



**The United Church
of Canada
General Council**

GCE44 GOV 08 Policy 2.03 Audit Committee Updates for March 2025

True Document Date: March 7, 2025

1. What is the issue?

The Audit Committee requires a high-level of expertise in its membership to effectively carry-out its responsibilities on behalf of the church. Two adjustments to the committee's membership requirements are requested to better enable this.

2. Why is this issue important?

The Audit Committee serves on behalf of the General Council and its Executive and the Pension Board to ensure the integrity of the management control and information systems of The United Church of Canada. The United Church needs to ensure that the Audit Committee has sufficient well-qualified and well-equipped members to accomplish its mandate. In recent years, the Audit Committee has experienced difficulties in finding sufficient suitably qualified members willing to serve. It is currently facing the loss of several of its currently serving members who have reached their maximum two-term term-limit.

Two adjustments to the membership requirements are recommended to support the committee:

1) Allowing 'specialists' who are not members or adherents to be appointed as members of the Audit Committee, provided that these individuals support the values of the United Church, and the majority of the committee are members or active participants in a local community of faith.

The inclusion of non-United Church specialists has proven an effective strategy to bring excellence and the needed expertise to the Pension Board and its committees as well as the Treasury Investment Committee. The United Church has gained a high level of professional support through these volunteers to the great benefit of the church. Rigorous recruitment and selection processes are conducted in collaboration between the related General Council Office staff and the Nominations Committee.

2) Adjusting the maximum number of terms a member may serve from two three-year terms (six years) to three three-year terms (nine years).

It takes time for a member to fully understand the complexity of the work of the Audit Committee and its year-long cycles. Extending the maximum number of terms for this committee will enable members to continue to serve for longer once they have reached that level of comprehension. Other committees that have similar levels of complexity to their work, or longer cycles, likewise have a maximum of nine-year terms, including The Manual Committee, the Judicial Committee and the Pension Board and its committees.

3. How might the General Council Executive respond to the issue?

The Governance Committee recommends

That the General Council Executive approve the amendments to Policy 2.03 Audit Committee as appended, subject to final editing for punctuation, formatting, consistency of terminology and similar editing matters, as may be approved by the General Secretary.

4. For the body transmitting this proposal to the General Council Executive:

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