Information Technology Services Advisory Panel
Terms of Reference and Work Process

Contents

1. Preamble
2. Terms of Reference
3. Nominations, Composition and Duration
4. Meeting Procedures
5. Reporting to ISCA Council

1. Preamble

1.1 These terms of reference are established by the Institute of Singapore Chartered Accountants’ Council (“ISCA Council”). The terms of reference set out the objectives of the Information Technology Services Advisory Panel (“ITSAP”).

2. Terms of Reference

ISCA’s ITSAP Terms of Reference are as follows:

2.1 To advise the Institute on IT-related matters in meeting its strategic objectives; and to advance the profession’s and members’ interests in and adoption of IT.

3. Nominations, Composition and Duration

Nominations Process

3.1 The nominees for chairman, deputy-chairman and the members of the ITSAP, shall be submitted to the ISCA Council for prior approval.

Selection Criteria

3.2 The primary criteria for the selection of a member of the ITSAP are based on the individual qualities and abilities of the nominee. In addition to the selection criteria for a member of the ITSAP, the nominees for the chairman and deputy-chairman should also possess demonstrated senior leadership responsibilities and achievements.
3.3 The selection process seeks a balance between the personal and professional qualifications of a nominee and representational needs of the accounting profession as well as users from the business community as well as public sector.

*Composition*

3.4 ITSAP members are appointed to contribute their knowledge, experience and the perspectives of the community they represent, which shall be appropriately calibrated when balanced against the over-arching importance of the ITSAP’s terms of reference.

*Duration*

3.5 ITSAP members shall be appointed for a period of up to two years. Subject to paragraph 3.8, subsequent to the initial term of two years, the ITSAP member may be re-appointed provided that the member does not serve for more than six consecutive years. To be eligible for re-appointment, ITSAP members are to attend more than 50% of the meetings held during the appointment period.

3.6 If a member is appointed as the Chair of the ITSAP, he or she may serve in that capacity for a period of not more than four consecutive years provided that he or she does not serve on the ITSAP for more than six consecutive years. After the initial term of four years, the Chair of the ITSAP may be reappointed by the Institute’s Council at its discretion.

3.7 Former ITSAP members will be eligible for nomination after a period of two years upon vacation from the ITSAP.

4. *Meetings Procedures*

4.1 The Chairman will chair each meeting, or if the Chairman is absent, the Deputy-Chairman or a member appointed by the Chairman will chair the meeting.
4.2 The ITSAP quorum shall be 40 per cent of the total number of members rounded up to the highest absolute number.

4.3 An ITSAP member may attend via tele-conference or other electronic means, provided that the member attending via tele-conference or other electronic means can hear, and be heard by, all members.

4.4 Decisions require a simple majority of members in attendance. The Chairman of the meeting shall have a casting vote in the event of a tie.

4.5 An ITSAP member who has a material personal interest in a matter that is being considered, or is about to be considered by the ITSAP, must at a meeting of the ITSAP, disclose the nature and extent of the interest and the relation of the interest to the affairs of the ITSAP. The disclosure must be made as soon as possible after the relevant facts have come to the member's knowledge, and must be recorded in the minutes of the meeting. Where possible, such conflicts should be discussed in advance with the Chairman.

4.6 Unless the ITSAP otherwise determines, the member must not be present during any deliberation by the ITSAP on a matter referred to in this section and must not participate in any decision or determination of the ITSAP on the matter.

4.7 The prior or current giving of professional advice by a ITSAP member on a matter that is being considered, or is about to be considered, by the ITSAP, is not considered, by itself, to constitute a material personal interest in the matter. However, in such cases, in view of transparency, members must declare they have done so or are in the process of doing so at any relevant meeting.

4.8 In the circumstances covered by this section, members must determine whether their past or present involvement in any particular issue is such that they could not act independently. If such is the case, the member must not be present during any deliberation by the ITSAP on the matter and must not participate in any decision of the ITSAP on the matter.

4.9 The ITSAP must take all reasonable measures to protect from unauthorised use or disclosure matters and information given to it in
confidence, and matters and information that are considered and discussed by the ITSAP in confidence.

5. **Reporting to ISCA Council**

5.1 The ITSAP shall submit to ISCA Council an annual report outlining its work programme, activities and progress.