



Údarás Náisiúnta Míchumais
National Disability Authority

National Disability Authority
Invitation for Expressions of Interest
Audit & Risk Committee
Information Booklet
9 June 2025

Invitation for expressions of interest

The National Disability Authority, (NDA) is seeking expressions of interest from suitably qualified and experienced persons interested in becoming members of its Audit & Risk Committee ("ARC").

In accordance with the Code of Practice for Governance of State Bodies and associated best practice, the role of the ARC is to support, advise and provide assurance to the Member(s) of the Authority in discharging their statutory and other responsibilities in the areas of risk, internal control, financial reporting and governance.

The National Disability Authority Legal Mandate

The National Disability Authority's mandate is set out in the National Disability Authority Act 1999, with additional functions assigned under the Disability Act 2005, both of which are detailed in the appendix.

It also has functions assigned under S.I. 358/20 (EU Web Accessibility Directive), the Assisted Decision Making (Capacity) Act 2015 (amended in 2022) and the European Union (Accessibility Requirements of Products and Services) Regulations 2023 (S.I. 636/2023).

The overarching mandate of the National Disability Authority is to provide advice and information to the Minister for Children, Disability and Equality on matters concerning policy and practice in relation to persons with disabilities, and to assist the Minister in the co-ordination of disability policy. In doing so, the National Disability Authority (NDA) has functions in relation to research; delivery of advice; assisting the development of standards; producing codes of practice; and monitoring implementation of standards and codes of practice. NDA also has responsibility for monitoring the employment of persons with disabilities in the public sector.

The statutory Centre for Excellence in Universal Design is an integral part of the National Disability Authority. It has a remit to promote the design of physical and digital environments and services, so that they can be accessed, understood and used independently to the greatest extent possible by all people, regardless of their age, size, ability or disability.

The main functions of the Centre include contributing to the development and promulgation of standards; promoting Universal Design in education courses and curriculum for the relevant professions and occupations; and raising awareness of Universal Design. The Universal Design role extends beyond disability to consider design issues for everyone and entails engagement with standards bodies, industry, professional bodies and educational institutions.

NDA Strategic Plan 2025-2027

Our Strategic Plan 2025-2027 sets out our high-level objectives and goals for the next three years and is framed by our understanding of Ireland's obligations under the United Nations Convention on the Rights of Persons with Disabilities. We will implement this Strategy through our annual workplans and report on progress in our, the strategy is available here; <https://nda.ie/publications/nda-strategic-plans>.

Role and membership of the ARC - overview

The Audit and Risk Committee is an advisory committee of the Board of the Authority established in accordance with the requirements of the Code of Practice for the Governance of State Bodies (2016).

As part of the ongoing systematic review of the business and corporate governance procedures of the Authority, the role of the Committee will be to advise the Board and the Director on matters relating to:

- a) The financial accounting and annual reporting processes;
- b) The effectiveness, comprehensiveness and integrity of assurances including the internal controls and the risk management environment;
- c) The operations and development of the Internal Audit function;
- d) The effectiveness of and the relationship with external Audit; and
- e) Value for money and other corporate governance issues;

The Audit and Risk Committee will be supported in its role by the Authority's Internal Audit function which is an independent and objective internal appraisal function. The Internal Audit service will report to the Audit and Risk Committee on professional matters. The service of the internal audit is currently outsourced to an independent external provider Crowleys DFK who have the relevant expertise and experience. The Committee's responsibilities are detailed in section 4 of the Terms of Reference, which are attached in full at page 6.

Membership

The Chairperson of the Board will appoint the Chairperson of the Audit and Risk Committee. The Board in consultation with the Audit and Risk Committee Chairperson will appoint members of the Audit and Risk Committee.

There are currently two vacancies on the committee,

1. Chairperson
2. Ordinary Member

The Committee will comprise a minimum of five members and a maximum of seven. Two of the members will be members of the Board and at least three external independent persons who collectively possess financial expertise (including experience of auditing), management experience, understanding of good corporate governance and knowledge of public sector guidelines and requirements. Neither an employee of the NDA (including the Director), nor an employee of the Department of Children, Disability and Equality shall be a member of the Audit and Risk Committee as established herein.

The Chair of the committee must:

- Be an independent member to the NDA and must not be a member of the Authority, the Executive, nor an employee of the Department of Children, Disability and Equality.
- Have relevant financial expertise, including auditing experience.

Term of Appointment

The term membership is for a period of 4 years and no one member should be appointed a member of the committee for more than two consecutive terms (in keeping with Board appointments). This includes the Chairperson who should serve a maximum of two terms or eight years, whichever is the longer.

Remuneration

The ARC Chair will be remunerated at a rate €2,565 per annum, which is paid pro rata twice yearly.

The One Person One Salary ("OPOS") principle applies to the foregoing and, therefore, payments will only be made to appointees who are not a serving public servant or a non-public servant whose organisations are not largely exchequer funded. Such fees are subject to taxation and to the deduction of Professional Services Withholding Tax.

Ordinary members do not receive an annual fee.

Travel and subsistence expenses associated with attendance at ARC meetings will be paid in accordance with rates as approved by the Department of Public Expenditure & Reform.

How to apply

Expressions of interest should be submitted by email to recruitment@nda.ie. The deadline for receipt of applications is 5pm Monday, 23 June 2025. Late applications will not be considered.

Expressions of interest should include:

1. a cover letter, extending to no more than 2 pages, setting out how you consider yourself to meet the criteria for appointment. The letter should include an indication as to whether you wish to be considered for appointment as Chair of the Committee and, if so, the basis upon which you believe yourself to be suitable for appointment to that role
2. a curriculum vitae, extending to no more than 3 pages.

Confidentiality

Subject to the provisions of the Freedom of Information Act 2014 applications will be treated in strictest confidence.

Data Protection Act 2018

When your application is received, we create a record in your name, which contains much of the personal information you have supplied. This personal record is used solely in processing your candidature and as part of the recruitment process. Such information held by the NDA and the employing organisation is subject to the rights and obligations set out in the Data Protection Act 2018. For more information on how we retain and use your personal data, please review the [National Disability Authority's Privacy Policy](#) which includes instructions on their right to withdraw consent at any point.

To make a subject access request under the Data Protection Act 2018, please submit your request in writing to: Data Protection Officer, National Disability Authority, 25 Clyde Road, Dublin 4, or email dataprotection@nda.ie.

Audit and Risk Committee -Terms of Reference

1. Role of the Audit and Risk Committee

The Audit and Risk Committee is an advisory committee of the Board of the Authority established in accordance with the requirements of the Code of Practice for the Governance of State Bodies (2016).

As part of the ongoing systematic review of the business and corporate governance procedures of the Authority, the role of the Committee will be to advise the Board and the Director on matters relating to:

- f) The financial accounting and annual reporting processes;
- g) The effectiveness, comprehensiveness and integrity of assurances including the internal controls and the risk management environment;
- h) The operations and development of the Internal Audit function;
- i) The effectiveness of and the relationship with external Audit; and
- j) Value for money and other corporate governance issues;

The Audit and Risk Committee will be supported in its role by the Authority's Internal Audit function which is an independent and objective internal appraisal function. The Internal Audit service will report to the Audit and Risk Committee on professional matters. The service of the internal audit is currently outsourced to an independent external provider Crowleys DFK who have the relevant expertise and experience. The Committee's responsibilities are detailed in section 4 below.

2. Membership

The Board will appoint the Chairperson of the Audit and Risk Committee. The Board in consultation with the Audit and Risk Committee Chairperson will appoint members of the Audit and Risk Committee. The Committee will comprise a minimum of five members and a maximum of seven. Two of the members will be members of the Board and at least three external independent persons who collectively possess financial expertise (including experience of auditing), management experience, understanding of good corporate governance and knowledge of public sector guidelines and requirements. Neither an employee of the NDA (including the Director), nor an employee of the Department of Children, Equality, Disability, Integration and Youth shall be a member of the Audit and Risk Committee as established herein.

The Chair of the committee must:

- Be an independent member to the NDA and must not be a member of the Authority, the Executive, nor an employee of the Department of Children, Equality, Disability, Integration and Youth.
- Have relevant financial expertise, including auditing experience.

See appendix A for current membership and secretariat details.

2.1 Term of Office

While the term of office for Audit and Risk Committee members will coincide with the term of the board (i.e. four years), for corporate consistency and continuity, the term of at least one external independent member will not be co-terminus with the Board but will span into the term to of the subsequently newly appointed committee. A member of the Committee, who is a member of the Board, will cease to be a member of the Committee if he/she ceases to be a member of the Board.

Notwithstanding this, no one member should be appointed a member of the committee for more than two consecutive terms (in keeping with Board appointments). This includes the Chairperson who should serve a maximum of two terms or eight years, whichever is the longer.

3. Meetings

The quorum for meetings will be three members. The Chairperson will nominate a vice Chair where they are unable to attend a meeting. Meetings of the Audit and Risk Committee will be held not less than four times a year. Two of these meetings will be jointly held with the NDA's Finance Committee. Other relevant persons or non -members may, at the committee's discretion, be invited to attend the meeting.

The Head of Corporate Services and Finance Officer will normally be invited to attend all meetings of the Committee. A representative from the Internal Audit Unit will be invited to attend as appropriate but not less than one meeting per year.

The external auditors and, where applicable, independent external consultants will be invited to attend one meeting of the Committee per annum. The Internal Auditors will have access to the Chairperson of the Audit and Risk Committee and may request that a meeting of the Committee be called if deemed necessary.

The Committee may also, at their discretion, request the Director to attend a meeting, if required, or any other member of the executive to assist with their discussions as they see fit.

Members are required to attend a minimum of 50% of the scheduled annual meetings.

The agenda will be finalised by the Chairperson of the Audit and Risk Committee and passed to the Secretary who will distribute this to the other members of the Audit and Risk Committee (and other attendees, as appropriate) at least 5 working days in advance of each meeting.

The Audit and Risk Committee will formally report in writing to the Board following each ARC meeting and will provide the Board with an Annual Report, timed to support finalisation of the annual financial statements, summarizing its conclusions from the work has done during the year, as set out in 4e) below.

Please see Appendix B for meeting pack details.

4. Responsibilities:

The role of the Audit and Risk Committee is as follows:

a) Financial Reporting:

- The Audit and Risk Committee will provide independent opinion for judgment areas including significant accounting policies, internal controls, financial, operational, strategic and reputational risks and major audit issues.
- The Audit and Risk Committee will review compliance with relevant legislation, any changes in accounting policies and practices, new accounting standards and guidelines and policy statements in line with Departmental guidance and as advised by the Executive.
- Advise the Board and the Director in ensuring the integrity of financial information to be issued. In particular, the Committee will review and advise the Board in relation to corporate governance aspects of the annual financial statements and Annual Report. In so far as is reasonably practicable the Finance Committee will review the annual statements and advise / inform the Audit and Risk Committee of areas for attention as part of the review and adoption of the annual financial statements.
- Where, following its review, the Audit and Risk Committee is not satisfied with any aspect of the proposed financial reporting by the Authority, it will report its views to the Director and the Board.
- Will endeavour to ensure that the Authority complies with the requirements set out in the Revised Code of Practice for the Governance of State Bodies, 2016.

b) Internal Controls and Risk Management Systems:

- The Audit and Risk Committee will review the Authority's internal financial controls.
- It will also review the Authority's strategic processes for internal control and risk management systems and ensure compliance with Department of Public Expenditure and Reform guidelines and latest corporate governance recommendations.
- The Audit and Risk Committee will receive reports from management on the effectiveness of the systems they have

established, and the conclusions of any testing carried out by internal and external auditors.

- The Audit and Risk Committee will review and approve the statements included in the annual report in relation to the internal control and the management of risk.

c) Internal Audit:

- The Audit and Risk Committee will monitor and review the effectiveness of the Authority's internal audit function.
- The Audit and Risk Committee will advise the Board on the appointment and termination of the internal audit service providers.
- The Internal Audit Service will have unrestricted access to the Chair of the Audit and Risk Committee and the Director.
- The Audit and Risk Committee will consider and review with management and the internal audit service providers:
 - The strategy and annual audit plan for the internal auditor function and report on the outcome in its annual report to the board
 - Significant audit findings and management's responses
 - Monitor and assess the role and effectiveness of the internal audit function in the overall context of the Authority's risk management system
 - Consider the adequacy of resources being deployed in delivering the internal audit service and, if necessary, make recommendations to the board, and
 - Any difficulties encountered in the course of audits.
- The Audit and Risk Committee will approve the annual internal audit plan for NDA.

d) External Audit:

- The Audit and Risk Committee will monitor the relationship with the Comptroller and Auditor General, to ensure that there are no restrictions on the scope of the audit and to review the activities, findings, conclusions and recommendations of the auditor.
- The Audit and Risk Committee will consider and advise the board on the external audit reports and management letters and management responses to them.
- The Audit and Risk Committee will invite the external Auditor to attend an audit meeting once a year without the executive present.
- The Audit and Risk Committee will encourage cooperation between the external and internal audit functions.

e) Other Matters:

- The Audit and Risk Committee will report annually to the Board on its activities, including any recommendations in relation to

matters covered by its terms of reference, including governance issues, financial reporting and the quality of internal and external audit. The committee will also advise on the outcome of its self-assessment and action required to strengthen or develop the committee further. It may also recommend changes to its terms of reference.

- The Chair of the committee will act as one of the contact points under the NDA protected disclosure policy, which may entail considering any protected disclosure reports, arranging an investigation where appropriate and reporting annually on an anonymized basis on reports received.
- The Audit and Risk Committee will consider the NDA anti-fraud policy and where appropriate review external protected disclosure reports. The Committee will oversee the implementation of any recommendations or actions that fall within the scope of their responsibilities.

5. Interaction with other NDA advisory Committees

To help inform and advise the work of the committee, in particular in relation to the planning and monitoring of internal audit and risk management, the Chairperson of the Finance Committee will report on behalf of that Committee and the Executive will advise on any other review/advisory committees as appropriate) on areas of material concern and significance.

6. Powers and Authority

The Audit and Risk Committee will have the power to conduct or authorise investigations and/or to commission audits into any matter within the Committee's scope of responsibilities.

The Committee is authorised to seek any information it requires from relevant employees of the board. The Committee will be empowered to obtain independent legal or other professional advice to assist it in the conduct of some or any of its internal audits or special investigations.

7. Review

The Audit and Risk Committee will review the effectiveness of its performance and operations annually. The effectiveness checklist or extract thereof for Audit and Risk Committees set out in Code of Practice for the Governance of State Bodies (2016) may be used by members to self-assess at an agreed point annually. A summary report of the review findings will issue to the Authority annually.

8. AOB

Any additional functions of the Committee will be by way of agreement with the Board and the Audit and Risk committee.

Appendix A

The membership of the Committee is currently:

<u>Name:</u>	<u>Role:</u>	<u>Appointment Date:</u>
Rebecca Gageby	Member	December 2022
Thomas Maguire	Member	December 2022
Adrian Carroll	Member	December 2022

Secretariat provision is provided by the NDA Corporate Services Department, Head of Corporate Services/Governance & Compliance Officer.

Appendix B

For each meeting the Audit and Risk Committee will be provided with:

- Meeting agenda
- Minutes from the last meeting
- Update on risk management to include a report summarising any significant changes to the NDA's top risks and a copy of the Risk Register, as appropriate at set meetings during the year;
- Update on Internal Audit Work summarising: work performed, key issues emerging from the work of internal audit; management response to audit recommendations; any changes to the agreed internal audit plan
- Management assurance reports; and
- Reports on the management of major incidents, "near misses" and lessons learned as appropriate
- Management Accounts.

As and when appropriate the following material will be distributed for meetings:

- A progress report (written/verbal) from the external audit representative summarising work done and emerging findings)
- Internal Audit reports and management comments
- Draft financial statements
- Changes or additions to the NDA's Corporate Governance manual and policies, including any new proposed policies, as appropriate
- Changes or additions to accounting policies
- External audit's management letter
- NDA risk appetite statement and associated policy documents, as required
- Proposals for the terms of reference of internal audit/the internal audit charter
- the internal audit strategy developed by the Committee for review;
- the Head of Internal Audit's annual opinion and report;
- Assurance reports on the Internal Audit Unit; the draft governance statement and statement on internal controls; a report on co-operation between internal and external audit; and

An online resource library will be available to members comprising all relevant documentation and guidelines for ease of access.