



## CDPP Audit Committee Charter

June 2020

### Acknowledgement

This Charter is based on *Resource Management Guide 202: A guide for non-corporate Commonwealth entities on the role of audit committees* issued by the Department of Finance on March 2020.

### General role and functions of the committee

The Director has established the Audit Committee (the committee) in compliance with section 45 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act) and section 17 of the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule).

The committee plays an important role in supporting the governance of the CDPP, provides independent advice to the Director and assists the Director to discharge the Director's duties and responsibilities under the PGPA Act. The committee must review the appropriateness<sup>1</sup> of the Director's financial reporting, performance reporting, system of risk oversight and management, and system of internal control for the CDPP (the four functions) in accordance with subsection 17(2) of the PGPA Rule. Through these reviews, the committee supports the Director by providing independent advice in respect of the four functions.

Central to providing robust and impartial advice is the committee's independence from the management of CDPP. In this independent capacity, and using its collective skills, experience and sound knowledge of CDPP's operating context as identified in Appendix B, the committee is to review the information provided to it by internal audit and CDPP's management. In order to understand and review CDPP's processes and systems the committee is also to actively pursue information from relevant areas of CDPP.

In providing advice to the Director, including through annual written statements for the four functions listed in subsection 17(2) of the PGPA Rule, the committee is to include details of the activities undertaken by the committee in order to discharge its review function and the matters that the committee has inquired into and satisfied itself about in the course of its activities. Some general considerations that could assist the committee in its review function are detailed in [Appendix A](#).

The committee's annual written statements to the Director add value by providing comfort to the Director that CDPP's settings for the four functions are appropriate, and by providing references and suggestions for system and process improvement. In these statements, the committee is to communicate its views on the four functions and not merely state that it does not know of anything that would indicate that the Director's financial reporting, performance reporting, system of risk oversight and management and system of internal control are not appropriate.

### CDPP's operating context and key risks

CDPP is Australia's federal prosecution service. Its purpose is to prosecute crimes against Commonwealth law through an independent prosecution service, that is responsive to the priorities of its law enforcement and regulatory partners, and that effectively contributes to the safety of the Australian community and the maintenance of the rule of law.

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<sup>1</sup> Appropriateness definition – For the purposes of the PGPA Act, PGPA Rule, and RMG 202: Audit committees, and consistent with rules of statutory interpretation, 'appropriateness' has its ordinary meaning of 'suitable or fitting for a particular purpose'.

CDPP works in a dynamic environment prosecuting a diverse range of complex crimes, often transnational in nature and often reliant on evidence generated and/or received via electronic means. It has limited capacity to influence the nature and volume of the demand for its services and the quality of the briefs of evidence referred to it for prosecution. It is heavily reliant on public funding, on the professionalism and skill of its staff, who exercise considerable discretion guided by the Prosecution Policy of the Commonwealth, on effective relationships with its stakeholders and on public confidence in its independence, impartiality, integrity and effectiveness.

CDPP's operating context is further described in detail in its Corporate Plan, Portfolio Budget Statement, Annual Performance Statement and its Annual Report.

CDPP's key risks are set out in detail in CDPP's Strategic Risk Register, which is regularly reviewed and revised by management and periodically reviewed by the committee.

CDPP has formalised a Risk Appetite Statement, which addresses the degree of willingness of the CDPP to accept risk in relation to each of its main objectives: these are classified as prosecutions, compliance and corporate operations. This Statement is reviewed annually by management and presented annually to the committee for review.

### **Financial reporting**

The committee is to review the appropriateness of the Director's financial reporting by undertaking the following:

- review the processes and systems for preparing financial reporting information
- review the processes in place to allow CDPP to stay informed throughout the year of any changes or additional requirements in relation to financial reporting
- review the annual financial statements.

The committee is to communicate its view on financial reporting to the Director through an annual written statement as to whether:

- the annual financial statements, in the committee's view, comply with the PGPA Act, the PGPA rules, the Accounting Standards and supporting guidance
- additional CDPP information (other than financial statements) required by the Department of Finance for the purpose of preparing the Australian Government consolidated financial statements (including the supplementary reporting package) comply with the PGPA Act, the PGPA Rules, the Accounting Standards and supporting guidance
- financial record keeping is appropriate
- financial reporting as a whole is appropriate, with reference to any specific areas of concern or suggestions for improvement.

### **Performance reporting**

The committee is to review the appropriateness of the Director's performance reporting for the CDPP.

To fulfil this function, the committee must review CDPP's performance information, systems and framework and the completeness and appropriateness of performance reporting. The review would include information provided in the Corporate Plan, the Portfolio Budget Statements and the Annual Performance Statements.

In reviewing CDPP's performance information, the committee is to make itself aware of the guidance on good performance information documented in *Resource Management Guide 131 – Developing Good Performance Information* and use the criteria for the assessment of the relevance, reliability and completeness of performance information as set out in *Appendix 3 of ANAO Report No. 33 2017-18: Implementation of the Annual Performance Statements Requirements 2016-17*.

The committee's review of performance reporting is to include:

- review of CDPP's systems and procedures for assessing, monitoring and reporting on achievement of CDPP's performance. In particular, the committee is to satisfy itself that:
  - CDPP's Portfolio Budget Statements and Corporate Plan contain appropriate details of how CDPP's performance will be measured and assessed
  - CDPP's approach to measuring its performance throughout the financial year against the performance measures included in the Portfolio Budget Statements and Corporate Plan is appropriate and in accordance with the *Commonwealth performance framework*. This should include reviewing, over time, particular elements of the performance measures
  - CDPP has appropriate systems and processes for preparation of its annual performance statement and inclusion of the statement in its annual report
- review of the annual performance statement and provision of advice to the Director on its appropriateness to CDPP

The committee is to communicate its view on performance reporting to the Director through an annual written statement. The statement is to cover the appropriateness of CDPP's annual performance statement, and the performance reporting as a whole, and that they comply with the PGPA Act and Rule with reference to any specific areas of concern or suggestions for improvement.

### **System of risk oversight and management**

The committee is to support the Director by reviewing the appropriateness of the Director's system of risk oversight and management for the CDPP, taking account of CDPP's purposes and specific operating context.

The committee's role is to include reviewing whether identified risks and their treatments are consistent with the committee's understanding of CDPP's operating context, risk appetite and the committee's experience in risk management.

The committee's review of risk oversight and management is to include:

- review whether management has a current and appropriate enterprise risk management policy framework and the necessary internal controls for the effective identification and management of CDPP's risks, in keeping with the [Commonwealth Risk Management Policy](#)
- satisfy itself that an appropriate approach has been followed in managing CDPP's key risks—including those associated with individual projects and program implementation and activities
- review the process of developing and implementing CDPP's fraud control arrangements consistent with the [fraud control framework](#), and satisfy itself that CDPP has adequate processes for detecting, capturing and effectively responding to fraud risks
- review whether management has adequately developed risk management capability in CDPP and whether key roles, responsibilities and authorities relating to risk management are clearly articulated and adhered to in CDPP.

The committee is to communicate its view on the system of risk oversight and management to the Director through an annual written statement. The statement is to cover the appropriateness of the system of risk oversight and risk management as a whole, with reference to the Commonwealth Risk Management Policy, and any specific areas of concern or suggestions for improvement.

### **Internal control**

The committee is to support the Director by reviewing the appropriateness of the Director's system of internal control for the CDPP.

The committee is to take a risk-based approach to reviewing the appropriateness of the system of internal control including whether the key elements of internal control are present.

Although a detailed assessment of the system of internal control is beyond the scope of the committee's general responsibilities, its review of the adequacy and relevance of CDPP's financial and non-financial internal control is to be informed by CDPP's purposes and specific operating context.

The committee is to seek the assistance of internal audit in its periodic reviews of the Director's system of internal control for the CDPP through the delivery of specific reports with a focus on CDPP's current risks affecting internal control.

The committee's review of the system of internal control is to include:

- internal control framework
  - reviewing management's approach to maintaining an effective internal control framework and whether appropriate processes are in place for assessing whether key policies and procedures are complied with
  - reviewing whether management has in operation relevant policies and procedures—such as accountable authority instructions, delegations, a business continuity management plan, or bullying and harassment policies
- legislative and policy compliance
  - reviewing the effectiveness of systems for monitoring CDPP's compliance with laws, regulations and associated government policies with which the entity must comply
  - determining whether management has adequately considered legal and compliance risks as part of CDPP's enterprise risk management framework, fraud control framework and planning
- security compliance
  - reviewing management's approach to maintaining an effective internal security system— including complying with [the Protective Security Policy Framework](#)—and ICT security policy
- internal audit coverage
  - reviewing the proposed internal audit coverage, ensuring that the coverage takes into account CDPP's primary risks, and recommending approval of the internal audit work plan by the Director
  - reviewing all internal audit reports, providing advice to the Director on major concerns identified in those reports, and recommending action on significant matters raised—including identification and dissemination of information on good practice.

The committee is to communicate its view to the Director through an annual written statement covering the appropriateness of the Director's system of internal control for the CDPP, with reference to any specific areas of concern or suggestions for improvement.

#### **Additional functions of the audit committee**

The committee is also responsible for the following additional functions:

- business continuity
  - satisfying itself that an appropriate approach has been taken in establishing business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested
- ethical and lawful conduct
  - assessing whether CDPP has taken steps to embed a culture that promotes the proper use and management of public resources and is committed to ethical and lawful conduct
- parliamentary committee reports, external reviews and evaluations
  - satisfying itself that CDPP has appropriate mechanisms for reviewing relevant parliamentary committee reports, external reviews and evaluations of the entity and implementing, where appropriate, any resultant recommendations
- governance
  - reviewing whether an effective governance framework is in place including relevant policies, procedures and instructions

#### **Audit committee membership**

The committee is to consist of at least three members. As a minimum, the majority of the audit committee members must be external—that is, not officials of the entity. From 1 July 2021, all audit committee members must be persons who are not officials of CDPP and a majority of members must not be officials of any Commonwealth entity. One of the members is to be appointed by the Director as Chair. The committee is authorised to appoint a Deputy Chair who will act as chair in the absence of the Chair.

Committee appointments are to be for an initial period as determined by the Director. Members may be re-appointed after a formal review of their performance, for further periods as specified by the Director.

A member's appointment may be terminated by the Director at any time, he/she becomes incapacitated, conflicted or does not discharge his/her responsibilities as set out in this charter.

In addition to the three committee members, the Director will appoint a senior CDPP officer to be an observer to the committee. The senior officer is to be independent of the audit function within CDPP but still have sufficient knowledge and experience of CDPP matters to be able to contribute to committee deliberations.

The Commonwealth Solicitor for Public Prosecutions, Chief Corporate Officer, Chief Finance Officer, Assistant Director Administration Support and Governance and Chief Audit Executive are to attend committee meetings as advisers. The Director, Practice Group Leaders, other senior management representatives and internal audit representatives may attend meetings as advisers, presenters or observers, as determined by the Chair.

A representative(s) of the Australian National Audit Office (ANAO) is to be invited to attend committee meetings, as an observer(s).

### **Appropriate qualifications, knowledge, skills and experience**

The committee must contain a combination of members who have appropriate qualifications, knowledge, skills and experience to enable the committee to perform its functions. Collectively, committee members are to possess relevant technical skills, appropriate policy and subject matter knowledge, and a strong understanding of CDPP's operating context so that they can effectively advise the Director on the matters required by section 17 of the PGPA Rule.

### **Important Relationships**

The committee's primary role is to provide independent advice to the Director. The committee, through its Chair, is to develop a sound working relationship with the Director and is to ensure that the committee's work is responsive to the Director's expectations. The committee's relationship with the Director is crucial to the committee's effectiveness.

Senior management are to attend committee meetings, as requested by the committee, to explain specific developments, concerns and projects. Such an approach will help the committee maintain an up-to-date understanding of CDPP and help the committee to foster constructive relationships with senior management.

### **External Audit**

In undertaking its role, the committee is to engage with the ANAO, as CDPP's external auditor, in relation to the ANAO's financial and performance audit coverage. In particular, the committee is to:

- provide input on planned ANAO audits that include CDPP
- monitor management's responses to all ANAO management letters and audit reports, including the implementation of audit recommendations
- provide advice to the Director on action to be taken on significant issues raised in relevant ANAO reports
- meet privately with the ANAO as required
- act as a forum for communication between CDPP management and the ANAO as required.

### **Internal Audit**

The internal audit function is operationally independent from the committee and is led by the Chief Audit Executive. Its relationship with the committee should be strong and effective in supporting the committee's functions. The committee is to have input to the internal audit work program and have access to internal audit reports to inform its advice to the Director.

## **Authority**

The Director authorises the committee, within the scope of its functions and responsibilities, to:

- obtain any information it requires from any official or external party (subject to any legal obligation to protect information)
- discuss any matters with the ANAO, or other external parties (subject to confidentiality considerations)
- request the attendance of any official, including the Director, at committee meetings
- obtain legal or other professional advice, as considered necessary to fulfil its role, at CDPP's expense, subject to approval by the Director or delegate.

## **Annual Work Plan**

The committee is to prepare an annual work plan that outlines the activities to be undertaken to achieve the committee's functions and responsibilities that is to be provided to the Director for information.

## **Independence**

The committee is to be independent from the day-to-day activities of management to ensure that it acts in an objective, impartial manner, free from conflict of interest, inherent bias or undue external influence.

## **Access to and use of information**

To enable the committee to advise effectively the Director on its functions, it is to be given access to all relevant information relating to those functions specified in this charter. This includes the Portfolio Budget Statements, Corporate Plan, Annual Report, external and internal audit reports, relevant departmental and independent reviews and relevant Management briefings and reports including on new initiatives such as major projects and business transformation.

Committee members must not use or disclose information obtained by the committee except in meeting the committee's responsibilities, or unless expressly agreed by the Director or as required by law.

## **Reporting**

The Chair is to provide a report to the Director after each committee meeting on significant issues and outcomes. In addition, the Chair is to provide an annual report to the Director on the committee's operations and activities during the year and confirm to the Director that all functions outlined in this charter have been satisfactorily addressed.

The committee may, at any time, report to the Director any other matter it deems of sufficient importance to do so. In addition, at any time an individual committee member may request a meeting with the Director through the Chair and Chief Audit Executive.

## **Annual Report requirements**

To comply with s17 AG(2A) of the PGPA Rule the following information will be included in CDPP's Annual Report:

- a direct electronic address of the charter determining the functions of CDPP's audit committee
- the name of each member of the audit committee during the annual report period
- the qualifications, knowledge, skills or experience of the members
- information about each of those members' attendance at meetings of the audit committee during the annual report period
- the remuneration of each of those members

## **Administrative Arrangements**

### ***a. Meeting Schedule and Support***

Meetings are to be held not less than four times a year. Other meetings may be convened as required.

The Chair is to call a meeting if asked to do so by the Director and to decide if a meeting is required if requested by another member, internal audit or the ANAO.

For urgent matters outside the committee's meeting schedule, and a special committee meeting is not warranted, the Chair is to seek out-of-session agreement to these matters by committee members.

**b. Planning**

The committee is to develop a forward meeting schedule that includes the dates, location and proposed agenda items for each meeting for the forthcoming year, and that covers all the functions outlined in this charter.

**c. Quorum**

A quorum will consist of a majority of committee members and must be in place for all decisions made by the committee during the meeting.

**d. Secretariat**

The Chief Audit Executive is to provide secretariat support to the committee.

The secretariat is to ensure:

- the agenda for each meeting is approved by the Chair
- the agenda and supporting papers are circulated at least one week before the meeting
- minutes of the meetings are prepared and maintained
- minutes are reviewed by the Chair and circulated in a timely manner to each member and committee advisers and observers, as appropriate.

**e. Conflicts of Interest**

Once each year, members of the committee are to provide written declarations, through the Chair, to the Director declaring any material personal interests they may have in relation to their responsibilities. Members should consider past employment, consultancy arrangements and related party issues in making these declarations and the Director, in consultation with the Chair, should be satisfied that there are sufficient processes in place to manage any real or perceived conflict.

At the beginning of each committee meeting, members, advisers and observers are required to declare any material personal interests that may apply to specific matters on the meeting agenda. Where required by the Chair, the member, adviser or observer is to be excused from the meeting or from the committee's consideration of the relevant agenda item(s).

The Chair is also responsible for deciding, in consultation with the Director where appropriate, if he/she should be excused from the meeting or from the committee's consideration of the relevant agenda item(s). Details of any material personal interests declared by the Chair and other members, and actions taken, are to be appropriately recorded in the minutes.

**f. Induction**

New members are to receive relevant information and briefings on their appointment to assist them to meet their committee responsibilities.

**g. Assessment Arrangements**

The Chief Audit Executive, in consultation with the Chair and the Director, is to initiate a review of the performance of the committee annually. The review is to be conducted on a self-assessment basis, with input sought from relevant stakeholders.

The Chair is to provide advice to the Director on member's performance where an extension of the member's tenure is being considered.

At least once each year the committee is to review this Charter in consultation with the Director.

## Appendix A: General Considerations

The following boxes contain some general considerations for the committee's use in reviewing the functions listed in subsection 17(2) of the PGPA Rule. In view of its knowledge and experience, the committee will also need to ask more specific, fit for purpose questions relevant to CDPP's operating context.

### Financial reporting review function

- Has the committee had access to the information it needs in order to form a view on the appropriateness of the Director's financial reporting, including any necessary certifications from management?
- Is the committee satisfied that effective processes are in place for preparation of financial reports?
- Is the committee satisfied with the process for preparing additional information required by the Department of Finance to prepare the Australian Government consolidated financial statements?
- Is the committee satisfied that:
  - any new reporting requirements have been adequately explained?
  - all reports comply with the relevant accounting standards and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* requirements?
  - balances involving significant judgement and estimation are adequately supported?
  - all significant or unusual transactions have been adequately explained?
  - effective quality assurance processes have been followed?
  - any significant changes to accounting policies for annual financial statements are disclosed?
- Has the committee been fully briefed on any significant matters—including errors or discrepancies in the draft annual financial statements identified by ANAO—and have adjustments been made to the financial statements where appropriate?
- Is the committee satisfied with the processes for staying informed throughout the year of any changes or additional requirements in relation to financial reporting?
- Is the committee satisfied that there is proper financial record keeping?
- Has management taken or initiated action to redress any major control or other shortcomings identified by Finance, the ANAO or internal audit?

### Performance reporting review function

- Is the performance information appropriate—that is, relevant, reliable and complete?
- Does the committee have a good understanding of the measures against which CDPP will assess its performance and how these measures were identified? Do they reflect the success of CDPP in achieving its purpose?
- Does the committee have a good understanding of the systems, controls and processes that enable CDPP to report against its performance?
- Does the committee understand who benefits from CDPP’s activities and how they benefit?
- Is the committee satisfied that CDPP’s performance reporting arrangements
  - meet the requirements of the PGPA Act and Rule?
  - have regard to the Commonwealth performance framework guidance material?
  - reflect any comments and recommendations made in relation to ANAO audit reports?
  - cover the entire performance reporting cycle?
- Has the committee had access to the information it needs in order to form a view on the appropriateness of the Director’s performance reporting, including any necessary certifications from management?
- In undertaking its role, the committee may judge that a rolling approach to detailed review is likely to be of greater value than to attempt to cover every performance area in the one year.

### System of risk oversight and management review function

- Has the committee had access to the information it needs in order to form a view on the appropriateness of the Director's system of risk oversight and management, including any necessary certifications from management?
- Is the risk management framework comprehensive, in keeping with the Commonwealth Risk Management Policy and up to date? Does it cover all aspects of CDPP's operations and is it sufficient, having regard to the nature and extent of CDPP's risks?
- Have all major risks been identified—including fraud risks—and have strategies for managing those risks been established?
- Has management satisfied the committee that it is managing risks—including that the controls designed to mitigate these risks are relevant and are working effectively and that responsibilities are clearly assigned?
- Has the committee identified information about any significant internal control breakdown or near miss? Is the committee satisfied that management has implemented the lessons learnt and the risks have been reassessed and treated accordingly?
- Does the committee perceive any emerging risks or significant changes to strategic risks that should be captured by management and properly treated?
- Does the committee receive all information on potential or actual fraudulent activity and the outcomes of fraud investigations?
- Has management satisfied the committee that it creates and manages the organisation's risk culture effectively—including whether officials are taking account of risk and CDPP's risk appetite in their decision-making?
- Has the committee satisfied itself that the primary roles and responsibilities relating to risk management are clearly expressed and work effectively?

### **System of internal control review function**

- Has the committee had access to the information it needs in order to form a view on the appropriateness of the Director's system of internal control, including any necessary certifications from management?
- Are accountable authority instructions, delegations, policies and procedures kept up to date and are they easily accessible to all staff?
- Do internal controls link to the identified key risks and are there arrangements for monitoring and assessing the effectiveness of and compliance with internal controls?
- Is the committee satisfied that management has effective processes for assessing the adequacy of information security arrangements—including complying with reporting obligations?
- Does CDPP have effective controls for services provided to it by other entities or external parties?
- Has management satisfied the committee that CDPP is aware of its legislative responsibilities and has in place processes designed to identify non-compliance?
- Is the committee satisfied that CDPP has in place processes for identifying instances of any significant issues, including significant non-compliance with the finance law, which can affect CDPP? Does CDPP have effective processes for notifying its Minister and the Minister for Finance of instances of any significant issues? Was appropriate mitigation action taken to prevent the issue from recurring in future?
- Is internal audit coverage aligned with CDPP's primary risks, and does internal audit have adequate resources to complete its work program within the agreed timeframe?
- Do internal audit reports focus on significant matters, and does management take remedial action as required?
- Does CDPP have effective business continuity and disaster recovery plans that are regularly tested and continuously improved?
- Do the Director and management effectively communicate to all staff their responsibilities in relation to proper use and management of public resources and ethical behaviour and conduct?

## Appendix B: Audit Committee Skills matrix<sup>2</sup>

Specialised
General

Audit Committee review of:	Audit committee collective knowledge	Each member to be familiar with	General desirable skills for each member
Financial reporting	<ul style="list-style-type: none"> <li>Accounting and auditing standards</li> <li>Accounting and financial management</li> </ul>	<ul style="list-style-type: none"> <li>The entity's operating context</li> <li>PGPA Act and rules</li> </ul>	<ul style="list-style-type: none"> <li>Business or industry in which the entity operates</li> <li>Strategic thinking and awareness of government priorities</li> <li>Ability to question, enquire and investigate information</li> <li>Completion of relevant recognized qualification</li> <li>Research and data interrogation</li> <li>Audit process management</li> <li>Program and project management</li> <li>Strong leadership and stakeholder management</li> </ul>
Performance reporting	<ul style="list-style-type: none"> <li>Sound understanding of the entity's purpose, and its business and services</li> <li>Sound understanding of an industry/environment the entity is operating</li> <li>Sound understanding of the Commonwealth performance framework and expectations for the performance reporting to inform the public and the Parliament</li> </ul>	<ul style="list-style-type: none"> <li>The Commonwealth performance framework</li> <li>Relevant legislative and policy requirements</li> <li>The roles of external and internal audit</li> </ul>	
System of risk oversight and management	<ul style="list-style-type: none"> <li>Commonwealth Risk Management Policy</li> <li>Risk identification, evaluation and management in complex organisations</li> <li>Public/private sector risk management experience</li> <li>Good understanding of public sector emerging risks and opportunities</li> </ul>	<ul style="list-style-type: none"> <li>Entity's Portfolio Budget Statement and government outcomes</li> <li>Information management and security</li> </ul>	
System of internal control	<ul style="list-style-type: none"> <li>Accountability and internal control resource management guidance</li> <li>Operations of government and the public sector</li> <li>Understanding of processes, practices and record keeping in complex organisations</li> <li>Understanding of compliance and internal control principles revision</li> <li>Understanding of the key elements of control effectiveness and methodologies of assessment</li> <li>Understanding of requirements of information and communication technology</li> </ul>		

<sup>2</sup> Skills matrix from RMG 202: A guide for non-corporate Commonwealth entities on the role of the audit committee, P. 36.

## APPROVAL FOR RELEASE/DOCUMENT OWNER

<b>Name</b>	Sarah McNaughton SC
<b>Position</b>	Director
<b>Date</b>	June 2019

## VERSION CONTROL

Version	Date	Author	Description	Next Review
0.1	11/12/ 14	Langdale Consulting	Discussion Draft	ELG 15/12/14
0.2	16/12/14	Langdale Consulting	Incorporating ELG feedback	
0.3	17/12/14	Langdale Consulting	Incorporating ELG feedback	
0.4	18/12/14	Langdale Consulting	Incorporating Director's feedback	
0.5	20/12/14	Langdale Consulting	Adding Reporting Framework	SES 30/1/15
0.6	12/2/15	Langdale Consulting	Minor amendments	
0.7	18/2/15	Langdale Consulting	Minor amendments	
0.8	4/3/15	Langdale Consulting	Formatting changes	Audit Committee
0.9	30/3/15	Langdale Consulting	Final review against ANAO March 15 guidance – amendments to responsibilities	NMP
1.0	2/4/15	Langdale Consulting	Final for approval	Director
2.0	12/7/16	Governance Manager	Draft for approval	Audit Committee 29 July 2016
3.0	01/09/2016	Governance Manager	Final for the Director's approval	September 2018
4.0	7/10/2016	Governance Manager	Amended the membership to reflect agreed decisions in the September audit committee meeting	October 2018
5.0	6/2018	Audit Committee	Updated to reflect Department of Finance Resource Management Guide 202 – Guide for non-corporate Commonwealth entities on the role of audit committees	June 2019
6.0	24/06/2019	Audit Committee	Review and update Charter to reflect minor changes to the Department of Finance Resource Management Guide 202 – A guide for non-corporate Commonwealth entities on the role of audit committees – December 2018.	June 2020
7.0	24/06/2020	Audit Committee	Review and update charter, including to reflect changes arising from <i>The Public Governance, Performance and Accountability Amendment (2020 Measures No. 1) Rules 2020</i>	June 2021