



Audit, Risk and Information Technology Committee Charter

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1. Introduction

This Charter outlines the roles, responsibilities and composition of the Audit, Risk and Information Technology Committee (Committee) of the Board of Cancer Council NSW (Cancer Council) and the manner in which it discharges its responsibilities for Cancer Council.

2. Purpose

The Board has established the Committee with the primary purpose of providing guidance to the Board in its consideration of:

- the effectiveness of Cancer Council's enterprise risk management framework, and to make recommendations to the Board on changes to the framework
- the effectiveness of Cancer Council's internal control environment, including compliance with legislation, regulations, guidelines and policies
- financial reporting, including review of financial performance
- the internal and external audit functions
- design effectiveness of the IT strategy, including ongoing alignment to the organisation strategy and industry best practice
- the organisation's cyber security position, risks, and mitigating actions
- the operating effectiveness of the organisation's IT infrastructure and applications

on the terms set out in this Charter.

3. Role and responsibilities

The Board has delegated the functions listed below to the Committee in accordance with the Constitution of Cancer Council.

Risk management

The Committee has the following duties in relation to risk management:

- monitor and seek assurance that:
 - (i) appropriate and effective risk and compliance frameworks are in place
 - (ii) business is conducted within the scope of those frameworks
 - (iii) management devotes relevant, appropriate and proper attention and resources to compliance and risk management issues
 - (iv) material risk and compliance issues are escalated to the Board.
- review and endorse for Board approval the organisational policies that relate to its charter and report to the Board on their adequacy in relation to financial risk management, risk culture, and IT risk
- review the adequacy of all insurance covers and policies on an annual basis
- review the Crisis Management and Business Continuity Plan, and Disaster Recovery Plan at least annually
- review and endorse for Board approval any changes to the risk appetite statement
- oversight of the management of legal and compliance risks and the systems

established to manage those risks.

Internal and external audit

The Committee has the following duties in relation to internal and external audit:

- review the procedures for the selection and appointment of the internal and external auditors and the rotation of internal and external audit engagement partners
- review and endorse for Board approval the appointment or removal of internal and external auditors where required
- review and approve the annual internal audit plan, together with any changes proposed to the plan during the year
- review the external audit plan prior to the commencement of the external audit for the year
- review and endorse for Board approval the internal and external audit fees
- oversee whether internal control recommendations made by the internal and external auditors have been implemented by management
- assess the independence, performance and objectivity of the internal and external auditors.

Financial performance

The Committee has the following duties in relation to financial performance:

- monitor actual financial performance against budget and endorse for Board approval any strategic changes required to ensure budget targets are achieved
- regularly review financial operating, financial performance, capital expenditure, cash flow and other financial reports as required to satisfy itself as to the accuracy of the reports to the Board
- review and endorse for Board approval the annual operating income and expense budget, capital expenditure budgets and cash flow forecasts for the following financial year
- review business cases for projects or capital expenditure in accordance with the delegations of authority established by the Board
- review post-completion project audits as necessary.

Financial reporting

The Committee has the following duties in relation to financial reporting:

- gain an understanding of the current areas of greatest financial risk and how management is managing these effectively
- consider with the auditors any fraud, illegal acts, deficiencies in internal control or similar issues
- review significant accounting and reporting issues, including recent professional and regulatory pronouncements, and understand their impact on the financial statements
- confirm that management and the auditors evaluate significant risks and exposures, and the actions to minimise such risks
- consider any legal matters which could significantly impact the financial statements,

- review the delegation of authorities within Cancer Council and endorse any changes to the Board for approval,
- review and endorse for Board approval the annual financial statements, the directors' report, independent auditors report, directors' declaration and determine whether they are complete and consistent with the information known to the Committee members and assess whether the financial statements reflect appropriate accounting policies
- focus on areas of judgment e.g., those involving valuation of assets and liabilities; product or environmental liability; and other commitments and contingencies
- meet with management and the external auditors to review the financial statements, and the results of the audit
- assess the fairness of the financial statements, and obtain explanations from management and external auditors on whether:
 - a) actual financial results for the year varied significantly from budgeted or projected results
 - b) there are any actual or proposed changes in accounting or financial reporting practices
 - c) Cancer Council's financial and operating controls are functioning effectively
 - d) the financial statements contain adequate and appropriate disclosures.

Information technology

The Committee has the following duties in relation to Information Technology:

- review and endorse for Board approval the IT Strategy and Roadmap
- review and monitor progress of the IT Strategy and Roadmap and ensure alignment to Cancer Council's overall strategy
- review and endorse for Board approval the Cyber Strategy and Roadmap
- review and monitor progress of the Cyber Strategy and Roadmap and ensure current and emerging cyber risks are effectively mitigated
- review and monitor progress of the organisation's data management and data security roadmap
- monitor the operational effectiveness and resilience of the overall IT environment including data, systems and infrastructure, including where these are sourced 'as a service'
- monitor the effectiveness of the IT organisation, including the ongoing developing and sourcing of relevant IT capabilities.

Other responsibilities

The Committee's other responsibilities are to:

- perform other relevant oversight functions as requested by the Board
- if necessary, initiate special investigations and, if appropriate, hire special counsel or experts to assist
- ensure the Board is aware of matters which may significantly impact the reputation, financial position, or cyber security of Cancer Council.

For the avoidance of doubt, the Committee does not have the authority to act on

behalf of the Board or bind the Cancer Council, except where specified in this Charter.

4. Composition

The Board will appoint the members of the Committee in accordance with the Constitution of Cancer Council.

The Committee shall consist of at least five members, which must include:

- at least three Board Directors
- at least two external persons.

In the interests of giving effect to the Committee's purpose, external persons appointed to the Committee should have relevant expertise in:

- one person to have expertise in audit, risk or finance
- one person to have expertise in information technology.

All appointments to the Committee are ultimately at the discretion of the Board.

The Board may terminate the membership of any member of the Committee at any time.

Tenure

The Board will appoint the members of the Committee.

For Board Directors appointed to the Committee, membership expires when the:

- (a) member resigns; or
- (b) member is removed by the Board; or
- (c) member ceases as a Director of the Board.

For external persons appointed to the Committee, the term (e.g. three years) is set by the Board upon appointment (or re-appointment) as the case may be.

Chair

The Board will appoint the Chair of the Committee.

The Chair of the Committee shall be one of the Board Directors.

The Chair of the Committee cannot be the Chair of the Cancer Council Board.

If the Chair of the Committee is absent from a meeting of the Committee, the members of the Committee may nominate another Board Director present to serve as Chair of the Committee for that meeting only.

Secretary

The Company Secretary will be the Secretary of the Committee.

If the Company Secretary is absent from a meeting of the Committee, the CEO will nominate another employee to serve as Secretary of the Committee for that meeting only.

Lapse of membership

The membership of a member of the Committee will lapse if that member fails to attend three consecutive meetings of the Committee, unless the member has been granted a leave of absence by the Committee or the Board, or the Chair of the Committee is satisfied that exceptional circumstances exist.

The member will be notified by the Chair of the Committee in writing that his or her membership has lapsed.

Despite anything else in this Charter, the Board may remove a member of the Committee at any time in its discretion.

Sub-committees

The Committee may form specialised sub-committees for a particular purpose and require members to participate in those sub-committees from time to time. A sub-committee may make recommendations to the Committee or Board only.

Where a sub-committee is formed, that committee must adopt and adhere to terms of reference and keep records as appropriate for its mandate.

Remuneration

Members will not be remunerated in connection with their role on the Committee.

Members may seek reimbursement for expenses legitimately incurred in travelling to attend Committee meetings.

Nothing in this Charter is intended to conflict with a member's entitlement to be remunerated in connection with another role it holds for or in connection with the Cancer Council.

5. Meetings

The Committee must meet at least four times a year, or more frequently as necessary.

Any Committee member, the CEO, or the Chair of the Committee may call a meeting of the Committee on reasonable notice and at a reasonable time and place.

Agenda

The Company Secretary will prepare the meeting agenda in consultation with the Chair of the Committee and CEO.

The Company Secretary will forward a notice of each meeting, confirming the date, time, venue, and agenda, to each member of the Committee at least one week prior to the date of the meeting, provided that shorter notice will be permitted where the Chair considers it appropriate in the circumstances. The notice for members will include relevant supporting papers for the agenda items to be discussed (if any).

Quorum

A quorum of the Committee will comprise three members, one of which must be a Board member.

Voting

Each member shall have one vote.

The Chair of the Committee shall not have a second or casting vote.

Remote attendance

Meetings of the Committee may be held in person in whole or in part utilising technology.

Members may participate in Committee meetings remotely via telephone or other technology or software application approved by the Chair of the Committee.

Attendance by non-Committee members

The internal and external auditors will be present at meetings of the Committee and

will make presentations to the Committee as may be requested by the Chair of the Committee from time to time.

The Committee may invite such other persons to its meetings, as it deems necessary.

Members of management who are in attendance at meetings of the Committee may be asked by the Chair of the Committee to absent themselves from all or any part of any meeting.

Non-committee members who attend a Committee meeting do not have a right to vote at the meeting and shall not be counted for the purposes of forming a quorum. The Chair may also decide any other rules that shall apply to any non-members in respect of their attendance at Committee meetings.

6. Reporting

The Committee reports to the Board.

The Chair of the Committee, or a delegate nominated by the Chair of the Committee, will report to the Board following each meeting.

The Company Secretary will ensure minutes of proceedings of Committee meetings are kept, and that a draft is provided to the Chair promptly following the conclusion of a meeting. Minutes must include particulars of any recommendations adopted by the Committee.

Minutes shall be distributed to all Committee members promptly after preliminary approval has been given by the Chair of the Committee.

The Committee will refer to the Board and any other Board Committee any matters that have come to the attention of the Committee that are relevant for the Board or the respective Board Committee.

7. Authority

Access to management and other personnel

Unless the Board determines otherwise, the Committee may:

- a) seek any information it requires from any employee or volunteer
- b) require the attendance of Cancer Council employees and contractors at meetings as appropriate
- c) meet with one or more Cancer Council employees and contractors without the presence of management
- d) make any enquiries of Cancer Council employees, volunteers and contractors necessary to fulfil its responsibilities.

External advice

The Committee may, with prior approval of the Chair of the Committee obtain independent legal or other professional advice at Cancer Council's expense if the Committee considers this necessary. An independent expert engaged pursuant to this clause may attend any Committee meeting as a non-member. The engagement, any advice received and attendance at meetings will be independent of management. Subject to any conflicts, copies of any advice received shall be provided to the Board promptly upon receipt.

Prior to engaging an independent expert, the Committee must obtain a quote for the costs of the engagement. The Chair of the Committee is authorised to approve the quote of up to \$10,000. The Chair of the Board is authorised to approve a quote of up

to \$50,000. If the quote exceeds \$50,000, then the Committee must first obtain the approval of the Board before engaging the independent expert.

Committee members may rely on the expertise of independent experts as long as they are not aware of any grounds that would make such reliance inappropriate.

8. Committee and Charter Review

The Committee shall review its performance and the fulfilment of its responsibilities under the Charter annually.

The Committee shall ensure that a review of the adequacy of this Charter is undertaken at least every two years, or more frequently as necessary.

Any amendments to this Charter must be approved by the Committee and by the Board.