

## Summary of Changes to the Audit Committee Guidelines – Improving Accountability and Performance

This register contains details of the significant amendments made to Audit Committee Guidelines – Improving Accountability and Performance.

Version	Date	Details
6 (current)	October 2023	<ul style="list-style-type: none"> <li>Updated for Treasury action items from the Auditor General's (AG) report on <i>Effectiveness of audit committees in state government entities Report 2: 2020-21</i> and recommendation from AG's report on <i>Effectiveness of the State Penalties Enforcement Registry ICT Reform</i>.</li> <li>Previous resources contained in Appendices have been moved to a separate document titled the State of Queensland (Queensland Treasury) Audit Committee Toolkit.</li> </ul>
5	July 2020	<ul style="list-style-type: none"> <li>Updated for links to websites, reference material, Treasury contact details and converted to current Treasury branding.</li> <li>Changes to section numbers resulting from the remake of the Financial and Performance Management Standard in 2019.</li> </ul>
4	June 2012	<ul style="list-style-type: none"> <li>Updated for links to websites, reference material and converted to the then current Treasury branding.</li> <li>Appendix O: Sample Management Feedback Questionnaire has been added to the guidelines.</li> </ul>
3	December 2009	<ul style="list-style-type: none"> <li>Changes in legislation introduced by the Financial Accountability Act 2009 and its subordinate legislation, in particular the Financial and Performance Management Standard 2009 has been reflected. This legislation has replaced the Financial and Audit Administration Act 1977 and the Financial Management Standard 1997. There are also changes to reflect the new Auditor-General Act 2009.</li> <li>Removal of references to the Cost Effective Internal Control Guidelines – Underpinning Agency Performance, which have been superseded by the introduction of the Financial Accountability Handbook.</li> </ul>
2	January 2000	<ul style="list-style-type: none"> <li>Revision of policy.</li> </ul>
1	June 1993	<ul style="list-style-type: none"> <li>Release of policy.</li> </ul>