

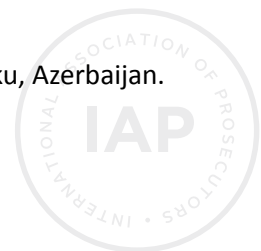


FINANCIAL REVIEW COMMITTEE POLICY

1. Financial Review Committee

- 1.1. There shall be a Financial Review Committee.
- 1.2. The Financial Review Committee is integral to safeguarding the financial interests of the International Association of Prosecutors (the IAP). The principal purpose of the Financial Review Committee is to assist the Executive Committee in their duty, pursuant to Article 8.2 of the IAP Constitution, to oversee the financial management and stability of the IAP.
- 1.3. In addition, the Financial Review Committee should:
 - i. Ensure that the Secretary-General is complying with their Constitutional powers and duties in relation to the financial management and financial reports of the IAP;
 - ii. Ensure the highest level of accountability and transparency in the financial administration of the IAP;
 - iii. Ensure that the IAP acts in accordance with the Constitution, the Financial Review Committee Policy and established accounting principles in relation to the financial administration of the IAP.
- 1.4. The Financial Review Committee must report annually to the General Meeting.
- 1.5. The Financial Review Committee shall act in accordance with this Policy and the Financial Review Committee Terms of Reference.

Approved by the IAP Executive Committee on 28 September 2024 in Baku, Azerbaijan.
In force with immediate effect.



FINANCIAL REVIEW COMMITTEE

TERMS OF REFERENCE

1. Purpose

- 1.1. These Terms of Reference (the Terms) regulate the work of the Financial Review Committee (the Committee).
- 1.2. The purpose of the Committee is to:
 - iv. Assist the Executive Committee in their duty to oversee the financial management and stability of the International Association of Prosecutors (the IAP);
 - v. Ensure that the Secretary-General is complying with his/her Constitutional powers and duties in relation to the financial management and financial reports of the IAP;
 - vi. Ensure the highest level of accountability and transparency in the financial administration of the IAP;
 - vii. Ensure that the IAP acts in accordance with the Constitution, the Financial Review Committee Policy and established accounting principles in relation to the financial administration of the IAP.

2. Membership

- 2.1. The Committee shall consist of at least four members.
- 2.2. Members of the Committee shall be appointed by the General Meeting.
- 2.3. Members of the Committee may be any member within the meaning of Article 19 of the Constitution. At least one member of the Committee shall also be a member of the Executive Committee.
- 2.4. The members of the Committee shall appoint one of their number as Chair for a term of three years. The term of office as Chair is renewable without restriction.
- 2.5. A member shall serve for a term of three years. Members shall be eligible for reappointment without restriction.
- 2.6. A member may resign from the Committee by providing notice in writing to the Secretary-General.
- 2.7. A member of the Committee may be dismissed by the General Meeting if, after due enquiry, the General Meeting decides, in accordance with Article 14.6 of the IAP Constitution, that the member is unable or unwilling to perform their duties as required by the Financial Review Committee Policy or these Terms, or has acted in such a way which is inconsistent with their continued membership of the Committee.
- 2.8. No member may remain on the Committee if that member ceases to be a member of the IAP.

- 2.9. Committee members shall disclose any conflict of interest relating to the work of the Committee to the Chair of the Committee. If requested to do so by the Chair, the member shall withdraw from the Committee or from any part of the Committee meeting as is deemed appropriate by the Chair.

3. Process for Appointment

- 3.1. A call for nominations for appointment or re-appointment to the Committee will be distributed by the IAP Secretariat not less than three months before the date of the next General Meeting.
- 3.2. Subject to subsection 3.4 below, any eligible member of the IAP who wants to apply for appointment or re-appointment to the Committee shall provide the following information in writing to the Secretary-General by the date specified in the call for nominations:
 - i. Full name of nominee
 - ii. Job title of nominee and name of prosecution service (if applicable)
 - iii. Brief biography of nominee
 - iv. Brief statement of motivation/statement in support of nomination by nominee
- 3.3. The document(s) outlined at subsection 3.2. above will be distributed to all members for consideration not less than one month before the date of the relevant General Meeting.
- 3.4. Where an existing member of the Committee wants to apply for re-appointment and has previously provided the documents outlined in subsection 3.2 above, there is no requirement for them to provide them again.
- 3.5. All members are eligible to vote for the appointment of a member of the Committee.
- 3.6. Voting will take place in accordance with the procedure outlined in Article 14 of the Constitution.

4. Procedure

- 4.1. The Committee will meet at least twice a year. Meetings can be in-person, online, or in a hybrid format.
- 4.2. The quorum for any meeting shall be a simple majority of the Committee's membership.
- 4.3. The Chair of the Committee should aim for consensus on any actions, recommendations or conclusions reached by the Committee.
- 4.4. Prior to any Committee meeting, the IAP Secretariat shall provide such information as is required by the Committee to enable them to properly oversee the financial administration of the IAP.
- 4.5. At any stage, the Committee shall have the right to seek additional information or clarification from the IAP Secretariat or the Executive Committee regarding any matters relating to the financial administration of the IAP.

- 4.6. The Committee shall make a report of its actions and conclusions for each Executive Committee meeting. The report may include (but is not limited to):
- i. Recommendations to the Executive Committee regarding the annual financial statements, bi-annual financial statements, the Secretary-General's financial report and/or the draft operational budget;
 - ii. Analysis as to whether the financial administration, including the processing and recording of income and expenditure, of the IAP has been performed in accordance with established accounting principles;
 - iii. Comments on the financial report produced by the accountants;
 - iv. Any other recommendations, advice or commentary that is relevant to the financial administration of the IAP.
- 4.7. The Committee may also issue interim reports at the request of the Executive Committee or as the Committee deems necessary.
- 4.8. The Committee must report annually to the General Meeting.

5. Rules of procedure

- 5.1. The Committee may make and vary its own rules of procedure, including these Terms.

6. Record keeping

- 6.1. The report of the Committee should be sent to the IAP Secretariat for storage in the IAP archives. In addition, the Secretary-General should keep a record of any substantive actions that take place pursuant to the report of the Committee.

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In force with immediate effect.

