

| INTERNAL CONTROL FRAMEWORK | | | |
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| Tasks and responsibilities | Council | Group Audit Committee | Country and Regional Boards |
| RISK MANAGEMENT | Council reviews and notes Group risk register 1/4ly, following assurance from the Group Audit Committee | Committee: * reviews and approves the Group risk register 1/4ly on behalf of the Group's governing bodies before it is presented to RCNF Board and RCN Council to note. * can approve escalated risks raised at its meetings * is assured by the RCN Executive Team that the Group risk framework is being complied with | Each Board will review and approve their risk register at each meeting . Where applicable, risks can be escalated to the Group risk register. |
| Appointment of internal auditors and agreement of internal audit programme | Council receives reports from the Group Audit Committee on the quality of the control environment in place, based on the annual internal audit programme | Committee: * receives and approves all the internal audit reports and action plans to implement findings. * monitors implementation of recommendations and reports to Council and RCN Foundation Board (via their Committee report | Board: * receive findings of internal audits that impact on country and regional performance, where applicable * ensure findings are implemented in their country/region, where appropriate |

| BUSINESS STRATEGY | | |
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| Tasks and responsibilities | Council | Country and Regional Boards |
| | Council: * approves the RCN's 5 year strategy and leads the strategy development process, agrees priorities and is final decision maker, on behalf of the membership. | Boards input to the RCN strategy |
| | Council receives 1/4ly report on progress against RCN strategy and agrees any requests to change priorities | Boards receive 1/4ly report on progress against their annual KPIs and targets and agree any actions |

| FINANCIAL STRATEGY AND COMPLIANCE | | | |
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| Tasks and responsibilities | Council | Finance and Investment Committee | Country and Regional Boards |
| INVESTMENT STRATEGY | Council approves RCN strategy amd statement of investment principles and any changes to the statement to meet the strategy on the recommendation of the Finance and Investment Committee | Committee: * reviews the RCN strategy and statement of investment principles and recommends any changes/action required to RCN Investments to RCN Council, including significant changes to the Values Statement and its approach to investment * is assured by RCN Executive Team and the Group's/RCN Investment Managers | Boards will be consulted as part of the process for reviewing and agreeing any significant changes to the RCN Investment Strategy and its approach to its investments |
| | Council will consult with the membership on any significant changes to the RCN Values Statement and its approach to investments | | |

| ANNUAL BUDGET | | | |
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| Tasks and responsibilities | Council | Finance and Investment Committee | Country and Regional Boards |
| | Council approves and monitors RCN budget | Committee recommends RCN budget to Council to approve, after being assured by RCN Executive Team | Boards are responsible for ensuring country and regional plans are delivered within the agreed budget set by Council, on the recommendation of the Executive Team |

| FINANCIAL CONTROL FRAMEWORK | | | |
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| Tasks and responsibilities | Council | Finance and Investment Committee | Country and Regional Boards |
| EXPENDITURE | | | |
| PROCUREMENT | Council approves the RCN procurement strategy and any changes to it on the recommendation of the Finance & Investment Committee | Committee recommends the strategy and any changes to Council. The strategy is reviewed on a 3 yearly cycle | Boards ensure that the procurement strategy is implemented across countries and regions |

| FINANCIAL CONTROL FRAMEWORK, cont'd | | | |
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| INCOME | | | |
| EXTERNAL INCOME GENERATION FROM SPONSORSHIP, GRANT MANAGEMENT, FUNDRAISING AND OTHER EXTERNALLY FUNDED PROJECTS | Council approves RCN business cases for external income generation in accordance with Schedule of Financial Limits (in excess of £1m), on recommendation from Finance and Investment Committee | The Committee approves business cases for any external income generation in accordance with the Schedule of Financial Limits (£0.5m - £1m) and recommends to Council to approve in excess of £1m | Boards ensure the arrangements are complied with in accordance with the Schedule of Financial Limits |
| OTHER FINANCIAL PROCEDURES | | | |
| RCN MEMBER FINANCE POLICIES (e.g branch funding policy) | * Council: * approves all RCN member financial policies as set out in the Financial Regulations, on the recommendation of the Finance and Investment committee * oversees communication and consultation with members on changes as appropriate | Committee recommends RCN member finance policies to Council to approve, for example branch funding, | Boards ensure members are consulted on and briefed on changes as appropriate |
| INSURANCE (including Professional Indemnity Insurance) | Council will receive assurance from Group Audit Committee that the Group has sufficient insurance cover for that year | Not applicable | Boards report back on risks with insurance or financial implications via country or regional risk registers |

| ESTATES STRATEGY | | | |
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| Tasks and responsibilities | Council | Finance and Investment Committee | Country and Regional Boards |
| | Council reviews property strategy and approves any changes / decision on the recommendation of Finance and Investment Committee | Committee reviews the RCN property strategy every 5 years and makes recommendations to Council for any changes / action required | Boards ensures the property strategy is implemented and where applicable, report to Council on property matters and make recommendations to Financial and Investment Committee. This will include the purchase/disposal of freehold property |

| MEMBERSHIP AND SUBSCRIPTION RATES | | |
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| Tasks and responsibilities | Council | Country and Regional Boards |
| MEMBERSHIP STRATEGY | Council reviews and agrees the membership strategy and any changes to membership categories, on recommendation of Governance Committee | Boards: * ensure strategy is implemented and promotes RCN membership * receive progrss on recruitment and retention targets in their performance reports |
| SUBSCRIPTION RATES | Review subscription strategy and approves annual subscription rates increases, subject to dispensation. <i>To note - At 2023 AGM, Council were given dispensation until 31 December 2028 to increase the subscription rates. (ordinary resolution to reagree the dispensation)</i> | Boards are consulted before recommendations are made and ensure that branches and local networks are included in that consultation process |

| POLICY DEVELOPMENT | | |
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| Tasks and responsibilities | Council | Country and Regional Boards |
| | Council * receives regular updates on issues affecting members and nursing profession. * commissions new work as required from Trade Union Committee, Professional Nursing Committee and International Committee, This includes approval of controversial new or amending existing policy | Country boards approve policy on country specific issues |
| | | Boards ensure UK wide policy is implemented in country/region and local intelignce is shared to inform UK Policy development |

| GOVERNANCE ARRANGEMENTS | | |
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| Tasks and responsibilities | Council | Country and Regional Boards |
| GOVERNANCE STRUCTURE AND WAYS OF WORKING <i>TO NOTE - consultation may not be applicable where there is a legal requirement to comply. For example, register of interests. In these instances, communication and guidance will be shared</i> | Council approves changes to governance structures and ways of working, on recommendation from the Governance Committee | Boards consulted on proposed changes relevant to them . Once the decision has been made by council, where applicable, they will ensure changes are actioned |
| | Council ensures all elected and appointed members of Council and Committees have access to induction and development | Boards agrees their induction programmes and work with their Country/Region to deliver the programme |
| GOVERNANCE POLICIES AND PROCEDURES | Council approves RCN governance policies and procedures, including elections, on the recommendation of the Governance Committee To note, this will include appointing the UK Returning Officer | *Boards: * are consulted on changes, as required * ensure branches and local networks feed into this process |
| MEMBERS / DIRECTORS/TRUSTEE DISCIPLINARY POLICIES (e.g member resolution policy) | Council reviews and agrees RCN member resolution policy and processes | *Boards: * are consulted on changes, as required * ensure branches and local networks feed into this process |
| AGM | Council approves the agenda and arrangements for the AGM on recommendation from Governance Committee and communicates to members | Boards have a role in promoting the RCN AGM and should ensure that the members are informed about the issues to be discussed |
| | | Boards promote and support Branch AGMs |
| CONGRESS | Council approves business agenda of Congress on the recommendation of the Agenda Committee as described in the Congress policy | Boards encourage members to submit agenda items. |
| | | Boards ensure Branch voting places are filled, in accordance with the criteria and guidance for voting places |

| EQUITY, DIVERSITY AND INCLUSION | | |
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| Tasks and responsibilities | RCN Council | Country and Regional Boards |
| CHAMPION OF DIVERSITY AND HUMAN RIGHTS IN THE HEALTH AND SOCIAL CARE SECTOR | Council approves and champions the Group EDI strategy, on the recommendation of the Group EDI Committee. | Boards consulted on the development of the Strategy and ensures it is implemented |
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