
Australasian Council of Auditors General

Audit Analytics Committee

Terms of Reference

Purpose

The Audit Analytics Committee (“the Committee”) is a subgroup of the Australasian Council of Auditors General (ACAG).

In accordance with the strategic plan as agreed from time to time, the Committee provides an avenue through which Audit Analytic representatives can establish relationships and come together to share, collaborate and leverage ideas and practices. The Committee further provides an opportunity to discuss and exchange intelligence about the practical challenges and solutions for managing the Audit Analytics function within an audit office.

Authority

ACAG has authorised the Committee, within the scope of their duties and responsibilities as set out in this Terms of Reference to represent their respective State and Territory audit office and with the necessary authority to do so.

Every effort is required to ensure that the advice provided is a common point of view and where this is not the case, reasons for differing points of view will be clearly documented.

Membership

Each Member of ACAG is entitled to nominate one (1) representative to the Committee. Additional attendees are permitted at the discretion of the Chair. In the event that a nominee cannot attend, an alternate may attend in their place. The Committee membership list is maintained by the Committee secretariat.

The Audit Office that is the Chair of the Committee, will also be the secretariat of that Committee.

The ACAG Executive Director is an ex-officio member.

Chair of the Committee

ACAG will appoint the Chair of the Committee for a period of up to two (2) years. The Chair of the Committee will be a current Auditor General.

Should the Committee Chair be absent from a meeting, ACAG will appoint a Chair for that meeting. Or in the circumstances the Chair may be unexpectedly absent, the Committee can appoint the Chair in the first few minutes of the meeting.

Meetings

The Committee will aim to meet face to face at least once a year. An ACAG Member will host these meetings.

Additional meetings may be convened as appropriate via tele/video conferencing or via SharePoint based collaboration tools.

Audit Offices are responsible for all expenses associated with their staff attending face-to-face meetings.

Meeting agendas, along with appropriate briefing materials, will be prepared and provided to Members via the ACAG intranet/MS Teams site at least seven days prior to the meeting date.

Minutes will be prepared, approved by the Committee Chair and circulated to Committee Members within two weeks of the meeting date. The minutes must be ratified by Committee Members present at the next meeting and signed by the Chair.

Duties and Responsibilities

In assisting the ACAG Members in fulfilling their responsibilities, the duties of the Committee shall be:

- a) To exchange lessons learned and best practice as it relates to delivering audit analytics. This will initially be focused on:
 - a. Analytic capacity building at an audit office and analytic staff practitioner perspective
 - b. Effective communication of analytics to external and internal clients
 - c. Integration of analytics in methodology and standards
 - d. Analytic tools and techniques
- b) Share analytic networks and connections
- c) Oversight and ownership of projects to be delivered under this committee
- d) Support collaboration of staff across audit offices including:
 - a. Secondment and upskilling opportunities
 - b. Training coordination and delivery
 - c. Provision and support for online collaboration tool sets such as SharePoint
- e) Collaborate with external organisations concerning the integration of analytics into standards and regulations associated with the delivery of analytics within each of the audit offices
- f) Identify opportunities to coordinate engagement with external vendors in areas such as tools, analytic services and resources.

Reporting to ACAG Members

The Committee is required to submit for approval to the first ACAG Business Meeting each year a work plan to cover the following financial year. This work plan is to take account of the strategic plan as agreed from time to time.

The Committee Chair is required to provide a report to each ACAG Business Meeting. The manner of reporting may be distribution of a copy of the minutes supplemented by other additional information, including recommendations requiring ACAG Members' action and/or approval.

Review

The Committee will review at least every two years these Terms of Reference and recommend to an ACAG Business Meeting for approval any appropriate amendments.

Approved by ACAG Members: June 2024

Next Review Date May 2026