



**CORPORATE
GOVERNANCE
ASSESSMENT TOOL**

Dochas

The Irish Association of Non-Governmental
Development Organisations

CORPORATE GOVERNANCE ASSESSMENT TOOL

CODE PRINCIPLE 1: BOARD LEADERSHIP

The Board must lead and control; take responsibility for the organisation's performance; insist on adequate information; inform management on its requirements; communicate effectively with management /staff and ensure staffing and other resources are adequate.

In the past year has the Board:

- Identified aspects of the organisation's performance requiring board action?
- Discussed the adequacy of resources?
- Received proper management reports?
- Received acceptable responses from management regarding information sought?
- Mentored the CEO?
- Reviewed management succession planning?

On the issue of Board Leadership, we confirm that our organisation is:

- Fully compliant
- Partially compliant
- Non-compliant

As demonstrated by:

Reason for non-compliance:

Outcome of Governance Assessment, and agreed actions for the coming year:

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CODE PRINCIPLE 4: BOARD PERFORMANCE REVIEW AND RENEWAL

The Board must review performance of board/directors; ensure board contains mix of experience and competencies; use objective criteria for selecting directors; periodically review legal/organisational structures; enable all directors to participate; ensure board can meet at short notice in emergencies.

In the past year has the Board:

- Used the Dóchas check-list for board self-evaluation, or another methodology to review performance of board and directors?
- Agreed objective criteria for selecting directors/chairpersons?
- Considered the current suitability of structures?
- Reviewed board meetings to ensure full involvement of all directors?
- Tabled a strategic review?

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CODE PRINCIPLE 5: BOARD DELEGATION

The Board must set out clear functions for board committees; define responsibilities of CEO; and assign responsibilities to Chair.

In the past year has the Board:

- Reviewed functioning of committees?
- Formally reviewed the CEO's performance?
- Insisted on formal authority level document
- Agreed what functions are delegated to the Chair?

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CODE PRINCIPLE 6: BOARD AND DIRECTOR INTEGRITY

The Board must install code of conduct policy for board/ staff ; apply board collective responsibility; insist on director participation in board committees; have confidentiality of board affairs.

In the past year has the Board:

- Reviewed its code of conduct?
- Reviewed all conflict of interest situations?
- Discussed the manner in which board confidentiality was respected?

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CODE PRINCIPLE 7: BOARD OPENNESS

The Board must ensure communications channels operate with members and other stakeholders; engage with key stakeholders; and have a strict policy on transparency & not withholding information

In the past year has the Board:

- Reviewed how the board communicated and engaged with stakeholders?
- Reviewed how all media matters were handled?
- Considered new practical ways of improving transparency?
- Actively promoted the AGM event?

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CORPORATE GOVERNANCE: RECOMMENDED DOCUMENTATION

Dóchas recommends that each organisation should have documented the following:

Procedures

- Annual Planning and Budgetary Procedures
- Programme Management/ Programme Budgeting Procedures
- Internal Audit Procedures
- Internal Control Procedures
- Purchasing Procedures
- Accounting/Financial Procedures
- Accounting Manual
- HR Manual/Staff Handbook
- Disciplinary Procedures
- IT Systems/Procedures, including data protection and related obligations

Reports

- Management Reports to board
- Programme Reports to board
- Reports to board on formal reviews of internal controls
- Management Accounts
- Budget Outcome Reports
- Cash Flow Budgets
- Cash Flow Statements
- Reports to board on committed public giving
- HR presentations to board
- Internal audit outcomes of field programme audits
- Internal audit reports on home operations
- Risk Management Assessments and Reports

Terms of Reference (TOR) documents

- Responsibilities of Board
- Responsibilities of Chairperson
- Arrangements for appointing directors
- Induction Arrangements for Directors
- TOR of Audit Committee
- TOR – other board committees
- Internal Audit Guidelines (Internal Audit Charter)

Policies/Strategies

- Strategic Planning Methodology
- Annual Planning and Budget System
- Reserves Policy
- Fraud Policy
- Risk Strategy (Risk Register)
- Conflict of Interest Policy
- Treasury Policy
- Fundraising Strategy document
- Code of Conduct & Ethics
- Authority Levels document
- Health & Safety Policies
- Recruitment Strategies
- Equality & Diversity Policies