

Audit and Risk Management Committees - NSW Health

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Summary Describes the role and responsibilities of the Audit & Risk Management Committees in a Health Service's Governance structure and includes procedures for the appointment and remuneration of committee members.

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This Policy Directive may be varied, withdrawn or replaced at any time. Compliance with this directive is **mandatory** for NSW Health and is a condition of subsidy for public health organisations.

AUDIT AND RISK MANAGEMENT COMMITTEES

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1. POLICY STATEMENT

1.1 Purpose of the Policy

An Audit and Risk Management Committee is an important mechanism that supports Chief Executives and Boards in the performance of their statutory duties relating to the organisation's financial reporting, internal control, risk management and internal and external audit functions.

This policy provides direction for the Department of Health, public health organisations, Health Administration Corporation business units (eg Health Support Services, Health Infrastructure, IMET and the Ambulance Service of NSW) on how to correctly establish and maintain an Audit and Risk Management Committee. It prescribes policy and procedures that organisations must comply with to ensure that an Audit and Risk Management Committee has a clearly defined role and responsibilities, that its chairperson and members are properly appointed and remunerated and that its meetings are conducted in an appropriate manner.

1.2 Mandatory Requirements

An Audit and Risk Management Committee must be established

The Department of Health, public health organisations, Health Administration Corporation business units (eg Health Support Services, Health Infrastructure, IMET and the Ambulance Service of NSW) must establish an Audit and Risk Management Committee.

Audit and Risk Management Committee Charter

The Committee is to have a Charter customised to meet the needs of the organisation which clearly articulates the Committee's purpose, responsibilities and activities, membership and appointment, term of office, meetings, attendance and quorum and secretariat. (see section 2.1)

Membership

The Audit and Risk Management Committee is to comprise at least three members, of whom at least two persons are not employees of, or contracted to, provide services to the organisation. The Chief Executive shall be a member of the Audit and Risk Management Committee but must not be the Chairperson. The Chairperson of the Audit and Risk Management Committee is to be one of the independent members. (see section 3.1)

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Appointment

Prior to a Board and/or Chief Executive formally appointing a Chairperson or an independent member to the Audit and Risk Management Committee the organisation must undertake probity checks (see section 3.1).

1.3 Roles and Responsibilities

Board/Chief Executive of NSW Health Organisations

- must establish an Audit and Risk Management Committee (section 2)
- must be a member of the Audit and Risk Management Committee but must not be the Chairperson. (section 3.1)
- must formally appoint a chairperson or independent member after arranging probity checks. (section 3.1)
- must complete a self assessment checklist on an annual basis and submit the assessment to the Director, Corporate Governance and risk Management by 31 January. (section 4.6)

The Chair of the Audit and Risk Management Committee shall have:

- right of access to the Director-General of Health;
- the power to call ad hoc meetings;
- power to require the attendance of employees of the organisation at Audit and Risk Management Committee meetings; and
- the capacity to initiate the Committee's own enquiries and to seek independent advice (legal or otherwise). –see section 2.2

Audit and Risk Management Committee

- is to provide reasonable assurance to the Board and/or Chief Executive that:
 - financial information reported reasonably portrays the organisation's financial condition (section 2.4)
 - systems of internal control are of a high standard, are cost effective and are functioning as intended. (section 2.5)
 - risk management system has been effectively implemented
 - that the organisation is in compliance with pertinent laws and regulations, is conducting its affairs ethically, and is maintaining effective controls against conflict of interest and fraud. (section 2.6)
- is to independently review the financial statements and external reporting prior to "sign-off" by the Board and/or Chief Executive (section 2.4)

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- is responsible for oversight of the internal audit function (section 2.7) and provides a structured reporting line for the internal auditor to facilitate their independence (section 2.3)
- is to provide prompt, constructive and objective advice to the Board and /or Chief Executive on a range of risk, control and governance issues

2. Audit and Risk Management Committee

The Department of Health, public health organisations, Health Administration Corporation business units (eg Health Support Services, Health Infrastructure, IMET and the Ambulance Service of NSW) must establish an Audit and Risk Management Committee. The Audit and Risk Management Committee plays a key role in assisting the Board and/or Chief Executive to perform their duties particularly in relation to the organisation's financial reporting, internal control, risk management and internal and external audit functions. The role of the Audit and Risk Management Committee is separate from that of executive management of the organisation. It shall be given no decision-making powers or supervisory functions.

2.1 Committee Charter

Each Audit and Risk Management Committee is to have a Charter customised to meet the needs of the organisation which clearly articulates the Committee's purpose, responsibilities and activities, membership and appointment, term of office, meetings, attendance and quorum and secretariat. Content of this Policy Directive can be used as a guide for what should be included in the Charter. The Audit and Risk Management Committee may amend the terms of the charter at any stage, but, in any event, the committee shall review the Charter following the first anniversary of the first meeting.

2.2 Purpose

The role of the Audit and Risk Management Committee is to provide advice or other assistance to enable the Board and/or Chief Executive to perform their statutory duties.

The Chair of the Audit and Risk Management Committee shall have:

- right of access to the Director-General of Health;
- the power to call ad hoc meetings;
- power to require the attendance of employees of the organisation at Audit and Risk Management Committee meetings; and
- the capacity to initiate the Committee's own enquiries and to seek independent advice (legal or otherwise).

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2.3 Responsibilities and activities

The Audit and Risk Management Committee has the following core responsibilities:

- to assess and enhance the organisation's corporate governance, including its systems of internal control, ethical conduct and probity, risk management, management information and internal audit;
- to ensure that appropriate procedures and controls are in place to provide reliability in the organisation's financial reporting, safeguarding of assets, and compliance with the organisation's responsibilities, regulatory requirements, policies and procedures;
- to oversee and enhance the quality and effectiveness of the organisation's internal audit function, providing a structured reporting line for the Internal Auditor and facilitating the maintenance of his/her independence;
- through the internal audit function, to assist the Board and/or Chief Executive to deliver the organisation's outputs efficiently, effectively and economically, so as to obtain best value for money and to optimise organisational performance in terms of quality, quantity and timeliness; and
- to maintain a strong and candid relationship with external audit, facilitating to the extent practicable, an integrated internal/ external audit process that optimises benefits to the organisation.

The Audit and Risk Management Committee is to provide prompt, constructive and objective advice to the Board and/or Chief Executive particularly where issues are identified that could present a material risk or threat to the organisation.

The Audit and Risk Management Committee has to ensure that it takes an impartial view of the whole range of risk, control and governance issues in the organisation.

2.4 Financial and other reporting

The Audit and Risk Management Committee has a duty to provide assurance to the Board and/or Chief Executive that financial information reported reasonably portrays the organisation's financial condition, results of operations, plans and long-term commitments and contingencies.

The Committee is responsible for independently reviewing the financial statements and external reporting prior to "sign-off" by the Board and/or Chief Executive. If any technical or operational issues arise in relation to the finalisation of such reports, the Committee can act as a useful forum for resolving such issues. A sound understanding of the financial reporting requirements and significant policies and principles that underpin these reports is crucial for Audit and Risk Management Committee members.

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The Committee should thoroughly review the financial statements for compliance with all prescribed accounting and other requirements; assess the appropriateness of the organisation's accounting policies and performance measures; identify and investigate any unusual financial or operational trends or variations from forecasts; review the impact of any materially adverse findings; ensure that the financial statements provide a true and fair view of the activities of the organisation for the period under review and of its affairs at the balance date. Of particular relevance are the notes and disclosures that complement the statements.

2.5 Strategic risk governance and oversight of internal control

A key task of the Audit and Risk Management Committee is to provide reasonable assurance to the Board and/or Chief Executive that systems of internal control are of a high standard, are cost effective and are functioning as intended.

The Committee does this through maintaining oversight of risk management, review systems and of the control framework of the organisation, in large part by review of the findings of internal and external audits and consideration of management responses to these findings. All systems, processes, operations, functions, and activities within the organisation should be subject to the internal auditors' evaluations. The Committee must also take account of potential risks. These are driven by many elements including the nature of the organisation's activities; the state of its 'corporate health;' client satisfaction; and the perception of the organisation by Government, the media and the wider community. More tangible indicators, such as financial stability; adherence to budget; the effectiveness and efficiency with which it delivers outputs and achieves the Government's priorities; and the functionality and condition of the resources that it holds, also impact upon the organisation's risk profile.

By understanding these factors and the environment in which the organisation operates, the Audit and Risk Management Committee can provide a valuable contribution to the identification of potential threats and ensure that they are addressed adequately in the audit planning cycle.

2.6 Compliance with laws, regulations and ethics

The Audit and Risk Management Committee is responsible for providing reasonable assurance to the Board and/or Chief Executive that the organisation is in compliance with pertinent laws and regulations, is conducting its affairs ethically, and is maintaining effective controls against conflict of interest and fraud.

It does this largely through reviewing compliance with laws, regulations, ethics, policies, and rules regarding conflict of interest; reviewing cases of employee conflict of interest, misconduct, or fraud, and the resolution of these cases; follow-up on findings and recommendations; and ensuring that review of such

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risks is highlighted appropriately in internal audit plans. Consultation with external audit as to its perception of risk to the agency is also desirable.

2.7 Responsibilities related to the internal audit function

With respect to the internal audit function, the Audit and Risk Management Committee has a responsibility for the following activities: review and approval of the Internal Audit Charter; concurrence in the appointment/removal of the manager of internal audit; review and approval of audit plans and budgets; review of audit results; suggestions for audit topics; support for communication with internal auditors; ensuring the independence of the internal audit function from management; coordination with the external audit plan. The Internal Auditor should attend all meetings of the Audit and Risk Management Committee unless the Chairperson convenes a meeting restricted to independent members. Internal Audit managers cannot be appointed or terminated without the concurrence of the Department of Health.

3. MEMBERSHIP AND APPOINTMENTS

3.1 Membership of the Audit and Risk Management Committee

The Audit and Risk Management Committee is to comprise at least three members, of whom at least two persons are not employees of, or contracted to provide services to the organisation.

The Chief Executive shall be a member of the Audit and Risk Management Committee but must not be the Chairperson. The Chairperson of the Audit and Risk Management Committee is to be one of the independent members.

In respect to Board governed organisations, the organisation shall constitute an Audit and Risk Management Committee as a standing committee of the Board. The Committee shall comprise at least three (3) members of the Board. The Chairperson of the Committee is to be a Board member but shall not be the Chief Executive, or organisation employee or Chair of the Finance Committee (or similar committee).

Background checks to be undertaken

Prior to a Board and/or Chief Executive formally appointing a Chairperson or an independent member to the Audit and Risk Management Committee the organisation must undertake the following probity checks.

- Criminal Record
- Referee
- Australian Securities and Investment Commission
- Bankruptcy

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Documentary evidence of satisfactory compliance with the probity checks must be forwarded to the Director-General before making the appointment. The Chief Executive must receive the Director-General's endorsement before proceeding with the appointment.

All independent members or Board Directors on Audit and Risk Management Committees are required to abide by the general principles as contained in the NSW Health Code of Conduct and the organisation is to ensure that the members acknowledge this as well as completing confidentiality undertakings prior to appointment. Attached at Appendix 1 is a pro forma Confidentiality Agreement. Members of the Committee are required to declare any actual or perceived conflicts of interest to the Chairperson of the Committee, or in respect of the Chairperson to the Chief Executive members are to be made aware of the NSW Health policy on declaring and managing conflicts of interest.

3.2 Attributes of Audit and Risk Management Committee members

The effectiveness of the Audit and Risk Management Committee depends largely on the combined diligence, skills and competencies of its members in respect of the core activities of the organisation, in financial and performance management, internal control, risk management, and financial and operational reporting.

Given these desired attributes, it is important that membership of the committee is selected with care to ensure that the overall benefits to the organisation are maximised. It is essential in this regard that organisations select persons with high levels of business and operational experience, as well as those with significant management, legal, accounting or audit expertise.

Collectively, members of Audit and Risk Management Committees should possess:

- a thorough understanding of the statutory duties and responsibilities of the Chief Executive;
- a sound knowledge of the core operations of the organisation and the environment in which it operates, including its strengths, weaknesses, opportunities and risks;
- a commitment to the continual improvement of the outputs delivered by the public health organisation and their contribution to the achievement of the Government's priorities;
- strong business acumen and management skills;
- a high level of understanding of 'best practice' internal audit, internal control, risk management and corporate governance;
- a sound knowledge of information systems and emerging technology;

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- a high level of competency in financial and operational reporting and the ability to analyse complex financial reports, including the organisation's financial statements and the notes to and forming part of those statements;
- an enquiring attitude, objectivity and independence; and
- a strong, demonstrated sense of probity and ethical conduct.

3.3 Term of office

Members of the Audit and Risk Management Committee (other than the Chief Executive) shall be appointed for a three year term ending on 31 December. Members are eligible for reappointment for a further term or terms.

3.4 Remuneration of Independent Members

Remuneration for independent Chairs and members is to be negotiated by the organisation up to the maximum level outlined below and is to be effective from the date of appointment or reappointment. Negotiated rates should be advised to the Department prior to appointment. In Board governed organisations the three Board Directors on the Audit Committee do not receive fees additional to their annual Board fee.

Independent Chairs may be paid up to a maximum of \$1,650 (including GST) per meeting (capped at a maximum of \$8,250 per annum) and independent members may be paid up to a maximum rate of \$1,400 (including GST) per meeting (capped at a maximum of \$7,000 per annum). These rates are based on attendance at five meetings annually of the Audit and Risk Management Committee, four of these meetings are held quarterly for general business with the fifth meeting being held for reviewing the organisation's annual accounts.

Independent Audit Committee members should be informed that any payment made to them is personal income and is therefore taxable if the recipient receives sufficient income to be liable for income tax. Independent Audit Committee members are required to complete a Statement by a Supplier form prior to any payments or reimbursements being made to them, and the amount is taxable as income. This form is issued by the Australian Taxation Office (ATO) and is a requirement so that 48.5% tax is not withheld. The form is available on the ATO website <http://www.ato.gov.au>, search for "NAT 3346". The form should be kept on file as a record for taxation audit purposes. The form will cover the Independent Audit Committee member for all payments and reimbursements made to them.

For various reasons some independent Audit Committee members may decline remuneration. In such cases, a letter from the member to this effect should be tabled at the first available Audit Committee meeting and the minutes noted. Members may subsequently change their decision, but notification will need to be given about a prospective date for the change. Where remuneration is declined it in no way reduces an Audit Committee member's responsibilities.

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Independent members who are public sector employees (defined as anyone who is employed by a government department or other government or statutory body funded from Consolidated Revenue) can only receive remuneration for attending Audit Committee meetings in his/her own time. If they wish to receive payment for attending Audit Committee meetings during business hours, they will need to take recreation leave, leave without pay, rostered days off, accrued flex time or similar (with the approval of their employer) to cover such attendances.

Public sector employees will need to formally advise the Chief Executive of an organisation at the start of each financial year if their attendance will or will not be subject to remuneration. In making this declaration it is expected that they will have the prior approval of their employer to the proposed course of action.

Payment of remuneration to independent members is based on actual attendance at A&RMC meetings. The Chief Executive should certify a member's attendance on remuneration payment vouchers.

3.5 Reimbursement of expenses

Independent committee members, including those from Board governed organisations, should be reimbursed for the reasonable expenses that they incur when travelling to and from meetings and in undertaking their Audit and Risk Management Committee duties, provided that claims are supported by relevant receipts for expenditure. Travel expenses should be paid for the most appropriate and economical form of travel from place of residence to committee meeting or activity and return to place of residence.

Appropriate expenditure to be reimbursed includes:

- public transport fares
- taxi fares
- Payment of the use of a members own car at the Casual Journey rate as detailed in Premiers Department Circular 2008-28 (as varied from time to time). This payment is subject to prior approval by the organisation and to the member submitting evidence that he has a current drivers' licence and that his vehicle is comprehensively insured. A written statement by the independent Audit Committee member indicating that the organisation would not be liable to pay any loss or damage to the independent Audit Committee member's vehicle, or any other vehicle on official business does not suffice as an indemnity (reference PD2005-619 section 4.5.1).

The Treasury Managed Fund is not available under any circumstances to claim against, for the use of private cars. Organisations however need to determine whether, in the event of an accident, they will meet the owner's insurance excess (excluding penalty excess) and loss of no claim bonus, and advise the independent Audit Committee members accordingly.

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Where a comprehensive motor vehicle policy is not in existence, the organisation should discuss alternative travel arrangements to enable that member's attendance.

- parking fees
- tolls
- accommodation and meal allowance

Where independent Audit Committee members are unable to travel to and from meetings within one day, the organisation should arrange accommodation to at least 3 star level if required. Payment for accommodation is to be on actual expenses with an indicative upper limit at the public sector allowance rates (see Premiers Department Circular 2008-28).

Accommodation costs are to be restricted to room fees and the provision of inclusive meals noting that where meals are provided to the Committee, the member is not entitled to meal allowances for that meal. It is the Committee member's responsibility to pay for any alcohol, tips, movies, bar expenses, or similar expenses.

- phone, fax, and postage.
- Where air travel is necessary, it should be arranged by organisation staff using State or local contracts. Independent Audit Committee members should not make arrangements with airlines and hotels directly. Staff should explain to the member what is being paid for when they are advised of their travelling arrangements.

3.6 Insurance

Public Liability

Independent Audit Committee members are to be considered as members on official "Boards" allowing them to be covered by Section E5 Miscellaneous of the Contract of Coverage for Personal Accidents, Treasury Managed Fund Agreement. (The coverage provides benefits in accordance with Workers Compensation obligations). Such recognition also provides professional indemnity protection when engaged on bona fide Health activities. Protection will be limited to formal NSW Health audit committee meetings and does not extend to ad hoc or informal meetings. Please note: a claims excess of 50% of the cost of the claim, capped at \$1,000, will be applied for all claims on the Treasury Managed Fund. These excesses will be payable by the organisation in the last quarter of the financial year following the financial year in which the claim was made.

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Personal Property

Independent Audit Committee members should be made aware of the Department's policy that personal property is their responsibility at all times and no claims will be accepted by the organisation.

4. COMMITTEE PROCEDURES

4.1 Meetings

The Audit and Risk Management Committee shall establish a timetable for regular meetings during the year. It shall meet at least four times a year or more frequently as necessary.

It is beneficial for the Audit and Risk Management Committee to meet with each of the Director of Corporate Services, the Chief Financial Officer and the external audit representative bilaterally at least once a year.

The Director of Corporate Services of the organisation may ask the Audit and Risk Management Committee to convene further meetings to discuss particular issues on which they want the Committee's advice.

At each meeting the Chairperson is to ask members to declare any conflicts of interest.

4.2 Quorum

The quorum for meetings of the Committee shall be the nearest whole number above one half of the membership.

4.3 Attendance

Audit and Risk Management Committee meetings shall be attended by the organisation's internal audit manager, senior manager(s) of corporate services, clinical operations, clinical governance, and a representative of the external auditor, who would not be voting members, but could provide advice and participate in discussion as required. The Audit and Risk Management Committee may ask any other officers of the organisation to attend to assist it with its discussions on any particular matter.

4.4 Secretary

The Director/Manager of Internal Audit shall be the secretary to the Audit and Risk Management Committee. The responsibilities of the secretary include preparing and sending notices of meetings and agendas, recording the minutes of meetings of the Committee, and performing administrative duties deemed necessary by the Committee. The secretary must maintain full official files covering the establishment of the committee, agenda, minutes and resolutions

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of the committee. Records must be retained in accordance with item 1.0.7 of General Retention and Disposal Authority (5 years).

For each meeting, the Audit and Risk Management Committee will be provided with, as a minimum:

- a report summarising any significant changes to the organisation's risk register; and
- a progress report from the Internal Audit Manager summarising:
 - work performed (and a comparison with work planned);
 - key issues emerging from internal audit projects;
 - management response to audit recommendations;
 - a status report on the implementation of audit recommendations;
 - changes to the periodic audit plan; and,
 - any resourcing issues affecting the delivery of internal audit objectives.
 - Minutes of previous meeting and agenda

4.5 Reporting

A copy of the agenda and minutes of each Audit and Risk Management Committee meeting shall be provided on request to the Director, Corporate Governance and Risk Management, in the Department.

4.6 Self Assessment Checklist

The Self Assessment Checklist at Appendix 2 is designed to be used on an annual basis to evaluate the effectiveness of the Audit and Risk Management Committee.

The Checklist should be completed, separately, by the Chief Executive, Chair of the Audit and Risk Management Committee and Chief Audit Executive and be submitted to the Director, Corporate Governance & Risk Management, Department of Health by 31 January annually.

APPENDIX 1

Confidentiality Undertaking

I accept and acknowledge that as a member of the Audit & Risk Management Committee for the(Department/Health Service), I have duties in relation to the use, handling and confidentiality of information I obtain in the course of my duties as a member of the Committee. In particular:

1. I recognise that information acquired in the course of the exercise of my functions and duties remains the property of the NSW Health.
2. I will not make improper use of or misuse information acquired in the exercise of my functions and duties. Misuse includes:
 - i) use of information for personal purposes, e.g. financial or other benefit or for the personal financial or other benefit of another person;
 - ii) speculation in shares or commodities on the basis of confidential information about the affairs of a business or the NSW Government or of proposed actions of NSW Health, NSW Minister for Health or the NSW Government;
 - iii) seeking to obtain an advantage for or on behalf of another person.
3. I will not disclose information acquired in the course of the exercise of my functions and duties unless such disclosure is authorised by the Chief Executive or otherwise required or authorised by law.
4. I will take care to maintain the integrity and security of any information acquired by me or provided to me in my role as an employee/contractor/consultant.

I also agree I will continue to comply with the confidentiality obligations set out at points 1 to 4 above after the completion of my term on the Audit & Risk Management Committee.

Signed thisday of20..

Signature of Committee Member.....

Name of Committee Member.....

Signature of Witness.....

Name of Witness (printed).....

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APPENDIX 2

NSW Health Audit & Risk Management Committee Self Assessment Checklist

Please rate the extent of your agreement or disagreement with the following statements.

1 – YES	2 – NO
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Please comment if you believe the Committee's performance can be improved.

Organisation Name:			
Date:			
Prepared By:	Name:		
	Title:		

Charter		Comment	Assessment	
			YES	NO
1	A written Charter is maintained for the Audit & Risk Management Committee which is reviewed annually.			
2	The Committee knows and understands its role and responsibilities.			
3	The Committee has the appropriate authorities and delegations to perform its functions.			
4	Committee Charter includes the provision that the Chair of the Audit & Risk Management Committee has access to the Director-General.			
TOTAL ASSESSMENT				

Membership		Comment	Assessment	
			YES	NO
5	The Committee is Chaired by an independent member.			
6	The Committee comprises of at least three members, two of whom are independent members.			
7	The experience and qualifications of committee members and size of the committee is appropriate, in relation to the organisation's culture and business.			
8	Independent Members are appointed to the Committee for a fixed term, which may be renewed.			

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		Comment	Assessment	
			YES	NO
9	Appropriate background checks of independent members are performed before they are appointed.			
10	New committee members are provided with an appropriate level of training and information on their role and responsibilities and the organisations operations.			
11	Committee members maintain an understanding of the organisations operating environment ie. The organisation's operations, business risks, financial reporting process, internal control structure, etc.			
		TOTAL ASSESSMENT		

Meetings		Comment	Assessment	
			YES	NO
12	The committee meets, at least four times a year, with special meetings called as circumstances warrant.			
13	Senior management and external and internal auditors are invited to attend meetings as necessary.			
14	The Committee deals effectively with issues pertaining to: <ul style="list-style-type: none"> • Corporate Governance • Statutory Financial Reporting • Operational Financial Reporting • Operational Risk • Compliance Risk 			
15	Written meeting agendas are prepared and all proceedings are minuted with an emphasis on capturing decisions and resolutions.			
16	Meeting business papers are circulated prior to the committee meetings.			
17	The committee has adequate resources to discharge its responsibilities, ie. Administrative support, etc.			
18	The committee discusses with management and external audit the substance of any significant issues raised, ie litigation, contingencies, etc.			

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		Comment	Assessment	
			YES	NO
19	The committee has appropriate procedures to ensure that open or outstanding items are resolved in a timely manner.			
		TOTAL ASSESSMENT		

Committee Responsibilities		Comment	Assessment	
			YES	NO
20	The Committee reports its activities to senior management on a regular basis.			
21	The Committee should review interim financial results, pro forma annual financial statements and annual financial statements prior to Chief Executive approval.			
22	The Committee reviews and approves the annual Internal Audit work program.			
23	The Committee ensures the objectivity of the internal audit team.			
24	The Committee reviews the internal audit activity output.			
		TOTAL ASSESSMENT		

Relationships		Comment	Assessment	
			YES	NO
25	The Committee provides constructive feedback to the chief audit executive on a regular basis.			
26	The Chair of the Committee meets on a regular basis with the chief audit executive outside of the committee.			
27	The Chief Audit Executive has direct unrestricted access to the Committee.			
28	The Committee has a positive working relationship with management and the internal and external audit functions.			
		TOTAL ASSESSMENT		
AGGREGATED ASSESSMENT				

On completion, please forward the completed Checklist to Corporate Governance & Risk Management Branch, Department of Health.