risk Register (full review, quarterly)	Note	Audit & Risk: Endorse	Chief Executive approve
Corporate Risk Register (significant changes between quarters)	—	Audit & Risk: Note	Chief Executive approve
Risk Management Policy and Framework	Approve	Audit & Risk: Endorse	Chief Executive prepare and submit
Business Continuity Plan	—	Audit & Risk: Approve	Chief Executive prepare and submit
Business Continuity exercise results and lessons learned	—	Audit & Risk: Note	Chief Executive approve
Cyber Security risk and assurance reports	—	Audit & Risk: Note	Chief Executive approve
Data Protection Impact Assessments (significant processing activities)	—	Audit & Risk: Note number and result	Chief Executive approve

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
Health and Safety risk report (annual)	Note	People: Note Audit & Risk: Note	Chief Executive approve
5. Governance			
Governance Framework (overarching)	Approve	—	Chief Executive prepare and submit
Scheme of Delegation (this document)	Approve	—	Chief Executive prepare and submit
Board Standing Orders	Approve	—	Chief Executive prepare and submit
Committee Terms of Reference (all committees)	Approve	Relevant Committee: Endorse	Chief Executive prepare and submit
Sub-Delegation Schedule	—	—	Chief Executive / Commissioner for Investigations / Chief Commissioner approve relevant sub delegations
Governance Framework Review (periodic, at least every 2 years)	Approve	Audit & Risk: Endorse	Chief Executive prepare and submit
Annual Governance Statement	Approve	Audit & Risk: Approve	Chief Executive approve

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
Board effectiveness review (including externally facilitated)	Approve	—	—
Register of Interests (Board Members)	Approve	—	Chief Executive prepare and submit
Declaration and Management of Outside Interests Policy	Approve		Chief Executive prepare and submit
Register of Interests (staff)	—	—	Chief Executive approve
Conflicts of interest decisions at Board level	Approve	—	—
Conflicts of interest decisions below Board level	—	—	Chief Executive approve
Code of Conduct for Board Members	Approve	—	Chief Executive prepare and submit
Code of Conduct for Staff	Note	People: Approve	Chief Executive prepare and submit
Framework with Sponsor Department	Approve	—	Chief Executive negotiate with sponsor department

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
Accountability Review meetings with Sponsor Department	—	—	Chief Executive / Chief Commissioner attend and report
Publication Scheme (Freedom of Information Act 2000)	Note	—	Chief Executive approve (maintain)
Information Asset Register	—	Audit & Risk: Note	Chief Executive approve (maintain)
Data Breach notifications (significant / reportable to ICO)	Note	Audit & Risk: Note	Chief Executive approve (notify)
Senior Information Risk Owner (SIRO) Annual Report	Note	Audit & Risk: Endorse	Chief Executive prepare and submit
All other governance policies and procedures	—	—	Chief Executive approve
6. Audit and assurance			
Internal Audit Strategy	—	Audit & Risk: Approve	
Internal Audit Annual Plan	—	Audit & Risk: Approve	Chief Executive prepare and submit
Internal Audit quarterly progress reports	—	Audit & Risk: Approve	Chief Executive prepare and submit

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
Internal Audit Annual Report and Head of Internal Audit opinion	—	Audit & Risk: Receive and note	—
Individual Internal Audit reports (final)	—	Audit & Risk: Receive and note	Chief Executive approve (management responses)
Management action tracking against Internal Audit recommendations	—	Audit & Risk: Note	Chief Executive approve (maintain and update)
External Audit (NAO / NIAO) strategy and plan	—	Audit & Risk: Approve	Chief Executive prepare and submit
External Audit management letter and responses	—	Audit & Risk: Endorse (responses)	Chief Executive approve (prepare responses)
Counter-Fraud, Bribery and Corruption Policy	Approve	Audit & Risk: Endorse	Chief Executive prepare and submit
Counter-Fraud Annual Assessment	Note	Audit & Risk: Endorse	Chief Executive approve (prepare)
Assurance Map (annual)	Note	Audit & Risk: Endorse	Chief Executive approve (prepare)
End Year Stewardship Statements	—	Audit and Risk: Note	Chief Executive approve (prepare)

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
Serious incidents reportable to Sponsor Department	Note	Audit & Risk: Note	Chief Executive approve (notify and manage)
7. Statutory, legal and regulatory			
Legal proceedings: decision to initiate or defend above £100,000 estimated cost	Approve	—	Chief Executive prepare and submit
Legal proceedings: decision to initiate or defend up to £100,000 estimated cost	—	—	Chief Executive approve except where specifically involved when a decision should be made jointly by the Chief Commissioner and the Director of Finance and Corporate Services
Settlements and compromises above £50,000	Approve	—	Chief Executive prepare and submit
Settlements and compromises up to £50,000	—	—	Chief Executive approve except where specifically involved when a decision should be made jointly by the Chief Commissioner and the Director of Finance and Corporate Services
Statutory consultation responses (affecting the body's functions)	Approve	—	Chief Executive prepare and submit

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
Raising a Concern (Whistleblowing) disclosures regarding Commissioners	—	Audit & Risk & People: Note number and high level outcome	—
Freedom of Information Act requests	—	Audit & Risk: Note number and response statistics	Chief Executive approve
Data Subject Access Requests (complex / litigation risk)	—	Audit & Risk: Note number and response statistics	Chief Executive approve
Compliance with Public Sector Equality Duty (annual evidence)	—	People: Note	Chief Executive approve (prepare)
Environmental / Sustainability Reporting requirements	Note	Finance: Note	Chief Executive approve (prepare)
Significant changes to enabling legislation or statutory powers	Note	—	—
All other legal, IT and information governance policies and procedures	—	—	Chief Executive approve
8. Strategic communications			

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
Communications and Engagement Strategy	Approve	—	Chief Executive prepare and submit
Stakeholder Engagement Framework	Endorse	—	Chief Executive approve
Annual Report narrative (non-financial)	Approve	—	Chief Executive prepare and submit
Major press releases or public statements on significant matters	Note	—	Chief Executive / Commissioner for Investigations / Chief Commissioner approve
Social media and digital communications policy		—	Chief Executive approve
Publication of Board minutes and papers	Approve (policy)	—	Chief Executive prepare and submit
Approval of Historical Record including manner of publication	Approve	—	Chief Executive prepares and submits
Framework for Promotion of Reconciliation	Approve		Chief Executive prepares and submits
Responses to media on contentious or sensitive matters	Note	—	Chief Executive / Commissioner for Investigations / Chief Commissioner approve

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
All other comms and engagement policies and procedures			Chief Executive approve
9. Operations and service delivery			
Operational Delivery Framework	Endorse	IOC: Endorse	Commissioner for Investigations Approve
Case Categorisation and Complexity Policy	Endorse	IOC: Approve	
Other Case handling policies and procedures (operational)	Note	IOC: Approve	Commissioner for Investigations prepare and submit
Other operational policies relating to reviews / Investigations	—	IOC: Endorse	Commissioner for Investigations Approve
Quarterly operational performance dashboard	Note	IOC: Approve	Commissioner for Investigations prepare and submit
Conduct of individual reviews / investigations	—	IOC: Endorse	Commissioner for Investigations Approve
Designation of officers with constable powers	—	—	Commissioner for Investigations Approve

Area / Power	Reserved to Board	Delegated to Committee	Executive Commissioner (Also see Scheme of Sub-Delegation)
Referrals to prosecutors	—	—	Commissioner for Investigations Approve
Publication of review / investigation reports	—	—	Chief Commissioner approves
Enter into agreements under s.33(5) of the Act	—	—	Chief Executive approves
Enter into agreements under s60ZC of the Police (NI) Act 1998 and s26F of the Police Reform Act 2002 (and the Scottish regulations)	—	—	Chief Executive approves
Office accommodation / estate strategy	Note	Finance: Endorse	Chief Executive approve
Significant capital expenditure above £250,000	Approve	Finance: Endorse	Chief Executive prepare and submit
Gifts and hospitality policy	—	Audit & Risk: Endorse	Chief Executive approve
All other operational policies			Chief Executive approve

Part 4 — Board standing orders

1. Introduction and status

51. The Independent Commission for Reconciliation and Information Recovery (the “**Commission**”) was established in 2023 under and in accordance with the Northern Ireland Troubles (Legacy and Reconciliation) Act 2023 (“**the Act**”).
52. The principal objective of the Commission in exercising its functions is to promote reconciliation¹. In taking decisions, the Board will be expected to give conscientious consideration to the principal statutory objective of the promotion of reconciliation and how this can be achieved through its work.
53. The Commission’s principal objective is underpinned by a values-based culture that supports continuous improvement and our adoption of a Trauma and Resiliency Informed Model (“**TRIM**”) in our engagement with victims, survivors and their families.
54. The Commission’s powers, functions and duties derive from the Act.
55. The Commission’s statutory functions are to:
- carry out reviews / investigations of deaths that were caused by conduct forming part of the Troubles/Conflict;
 - carry out reviews / investigations of other harmful conduct forming part of the Troubles/Conflict;
 - produce reports on the findings of each of the reviews / investigations of deaths and other harmful conduct; and
 - produce a record of deaths that were caused by conduct forming part of the Troubles/Conflict.
56. The Commission’s statutory duties include the following:
- to have regard to the general interests of persons affected by Troubles/Conflict related deaths and serious injuries;
 - to publish personal statements from members of families of victims;
 - to produce and publish an annual work plan;
 - to produce and publish an annual report;
 - to keep proper accounts;
 - not to do anything which would risk prejudicing, or would prejudice the national security interests of the United Kingdom;
 - not to do anything which would risk putting, or would put, the life or safety of any person at risk;

- not do anything which would risk having, or would have, a prejudicial effect on any actual or prospective criminal proceedings in any part of the United Kingdom; and
- to consult on and publish final reports following a review / investigation.

57. The Commission's statutory powers include:

- to employ and second staff;
- to request and receive full disclosure;
- to exercise the powers of a constable;
- to refer deaths that were caused by conduct forming part of the Troubles/Conflict, and other harmful conduct forming part of the Troubles/Conflict, to prosecutors;
- to require production of information;
- to enter into contracts; and
- to regulate the Commission's own proceedings and to delegate functions.

58. As set out in the Act, the Commission is a body corporate, acting through the Board. The Commission Board will have collective responsibility for setting the strategic direction of the Commission to enable it to deliver its functions as set out in the Act. The Board has the power to establish Committees to enable it to discharge its responsibilities more effectively, and Board members may be given lead responsibilities, and exercise delegated authority as a Chair or Member of a Board Committee.

59. The Act also conveys specific responsibilities on the Chief Commissioner and the Commissioner for Investigations in relation to the production of reports and the conduct of investigations respectively.

60. Separately, the Framework Document sets out the specific responsibilities of the Chief Executive Officer in their role as Accounting Officer. These are examples of individual responsibilities which are exercised by each of the Executive Commissioners (Chief Commissioner, Commissioner for Investigations and Chief Executive Officer) in an individual capacity. The exercise of these responsibilities is for these individual Commissioners as set out by the Act and the Framework Document.

61. These *Board Standing Orders* set out the basic rules and procedures for the Commission's Board. All Board members and members of the Commission Leadership Team must be aware of them and be familiar with their details.

62. At any meeting, the Chair of the Board has the final decision on the interpretation of Board Standing Orders (on which they may be advised by

General Counsel, their deputy or another representative such as the Accounting Officer with respect to matters relating to the Board's Managing Public Money responsibilities).

63. These Board Standing Orders, as far as they are applicable, apply with appropriate alteration to meetings of any Committee established by the Board.
64. It is the duty of the Board Secretary to ensure that Board members, independent members and officers are notified of, and understand their responsibilities within these *Board Standing Orders*, the *Scheme of Delegation*, the *Standing Financial Instructions* (comprising the Accounting Officer and Accounts Direction letters), the Commission's *Code of Conduct* and the Cabinet Office's *Code of Conduct for Board Members of Public Bodies*.
65. The Head of Board of Secretariat is responsible for ensuring that Board members and relevant officers are familiar with these Standing Orders. Any uncertainty about their interpretation should be raised with the Head of Board Secretariat before a meeting.
66. At any meeting, the Chair has final authority on questions of order, relevancy and procedure, on which they may be advised by the Head of Board Secretariat, Chief of Staff or General Counsel.

2. Composition of the Board

67. The Board comprises:
- the Chief Commissioner (Chair);
 - the Commissioner for Investigations;
 - the CEO; and
 - up to four Non-Executive Commissioners. One Non-Executive Commissioner shall be the Lead Non-Executive Commissioner.
68. Appointments to the Board are made by the Secretary of State for Northern Ireland in accordance with the Act and the Framework Agreement.

3. Role and responsibilities

69. The Board has collective responsibility for setting the strategic direction of the Commission to enable it to deliver its statutory functions. The role of the

Board is set out in the Framework Agreement with NIO and all Board Members must act in accordance with the provisions of that Agreement.

- 70. The Board shall not involve itself in individual operational or case decisions. Such matters are reserved to the CEO, the Commissioner for Investigations or the Chief Commissioner in their individual statutory capacities.
- 71. Individual Board members must act in accordance with the Commission's values, the Seven Principles of Public Life, HMT Managing Public Money the Cabinet Office Code of Conduct for Board Members of Public Bodies, and the Commission's own Code of Conduct.

4. Meetings

- 72. The Board shall normally meet at least six times per year of which 4 will aim to be in person meetings. The Chair may call additional meetings at any time with ten clear working days' notice.
- 73. The Board will operate in an open and inclusive way, but will need to be cognisant of the Commission's duties under section 4 of the Act and of the need for confidentiality relating to operational work.
- 74. In cases of urgency, the Chair may call a meeting on shorter notice, provided a majority of Board members agree. Only the urgent matter may be dealt with at such a meeting.
- 75. Meetings may be held in person or by audio/video conference. Participation by remote means constitutes presence at the meeting.
- 76. If a written request signed by at least two-thirds of Board members is presented to the Chair, the Chair must call a meeting within ten working days. If the Chair fails to do so, those members may call a meeting themselves.
- 77. In case of emergency, if the Chair judges that the Board's business cannot be delayed to give the ten days' notice, the Chair is able to convene a meeting to deal with special or urgent matters, provided a majority of Board Members agree. Only those urgent or special matters may be dealt with at any emergency meeting so called.

5. Notice and papers

- 78. Notice of a meeting, specifying the business to be transacted at it, must be sent to every Board member by secure electronic means at least five working days before the meeting, except in an emergency.
- 79. The accidental failure to give notice to a Board member or the nonreceipt of a duly despatched notice by them will not invalidate the proceedings of a Board meeting.

80. Board papers must be circulated at least five working days before the meeting except in an emergency.
81. In the case of a meeting called by Board members in default of the Chair, the notice must be signed (either electronically or physically) by those Board members and no business can be transacted at that meeting other than that specified in the notice.
82. The Chair, in consultation with the CEO, shall agree the agenda for each meeting. Board members who wish to add items should notify the Chair at least fifteen working days in advance of the meeting. Requests made less than 15 working days in advance of a meeting may be included on the agenda at the discretion of the Chair.
83. Board papers will be signed off by the Chair of the Board before they are circulated to Board Members.
84. In the event that the Chair is not willing to include an item on the agenda of a Board Meeting, any member will be entitled to have a notice of motion included on the agenda, provided this is submitted in line with the Standing Orders on Notices of a Motion.
85. It is within the discretion of the Chair of a meeting to allow urgent items not on the agreed agenda to be discussed. The reasons for allowing such action should be indicated by the Chair.
86. Papers to support decision making by the Board and any Committees must include, but are not limited to, consideration of the following to assist in coming to a decision:
- compatibility with the Commission's statutory principal objective to promote reconciliation and how this decision or options will help to achieve it;
 - regard to the general interests of persons affected by Troubles/Conflict-related deaths and serious injuries and how this may be affected by the decision;
 - assessment of discharge of the Commission's duties under section 4 of the Act (including with any necessary specialist external input);
 - the financial impact of a decision, including analysis of affordability and value for money;
 - communications/media considerations;
 - legal considerations; and
 - equalities considerations, including section 75 screening if required.

6. Chairing meetings

87. At any meeting of the Board, the Chief Commissioner (the “Chair”), if present, will preside.
88. If the Chair is absent, or is disqualified from participating, the Lead Non-Executive member will preside or, in their absence, a Non-Executive member chosen by the Board members will preside.
89. In the event of a conflict of interest arising on the part of the Chair, in respect of any item of business, either because of a personal interest or a conflict with their executive responsibilities as set out in the 2023 Act, the Lead Non-Executive member should assume the role of chair for that item. As above, in the absence of the Lead Non-Executive member, or in the event that a conflict of interest should also arise in respect of the Lead Non-Executive member, a Non-Executive member chosen by Board members will preside for the item.
90. The decision of the Chair on questions of order, relevancy, regularity and any other matters will be final.

7. Quorum and voting

91. A minimum of four Board members must be present for a meeting to be quorate.
If a quorum ceases during a meeting, the Chair may allow discussion to continue but decisions must be deferred, unless dealt with under urgent action provisions.
92. A Board member who has declared an interest and recused themselves does not count towards the quorum on that item. The Chair will determine whether the member should leave the room. The declaration of interest and the mitigating actions put in place must be recorded in the minutes.
93. The Board shall use its best endeavours to reach decisions by consensus. Where a vote is necessary, decisions are by simple majority. The Chair has a casting vote in the event of a tie.
94. Voting is normally by show of hands. Where a meeting is held remotely, the Chair will call the roll. Any Board member may request that their vote be recorded by name in the minutes. If the matter being voted on is confidential, a paper or electronic ballot may be used if the majority of Board members present request it.
95. Board members absent from a meeting do not have the right of a proxy vote. Written views submitted in advance may be placed before the meeting at the Chair's discretion but do not constitute a vote.

8. Notices of motion

96. Any motion proposed must be seconded before it can be considered by the Board.
97. A Board member desiring to move or amend a motion must send written notification to the Chair at least ten clear working days before the meeting. The Chair will insert this notice in the agenda for the meeting, subject to the notice being permissible under the appropriate regulations and within the Commission's statutory remit. This does not however, prevent any motion or amendment being moved without notice during the meeting on any business mentioned on the agenda.

Emergency motions

98. Subject to the agreement of the Chair, and subject also to the provisions below, a Board member may give written notice of an emergency motion after the issue of the notice of meeting and agenda, up to one hour before the time fixed for the meeting. The notice must state the grounds of urgency. If in order, it will be declared to the Board at the commencement of the business of the meeting as an additional item included in the agenda. The Chair's decision to include the item will be final.

Withdrawal of motions

99. A motion, once moved and seconded, may be withdrawn by the proposer with the agreement of the seconder and the consent of the Chair.

Motion to rescind a resolution

100. Notice of a motion to amend or rescind any resolution (or the general substance of any resolution) which has been passed within the preceding six calendar months must bear the signature of the Board member who gives the notice and also the signature of two other Board members.
101. When any such motion has been disposed of by the Board, it will not be permitted for any Board member other than the Chair to propose a motion to the same effect within six months. The Chair may do so if it is considered appropriate.

Motions and amendments to motions

102. The mover of a motion has a right of reply at the close of any discussion on the motion or any amendment thereto.
103. When a motion is under discussion or immediately prior to discussion, it is open to any Board member to move:

- an amendment to the motion;
- the adjournment of the discussion or the meeting
- that the meeting proceed to the next business;
- the appointment of an ad hoc committee to deal with a specific item of business; or
- that the motion be now put.

104. No amendment to any motion will be admitted if, in the opinion of the Chair of the meeting, the amendment negates the substance of the motion.

9. Minutes and records

105. Minutes of Board meetings shall be drawn up by the Secretariat and circulated to Board members in draft within 10 working days of the meeting. Any suggested changes will be incorporated for agreement at the following Board meeting. Minutes are submitted for approval at the following Board meeting and, once approved, are taken as conclusive evidence of the matters recorded.
106. The minutes shall record: names of those present and in attendance; items considered; decisions taken and the reasons for them; and any declarations of interest. Dissenting views shall be recorded if a Board member requests this.
107. Where a Board member is not present for the whole of the meeting the minutes must indicate for which items the Board member was present at the time of determination of the item.
108. Minutes of all scheduled Board Meetings shall be published on the ICRIR website. Minutes of extraordinary Board meetings will not routinely be published.
109. The Board shall also receive the approved minutes of each of its Committees for information at each Board meeting.

10. Committees

110. The Board may establish Committees to assist it in discharging its responsibilities. The constitution, terms of reference and delegated powers of each Committee must be approved by the Board. The Board may also dissolve such committees if they are no longer required.
111. Each Committee will have at least one Board Member assigned to it by the Chair of the Board.

112. The Chairs of Committees are appointed by the Board and may also be replaced by the Board. Independent external chairs/members may be co-opted to Committees by Board resolution.
113. Independent members of a Committee may resign from the Committee by writing to the Chair of the Committee, providing 30 days notice. Should it prove necessary, the Board may terminate the appointment of any independent Committee member.
114. In the event of there being a vacancy in a Committee chair, the Chair of the Board is authorised to appoint an Interim Committee Chair.
115. Committees may not sub-delegate executive powers to sub-committees unless expressly authorised by the Board.
116. The Board shall keep the structure and remit of its Committees under review and shall conduct a formal review of each Committee's terms of reference at least every two years.
117. The Framework Agreement (para 8.5) specifies that although the Board may set up Committees to assist in its consideration of these areas, the Board retains responsibility for, and must endorse final decisions in areas of appointments, succession, audit, risk and remuneration.
118. Sufficient time should be allocated at Board meetings for committees to report on the nature and content of discussions, on recommendations and on actions to be taken.

11. Public access

119. The Board may choose to hold meetings in public. Where it does so, proceedings will be recorded and will usually be made available on the Commission website following the meeting.
120. Members of the public, or representatives of the press, will be prohibited from making their own recording of proceedings other than in writing or making any oral report of the proceedings as they take place, without the prior agreement of the Board. Arrangements for attendance at any public session will be set out on the Commission website.
121. Members of the public and press will not be admitted to meetings of the Board or its Committees, except where the Board has resolved to hold a meeting in public or by specific invitation.

12. Amendment and suspension

122. These Standing Orders may be amended only by a resolution of the Board, with at least ten working days' notice of the proposed amendment and with at

least four Board members (including the Chair) present and a majority voting in favour.

123. These Standing Orders shall be reviewed at least every eighteen months.
124. Except where this would contravene any statutory provision, any one or more of the Board Standing Orders may be suspended at any meeting, provided that at least four members of the Board are present, and that a majority of those present vote in favour of suspension.
125. A decision to suspend Board Standing Orders will be recorded in the minutes of the meeting.
126. No formal business may be transacted while Board Standing Orders are suspended.
127. A separate record of matters discussed during the suspension of Board Standing Orders must be made and must be available to the Chair and Board members.
128. The Audit and Risk Committee must receive a report of every decision to suspend Board Standing Orders.

13. Seal and execution of documents

129. The common seal of the Commission shall be kept securely by the Head of Board Secretariat. The seal must be authenticated by the signature of at least one Commissioner.
130. The Head of Board Secretariat shall keep a register in which they, or another officer of the Commission authorised by them shall enter a record of the sealing of every document.
131. The CEO and nominated officers are authorised, by Board resolution and in accordance with the Scheme of Delegation, to execute agreements and documents on behalf of the Commission. Electronic signatures may be used where appropriate.

14. Declarations of Interests

132. The Commission's Declaration and Management of Outside Interests policy sets out the requirements and procedures relating to the recognition and disclosure of activities that could give rise to conflicts of interest or the perception of conflicts of interest and ensures that such conflicts are correctly identified, appropriately managed and effectively resolved. All Commissioners will be required to return an annual declaration (including nil return) to the

Board Secretary, as well as to provide any in-year updates should a change in circumstances require this.

133. The Board Secretary will establish and maintain a Register of Interests of Commissioners. This Register will record interests that are considered to be relevant to the Commission and where making the fact of the interest public will help manage or mitigate any perception of conflict.
134. The Register of Interests of Commissioners will be published annually. At any time during the year, the Board Secretary may amend the Register to take account of changes recorded in any further declarations that have been made.
135. The Board Secretary will write annually to Commissioners reminding them of the continuing requirements of these Board Standing Orders, but responsibility for declaration of interests lies solely with Commissioners.
136. Initial declarations of interests, to inform compilation of the Register must not be made later than 30 days after the date of accepting office and before taking up office.
137. Omissions or corrections must be notified to the Head of Board Secretariat immediately, if, after lodging a statement, a Commissioner becomes aware that they, or any member of their family, has a declarable interest in respect of which they have not made a declaration. This is also the case if they realise that an interest which it was thought did not need to be declared, but which is in fact later identified as a declarable interest. Changes to interests must be notified to the Board Secretary within 20 calendar days after they have occurred.
138. The Register of Interests of Commissioners will be reviewed annually by the Board Secretary.

Part 5 — Audit and Risk Committee Terms of Reference

1. Purpose

139. The Audit and Risk Committee ('ARC') is a Committee of the Commission Board. It provides the Board and the Accounting Officer with independent assurance on the adequacy and effectiveness of risk management, governance and internal control arrangements, and on the integrity of financial reporting. The Committee operates in accordance with the HM Treasury Audit and Risk Assurance Committee Handbook.
140. The principal objective of the Commission in exercising its functions is to promote reconciliation. In fulfilling its functions, the Committee will be expected to give conscientious consideration to the principal statutory objective of the promotion of reconciliation and how this can be achieved through its work.
141. The Commission's principal objective is underpinned by a values-based culture that: supports continuous improvement and assists the Commission as a learning organisation; and the adoption of a Trauma and Resiliency Informed Model (TRIM) in its engagement with victims, survivors and their families.

2. Authority

142. ARC is constituted by the Board and derives its authority from the Board. It has no executive powers and does not take decisions on behalf of the organisation, except where the Board has explicitly delegated specific decision-making authority to it and such delegation is recorded in the organisation's Scheme of Delegation.
143. ARC is authorised to:
- Request and receive any financial information, reports, or analysis from management that it requires to fulfil its responsibilities.
 - Seek independent professional advice, where necessary, subject to the agreement of the Chair of the Board and any applicable budgetary approvals.
 - Co-opt additional individuals with relevant expertise to attend specific meetings in an advisory capacity, without such individuals having voting rights.
 - Report its findings, recommendations, and concerns directly to the Board.

3. Membership

144. ARC shall comprise a minimum of three members: the Lead Non-Executive Commissioner (who will act as Chair), a second non Executive Commissioner and at least one external independent member with appropriate financial, audit or risk management expertise.

145. External independent members are appointed by the Board on the recommendation of the ARC Chair. They are subject to the Commission's Code of Conduct.

4. Attendance

146. ARC meetings shall normally be attended by the CEO (or nominee), the Director of Finance and Corporate Services, the Head of Board Secretariat, and representatives from the internal and external audit functions. A member of the NIO Audit and Risk Committee may also attend on the invitation of the ARC Chair.
147. ARC may request any Commission officer to attend. There is an expectation that if requested an Officer will attend subject to exceptional countervailing circumstances.
148. ARC may ask any or all attendees who are not members to withdraw to facilitate open discussion.

5. Conflicts of Interest

149. Members of ARC shall declare any conflicts of interest at the start of each meeting, and in any event prior to the discussion of any item in which they have an interest. Any member with a material conflict in relation to a specific agenda item shall withdraw from that discussion and shall not participate in any decision on that item.

6. Responsibilities

150. ARC shall advise the Board and Accounting Officer on:
- The strategic processes for risk, control and governance across the organisation
 - The Governance Statement and annual report, including accounting policies and the accounts
 - The planned activity and results of both internal and external audit
 - The adequacy of management responses to audit findings and recommendations
 - Counter-fraud policies.
 - Information risk and cyber security arrangements
 - The organisation's risk management strategy and risk appetite
 - The Declaration and Management of Outside Interests policy and its application
 - Proposals for tendering for internal or external audit services

151. The Committee shall review and approve the internal audit strategy and annual audit plan, and shall receive all internal audit reports and the annual internal audit opinion.
152. The Committee shall review the draft Annual Report and Accounts before submission for external audit, and shall satisfy itself as to the integrity of financial information presented to the Board.
153. The Committee shall have no executive responsibilities. It may not direct the CEO or any officer, comment on risks in relation to specific reviews / investigations nor approve operational policies.

7. Meetings

154. ARC shall meet at least four times per year. The Chair may convene additional meetings as necessary. A minimum of two members shall be present for a meeting to be quorate.
155. Papers for each meeting will be circulated to ARC members no less than 5 working days in advance of the meeting.
156. ARC may take decisions by correspondence with the agreement of the Chair. Standard rules on quorum also apply to decisions by correspondence.
157. The Board or the Accounting Officer may ask ARC to convene further meetings to discuss particular issues on which they would like ARC's Advice.

8. Papers

158. For each meeting, the Committee will be provided in advance with:
 - a report summarising any significant changes to the organisation's strategic risks and a copy of the strategic/corporate and financial Risk Registers;
 - a progress report from the Head of Internal Audit summarising:
 - work performed (and a comparison with work planned);
 - key issues emerging from the work of internal audit;
 - management response to audit recommendations;
 - changes to the agreed internal audit plan; and
 - any resourcing issues affecting the delivery of the objectives of internal audit;
 - and
 - a written progress report from the External Audit representative summarising work done and emerging findings (this may include, where relevant to the organisation, aspects of the wider work carried out by the Commission, for example, Value for Money reports and good practice findings).
159. As and when appropriate the Committee will also be provided with:
 - proposals for the terms of reference of internal audit;
 - the internal audit strategy;
 - the Internal Audit Service Provider's Annual Opinion and Report;

- all internal audit reports;
- quality assurance reports on the internal audit function;
- the draft accounts of the organisation;
- the draft Governance Statement;
- a report on any changes to accounting policies;
- external Audit's management letter;
- a report on any proposals to tender for audit functions;
- management stewardship statements;
- a report on co-operation between internal and external audit;
- the organisation's Risk Management strategy;
- a copy of the corporate policies register;
- a copy of the Code of Conduct and policy on the Declaration and Management of Outside Interests; and
- a copy of the Register of Interests for Commissioners and the Gifts and Hospitality Register for the Board and Executive Leadership Team.

9. Reporting

160. Minutes of Committee meetings shall be circulated to the Board and CLT. The Committee shall submit an annual report to the Board setting out how it has discharged its responsibilities in accordance with the *HMT Audit and Risk Assurance Committee Handbook*.

10. Review

161. These Terms of Reference shall be reviewed by the Committee at least every two years and endorsed by the Board following review.
162. The Committee should undertake a self-effectiveness review annually and the Chair will be responsible for developing an action plan that supports continuous improvement.

11. Relationship with the Finance Committee and People Committee

163. FinCo, the Audit and Risk Committee and People Committee shall operate as complementary and co-ordinated elements of the Commission's governance framework. The Finance Committee strengthens Executive financial management but does not replace Board / ARC oversight. Expenditure on staffing makes up the largest proportion of the Commission's budget and the Finance Committee will therefore need to be aware of and involved in discussions around affordability of People related matters. The division of responsibilities between the three committees is as follows:

Finance Committee	Audit and Risk Committee	People Committee
Financial strategy and planning	Internal audit and assurance	People Strategy
Budget setting and monitoring	External audit relationship	High level Pay Framework
Capital planning and investment	Internal control framework	Remuneration of Senior staff
Financial performance management	Risk management framework	Culture
Financial sustainability and reserves	Counter-fraud and whistleblowing	Performance Management
Treasury and cash management	Regulatory compliance and governance	

The Chairs of these committees shall meet at least annually to review the complementarity of their work programmes and to identify any gaps or overlaps in coverage.

Part 6 — People Committee Terms of Reference

1. Purpose

164. The People Committee ('PeopleCo') is a Committee of the ICRIR Board. It provides assurance to the Board on people strategy, remuneration policy, and the appointment and succession of senior leaders. It exercises the Board's delegated authority in the specific areas set out in the Scheme of Delegation.
165. In relation to people related risks and opportunities, the PeopleCo is an important line of defence in the Commission's risk management framework.
166. The principal objective of the Commission in exercising its functions is to promote reconciliation. In fulfilling its functions, the Committee will be expected to give conscientious consideration to the principal statutory objective of the promotion of reconciliation and how this can be achieved through its work.
167. The Commission's principal objective is underpinned by a values-based culture that: supports continuous improvement and assists the Commission as a learning organisation; and the adoption of a Trauma and Resiliency Informed Model (TRIM) in its engagement with victims, survivors and their families.

2. Authority

168. PeopleCo is constituted by the Board and derives its authority from the Board. It has no executive powers and does not take decisions on behalf of the organisation, except where the Board has explicitly delegated specific decision-making authority to it and such delegation is recorded in the organisation's Scheme of Delegation.

169. PeopleCo is authorised to:

- Request and receive any financial information, HR data, reports, or analysis from management that it requires to fulfil its responsibilities.
- Seek independent professional advice, where necessary, subject to the agreement of the Chair of the Board and any applicable budgetary approvals.
- Co-opt additional individuals with relevant expertise to attend specific meetings in an advisory capacity, without such individuals having voting rights.
- Report its findings, recommendations, and concerns directly to the Board.

3. Membership

170. PeopleCo shall comprise a minimum of two Non-Executive Commissioners (one of whom shall be the Chair, appointed by the Board and one external independent member with relevant expertise in human resources, employment or remuneration.

171. External independent members are appointed by the Board on the recommendation of the PeopleCo Chair. They are subject to the Commission's Code of Conduct.

4. Attendance

172. PeopleCo meetings shall normally be attended by the CEO (or nominee), the Director of People and Culture and the Head of Board Secretariat.

173. PeopleCo may request any Commission officer to attend. There is an expectation that if requested an Officer will attend subject to exceptional countervailing circumstances.

174. The NIO Deputy Director for Sponsor Bodies may also attend on the invitation of the PeopleCo Chair.

175. PeopleCo may ask any or all attendees who are not members to withdraw to facilitate open discussion.

5.Conflicts of Interest

176. Members of PeopleCo shall declare any conflicts of interest at the start of each meeting, and in any event prior to the discussion of any item in which they have an interest. Any member with a material conflict in relation to a specific agenda item shall withdraw from that discussion and shall not participate in any decision on that item.

6. Responsibilities

177. PeopleCo shall:

- Endorse and recommend to the Board the overall people strategy and workforce plan
- Endorse and recommend to Board the high level pay policy and framework for all staff within the NIO-approved pay remit
- Determine the total individual remuneration package of the Commissioner for Investigations and the CEO, within the approved policy and remit
- ensure adequate mechanisms are in place for evaluation of performance of Executive Commissioners in relation to their executive functions
- Approve high level Commission pension arrangements;
- Endorse and recommend to Board redundancy schemes
- Lead the process to identify a recommended candidate for appointment as CEO should a vacancy arise, in accordance with the Framework Agreement
- Provide assurance on the appropriate use of consultants and agency workers.
- Monitor progress against the People Strategy's identified metrics and milestones.
- Provide assurance to the Board that recruitment processes are fair and robust.
- Oversee succession planning and talent management for senior roles
- Approve the equality, diversity and inclusion strategy and review progress against it annually
- Recommend to Board the Code of Conduct for staff and the Whistleblowing / Raising Concerns policy
- Receive an annual diversity report from the Director of People
- Monitor the effectiveness of people policies including disciplinary and grievance policies
- Provide assurance to the Board that the over-arching principles and parameters of people performance at all levels across the Commission and performance measurement systems, are reviewed from time to time.

178. PeopleCo does not carry out line management or HR functions. Individual HR decisions are matters for the CEO and /or the Director of People and Culture.

7. Meetings

179. PeopleCo shall meet at least four times per year. The Chair may convene additional meetings as necessary. All members shall be present for a meeting to be quorate. Meetings will normally be held online.
180. Papers for each meeting will be circulated to PeopleCo members no less than 5 working days in advance of the meeting.
181. PeopleCo may take decisions by correspondence with the agreement of the Chair. Standard rules on quorum apply to decisions by correspondence.
182. The Board or the CEO may ask PeopleCo to convene further meetings to discuss particular issues on which they would like PeopleCo's Advice.
183. PeopleCo will use its best endeavours to decide all items of business by consensus. Where that cannot be achieved, and a vote is necessary, such items shall be decided by a majority of the votes of the Chair and the Committee members present. In the case of an equality of votes, the Chair of the meeting will have a second or casting vote.

8. Papers

184. For each meeting, PeopleCo will be provided in advance with:
- a Recruitment Dashboard;
 - a People Dashboard;
 - a progress report from the Director of People and Culture.
185. As and when appropriate the Committee will also be provided with:
- Updated People policies to note

9. Reporting

186. Minutes of PeopleCo meetings shall be circulated to the Board and CLT and to the Finance and Audit and Risk Committees.

10. Review

187. These Terms of Reference shall be reviewed by PeopleCo at least every two years and endorsed by the Board following review.
188. The Committee should undertake a self-effectiveness review annually and the Chair will be responsible for developing an action plan that supports continuous improvement.

11. Relationship with the Finance Committee and Audit and Risk Committee

189. The People Committee, the Audit and Risk Committee and the Finance Committee shall operate as complementary and co-ordinated elements of the Commission's governance framework. The Finance Committee strengthens Executive financial management but does not replace Board / ARC oversight. Expenditure on staffing makes up the largest proportion of the Commission's budget and the Finance Committee will therefore need to be aware of and involved in discussions around affordability of People related matters. The division of responsibilities between the three committees is as follows:

Finance Committee	Audit and Risk Committee	People Committee
Financial strategy and planning	Internal audit and assurance	People Strategy
Budget setting and monitoring	External audit relationship	High level Pay Framework
Capital planning and investment	Internal control framework	Remuneration of Senior staff
Financial performance management	Risk management framework	Culture
Financial sustainability and reserves	Counter-fraud and whistleblowing	Performance Management
Treasury and cash management	Regulatory compliance and governance	

190. The Chairs of these committees shall meet at least annually to review the complementarity of their work programmes and to identify any gaps or overlaps in coverage.

Part 7 — Investigative Oversight Committee

Terms of Reference

1. Purpose

191. The Investigative Oversight Committee ('IOC') is a Committee of the ICRIIR Board. It provides the Board with oversight and assurance of the Commission's operational performance, including progress against the Annual Work Plan, the management of the caseload, and the implementation of operational policy.
192. IOC monitors active reviews / investigations to ensure they are carried out in line with the requirements of the legislation and the Commission's adopted policies and procedures.
193. The principal objective of the Commission in exercising its functions is to promote reconciliation. In fulfilling its functions, the Committee will be expected to give conscientious consideration to the principal statutory objective of the promotion of reconciliation and how this can be achieved through its work.
194. The Commission's principal objective is underpinned by a values-based culture that: supports continuous improvement and assists the Commission as a learning organisation; and the adoption of a Trauma and Resiliency Informed Model (TRIM) in its engagement with victims, survivors and their families.

2. Membership

195. The Committee includes the Commissioner for Investigations, who chairs the Committee, the Director of Finance and Corporate Services, the Director of Reports and Findings, the General Counsel and an Independent Expert Member appointed by the Board.
196. For the meeting to be quorate, three out of the five Committee members must be present. In the event that the Chair is unable to attend due to unforeseen circumstances, the Deputy Commissioner, Information Recovery may chair the meeting.

3. Authority

197. IOC is constituted by the Board and derives its authority from the Board. It has no executive powers and does not take decisions on behalf of the Commission, except where the Board has explicitly delegated specific decision-making authority to it and such delegation is recorded in the Commission's Scheme of Delegation.
198. IOC is authorised to:

- Request and receive any financial information, reports, or analysis from management that it requires to fulfil its responsibilities.
- Seek independent professional advice, where necessary, subject to the agreement of the Chair of the Board and any applicable budgetary approvals.
- Co-opt additional individuals with relevant expertise to attend specific meetings in an advisory capacity, without such individuals having voting rights.
- Report its findings, recommendations, and concerns directly to the Board.

4. Attendance

199. IOC meetings shall normally be attended by the Deputy and Assistant Commissioners for Information Recovery and a member of the Commission & Secretariat Team.
200. IOC may request any Commission officer to attend. There is an expectation that if requested an Officer will attend subject to exceptional countervailing circumstances.
201. The Chief Executive Officer may attend if they consider it necessary to do so.
202. IOC may ask any or all attendees who are not members to withdraw to facilitate open discussion.

4. Conflicts of Interest

203. Members of IOC shall declare any conflicts of interest at the start of each meeting, and in any event prior to the discussion of any item in which they have an interest. Any member with a material conflict in relation to a specific agenda item shall withdraw from that discussion and shall not participate in any decision on that item.

6. Responsibilities

204. The Investigative Oversight Committee will:
- review the form and manner in which prospective and confirmed requests for reviews / investigations are being taken forward to ensure compliance with the requirements set out in the legislation and any policies and procedures adopted by the Commission;
 - agree what management information should be used to measure delivery against agreed KPIs;

- maintain an overview of the conduct, progress, efficiency and use of resource of the caseload of the Commission in line with agreed KPIs;
- consider the management and resource allocation of future requests;
- consider the overall caseload and operational capabilities;
- consider key learning emerging from cases and how this should be reflected in changes to processes/procedures;
- identify learning and development needs for investigative staff as a whole;
- consider thematic issues relating to disclosure as well as providing oversight of information security matters;
- consider management and support of cases that have been referred to prosecutors and/or proposed for closure;
- approve new operational processes, procedures and guidance or any significant changes to these practices, including within the Operational Manuals
- maintain oversight of the TRIM Support Governance Framework: and
- oversee the operation and review of IDPs, including notifying CLT of any new arrangements; and
- maintain oversight of any strategic or tactical tasking and co-ordination groups.

205. The Committee shall not: direct the Commissioner for Investigations in relation to any case or class of cases; approve or veto individual operational decisions; or require the production of information about the conduct of individual investigations beyond that which is necessary for oversight of organisational performance.

206. Routine updates which do not affect the intent, scope of operational impact of processes are considered minor. These minor amendments may be approved directly by the relevant member of IOC.

7. Meetings

207. IOC shall meet at least four times per year. The Chair may convene additional meetings as necessary. A minimum of two members shall be present for a meeting to be quorate.

208. Papers for each meeting will be circulated to IOC members no less than 5 working days in advance of the meeting.

209. IOC may take decisions by correspondence with the agreement of the Chair.

210. The Board or the Commissioner for Investigations may ask IOC to convene further meetings to discuss particular issues on which they would like IOC's Advice.

211. IOC will use its best endeavours to decide all items of business by consensus. Where that cannot be achieved, and a vote is necessary, such items shall be decided by a majority of the votes of the Chair and the Committee members

present. In the case of an equality of votes, the Chair of the meeting will have a second or casting vote.

8. Papers

212. The IOC may determine that certain matters shall appear on every agenda for meetings. The Chair will however determine the agenda ahead of each meeting.

213. For each meeting, IOC members will at a minimum be provided with an update report which sets out:

- the number of prospective requests and the number of requests that have been considered and confirmed;
- Case scoping, triaging and allocation into specific interventions (types of investigations) and assignment of priority; and
- the current active investigative caseload that are being conducted in line with the provisions set out in the legislation, and the Commission's policies and processes.

9. Reporting

214. Minutes of IOC meetings shall be circulated to the Board. The Investigative Oversight Committee will submit a quarterly update report to Board. Reports to the Board should include specific reference on how the IOC has given conscientious consideration of having due regard to the promotion of reconciliation over the reporting period.

215. A report will also go to the Commission's Audit and Risk Committee on a bi-annual basis.

10. Review

216. These Terms of Reference shall be reviewed by the Committee at least every two years and endorsed by the Board following review.

217. The Committee should undertake a self-effectiveness review annually and the Chair will be responsible for developing an action plan that supports continuous improvement.

Part 8 — Finance Committee Terms of Reference

1. Purpose

218. The Finance Committee (FinCo) is a Board committee chaired by an Independent Expert Member. Its primary purpose is to provide assurance and challenge to the Commission's Board and Accounting Officer on matters including:
- financial strategy;
 - budget management;
 - financial sustainability;
 - integrity of financial reporting;
 - compliance with Managing Public Money; and
 - Value for Money assessments.
219. FinCo operates alongside the Board Audit and Risk Committee (ARC) and the two committees have distinct and complementary mandates although their attendance overlaps.
220. While the Audit and Risk Committee focuses on internal controls, risk management, external audit, and governance assurance, FinCo is concerned with forward-looking financial stewardship: strategy, planning, budgeting, capital allocation, and financial sustainability. The two committees shall liaise as necessary to avoid duplication and to ensure cohesive oversight.
221. The principal objective of the Commission in exercising its functions is to promote reconciliation. In fulfilling its functions, the Committee will be expected to give conscientious consideration to the principal statutory objective of the promotion of reconciliation and how this can be achieved through its work.
222. The Commission's principal objective is underpinned by a values-based culture that: supports continuous improvement and assists the Commission as a learning organisation; and the adoption of a Trauma and Resiliency Informed Model (TRIM) in its engagement with victims, survivors and their families.

2. Authority

223. FinCo is constituted by the Board and derives its authority from the Board. It has no executive powers and does not take decisions on behalf of the organisation, except where the Board has explicitly delegated specific decision-making authority to it and such delegation is recorded in the organisation's Scheme of Delegation.
224. FinCo is authorised to:

- Request and receive any financial information, reports, or analysis from management that it requires to fulfil its responsibilities.
- Seek independent professional advice, where necessary, subject to the agreement of the Chair of the Board and any applicable budgetary approvals.
- Co-opt additional individuals with relevant expertise to attend specific meetings in an advisory capacity, without such individuals having voting rights.
- Report its findings, recommendations, and concerns directly to the Board.

3. Membership

225. FinCo shall comprise a minimum of four members: an independent expert Chair who shall be a qualified accountant with significant public finance experience, the Chief Executive, a Non Executive Commissioner and the Assistant Commissioner, Information Recovery.
226. External independent members are appointed by the Board. They are subject to the Commission's Code of Conduct.

4. Attendance

227. The Commission Director of Finance and Corporate Services will usually attend each meeting of FinCo and may ask the Head of Finance and Corporate Reporting to accompany them.
228. FinCo may request any Commission officer to attend. There is an expectation that if requested an Officer will attend subject to exceptional countervailing circumstances.
229. The NIO Director of Finance may also attend on the invitation of the FinCo Chair.
230. FinCo may ask any individual to withdraw if it considers this to be in the interests of effective scrutiny.
231. A representative of the organisation's external or internal auditors may be invited to attend relevant meetings. The Chair of the Audit and Risk Committee shall be invited to attend at least one meeting per year to support effective co-ordination between the two committees.

5. Conflicts of Interest

232. Members of FinCo shall declare any conflicts of interest at the start of each meeting, and in any event prior to the discussion of any item in which they have an interest. Any member with a material conflict in relation to a specific agenda item shall withdraw from that discussion and shall not participate in any decision on that item.

6. Responsibilities

233. FinCo shall:

- Review and recommend to the Board the Commission's final spending review and supplementary estimate submissions
- Review and recommend to the Board the approval of the Annual Budget and any material in-year budget variances
- Monitor financial performance against budget throughout the year and ensure appropriate finance reports are presented to the Board including any material in-year variances
- Report to ARC and/or Board on any significant new financial risk or material change to financial risk identified
- Review and recommend to the Board capital expenditure proposals above £250,000 and monitor all capital expenditure against budget
- Review and recommend to Board procurement strategy for contracts above £750,000 and receive reports on significant contract awards
- Review and recommend to the Board write-offs of assets or liabilities above £25,000
- Review the ICRIR's financial risk management arrangements and provide advice to ARC on the financial risk aspects of the Corporate Risk Register
- Receive reports on any single-tender or restricted contract awards
- Receive regular reports on grant-in-aid draw-down and financial reporting to the NIO
- Consider any proposals that may be novel, contentious or repercussive for financial purposes before submission to the Board or the NIO

234. The Committee shall have no executive responsibilities. It may not direct the CEO or any officer, comment on risks in relation to specific reviews / investigations nor approve operational policies.

7. Meetings

235. FinCo shall meet at least four times per year, with the schedule aligned to the organisation's planning and reporting cycle.

236. Additional meetings may be convened at the request of the Chair, the Chief Executive, or the Director of Finance and Corporate Services, where urgent or significant financial matters require consideration between scheduled meetings. The Board may ask FinCo to convene further meetings to discuss particular issues on which they would like FinCo's advice.

237. The agenda and supporting papers shall be circulated to members at least five working days in advance of each meeting.

238. Meetings may be conducted in person or by video or telephone conference, or a combination of these, as determined by the Chair.

239. FinCo may, where appropriate and at the Chair's discretion, transact business by correspondence or electronic means between meetings, provided that the outcome is formally noted at the next meeting.
240. The quorum for a meeting of FinCo shall be three members, to include the Independent Chair. In exceptional circumstances, the Chair may agree that a meeting proceeds and is quorate in their absence, if all other members are present. .
241. FinCo will use its best endeavours to decide all items of business by consensus. Where that cannot be achieved, and a vote is necessary, such items shall be decided by a majority of the votes of the Chair and the Committee members present. In the case of an equality of votes, the Chair of the meeting will have a second or casting vote.

8. Papers

242. The Chief of Staff shall be responsible for ensuring that secretarial support is provided to FinCo. The Secretary shall be responsible for circulating agendas and papers, recording minutes, and maintaining the Committee's action log.
243. Minutes of each meeting shall be agreed by the Chair and circulated to all members.

9. Reporting

244. FinCo is accountable to the Board. It shall:
- Present confirmed minutes and a Summary Report highlighting key matters discussed and any significant risks or issues arising to both the next ARC and Board meetings.
 - Notify immediately to the Board any significant matters or significant financial risk that arise between scheduled ARC meetings and that cannot await the next meeting.

10. Review

245. These Terms of Reference shall be reviewed by the Committee at least every two years.
246. The Committee should undertake a self-effectiveness review annually and the Chair will be responsible for developing an action plan that supports continuous improvement.

10. Relationship with the Audit and Risk Committee

247. FinCo, the Audit and Risk Committee and People Committee shall operate as complementary and co-ordinated elements of the Commission's governance framework. The Finance Committee strengthens Executive financial management but does not replace Board / ARC oversight. Expenditure on staffing makes up the largest proportion of the Commission's budget and the Finance Committee will therefore need to be aware of and involved in discussions around affordability of People related matters. The division of responsibilities between the three committees is as follows:

Finance Committee	Audit and Risk Committee	People Committee
Financial strategy and planning	Internal audit and assurance	People Strategy
Budget setting and monitoring	External audit relationship	High level Pay Framework
Capital planning and investment	Internal control framework	Remuneration of Senior staff
Financial performance management	Risk management framework	Culture
Financial sustainability and reserves	Counter-fraud and whistleblowing	Performance Management
Treasury and cash management	Regulatory compliance and governance	

The Chairs of these committees shall meet at least annually to review the complementarity of their work programmes and to identify any gaps or overlaps in coverage.

Part 9 — Supporting provisions

1. Review of this Framework

- 248. The Board shall review this Governance Framework in its entirety at least every two years. The Head of Board Secretariat shall maintain a schedule of required reviews.
- 249. The Scheme of Delegation and Standing Orders shall be reviewed at least every eighteen months.
- 250. All Committee Terms of Reference shall be reviewed at least every two years by the relevant Committee and endorsed by the Board.
- 251. Ad-hoc amendments may be made at any time by resolution of the Board with appropriate notice.

2. Publication

- 252. This Governance Framework, including all Schedules, shall be published on the ICRIR website. An updated version shall be published within thirty days of any amendment.
- 253. A summary of the ICRIR's governance arrangements shall be included in the Annual Report and Accounts.

3. Relationship with the NIO Framework Agreement

- 254. This Governance Framework must be read alongside and is subordinate to the Framework Agreement between the ICRIR and the NIO. Where there is any conflict, the Framework Agreement prevails.
- 255. Any proposed amendment to this Framework that would materially affect the ICRIR's compliance with the Framework Agreement must be agreed with the NIO before adoption.