



Assurance Committee Terms of Reference

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Responsibility for This Policy

IRMA holds responsibility for this document and its contents.

Version No.	Date	Description of Action or Amendment
202406	June 2024	Adopted by the Assurance Committee
20250612	June 2025	Changes reviewed and adopted by the Assurance Committee

This document provides an overview of the IRMA Assurance Committee's responsibilities and duties as well as the rules and details of appointment of members of the committee. These Terms of Reference are meant to complement, and are subject to, IRMA's by-laws and other governing policies and procedures.

The members of the Assurance Committee shall be approved by the Board of Directors and shall reflect the multi-stakeholder mandate of IRMA. The role of the Assurance Committee is to maintain the trust and confidence of IRMA's stakeholders through the following work:

- Serve the fiduciary responsibility of the Board to IRMA relative to the execution of audits against the IRMA standard including management of legal and financial risk and delivery of the IRMA mission.
- Reflect and balance the needs and perspectives of IRMA's multi-sector governance through the IRMA Assurance Program.
- Support IRMA at the forefront of "best practice," given that assurance practices, use of technology, and information needs change.

The scope of governance for the Assurance Committee shall include related IRMA policies, procedures, normative documents, and guidance documents collectively referred to as the "IRMA Assurance Program."

1. Committee responsibilities and duties

The role of the Assurance Committee is to oversee the maintenance and ongoing evolution of the IRMA Assurance Program within the program

budget and to fairly serve IRMA's governing multi-sector board. Specifically, the duties of the Assurance Committee include:

Provide guidance and approval for policies and procedures related to the IRMA Assurance Program

- Ensure IRMA's Assurance Program is understandable, accountable to, and useful for IRMA's key sectors.
- Provide guidance and approval for policies and procedures relating to the IRMA Assurance Program including managing risks and identifying opportunities within the context of IRMA's budget and multistakeholder service model.
- Provide to or seek technical advice from the IRMA Secretariat on matters relating to the IRMA Assurance Program.
- Identify when proposed changes should go to public comment and support this process.
- Consider opportunities for flexibility in the IRMA Assurance Program where exceptions/changes are fit for purpose, fair, transparent, and benefit IRMA's mission broadly.

Monitor the oversight process for independent audit firms

- Provide guidance and approval for terms and conditions applicable to accredited audit firms and approved auditors.
- Provide guidance in the management of relationships between the IRMA Secretariat and approved audit firms to ensure independence and impartiality.
- Oversee the ongoing approval process for audit firms within IRMA's oversight process.

Safeguard the independence and effectiveness of the IRMA Assurance Program

- Monitor complaints related to audit firms, auditors and audit achievement decisions.
- Monitor IRMA's compliance with the ISEAL Assurance Code.
- Regularly review the outcomes of the IRMA Assurance Program including policies and procedures, audit firm selection and review, and methodologies executed in IRMA independent audits.
- Report results to the Executive Committee and, through the Executive Committee, to the Board.

The committee chair will be responsible for chairing each meeting, ensuring that all members are invited to express their views. The chair will present updates on the work of the committee to the Executive Committee and Board.

2. Composition and Criteria for Selection

The Board or the Executive Committee shall appoint members, expected to include broad representation between civil society and the business sector to ensure that the committee reflects the priorities of IRMA's diverse sector stakeholders. The committee must have a minimum of 5 members and must include at least one member of the IRMA board.

Optional external committee members can include expert advisors, including advisors in auditing and accreditation, representatives of other standard systems, or non-governmental organizations with assurance experience.

The IRMA Assurance Director is a non-voting member of the committee.

Ideally, members of the committee have familiarity with:

- Independent auditing methodologies for management systems and sustainability assurance systems
- Accreditation systems for third-party independent audit firms
- Requirements of the ISEAL Assurance Code
- Relevant auditing standards, including ISO 17021, ISO 17065, ISO 19011, International Accreditation Forum standards and guidance, and Social Accountability practices including SAAS 200 per Social Accountability Accreditation Services

Individuals interested in being part of the committee can submit their interest to the Committee Chair for consideration.

3. Appointment

- The Executive Committee on the recommendations of the Committee Chair will appoint the members of the Assurance Committee; the Executive Director will recommend the Chair of the committee.

- The recommendation will be based on expressed interest and consideration of the eligibility criteria in addition to needs of the committee.
- An external committee member (i.e., not an IRMA Board Member) is not eligible to be the Chair.
- The secretariat role is fulfilled by the IRMA Assurance Director.
- Committee tenure is for up to three years, subject to reappointment. No committee member shall, unless otherwise agreed by the Executive Committee, be eligible to remain a committee member for more than six consecutive years. When positions become available, new appointments will be approved by the Executive Committee.
- If for any reason the number of members of this committee falls below the quorum (see Section 5), a call for recruitment and appointments by the Executive Committee shall be held.

4. Quorum

The quorum for the Assurance Committee is **three members**, including the chair.

The secretary shall monitor and keep a register of attendance and advise the Chair if committee members are absent on a regular basis, in which case the Executive Committee reserves the right to remove somebody as a member of the committee.

5. Meetings

Meetings will be conducted using electronic means such as teleconferences to the extent possible to maximize participation and manage costs.

The committee shall have a minimum of two meetings per year in addition to ad-hoc meetings and other online work where required.

6. Decision making

- Committee meetings will be held to reach decisions through the majority agreement.
- To reach agreement, the committee Chair will invite all participants to express their views. Enough time to discuss and debate decisions will be allocated.
- If an agreement cannot be reached on proposed matters, the committee Chair will take a vote, as appropriate, to either reject the proposal or to postpone a decision until further information can be provided to support a decision.
- Decisions related to approval of a third-party audit firm will be supported by a briefing and recommendation from the IRMA Secretariat.
- Where appropriate, decisions are allowed to be made in absentia. This includes committee members submitting their decision and rationale when they are unable to be present, or all committee members providing approval or disapproval in writing (e.g., via email or electronic polling) in response to a proposal, without a live meeting for discussion. This latter option may be offered when the proposal is expected to receive broad support with limited need for live discussion.
- Proposals that involve broad and material change to the assurance process, in particular change that has not been adopted yet as common practice, will be reviewed by the committee to evaluate whether such change should be proposed for public comment. Where public comment is determined necessary, these changes will follow IRMA procedures for such engagement.

7. Committee

Minutes of each committee meeting will be recorded. This will typically be done by a member of the IRMA Secretariat. In some cases the assurance committee will be asked to review material changes to the IRMA assurance program; any formal changes that are approved will be documented as a formal "record of decision." Such record of decision will document the proposal, background/supporting information, meeting attendees, voting outcome, and final recommendation including effective date for any changes will be submitted to committee members within two weeks of the meeting

date. The chair of the committee shall report to the Executive Committee and/or board on matters within its duties and responsibilities.

Records of decision shall be shared transparently on IRMA's web site.

8. Confidentiality

The agenda, papers and minutes of the committee shall be held in confidence by committee members.

9. Impartiality

All committee members will be bound by all RMA's relevant policies and procedures, including but not limited to Antitrust Compliance, Confidentiality, and Conflict of Interest policies. With respect to IRMA's Conflict of Interest Policy, committee members must declare any potential or perceived conflicts of interest during the course of committee decision making. As necessary, committee members shall recuse themselves from voting where a conflict of interest exists, but may participate in discussion.

10. Expenses

External committee members may be paid all reasonable travelling, hotel and other expenses incurred by them in connection with their attendance at required in-person meetings.

11. Other Participants

At the discretion and approval of the voting members of the Assurance Committee, other participants may be invited to participate in one or more committee meetings. These participants shall be held to the same requirements of committee members described in this document including

confidentiality and impartiality as well as any other relevant IRMA policy or procedure.