

Audit and Risk Assurance Committee

Terms of Reference

Purpose

The Board has established an Audit and Risk Assurance Committee as a sub-committee to support them in their responsibilities for providing assurance in the areas of audit, risk management, governance and internal control.

Responsibilities

The Audit and Risk Assurance Committee provides assurance to the Board and Accounting Officer on:

- the strategic processes for risk management, governance, levels of assurance activity and the annual Governance Statement
- the accounting policies, the accounts, and the annual report of the organisation
- the Scheme of Delegation and in line with this, proposed expenditure over £500,000
- management's letter of representation to the external auditors
- planned audit activity and results of both internal and external audit
- adequacy of management response to issues identified by audit activity, including external audit's management letter
- assurances relating to the management of risk including data protection risks and compliance with data protection obligations, and corporate governance requirements for the organisation
- our approach to managing sustainability risks, and making appropriate disclosures, in line with relevant standards such as the Greening Government Commitments and the [Government Financial Reporting Manual's Sustainability Reporting Guidance](#).
- the proposals for tendering and appointment of internal auditors or for purchase of non-audit services from contractors who provide audit services
- the strategy, remuneration and the work of the National Audit Office for the audit work undertaken on the annual accounts

- compliance with [Government Financial Reporting Manual](#) and [HMT Managing Public Money](#), anti-fraud policies, whistle-blowing processes, and arrangements for special investigations.

Membership

The Chair of the Board is responsible for appointing the Chair of the Audit and Risk Assurance Committee. The membership consists of:

- The Chair (a Non-Executive Director who is neither the Chair of the Board nor the Chair of the Remuneration Committee); and
- Non-Executive Directors who are not existing members of the Remuneration Committee.
- Optionally, one or two co-opted members.

Co-opted Members

Any co-opted member appointed by the Board shall:

- Sign a Social Work England confidentiality agreement prior to commencing their appointment.
- Abide by the Board Code of Conduct.
- Act in an advisory capacity on a temporary basis only to fill a gap in the committee's knowledge or experience.
- Be a non-voting member.
- Receive no remuneration for the role, but reasonable expenses for travel and subsistence will be covered in accordance with Social Work England's travel and expenses policy.
- Be appointed for a term of 12 months, subject to any early resignation, suspension, termination or extension.
- Be able to resign on 3 months' notice to the Board.

Suspension, early termination and extension of a co-opted member's term:

- Suspension and early termination of the appointment are at the discretion of the Board and must be communicated in writing to the co-opted member.
- There is no right of appeal.
- The effect of suspension and early termination is that the co-opted member shall not attend meetings or give advice to the committee and

should return any confidential information or personal data shared with them.

- Extension of the appointment is at the discretion of the Board.

The Chief Executive (Accounting Officer) also attends Audit and Risk Assurance Committee meetings

The Audit and Risk Assurance Committee may also:

- procure specialist ad-hoc advice at the expense of the organisation, subject to budgets agreed by the Board.

Meetings

Meeting arrangements for the Audit and Risk Assurance Committee will be as follows:

- the frequency of Audit and Risk Assurance Committee meetings is aligned with requirement to review audit, risk management, governance and internal control. The Chair of Audit and Risk Assurance Committee may convene additional meetings, as they deem necessary
- a minimum of 2 Non-Executive Director members of the Audit and Risk Assurance Committee will be present for the meeting to be deemed quorate, including the Committee Chair (or a Non-Executive Director committee member to whom the Committee Chair has delegated the chair role).
- Audit and Risk Assurance Committee meetings will normally be attended by the:
 - Internal auditors
 - National Audit Office (External Audit) and / or their representatives
 - Sponsor Team (DfE)
- the Audit and Risk Assurance Committee may ask any other members of staff within Social Work England to attend to assist it with its discussions on any particular matter
- as part of our commitment to continuing professional development, members of staff are welcome to attend and observe Audit and Risk Assurance Committee meetings. Places will be allocated on a first come first served basis and will be limited according to capacity

- the Audit and Risk Assurance Committee may ask any or all of those who normally attend but who are not members to withdraw from a meeting to facilitate open and frank discussion of particular matters
- the Board or the Accounting Officer may ask the Audit and Risk Assurance Committee to convene further meetings to discuss particular issues on which they want the Committee's advice.
- if the Chair of the Audit and Risk Assurance Committee is absent for a meeting, the role of chairing the meeting will be delegated to a Non-Executive Director Committee member.

Decision-making

The Audit and Risk Assurance Committee acts only in an advisory capacity and has no executive or decision-making powers.

Reporting and Administration

The Audit and Risk Assurance Committee will report to the Board through the Chair of the Committee. The Executive Office will provide secretariat facilities to the Committee.

Papers for all Board and Committee meetings will be circulated at least 5 working days in advance of the meeting. The minutes of meetings will be confidential and will not be reported at the public element of any full Board meeting. The minutes shall be made available within 10 working days to the Chair of the committee.

Access

The internal auditors, external auditors or their representative and the sponsor team (DfE) will have free and confidential access to the Chair of the Audit and Risk Assurance Committee.

Social Work England's Data Protection Officer will have free and confidential access to the Chair of the Audit and Risk Assurance Committee and / or any Non-Executive Director of the Audit and Risk Assurance Committee.

Review and Evaluation

The Audit and Risk Assurance Committee will also review its own effectiveness annually and report the results of that review to the Board.

The terms of reference of the Audit and Risk Assurance Committee shall be reviewed and reapproved annually.

Last reviewed: October 2024

Next review date: October 2025

Signed off Board:

Policy Owner: Executive Director – People and Business Support