**ESFA Honorary Auditors**

Terms of reference and protocols - a summary, October 2020 *(a fuller document is available)*

**The role is one of ‘critical friend’, so the auditors:**

* build and maintain a relationship of trust with Council and staff members
* have relevant knowledge and experience relating to the ESFA
* motivate and reassure those with whom they work
* provide critical friendship through asking questions and providing feedback

**Scope of work**

**(i) Financial affairs**

The auditors receive copies of all paperwork that the Finance Officer provides for the Trustees.

**(ii) Professional development of staff**

The auditors determine whether proper professional development and appraisal of staff performance have been carried out but are not part of those processes.

**(iii) Monitoring the effectiveness of the governance of ESFA**

The auditors receive copies of the approved minutes of meetings at the same time as Council and scrutinise these to help them in their monitoring role.

**(iv) Monitoring the efficiency of staff and Council in communicating with membership**

The auditors receive copies of all general communications that go to membership and regularly review the web-site as a source of accurate communication.

**(v) Recruitment of staff members**While recognising that recruitment is in the remit of the Trustees (as employers), the auditors would be available, if requested, to be part of any recruitment processes.

**(vi) Independent Council Member**

The auditors identify and recommend the appointment of the Independent Council Member.

**(vii) Specific tasks**

The auditors may undertake specific tasks to help Council if requested.

**D. Working methods**

The following methods of working may be used in carrying out their duties:

* discussions and questioning sessions with staff and Council members *(normally one whole day of meetings at ESFA offices)*
* examination of minutes, reports, web-site, communications to membership and other relevant documents
* attendance at meetings *(only very occasionally needed)*
* requesting written responses to questions they raise about the Association

The auditors receive out of pocket expenses in line with those paid to Council members.

**E. Reporting**

The auditors report to membership annually on the work they have undertaken.