

PROTOCOL

2021

Financial
Review
Committee



IAP
INTERNATIONAL
ASSOCIATION OF
PROSECUTORS

1 Purpose

- a) This protocol regulates the way the Financial Review Committee (the Committee) safeguards the financial interests of the International Association of Prosecutors (the Association).
- b) As a non-profit organisation, the Association must be diligent regarding the spending of funds received from members, grants and other contributions and the reporting thereof to stakeholders.
- c) The purpose of the Committee is to assist the Executive Committee in fulfilling its duty to oversee the financial management of the Association, including its financial sustainability. The Committee will ensure the highest level of accountability and transparency in the financial administration of the Association and is authorised to provide oversight on Treasury operations to ensure the Association acts in accordance with its Constitution, Protocols, governance documents, and established accounting principles.

2 Authority

- a) Article 8.2.m of the IAP Constitution requires the Executive Committee to: supervise and control the affairs of the Association generally; to adopt annual budgets and financial statements and, to propose the establishment of committees of the Association by the General Meeting and, to determine, whether before or after such establishment, the titles, functions, powers and procedures of such committees.
- b) Article 12.2 of the Constitution requires the Secretary-General to: make proposals for annual budgets and financial statements to be adopted by the Executive Committee; to prepare meetings of the Executive Committee and to report to the Executive Committee on the affairs of the Association and, to direct the management of the Treasury of the Association in accordance with paragraph 9 of Article 12.
- c) Article 14.2 of the Constitution requires the General Meeting to: carry out the duties laid down in the Constitution; to elect and appoint persons to perform the functions set out in the Constitution and, to determine the financial policy of the Association.

The IAP Executive Committee resolves that:

3 Financial Review Committee

- a) There should be established in accordance with Article 8.2.m of the Constitution, the **Financial Review Committee** (the Committee).
- b) The Committee will ordinarily provide recommendations to the Executive Committee and any actions of the Committee shall be reported to the Executive Committee in accordance with clause 6 below.

- c) The Committee shall not have any authority to adopt or approve any matters that otherwise require the approval of the Executive Committee.
- d) The Committee, including its Chair, shall consist of at least 4 members of the Executive Committee, the Senate or Members within the meaning of Article 19 of the Constitution, who shall be nominated by the Executive Committee and appointed by the General Meeting and shall serve for a term of three years. Members of the Committee shall be eligible for reappointment and may resign by notice in writing to the Secretary-General.
- e) The Chair will be selected by the Executive Committee from the members appointed by the General Meeting. The term of office for the Chair shall be three years and may be renewed by the Executive Committee.
- f) The Chair of the Committee should aim for consensus on all decisions. If consensus cannot be reached, majority and minority positions shall be noted in the minutes of the meeting and shall be reported to the Executive Committee.
- g) A member of the Committee may be dismissed by the General Meeting if, after due enquiry, the General Meeting decides that he/she is unable or unwilling to perform his/her duties or has been guilty of behaviour which is inconsistent with his/her continued membership of the Committee.
- h) No member of the Committee may remain in office should he/she cease to be a member of the Association.
- i) Committee members shall disclose any conflicts of interest relating to the work of the Committee. The member, if requested by the Chair, shall withdraw from the meeting. 3

4 Functions

- a) The Committee shall monitor whether the Association has followed the appropriate procedures in the processing of income and expenditure and whether the financial administration is performed in accordance with established accounting principles. It shall review the use of such finances and shall report, in accordance with clause 6 below, to the Executive Committee about the extent of adherence to the agreed procedures and approved budgets. Such report shall include:
 - I) a recommendation to the Executive Committee regarding the annual financial statements, the Secretary-General's financial report and draft operational budget;
 - II) any other recommendations or advice.
- b) The Committee shall be free to comment on any past, present and future financial dealings of the Association and to comment on any issue raised in the bi-annual financial statements of the Bureau of the Association (the Secretariat) and the accountants compilation report which is published with the annual financial statements.

- c) In preparation for each meeting of the Executive Committee, the Secretariat shall provide to the Committee whatever information it requires to oversee the financial affairs of the Association. If necessary, the members of the Committee can ask the Secretary-General, Executive Director, or any other staff involved in financial administration, questions to clarify any issue of relevance. All this should happen in good time before the beginning of Executive Committee meeting at which the Committee will inform the Executive Committee of its findings.
- d) The Secretariat and the Executive Committee shall provide to the Committee whatever information it requires concerning IAP's finances, in a timely manner, in order to carry out its function properly.

5 Meetings

- a) The Committee will meet, as required, which is expected to be at least twice a year. Additionally, the Chair may call for additional meetings when considered appropriate.
- b) The Committee may carry out its work by electronic means.
- c) The quorum for any meeting of the Committee shall be 3 or more of its membership.

6 Reporting

- a) The Committee reports to the Executive Committee at each Executive Committee meeting and at such times as the Executive Committee requests or the Committee considers necessary.
- b) The Committee reports annually to the General Meeting.

This Protocol was adopted by the Executive Committee of the International Association of Prosecutors at its meeting on 4 May 2021, in The Hague