
Australasian Council of Auditors General

Heads of Performance Audit (HoPA)

Terms of Reference

Purpose

The Heads of Performance Audit (“the Committee” or “HoPA”) 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 the heads of performance audit 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 a performance audit practice.

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. If 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

A Chair is to be elected by the Committee every two years. The Chair of the Committee receives a standing invitation to attend the Auditing Standards Committee (“ASC”) so there is collaboration between the two groups and to ensure that any duplication is eliminated.

Should the Committee Chair be absent from a meeting, ACAG will appoint a Chair for that particular meeting. Should the Committee Chair be absent unexpectedly from a meeting, committee members will elect an interim Chair within the first few minutes of the meeting.

Meetings

The Committee will endeavour to meet face to face at least two (2) times a year. An ACAG Member will host these meetings.

Additional meetings may be convened as appropriate via tele/video conferencing.

An Audit Office is 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 facilitate sharing of information and discussion of matters of mutual interest to members, concentrating on the essential elements of performance auditing;
- b) To establish and maintain k;
- c) To exchange operational information, share challenges and better practice approaches to managing a performance audit practice.:
 - To refer to the Auditing Standards Committee technical issues for resolution or where consistency should be achieved
- d) To promote educational, training and professional development activities that will contribute generally to a performance audit team's performance;
- e) To support the Auditing Standards Committee in the development of audit methodologies and practices for, and approaches to, the discharge of performance audit mandates;
- f) To promote cooperation across Audit Offices in the conduct of performance audits;
- g) To identify and promulgate, where appropriate, the collective opinion of Auditors-General on performance auditing and related issues; and
- h) To participate in research that advances knowledge and innovation in performance audit in the public sector.

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 (version 1)

Next Review Date: June 2026

