

Senate Committee: Education and Employment

QUESTION ON NOTICE

Supplementary Budget Estimates 2016 - 2017

Outcome: Cross Portfolio

Department of Education and Training Question No. SQ16-000818

Senator Collins, Jacinta asked on 20 October 2016, Proof Hansard page 10.

ANAO audit requirements

Question

Senator JACINTA COLLINS: What are the audit requirements and guidelines for the ANAO?
Mr Cook: We have an internal audit which is approved by the secretary and secretary instructions around the audit. We have an internal audit work plan. All of that information is available. I can take that on notice as well.

Answer

The establishment of an Audit Committee is required under section 45 of the [*Public Governance, Performance and Accountability Act 2013*](#). The functions and membership requirements of the Audit Committee are outlined under [*Public Governance, Performance and Accountability Rule 2014 section 17*](#).

Section 17 also requires a Charter to be established. The Audit Committee Charter, approved by the Secretary, specifies the responsibilities, authority and membership of the Audit Committee, including identifying the Australian National Audit Office as an invited observer to the Audit Committee meetings (Attachment A).

The Secretary's Instructions (SI), issued under section 20A of the *Public Governance, Performance and Accountability Act 2013*, includes the framework for an audit committee under SI1.4 *Audit* (Attachment B). SI 1.4 covers the role and functions of the Audit Committee, Internal Audit and cooperation with the ANAO (Attachment B)

The Internal Audit Charter covers the requirements and functions of Internal Audit (Attachment C).