INFORMATION FOR POTENTIAL NEW MEMBERS IN 2027

NAME OF STANDING COMMITTEE/AGENCY: Audit Committee	
CONVENER/CHAIR:	Douglas Horn
VICE-CONVENER(S):	N/A
SECRETARY:	N/A

REMIT:

The General Assembly has established the Audit Committee to advise and assist the Trustees in the oversight of financial reporting, systems of internal control and processes related to these systems.

The full remit of the committee can be found on the Church website Audit Committee | The Church of Scotland.

SKILLS AND EXPERIENCE SOUGHT AT THIS TIME:

The Committee generally looks for:

- Nominees with an interest in the church reaching the highest standard of corporate governance.
- Ideally, but not essentially, nominees with recent and relevant financial experience.

EXPECTATIONS OF MEMBERS:

- Those members appointed by the General Assembly, through the Nomination Committee, shall be independent of the Unincorporated Entities and at least one of whom shall have recent and relevant financial experience.
- Ability to meet online, via Microsoft Teams video-conference, as well as attend committee meetings in person, if held.
- Diligence in reading papers along with the ability to access papers online.

MEMBERSHIP AND ANTICIPATED VACANCIES:

The Audit Committee shall comprise the following:

1. A Convener, who shall not be an Assembly Trustee, and three members appointed by the General Assembly through the Nomination Committee, all of whom shall be independent of the Unincorporated Entities and at least one of whom shall have recent and relevant financial experience.
2. Two voting members appointed by the Assembly Trustees.
3. The quorum shall be three voting members, at least one of whom is a Trustee member.
4. The Chief Officer and the General Treasurer shall attend without a right to vote or make a motion.
5. Other officials, as required by the Committee, may be in attendance from time to time without a right to vote or make a motion.
6. Representatives of the External and Internal Auditors, who shall be entitled to attend all meetings but without a right to vote or make a motion.

It is anticipated that there will be a Convener vacancy and two member vacancies to be filled with a start date of June 2027.

FREQUENCY, TIMING AND VENUE OF MEETINGS:

Meetings are held four times a year, subject to change. Meeting dates are agreed in advance by members of the committee and are likely to take place in September, November, February and April.

DETAILS OF SUB-COMMITTEES/GROUPS:

There are no sub-groups of the Audit Committee.

FURTHER DETAILS:

For further details see the Audit Committee page on the Church of Scotland website: Audit Committee | The Church of Scotland