

Auditor of Accounts of the ICCA Consortium

Terms of Reference

(2 July 2019)

The Council of the ICCA Consortium is the chief governing organ of our global association. The Auditor of Accounts is an elected, voluntary position that plays a key role in ensuring its functioning while providing inspiration and support to Councillors and fostering clarity in the Council's overall governance vision. The key functions of the Auditor are as follows:

- Liaising with the Treasurer of the Consortium to **verify that the End of Year Accounts** (and Interim Accounts when necessary) **and accompanying Treasurer's Report have been properly prepared** in accordance with legal and tax regulations and within accepted accounting practice. **Presenting a Report to the Consortium Members** at the General Assembly, to confirm whether the Accounts and Treasurer's Report give a true and fair view of the Consortium's financial affairs.
- When necessary, supporting the Secretariat to evaluate, hire and interact with **independent external auditors**.
- In the absence of a specific **Ombudsperson** appointed by the General Assembly, the Auditor of Accounts assumes that role. The Ombudsperson provides the first level of hearing of grievances and offers amicable conflict resolution procedures. Failing that, the Council will hear the case and provide a solution grounded in the ethical foundation of the Consortium.

The Auditor of Accounts of the ICCA Consortium is appointed by the General Assembly for a period of three years. The position is honorary (unpaid).

Desirable Characteristics

The position of Auditor of Accounts needs to be filled by an individual with known concern about and commitment to ICCAs and the Consortium mission, vision and strategic approach. Ideally, the person is an active Honorary member and/or affiliated with an active Member of the Consortium.

The Auditor of Accounts should have knowledge and experience of current financial practices and financial management skills relevant to non-profit organisations and fundraising. She/he should have good financial analysis skills and an ability to communicate clearly.

In the tradition of the Consortium, indigenous peoples, community members and women are keenly encouraged to accept nominations.

Appointment Process

The proposed Auditor of Accounts must communicate her/his acceptance to serve on an honorary basis, exercise goodwill and due diligence and take into due consideration the advice of the Consortium Elders and other trusted advisors.

The Auditor of Accounts position is appointed by the General Assembly by consensus, which implies a thorough and open discussion of candidates both with them and in their presence, and without them being physically present. In cases when consensus proves impossible, the Council of Elders is invited to bring the Members to an agreement. Only in extreme situations, to eliminate a serious impasse in the work of the Consortium, the Auditor of Accounts can be appointed by a simple majority of all Members in good standing voting at the General Assembly. In case of even votes, the chair of the General Assembly breaks the impasse.