

Role Description – Internal Controls Director (v3)

1) Overall Role

The overall role of the Internal Controls Director is to maintain an overview of the Association's financial affairs, ensuring its viability and ensuring that proper financial records and procedures are maintained.

2) Appointment

- a) The Internal Controls Director shall be a director and shall be appointed annually by the board of directors at the first board meeting after the Annual General Meeting.
- b) The term of office shall be one year. The Internal Controls Director for one year must not be appointed for the subsequent year.
- c) The outgoing Internal Controls Director shall handover to the new Internal Controls Director by carrying out one Internal Controls Visit jointly.

3) Responsibility

The Internal Controls Director shall:

- a) Carry out a quarterly Internal Controls Visit at the Association's premises in the months of January, April, July and October.
- b) Use a standardised form to record the adequacy of financial records and procedures but shall also have unrestricted access to the Association's records and there shall be no limitations on the Internal Controls Director's scope of activity.
- c) Challenge the status quo and challenge staff to improve internal controls and to look for opportunities to reduce costs through greater economy and/or efficiency within systems and activities.

4) Rights of Access

The Internal Controls Director has the authority to:

- a) Access the Association's premises at reasonable times agreed in advance
- b) Access all assets, records, documents, correspondence and control systems
- c) Receive any information and explanation considered necessary concerning any matter under consideration
- d) Require any employee of the Association to account for cash, stores or any other asset under his/her control

5) Reporting

The Internal Controls Director shall report the results of Internal Controls Visit in writing to the board of directors including any recommendations arising from the visit and shall follow up at subsequent Internal Controls Visits to make sure that any corrective actions have been taken.

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