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**Board & Committee Work Programmes**

**Governance Code for Sport**

**Disclaimer**

Sport Ireland is making available a range of resources including guidance notes, policy documents and templates for selected areas aligned to the Governance Code for Sport which will support sport organisations, boards, management and staff in the development of relevant governance processes and procedures particular to their own organisation.

For the avoidance of doubt, the final decision on the nature, type, extent and format of approved governance policies, procedures and processes for each organisation is a matter for the board / highest governing structure of the organisation and the resources and material provided may assist the approval process.

This document is not, nor is it intended to be, a definitive statement of the law and it does not constitute legal advice. This document is not a substitute for professional advice from an appropriately qualified source and it is recommended that sport organisations consult their governing document or obtain their own independent legal advice where necessary.

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**How to Use this Document**

The document is developed to assist organisations with adopting the Governance Code for Sport by 2021. It can be adapted and adjusted to meet the specific organisational requirements.

In all cases the document will need critical reflection and consideration to ensure it is aligned with the operating practices of the organisation and committees.

**Governance Code for Sport**

**Board & Committee Work Programmes**

Sample Draft

Good practice suggests that a Board/Committee Work Programme should be developed by the Executive with initial input from the Chair and presented at the first meeting of the calendar year for discussion. This will provide focus and direction to the Board/Committees work. The work programme should map out each meeting and the proposed items for discussion and decision. It will be a live document and will evolve throughout the year as circumstances change and alter. An item not being on the work programme does not preclude it from being added to the programme at a later date.

**Indicative Annual Board Work Programme (10 key areas)**

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| **Duties and Responsibilities** | Q 1 | Q 2 | Q 3 | Q 4 | Documents and supporting material  |
| Oversight and monitoring of strategy implementation |  |  |  |  | Strategy implementation report  |
| Monitoring organisational performance as part of accountability arrangements. |  |  |  |  | KPIs and exception reporting, balanced scorecard or dashboard on key areas |
| Agreeing and overseeing annual plans, budgets, major initiatives, capital expenditure and investment decisions  |  |  |  |  | Supporting papers with assumptions and decision criteria outlined |
| Receipt of and deliberations on committee reports and approving decisions as necessary |  |  |  |  | Written and verbal reports from SC, FARC and GEC |
| Monitoring and reviewing the implementation and overall effectiveness of risk management and internal control systems  |  |  |  |  | Consideration of risk register, principal risks and uncertainties, threats and opportunities |
| Receiving and consideration of Chief Executive and management reports  |  |  |  |  | Detailed report across key areas |
| Consideration of areas within the schedule of matters  |  |  |  |  | Regular review to ensure areas not overlooked |
| Approval of the annual financial statements and directors compliance statement |  |  |  |  | Draft financial statements, accounting policies as well as draft compliance statement  |
| Reporting on financial and corporate performance including its governance and stewardship activities |  |  |  |  | Draft governance statement for consideration and agreement |
| Monitoring and assessing its own performance and that of its committees. |  |  |  |  | Agreed annual process and report of assessment to be reflected upon. Consideration of effectiveness at end of each meeting |

**Indicative Strategy Committee Work Programme ( key functions as well as areas shared with other committees)**

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| Duties and Responsibilities | Q 1 | Q 2 | Q 3 | Q 4 | Documents and supporting material |
| **Key functions of the committee** |  |  |  |  |  |
| Oversee development, implementation and monitoring of the strategic plan and annual business plans |  |  |  |  | Regular updates, presentations and reports  |
| Monitoring and oversight of key performance indicators and measures and the annual tracker.  |  |  |  |  | Regular updates, presentations and reports and periodic updates to the performance tracker  |
| Assess the quality and delivery of services, programmes and initiatives |  |  |  |  | Agreed process to evaluate progress and satisfaction levels through surveys or other means |
| Review and consider the corporate risk register - principal threats and opportunities  |  |  |  |  | Corporate risk register tabled and deep dive into principal threats and opportunities  |
| Receiving and consideration of management and executive lead reports  |  |  |  |  | Detailed report across key areas within the competences of the committee |
| Monitoring and assessing its own performance as a committee. |  |  |  |  | Agreed annual process and report of assessment to be reflected upon. Consideration of effectiveness at end of each meeting |
| Report to Board on progress on delivery of the work programme and committee priorities throughout the year |  |  |  |  | Executive lead and committee agreement on areas for reporting  |
| Provide advice to the Board and undertake reviews, research or related work on areas if requested by Board ( AS REQUIRED) |  |  |  |  | Presentation, paper or report on areas requested by Board |
|  |  |  |  |  |  |
| **Functions shared with other committees** |  |  |  |  |  |
| Liaison with the other Committees as necessary.  |  |  |  |  | Agreed areas for deliberations and cross over of interest areas of the committees |
| Formulation of business strategy in the area of commercial activity / income generation with input from FARC. ( AS REQUIRED) |  |  |  |  | Detailed analysis and options appraisals and agreement to key decision criteria |
| Review and propose changes to the annual business plan / budget, in conjunction with the FARC ( AS REQUIRED)  |  |  |  |  | Consideration of revised scenarios and assumptions and forecasts to support changes |

**Indicative Finance Audit and Risk Committee Work Programme ( key functions as well as areas shared with other committees)**

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| Duties and Responsibilities | Q 1 | Q 2 | Q 3 | Q 4 | Documents and supporting material |
| **Key functions of the committee**  |  |  |  |  |  |
| Financial reporting**,** accounting policies and reporting to the Board on significant financial reporting issues and judgements. |  |  |  |  | Papers, reports and/or presentation on key financial reporting issues |
| Monitoring of financial performance and scrutinise the management accounts, financial performance reports and budgetary control reports |  |  |  |  | Management accounts, income and cost centre analysis reports, variance reporting KPIs and exception reporting |
| Financial planning and budgeting |  |  |  |  | Detailed reports, supporting papers outlining key planning assumptions, overall financial plan and budget at a corporate and unit level |
| Review and development of financial policies and procedures |  |  |  |  | Consideration of pre-existing and review and approval of policies and procedures |
| Banking, Investments, Treasury and Borrowings |  |  |  |  | Consideration and analysis of policies and protocols in these areas |
| Review the effectiveness of the internal audit function in the context of the overall risk management system |  |  |  |  | Assess the quality of internal audit work, reports provided and delivery of audit plan |
| Consideradequacy and effectiveness of the policies and compliance management systems  |  |  |  |  | Review of compliance programmes and assurance arrangements |
| Internal Controls and Risk Management Systems |  |  |  |  | Review the adequacy and effectiveness of the internal control systems, risk management systems and assurance arrangements  |
| Review and consider the corporate risk register - principal threats and opportunities |  |  |  |  | Corporate risk register tabled and deep dive into principal threats and opportunities |
| External Audit appointment, re-appointment and removal  |  |  |  |  | Oversee the process in place to tender and procure external audit service and finalise terms of engagement |
| Advice on assurances relating to the management of risk and corporate governance requirements and consider the organisation’s overall assurance processes.  |  |  |  |  | Review of compliance programmes and assurance arrangements This work will be undertaken in conjunction with the GEC. |
| Receiving and consideration of management and executive lead reports  |  |  |  |  | Detailed report across key areas within the competences of the committee |
| Monitoring and assessing its own performance as a committee. |  |  |  |  | Agreed annual process and report of assessment to be reflected upon. Consideration of effectiveness at end of each meeting |
| Report to Board on progress on delivery of the work programme and committee priorities throughout the year |  |  |  |  | Executive lead and committee agreement on areas for reporting  |
| Provide advice to the Board and undertake reviews, research or related work on areas if requested by Board ( AS REQUIRED) |  |  |  |  | Presentation, paper or report on areas requested by Board |
| Whistleblowing and Fraud and Special Investigations ( AS REQUIRED) |  |  |  |  |  |
| Review of Contracts and Agreements (AS REQUIRED) |  |  |  |  |  |
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| **Functions shared with other committees**  |  |  |  |  |  |
| Liaison with the other Committees as necessary.  |  |  |  |  | Agreed areas for deliberations and cross over of interest areas of the committees |
| Provision of advice and recommendations to the Board on financial sustainability and viability with input from SC and GEC  |  |  |  |  | Papers, reports and/or presentation on key issues following collaboration |
| Input to the Formulation of business strategy in the area of commercial activity / income generation, led by SC. ( AS REQUIRED) |  |  |  |  | Detailed analysis and options appraisals and agreement to key decision criteria |
| In conjunction with the SC, review and propose changes to the annual financial plan / budget, ( AS REQUIRED) |  |  |  |  | Consideration of revised scenarios and assumptions and forecasts to support changes |
| Contribution to preparation of financial strategy as support to the wider business strategy role of the SC ( AS REQUIRED) |  |  |  |  |  |

**Indicative Governance and Ethics Committee Work Programme ( key functions as well as areas shared with other committees)**

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| Duties and Responsibilities | Q 1 | Q 2 | Q 3 | Q 4 | Documents and supporting material |
|  **Key functions of the committee** |  |  |  |  |  |
| Review of the governance framework obligations and other relevant governance codes.  |  |  |  |  | Annual report, as part of the overall assurance framework affirming that framework remains fit for purpose  |
| Assessing compliance with specific obligations within the framework and report on findings to Board.  |  |  |  |  | Compliance framework developed against which compliance can be assessed  |
| Review the rules/ Constitution / Memorandum and Articles of Association of the organisation  |  |  |  |  | Annual report, as part of the overall assurance framework affirming the position |
| Oversee an annual effectiveness reviews of the Board and Committees  |  |  |  |  | Assessment framework developed and reviews fed back including recommendations tracker |
| Develop and refresh overall assurance framework, in collaboration with Board and committees |  |  |  |  | Briefing papers outlining nature and extent of assurance arrangements and opinions  |
| Fulfilling the corporate secretary and oversight of the secretarial service provided by members of management |  |  |  |  | Governance calendar developed and work programme agreed and monitored  |
| To support the Board in establishing and sustaining an ethical culture and appropriate values system  |  |  |  |  | Consideration and adoption of aspects of cultural reviews to be undertaken  |
| Review and consider the corporate risk register - principal threats and opportunities  |  |  |  |  | Corporate risk register tabled and deep dive into principal threats and opportunities  |
| Arrangements for dissemination of code of conduct/code of ethics  |  |  |  |  | Awareness raising and education initiatives and ethics and related training options  |
| Review of implementation of anti-fraud and whistle blowing policies.  |  |  |  |  | Assurance arrangements, review process and possibly external party review of compliance. Communication and education options |
| Receiving and consideration of management and executive lead reports  |  |  |  |  | Detailed report across key areas within the competences of the committee |
| Consideration of areas within the schedule of matters for the Board and updating schedule if necessary  |  |  |  |  | Regular review to ensure areas not overlooked |
| To review the organisation’s agreements with third party organisations  |  |  |  |  | Scheduled review to ensure obligations are being delivered |
| Provision of advice on governance matters including responding to requests from Board for specific advice or analysis |  |  |  |  | Research and reports and inputs to the Board |
| Monitoring and assessing its own performance as a committee. |  |  |  |  | Agreed annual process and report of assessment to be reflected upon. Consideration of effectiveness at end of each meeting |
| Report to Board on progress on delivery of the work programme and committee priorities throughout the year |  |  |  |  | Executive lead and committee agreement on areas for reporting  |
| Election and nomination process and the organisation’s arrangements for the conduct of elections ( AS REQUIRED) |  |  |  |  | Plans to be adopted and work programme agreed with critical timelines  |
| Succession planning, including development of a Skills, Experience and Diversity Matrix ( AS REQUIRED) |  |  |  |  | Benchmarking with peer organisations, skills audit to provide options for the matrix  |
| Identification and recruitment of independent external members for Committee and Board ( AS REQUIRED) |  |  |  |  | Choices for search, recruitment, appointment, retention and cessation of external parties  |
| Provide advice to the Board and undertake reviews, research or related work on areas if requested by Board ( AS REQUIRED) |  |  |  |  | Presentation, paper or report on areas requested by Board |
|  |  |  |  |  |  |
| **Functions shared with other committees** |  |  |  |  |  |
| Liaison with the other Committees as necessary.  |  |  |  |  | Agreed areas for deliberations and cross over of interest areas of the committees |
| Develop and refresh overall assurance framework, in collaboration with Board and committees |  |  |  |  | Briefing papers outlining nature and extent of assurance arrangements and opinions  |
| Advice on assurances relating to the management of risk and corporate governance requirements and consider the organisation’s overall assurance processes.  |  |  |  |  | Review of compliance programmes and assurance arrangements This work will be undertaken in conjunction with the FARC. |