

Audit Committee (1–3 vacancies)

The Audit Committee oversees the integrity of the management control and information systems of The United Church of Canada.

Mandate

The Audit Committee is responsible for overseeing the United Church's financial reporting, control, and audit functions. It also oversees the pension plan audit on behalf of the Pension Board.

This committee's responsibilities include the following:

- reviewing the annual and interim financial statements, including selecting appropriate accounting policies and practices, and recommending to the appropriate bodies approval of the annual financial statements
- ensuring that the appropriate safeguards are in place for the General Council Office's financial systems and control systems, and reviewing and assessing the financial risk management practices
- recommending the selection of external auditors for approval by the General Council or its Executive, approving in advance the plan and scope of all auditing and non-auditing services provided by the external auditors, and reviewing the results of annual audits

The committee will establish procedures for confidential, anonymous submission of concerns by employees of the church in relation to questionable accounting and auditing matters.

The full details of the Audit Committee's responsibilities are laid out in Policy 2.03 Audit Committee, available in the *Governance Handbook: Policies and Terms of Reference*.

All boards and committees of the General Council play a role in living into the <u>Call and Vision</u> of the United Church in fulfilling their responsibilities. Boards and committees work in partnership with the General Council Office as it implements the strategic objectives for 2022–2025.

Membership

The Audit Committee is made up of four to six members, one chairperson, one member from the General Council Executive or Finance Advisory Committee, and one member of the Pension Board. Members will have the technical skills required for this work while aiming to reflect the diversity of the United Church, with particular attention to its equity commitments.

At this time, the committee is prioritizing the appointment of new members who—in addition to the needed financial and church competencies—would bring the perspectives of ministry

personnel, regional councils outside of Ontario, or one or more of the identities noted below as a part of the church's equity and full participation commitments.

Member Skills and Experience

Given the technical nature of the work, Audit Committee members will have experience in financial reporting and/or risk management.

Committee members will be active participants in a United Church community of faith or ministry who are

- committed to helping the United Church as it lives out its call in the world
- predisposed to collaboration and teamwork
- able to listen and discern
- comfortable with and able to participate in electronic meetings
- able to commit the time required for this responsibility
- committed to right relations, the principles of the United Nations Declaration on the Rights of Indigenous Peoples, the vision of becoming an intercultural church, and the journey to becoming an anti-racist denomination

Equity Commitment

The United Church is committed to working toward the full participation of people with disabilities; youth and young adults; those who identify as Two Spirit or LGBTQIA+, Indigenous, racialized, or francophone; people active in French ministries; those who speak a primary language other than English or French; and people from marginalized communities not named here. This is a part of the United Church's commitments to equity and self-determination, as well as eliminating barriers and working toward the full participation of all people.

Individuals with these identities and lived experiences are encouraged to express interest.

Expectations and Term

The committee meets at least four times each year by video- or teleconference call.

The term of this appointment is until the rise of the 45th General Council in July 2025, with the possibility of reappointment for a second three-year term.

Visit our <u>Opportunities page</u> for information on this and other opportunities. Use our <u>online nominations form</u> to nominate someone or express your own interest. **Deadline: Thursday, October 20**