

## Annexure C

### Internal Audit and Risk Management Policy Attestation Statement Template

The *Internal Audit and Risk Management Policy for the General Government Sector* requires Accountable Authorities to attest to compliance with the 'Core Requirements' set out in the Policy annually. The Accountable Authority shall publish the Attestation Statement in the agency's Annual Report, adjacent to the existing requirement<sup>50</sup> to disclose 'risk management and insurance activities'.

A copy of the Attestation Statement for the prior reporting period shall be forwarded to Treasury on or before 31 October each year. Submissions to Treasury should be:

- i) Addressed to:  
Director, Financial Management Governance & Analytics  
NSW Treasury  
GPO Box 5469  
Sydney, NSW, 2001

**and**

- ii) Emailed to: [finpol@treasury.nsw.gov.au](mailto:finpol@treasury.nsw.gov.au)

The Accountable Authority shall use the below Attestation Statement Template to attest that for the relevant reporting period the agency was either 'compliant', 'non-compliant' or 'in transition' in relation to each of the 'Core Requirements'.

#### **Meaning of 'compliant', 'non-compliant', or 'in transition'**

For the purpose of the Policy, '**compliant**' means that the agency has implemented and maintained practices consistent with the Core Requirement(s) of the Policy, for the whole of the financial year.

'**Non-compliant**' means when the agency has not been compliant with a Core Requirement(s) or Mandatory Requirement(s) of the Policy during the reporting period. Where a compliance breach occurs, agencies are required to follow the Ministerial Exemption Process and shall apply to the agency's Responsible Minister for a Ministerial Exemption from the Core Requirement(s). A copy of the Ministerial Determination shall be attached to this Attestation Statement and sent to Treasury.<sup>51</sup>

An agency may mark '**in transition**' on their Attestation Statement where the agency is in the process of transitioning its arrangements to meet new or changed requirements in the Policy for which transitional arrangements have been provided. Ministerial approval is not required for Core Requirements marked as 'in transition'.

#### **Attesting for Controlled Entities**

Where an agency has 'control' of an entity (or subsidiary), as defined in Australian Accounting Standards, the parent agency should include the controlled entities (or subsidiary) in the Attestation Statement except where that entity is required to produce its own annual report. Where a controlled entity (or subsidiary) is scheduled under annual reporting legislation to prepare an annual report, the controlled entity (or subsidiary) shall make its own Attestation.

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<sup>50</sup> Refer *Annual Reports (Departments) Regulation 2015* and *Annual Reports (Statutory Bodies) Regulation 2015*.

<sup>51</sup> The Ministerial Determination attached to the Attestation Statement provided to Treasury does not need to be published in the agency's annual report.