

Audit Committee Charter

1. The Director of Meteorology is the Accountable Authority under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act)
2. The Director of Meteorology has established an Audit Committee in compliance with Section 45 of the PGPA Act and Section 17 of the Public Governance, Performance and Accountability Rule 2014 (PGPA Rule).

Role of the Audit Committee

3. The Audit Committee's role is to provide independent advice to the Director of Meteorology on the appropriateness of the Bureau's financial and performance reporting responsibilities, risk oversight and management, and system of internal control.
4. The Committee is not responsible for the executive management of these functions.
5. The Committee will be assisted by the Bureau of Meteorology's internal audit function, which is responsible for delivering an internal audit program in line with the Committee's guidance and subject to approval by the Director of Meteorology.
6. Audit Committee member functions include but are not limited to:
 - a. provision of advice through the Committee to the Director of Meteorology, as the Bureau's Accountable Authority, on matters listed in the PGPA Rule and other matters requested;
 - b. preparation for, and considered contributions and attendance at, scheduled Committee meetings;
 - c. preparation for, and considered contributions and attendance at, any sub-committees; and
 - d. any other relevant functions agreed with the Chair to perform.

Audit Committee functions

7. Section 17 of the PGPA Rule establishes mandatory functions for audit committees:

Functions of the Audit Committee

1. The accountable authority of a Commonwealth entity must, by written charter, determine the functions of the audit committee for the entity.
2. The functions must include reviewing the appropriateness of the accountable authority's:
 - a. financial reporting;
 - b. performance reporting;
 - c. system of risk oversight and management; and system of internal control for the entity.

8. Consistent with subsection 17(2) of the Rule, the Director of Meteorology has determined that the functions of the Committee are to review and give independent advice about the appropriateness of the Bureau's:
9. **Financial reporting** – including providing written advice to the Director of Meteorology as to:
 - a. whether the annual financial statements, in the committee's view, comply with the PGPA Act, the PGPA Rules, the Accounting Standards and supporting guidance;
 - b. whether additional entity information (other than financial statements) required by Finance for 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;
 - c. the appropriateness of the entity's financial reporting as a whole, with reference to any specific areas of concern or suggestions for improvement.
10. **Performance reporting** – including the framework for developing and reporting key performance indicators and the Bureau's annual performance statement and providing written advice to the Director of Meteorology regarding the appropriateness of:
 - a. the Bureau's annual performance statements, including compliance with the PGPA Act and Rule
 - b. the Bureau's performance reporting, with reference to any specific areas of concern or suggestions for improvement.
 - c. the Bureau's performance information so that it is included in the Portfolio Budget Statements and the Corporate Plan.
11. **System of risk oversight and management** – including providing written advice to the Director of Meteorology:
 - a. regarding the appropriateness of the Bureau's system for 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
 - b. whether the process for developing and implementing the Bureau's fraud control arrangements is consistent with the fraud control framework, and satisfy itself that the Bureau has adequate processes for detecting, capturing and effectively responding to fraud risks
 - c. the Bureau has a sound enterprise risk management framework and associated processes for effective identification and management of the Bureau's business and financial risks, including those associated with individual projects, program implementation, and activities
12. **System of internal control** – including providing written advice to the Director of Meteorology regarding:
 - a. the Bureau's overall control environment, as reflected in its governance, risk management, compliance, business continuity management and assurance arrangements
 - b. the Bureau's systems for monitoring its compliance with laws, regulations and associated government policies
 - c. internal audit resourcing and coverage in relation to the Bureau's key risks, and recommending approval of the Internal Audit Program by the Director of Meteorology
 - d. internal and Australian National Audit Office (ANAO) audit reports, providing advice to the Director of Meteorology about significant issues identified, and monitoring the implementation of agreed actions in accordance with the Bureau's agreed approach

- e. the appropriateness of the Bureau's systems for internal control, with reference to any specific areas of concern or suggestions for improvement
 - f. ethical and lawful conduct – assessing whether the Accountable Authority 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.
13. As far as practicable, the Audit Committee will indicate which matters it will consider during a given year in the form of a forward plan, also known as the Annual Work Plan and meeting schedule, that outlines the activities to be undertaken to achieve the Committee's functions. The Audit Committee may also consider other additional matters in response to changes in the Bureau's operating environment.

Authority

14. The Director of Meteorology authorises the Committee, in accordance with its role and functions, to:
- a. obtain any information it requires from any official or external party (subject to any legal obligation to protect information);
 - b. discuss any matters with the ANAO, or other external parties (subject to confidentiality considerations);
 - c. request the attendance of any official, including the Director of Meteorology, at Committee meetings; and
 - d. obtain legal or other professional advice, as considered necessary to fulfil its role, at the Bureau of Meteorology's expense, subject to approval by the Director of Meteorology.

Membership

Membership of the Audit Committee

1. The audit committee must consist of at least 3 persons who have appropriate qualifications, knowledge, skills or experience to assist the committee to perform its functions.
2. On and after 1 July 2015, the majority of the members of the audit committee must:
 - a. for a non-corporate Commonwealth entity - be persons who are not officials of the entity; or
 - b. for a corporate Commonwealth entity - be persons who are not employees of the entity.
3. Despite subsections (3) (4) and (4a), the following persons must not be a member of the audit committee:
 - a. the accountable authority or, if the accountable authority has more than one member, the head (however described) of the accountable authority;
 - b. the Chief Financial Officer (however described) of the entity;
 - c. the Chief Executive Officer (however described) of the entity.

15. The Committee comprises a minimum of three and a maximum of six members, appointed by the Director of Meteorology.
16. Committee members are not to be officials of the Bureau of Meteorology.

17. The Director of Meteorology will appoint the Chair and Deputy Chair of the Committee. The Deputy Chair who will act as Chair in the absence of the Chair.
18. The Chair shall not be an employee of a Corporate or Non-Corporate Commonwealth entity.
19. The Director of Meteorology, members of the Bureau Executive Team and Head of Internal Audit may attend meetings as advisers or observers, as determined by the Chair, but will not be members of the Committee.
20. Representative(s) of the ANAO may be invited to attend meetings of the Committee, as an observer.
21. Committee members, taken collectively, will have a broad range of skills and experience relevant to the operations of the Bureau of Meteorology. At least one member of the Committee will have accounting or related financial management experience, with an understanding of accounting and auditing standards in a public sector environment.
22. The Director of Meteorology appoints Committee members for an initial period of three years with an optional extension for two one-year terms, unless otherwise agreed following discussions with the Chair and Director of Meteorology. Members may be re-appointed after a formal review of their performance.
23. Members of the Audit Committee are expected to understand and observe the legal requirements of the PGPA Act. Members are also expected:
 - a. act in the best interest of the Commonwealth
 - b. apply good analytical skills, objectivity and good judgement
 - c. express opinions constructively and raise issues that relate to the Department's responsibilities and pursue independent lines of enquiry
 - d. contribute the time required to review the papers provided.

Induction and clearance

24. New members will receive relevant information and briefings on their appointment to assist them to meet the Audit Committee responsibilities.
25. Members will be required to undertake (and maintain) a national security clearance to the level of Negative Vetting Level One.

Sub-committees

26. The Committee may use instruments to establish sub-committees to support the performance of its functions. Such sub-committees must be chaired by a member of the Committee. The establishment of such sub-committees does not change the Committee's functions under this Charter.
27. The responsibilities, membership and reporting arrangements for each sub-committee shall be documented and approved by the Audit Committee, and shall stipulate that:
 - a. A member of the Audit Committee is appointed as chair of the sub-committee
 - b. the membership of sub-committees could extend beyond members of the Audit Committee if additional expertise on particular matters is required
 - c. minutes of all meetings of sub-committees are taken and tabled for discussion at the next Audit Committee meeting; and
 - d. important issues that may require consideration by the Audit Committee are brought to the attention of the Chair immediately following a sub-committee meeting so that the Chair is in a position to decide what action to take.

Reporting

28. The Committee will, as often as necessary, and at least once a year, report to the Director of Meteorology on its operation and activities during the year and confirm to the Director of Meteorology that all functions outlined in this Charter have been satisfactorily addressed.
29. The Committee may, at any time, report to the Director of Meteorology 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 of Meteorology.

Engagement with the ANAO

30. In undertaking its role, the Committee will engage with the ANAO, as the entity's external auditor, in relation to the ANAO's financial statement and performance audit coverage. In particular, the Committee will:
 - a. review entity specific and relevant cross-entity external performance audit reports and monitor management's response and implementation of audit recommendations; and
 - b. provide advice to the Director of Meteorology on action to be taken on significant issues raised in relevant ANAO reports or better practice guides.

Administrative arrangements

Meetings

31. The Committee will meet at least four times per year. Special meetings may be held to review the Bureau of Meteorology's annual financial statements and performance statements or to meet other specific responsibilities of the Committee.
32. The Chair is required to call a meeting if asked to do so by the Director of Meteorology and decide if a meeting is required if requested by another member, internal audit or the ANAO.

Quorum and attendance

33. A quorum will consist of a majority (3) of Committee members. The quorum must be in place at all times during the meeting.
34. Unless otherwise agreed with the Chair, all Audit Committee members are expected to attend each meeting in person.
35. A substitute may not be sent if an Audit Committee member is unavailable.

Secretariat

36. The Director of Meteorology, in consultation with the Committee, will appoint a secretariat to support the Committee.

Conflicts of interest

37. Once each year, members of the Committee will provide written declarations, through the Chair, to the Director of Meteorology declaring any material personal interests they may have in relation to their responsibilities.
38. At the beginning of each Committee meeting, members 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 will be excused from the meeting or from the Committee's consideration of the relevant agenda item(s).

Assessment arrangements

- 39. The Chair of the Committee, in consultation with the Director of Meteorology, will undertake a review of the performance of the Committee at least once every two years.
- 40. The Chair will provide advice to the Director of Meteorology on a member's performance where an extension of the member's tenure is being considered.

Review of charter

- 41. At least once a year the Audit Committee will review this charter against current best practice, relevant professional standards and any new legislation or regulations.
- 42. Any substantive changes to the Charter will be approved by the Director of Meteorology.

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CEO and Director of Meteorology
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