

LEGAL STRUCTURE

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
	Council considers for approval the recommendations of the RCNi changes to their respective structures.	Board seek the approval of RCN Council for the creation or acquisition of a subsidiary to the company or the sale, or merger of the company itself.	N/A	N/A	N/A

GOVERNING DOCUMENTS

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
RCNi, RCNF and RCN Holdco governing documents NOTE - CROSS REFERENCE TO no15	Council: * approve governing documents in consultation with RCNi board, where appropriate * approves the RCNi dividend policies and any changes to it.	Board : * seek the approval of RCN Council for changes to the Articles of Association, Memorandum of Agreement and Scheme of Delegation . *agrees the dividend policy and any changes to it with the RCN.	N/A	N/A	

STATUTORY AND REGULATORY COMPLIANCE

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
RCN GROUP STATUTORY, REGULATORY AND COMPLIANCE MANAGEMENT FRAMEWORK	Council : * approves the Statutory Regulatory and Compliance Management Framework that the Group work within and reviews its effectiveness * delegate to Group Audit Committee oversight of the annual returns and the Committee assure Council of the Group's compliance *carries out the functions reserved for itself in the Charter and Standing Orders	Board: * ensure they meet all its responsibilities under the Companies Act. * delegate RCNi annual returns to RCN Governance	Committee: * reviews the annual regulatory framework twice a year, for accuracy and assurance (Jan - Jun, and Jul - Dec) for the puposes of ensuring RCN Group internal controls are effective . * assures RCN Council, RCNi Board and RCN Foundation Board that the Group are fully compliant	N/A	N/A
Appointment of External Auditors	RCN Council appoints Group External Auditor on recommendation of Group Audit Committee	Board : *is represented on the tender panel to recommend the appointment of the Group External Auditor * is formally notified of the outcome from the Group Audit Committee	Committee leads the tender process and recommends to RCN Council, the appointment, the duration and audit fee	N/A	N/A

STATUTORY AND REGULATORY COMPLIANCE (cont'd)

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
	Council receives report on the work of the external auditor from Group Audit Committee	Board receives report on the work of the external auditor from Group Audit Committee	Committee annually reviews the work of the External Auditors on behalf of RCN Council, RCNi Board and RCN Foundation Board and reports to them		
Annual Report and Financial Statements	<p>Council:</p> <p>*approves consolidated Annual Report and Financial Statements recommended by the Group Audit Committee.</p> <p>*notes that RCNi Board has approved its annual report</p> <p>The annual report must then be approved by the External Auditors before publication and presentation at the Annual General Meeting.</p> <p>TO NOTE, COUNCIL SHOULD NOT APPROVE THE CONSOLIDATED ACCOUNTS UNTIL THE INDIVIDUAL ENTITY BOARDS HAVE APPROVED THEIR ACCOUNTS.</p>	<p>Board approves RCNi Annual Report and Financial Statements on recommendation from Group Audit Committee</p> <p>Once approved, these are passed on to RCN Council to note the individual entity accounts as part of their approval of the consolidated accounts</p>	<p>Committee:</p> <p>* reviews the consolidated Annual Report and Financial Statements and individual entity accounts for consistency and appropriateness and reviews accounting policies and procedures.</p> <p>*confirms that the Annual Report and Financial Statements represent a true and fair statement of the RCN Group's financial position.</p> <p>*receives the report from the External Auditors which sets out the audit process followed, issues raised and any recommendations made.</p> <p>* presents their recommendation on the individual entity accounts to RCNi, RCNF and RCN Holdco Boards</p> <p>*recommends to RCN Council they can approve the Group consolidated accounts once the entity boards have approved their accounts (sign the letter of representation)</p>	N/A	N/A
	Council approve the accounting policies contained within the annual report and Financial Statements. TO NOTE, THE ACCOUNTING POLICIES ARE APPROVED BY GROUP AUDIT COMMITTEE BEFORE THE ANNUAL REPORT IS COLLATED.	Board approves the RCNi accounting policies contained within the annual report and Financial Statements	Committee approve the accounting policies to be used in the upcoming Group consolidated and individual entity annual accounts.	N/A	N/A
	Council sign letters of representation on assurance from Group Audit Committee and Executive Team	Board signs RCNi letter of representation on assurance from the RCNi Executive Team	N/A		N/A

INTERNAL CONTROL FRAMEWORK

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
RISK MANAGEMENT	Council reviews and notes Group risk register 1/4ly, following assurance from the Group Audit Committee	<p><u>Group risk register</u> Board reviews and notes Group register 1/4ly, following assurance from the Group Audit Committee</p> <p><u>RCNi risk register</u> RCNi maintains its own risk register. The Board reviews and approves 1/4ly</p>	<p>Committee: * reviews and approves the Group risk register 1/4ly on behalf of the Group's governing bodies before it is presented to RCNi Board, RCNF Board and RCN Council to note. * can approve escalated risks raised at its meetings * is assured by the RCN Executive Team that the Group risk framework is being complied with</p>	N/A	N/A
Appointment of internal auditors and agreement of internal audit programme	Council approves appointment of internal auditors on recommendation of Group Audit Committee	<p>* The RCNi Board member on the Group Audit Committee is involved in the appointment of the internal auditors</p> <p>* Board is formally notified of the outcome from the Group Audit Committee</p>	<p>Committee: * approves the preferred supplier that the appointment panel recommends. * then recommends the appointment of the internal auditors to RCN Council</p>	N/A	N/A
	Council is informed of the annual audit programme by the Group Audit Committee	<p>Board: * is informed of the annual audit programme by the Group Audit Committee. * is asked to identify an audit topic to be included in the annual programme.</p>	<p>Committees approves the annual programme, recommended by internal auditors , after discussions with the RCN ET, RCNi ET & RCNF SLT</p>		
	Council receives reports from the Group Audit Committee on the quality of the control environment in place, based on the annual internal audit programme	<p>Board: * monitors the implementation of findings relating to RCNi *receives reports from the Group Audit Committee on the quality of the control environment in place, based on the annual internal audit programme</p>	<p>Committee: * receives and approves all the internal audit reports and action plans to implement findings. *monitors implementation of recommendations and reports to Council, RCNi Board and RCN Foundation Board (via their Committee report</p>		
	To maintain transparency, if the auditors are commissioned to undertake non audit work Council will be notified by the Group Audit Committee	To maintain transparency, if the auditors are commissioned to undertake non audit work, the Board will be notified by the Group Audit Committee	To maintain transparency, the Committee will be notified by the Executive Team if the auditors have been commissioned to undertake non IA work. For example, an internal review.	N/A	N/A

BUSINESS STRATEGY

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
	Council receives RCNi strategy for information	Board: * approves the RCNi strategy * receives RCN & RCN Foundation strategies for information	N/A	N/A	N/A

FINANCIAL STRATEGY AND COMPLIANCE

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
FINANCIAL STRATEGY	Council notes the RCNi financial strategy, including RCNi dividends.	Board approves the RCNi financial strategy based on agreed planning assumptions, after being assured by the RCNi Executive Team	N/A	N/A	
	Council receives report from Group Audit Committee 3 times a year on internal audit programme. Where applicable, the report on the audit programme will include progress on vfm and sustainability (financial and environment).	The Board receives report from Group Audit Committee 3 times a year on internal audit programme. Where applicable, the report on the audit programme will include progress on vfm and sustainability (financial and environment).	As part of internal audit process, Committee reviews arrangements in place for ensuring vfm and sustainability and it reports to council, RCNi Board and/or RCNF Board, where applicable	N/A	
INVESTMENT STRATEGY	Council notes RCNi investment strategy	Board agrees the RCNi investment strategy as recommended by the Group's Chief Financial Officer	N/A	N/A	N/A
	Council approves the placement of RCNi funds on the recommendation of the RCNi Board,	Board recommends to Council the arrangement for any placement of RCNi funds in an investment portfolio either directly or through an investment manager	N/A	N/A	N/A
	Council appoints Group* Investment Manager on recommendation from Finance and Investment Committee * To note, RCNF may appoint their own investment managers. In this instance, Council will approve investment managers for RCN and RCNi	Board is represented on the tender panel for the appointment of the Group Investment Manager	N/A	N/A	N/A

FINANCIAL STRATEGY AND COMPLIANCE (cont'd)

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
RESERVES POLICY	Council is notified of changes to RCNi Reserves Policy	Board agrees RCNi's reserves policy, as recommend by the Group's Chief Financial Officer, and reviews it annually	N/A	N/A	
GROUP ANTI BRIBERY, CORRUPTION AND FRAUD POLICY AND GROUP ANTI MONEY LAUNDERING POLICY	Council approves the policies and any changes on the recommendation of the Group Audit Committee	Board is consulted on and approves any changes to these policies on the recommendation of the Group Audit Committee	Committee reviews these policies within the review cycle and recommends any changes to RCNi Board, RCNF Board and Council for approval.	N/A	
	Council is informed , by RCNi Board of any fraud or irregulaties at RCNi	Board reports any fraud or irregulaties to Council -			

FINANCIAL REGULATIONS

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
	Council approves the Group Financial Regulations on the recommendation of the Group Audit Committee.	Board approves the Group Financial Regulations on the recommendation of the Group Audit Committee.	Committee reviews and recommends changes to RCNi Board, RCNF Board and RCN Council for approval	N/A	N/A
	Council approves all Financial Regulation changes to individual policies, authority limits, and role responsibilities on the recommendation of the Group Audit Committee	Board approves financial regulation changes to individual policies that impact on RCNi, on the recommendation of the Group Audit Committee	Committee reviews all Financial Regulation changes to individual policies, authority limits and role responsibilities.		
	Council receives a report from Group Audit Committee to note small changes made, for operational reasons by the RCN Executive Team	Board receives a report from Group Audit Committee to note small changes made by the RCN Executive Team, for operational reasons, that impact on RCNi	Committee receives a report to note from the Executive Team of any small changes made, for operational reasons, that they have approved		

ANNUAL BUDGET

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
NOTE - CROSS REFERENCE TO ANNUAL REPORT AND FINANCIAL STATEMENTS	Council approves the RCNi budget recommended by RCNi Board	Board agrees and recommends the RCNi budget to Council to approve	N/A	N/A	N/A
	N/A	Board review RCNi management accounts at each meeting	N/A	N/A	N/A

GROUP STAFF PENSION SCHEMES

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
	Council approves pension scheme arrangements on the recommendation from the Finance and Investment Committee	Board are consulted on any changes which affect RCNi staff	N/A	To advise on any proposals for major changes to the remuneration package including the provision for and scope of pension arrangements for all staff and other terms and conditions of employment (benefits).	N/A

FINANCIAL CONTROL FRAMEWORK

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
PARTNERSHIPS	council: * approves partnership ageements in accordance with the Group Schedule of Financial Limits - RCNi - over £1m	Board : * approves the creation or acquisition of any joint venture or business partnership agreement in accordance with the Group Schedule of Financial Limits and the RCNi Schedule of Financial Limits, (£0.5m - £1m) *will recommend to Council to approve agreements that are in excess of £1m	N/A	N/A	N/A
CONTRACT MANAGEMENT	Council approves application to procure contracts over £1m, in accordance with the Group Schedule of Financial Limits, on the recommendation from the RCNi Board (RCNi)	Board : * approves application to procure up to its threshold in the Group Scheme of Financial Limits (£0.5 - £1m) . * recommends to RCN Council they approve over £1m	N/A	N/A	N/A

FINANCIAL CONTROL FRAMEWORK (cont'd)

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
BUSINESS CASES	Council approves business cases in accordance with the Group Schedule of Financial Limits - RCNi - approval in excess of £1m	Board: * approves business cases in accordance with the Group Schedule of Financial Limits and the RCNi Schedule of Financial Limits (£0.5m - £1m). * will recommend to RCN Council to approve business cases in excess of £1m			
USE OF EXTERNAL AUDIT FIRM FOR NON AUDIT WORK	Council notified by Group Audit Committee Chair of the appointment of external audit firm for non audit work across the RCN Group	After consultation with RCN Executive Team, Chair of RCNi Board notifies RCN Council if Board appoints external audit firm for non audit work	Committee approves the appointment of external audit firm for non-audit work. Chair notifies Chair of Council and Chair of Finance and Investment Committee	N/A	
	Council receives a report through Group Audit Committee on any such appointments	Board receives a report through Group Audit Committee on any such appointments	Committee receives detail of all non- audit engagement and notifies RCNi Board, RCNF Board and RCN Council, where applicable		
	Council receives an annual summary, via Group Audit Committee, of all non audit work undertaken by external audit firm, where appropriate	Board receives an annual summary, via Group Audit Committee, of all non audit work undertaken by external audit firm, where appropriate	Committee provides RCNi Board, RCNF Board and Council with a annual summary of non audit work undertaken by external audit firm, where appropriate		
ASSET MANAGEMENT	Council: * approves acquisitions and disposals of RCNi assets or investments in accordance with its Schedule of Financial Limits, in excess of £1m * is notified of decisions that RCNi Board have made on assets and investments within their Financial Limits Schedule threshold, via their routine reports to RCN Council	Board : * approves acquisitions and disposals of assets or investments in accordance with its Schedule of Financial Limits (up to £1m) *recommends to Council any decisions that are in excess of £1m * notifies Council of its decisions within its threshold, via their routine reports to Council	N/A	N/A	N/A

FINANCIAL CONTROL FRAMEWORK (cont'd)

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
EXPENDITURE					
Procurement	Council notes the RCNi procurement strategy	Board approves the RCNi procurement strategy and any changes to it within the framework agreed for the Group	N/A	N/A	N/A
Approve expenditure (Group Financial Regulations and Schedule of Financial Limits)	Council approves RCN Group * approval processes on recommendation from Group Audit Committee <i>* Group processes are approved by Council after consultation and approval by RCNi Board and RCNF Board</i>	Board : *agrees all RCNi approval processes *is consulted and approves Group approval processes (for example, Financial Regulations)	* Committee recommends Group approval processes(for example, Financial Regulations and Schedule of Financial Limits) to RCNi Board, RCNF Board and Council to approve	N/A	
	Council approves expenditure in accordance with Schedule of Financial Limits	Board approves expenditure in accordance with Schedule of Financial Limits	N/A	N/A	
INCOME					
External income generation from sponsorship, grant management, fundraising and other extetrnally funded projects	Council approves business cases for external income generation in accordance with Schedule of Financial Limits, RCNi - in excess of £1m, on recommendation from RCNi Board	Board : *approves business cases for any external income generation in accordance with the RCNi Schedule of Financial Limits (up to £1m) *recommends to Council to approve in excess of £1m	N/A	N/A	N/A
Banking and investments banking arrangements	N/A	Board approves RCNi banking arrangements	N/A	N/A	
Loans	Council approves the limit and purpose of any loan requested by RCNi, based on operational needs and compliance with the financial strategy, on recommendation from RCNi Board	Board agrees and recommends to Council the limit and purpose of any loan required by RCNi based on operational needs and compliance its with financial strategy	N/A	N/A	N/A
OTHER FINANCIAL PROCEDURES					
Losses, bad debts and special payments	Council: * approves RCNi losses, bad debts or special payments in accordance with the Schedule of Financial Limits *notes , in routine reports from RCNi Board, any losses, bad debts or special payments that the RCNi Board have approved	Board: *approves losses, bad debts or special payments in accordance with the Schedule of Financial limits *recommends to Council if the costs exceed its threshold	N/A	N/A	
Insurance (including Professional Indemnity Insurance)	Council will receive assurance from Group Audit Committee that the Group has sufficient insurance cover for that year	Board will receive assurance from Group Audit Committee that sufficient insurance across the Group is in place	* Committee is notified annually (in April) by the Executive Team, that insurance policies have been renewed and RCN Group is covered for that year. They are also notified of any area of risk. Committee will receive a list of insurance policies * Committee will then notify , Council, RCNi Board and RCNF Board, via their committee report	N/A	N/A

BUSINESS DEVELOPMENT

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
	Council notes RCNi income/commercial strategy , via routine reports from RCNi Board	Board: * approves its income/commercial strategy and reviews it at regular intervals	N/A	N/A	N/A
	Council: * approves commercial activity (new and changes)that impacts on services provided to RCN members * notes all other changes	Board approves the launch or closure of titles or other branded or trade marked content, subject to Council approving any changes that would impact on existing services to RCN members	N/A	N/A	N/A
GOVERNANCE STRUCTURE AND WAYS OF WORKING <i>TO NOTE - consultation may not be applicable where there is a legal requirement to comply. For example, register of interests. In these instances, communication and guidance will be shared</i>	Council may need to approve changes to key governance documents, on recommendation from RCNi Board	Board : *review and approve the effectiveness of their governance structure, including terms of reference, and working arrangements and approves changes. *will recommend approval If the changes require Council approval	N/A	N/A	N/A
GOVERNANCE POLICIES AND PROCEDURES	N/A	Boad approves its governance policies and procedures	N/A	N/A	N/A
RCNi and RCNF board and chair appointments	Council: *RCN appoint the RCNi Chair (RCN representation on appointment panel for RCNi Board members) * delegates to Chair of RCN Council, Vice Chair of Council or GS&CE (majority of 2/3 of which GS&CE must be one of majority) the power to appoint or remove RCNi Chair on a written notice (set out in RCNi Articles of Association) * could dismiss RCNi Board as a whole, in extraordinary circumstances. Legal advice will be sought before the dismissal of Boards.	Board: * appoints RCNi Board members with RCN representation on the recruitment panel. *may appoint one of their number to be the Deputy Chair of the Board and remove them.	N/A	N/A	N/A

GOVERNANCE ARRANGEMENTS

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
GROUP RELATIONSHIP MANAGEMENT Changes to the key governing and working documents governing the relationships between, RCN & RCNi and RCN & RCNF This includes: RCNi - Articles of Association, MoA , MoU RCNF - Articles of Association and MoA	Council will approve changes: *Articles of Association - *Memorandum of Agreement - Council delegate responsibility to General Secretary and Chief Executive and one of the following (giving a majority of 2,one of whom will be GS &CE) Chair of Council Vice Chair of Council	Board recommend changes to RCN Council to approve	N/A	N/A	N/A
SLAs with RCNi and RCNF	N/A	* The SLAs will be agreed between the RCNi MD and the relevent RCN ET lead. KPIs will be agreed and monitored * The Board will be notified by the RCNi Managing Director of any agreed changes to the SLAs	N/A	N/A	N/A
Reporting	Council receives quarterly reports from RCNi Board	Board: * via the Managing Director, reports quarterly to RCN Council. * presents annual financial statements to Group Audit Committee (RCNi AoO Para 9)	N/A	N/A	N/A

EQUITY, DIVERISTY AND INCLUSION

Tasks and responsibilities	RCN Council	RCNi Board	Group Audit Committee	Group Remuneration Committee	Group EDI Committee
CHAMPION OF DIVERSITY AND HUMAN RIGHTS IN THE HEALTH AND SOCIAL CARE SECTOR	Council approves and champions the Group EDI strategy, on the recommendation of the Group EDI Committee.	Board: *is consulted and approves the Group EDI Strategy, on the recommendation from the Group EDI Committee * is represented on the Group EDI Committee * champions EDI and monitors performance against the strategy.	N/A	N/A	Committee recommends approval of the EDI Strategy to RCNi Board, RCNF Board and Council has oversight of implementation and delivery
	Council receives performance report from the Group Equity, Diversity and Inclusion Committee	Board receives performance report from the Group Equity, Diversity and Inclusion Committee	N/A	N/A	Committee submits performance reports to Council, RCNi Board and RCNF Board on regular basis