# ICAB Governance Pack 2026–2028 (Lean Committees Model)

## Committee Architecture Summary

To align with the ICAB Strategy 2026–2028 and global governance best practice, ICAB will operate a lean set of standing committees focused on governance, oversight, and specialist judgement; operational execution will be handled by the Secretariat. Time-bound priorities will be delivered through Task Forces with clear deliverables and sunset clauses.

## Committee Terms of Reference (Standard Template)

Each committee ToR should use a consistent structure to strengthen clarity and effectiveness:
1) Purpose and strategic alignment
2) Authority and delegation (Council-delegated decisions vs recommendations)
3) Scope of responsibilities
4) Annual outputs and KPIs
5) Composition (Chair/Deputy, co-option, D&I targets, independence requirements where relevant)
6) Meetings, quorum [1]and decision-making
7) Reporting and documentation
8) Conduct (conflicts of interest, confidentiality)
9) Annual self-assessment and ToR refresh

## Ethics Committee (ETH) – statutory

**Purpose**

Support and safeguard professional conduct by issuing ethics guidance, advising on interpretation of professional conduct requirements, and promoting ethical culture.

[1] "Reference is made to the proposed amendment to the ICAB By-Laws, By-Law 37. (6) The quorum requirement therein, namely that sixty per centum (60%) of the members of a Committee be present at a meeting, will apply to this document."

**Key responsibilities**

- Provide guidance on interpretation of professional conduct and ethics requirements.
- Develop ethics awareness programming in collaboration with ECS and MVC.
- Provide input (at policy level) on the integrity of investigation and discipline processes (without involvement in case decisions).
- Monitor international ethics pronouncements and recommend updates/adoption where relevant.

**Minimum annual outputs**

- Ethics guidance note(s) and/or annual ethics briefing.
- Ethics awareness programme plan and delivery support.
- Annual report to Council on ethics themes and emerging risks (aggregate; non-case-specific).

**Composition**

Minimum 3–5 members. Strongly recommended: include at least one non-practising/lay member for public interest credibility.

**Meetings**

Minimum quarterly; additional meetings as required.

**Reporting**

Quarterly report to Council; annual report to members as applicable.