

## INTERNAL AUDIT AND RISK MANAGER

### Role Description

ROLE DETAILS			
<b>Section:</b>	Governance Unit		
<b>Location:</b>	Sydney CBD	<b>Reports to:</b>	Commissioner
<b>Date of approval:</b>	15 October 2018	<b>Roles reporting to this role:</b>	Policy Legal Officer Policy and Governance Officer

### ROLE OF THE NSW CRIME COMMISSION

The NSW Crime Commission is established to investigate and disrupt organised crime and other serious criminal activity and to pursue confiscation of the proceeds of crime. The Commission is structured into a number of sections consisting of operational divisions, support teams and specialist units.

The Governance Unit has diverse responsibilities related to ensuring that the Commission and its staff conduct their affairs appropriately and responding to various measures in place to ensure the accountability and scrutiny of the Commission. The Unit is also responsible for internal audit, risk management and strengthening the Commission's governance arrangements.

### PURPOSE OF THE ROLE

The Internal Audit and Risk Manager provides a high level of internal audit consultancy and advisory services for the Commission including undertaking corporate and operational audits / reviews / risk assessments and investigations in accordance with applicable procedures and standards. The Internal Audit and Risk Manager assumes the roles of Chief Audit Executive and Chief Risk Officer for the Commission. As such, the role of the Internal Audit and Risk Manager is to provide reasonable assurance to the Commissioner and Internal Audit & Risk Committee about the effectiveness and appropriateness of internal controls, risk management and governance operating at the Commission. As the head of the Governance Unit, this role also leads the ongoing development, implementation and review of the Commission's corporate governance framework, including the effective development of policies and procedures. The role monitors and reports on the effectiveness of the corporate governance framework across the Commission.

### KEY ACCOUNTABILITIES

- Lead and manage the Commission's Internal Audit function as its Chief Audit Executive; plan, coordinate, carry out and promote risk-based Internal Audit activities that help to deliver demonstrable business improvements; ensure the Internal Audit function conforms with NSW Government requirements and the *International Professional Practices Framework* of the Institute of Internal Auditors; design and oversee the Internal Audit function's quality assurance and improvement program; drive the development and achievement of the Commission's risk-based Internal Audit Plan in consultation with senior management and the Audit & Risk Committee to ensure appropriate coverage is achieved within budget; engage and monitor external resources as required in order to assist with the achievement of the Internal Audit Plan; effectively communicate Internal Audit findings and recommendations to an appropriate level of management; collaborate with business owners to document appropriate management responses to audit recommendations; monitor and follow-up outstanding audit recommendations and report the results to the Audit and Risk Committee.
- Lead and manage the Commission's Risk Management function as its Chief Risk Officer; design, promote, implement, maintain and continuously improve the Commission's Risk Management framework; ensure the Risk Management function conforms with NSW Government requirements and references relevant professional standards; develop and implement appropriate processes and tools that support the identification, reporting, and management of the Commission's risks in order to support the achievement of organisational goals and strategies.
- Manage the process for the design, development, implementation, review, and continuous improvement of the Commission's Corporate Governance Framework in accordance with contemporary management practices and central agency requirements. This includes ongoing improvement of the key pillars of the Commission's governance

framework such as the Code of Conduct, Fraud and Corruption Control Plan, Compliance Framework, and Public Interest Disclosures arrangements together with a robust set of operational and corporate policies and procedures.

- Lead and manage the staff, programs and resources of the Governance Unit to achieve agreed goals and objectives and ensure the governance function adds value to the Commission; provide coaching, mentoring and performance feedback.
- Manage and undertake compliance audits with respect to Commission policies and the accessing of external databases.
- Ensure appropriate secretariat support is provided to the Audit & Risk Management Committee.
- Conduct or direct investigations into suspected misconduct to ensure that allegations or suspicions of corrupt conduct are appropriately investigated and reported.
- Oversee the provision of training and advice across the Commission on matters dealing with Internal Controls and Risk Management to improve compliance and the achievement of organisational goals.
- Report to and liaise with central agencies, such as the Auditor-General, Ombudsman and NSW Treasury to ensure they are satisfied with the Commission's accountability, probity and operational integrity.
- Provide informed incidental advice to managers and staff on matters dealing with ethical behaviour, risk management and good practice to build capabilities and ensure regulatory compliance; initiate activity required to strengthen internal controls and / or mitigate risks identified as ancillary to the undertaking of internal audits, for example, proposing changes to materials, policies and procedures

## KEY RECORDKEEPING ACCOUNTABILITIES

- Ensure that records are created, managed and destroyed within the division in a way which complies with the Commission's *Records Management Policy* and relevant statutory requirements
- Create full and accurate records of business activities, including records of all decisions and actions made in the course of official business
- Ensure that all records are saved into the Commission's official recordkeeping system.

## KEY CHALLENGES

- Building and maintaining credibility within a diverse, highly specialist operational environment
- Promoting and gaining support within the Commission for good governance, risk management and internal audit as change catalysts for improved accountability, transparent decision-making and operational effectiveness.
- Working independently while managing and performing complex, high risk and strategically important audits, risk assessments and investigations across the Commission in a politically sensitive and often contentious environment
- Maintaining an awareness of changes in legislation, professional standards, and fraud and corruption risks to ensure the delivery of high-quality, contemporary and professional audit activities
- Demonstrating a high level of tact, discretion and independence at all times; sharing information appropriately in a team setting whilst maintaining confidentiality and secrecy of certain matters.

## KEY RELATIONSHIPS

WHO (i.e. who is the relationship with)	WHY (i.e. purpose of the relationship)
Internal	
Commissioner	<ul style="list-style-type: none"> <li>• Receive instructions and direction regarding priorities; provide updates regarding the Commission's audit, risk management, governance, compliance, investigation and other activities undertaken within the Governance Unit, including any contentious issues arising</li> <li>• Discuss the development of the Commission's risk-based internal audit plan</li> <li>• Receive guidance on operational and/or business matters; challenge thinking and/or collaborate to determine solutions to matters arising</li> <li>• Receive feedback regarding performance and respond appropriately</li> </ul>
Audit & Risk Committee	<ul style="list-style-type: none"> <li>• Report functionally to the Audit and Risk Committee</li> <li>• Review and approve the Commission's Audit Charter, audit plans; receive instructions and direction regarding priorities</li> <li>• Present information relating to the overall conduct of the Commission's internal audit program, risk management, and governance arrangements as required</li> <li>• Provide subject matter expertise and independent advice, offering own opinion and raising challenging issues, on a range of topics including risk, compliance, and fraud and corruption</li> </ul>

	prevention <ul style="list-style-type: none"> <li>• Receive feedback regarding performance and respond in a thoughtful, appropriate and considered way</li> </ul>
<b>Executive Director Corporate Services</b>	<ul style="list-style-type: none"> <li>• Collaborate to undertake specialist investigations into allegations of misconduct</li> </ul>
<b>Executive Team</b>	<ul style="list-style-type: none"> <li>• Provide independent advice offering own opinion and raising challenging issues, counsel and recommendations with a view to influencing organisational decision and initiatives on matters pertaining to governance arrangements impacting the Commission at a strategic level</li> </ul>
<b>Commission management and staff</b>	<ul style="list-style-type: none"> <li>• Provide specialist advice about internal audit, risk management, corruption prevention and internal controls as appropriate</li> <li>• Liaise during the course of specific internal audits of financial, operational and/or management systems, functions, activities and processes</li> <li>• Ensure effective documentation and follow-up of agreed management actions relating to internal audit recommendations</li> </ul>
<b>Direct reports</b>	<ul style="list-style-type: none"> <li>• Provide leadership, guidance and support to staff within the Governance Unit</li> <li>• Give instructions and directions regarding priorities and work to be undertaken at a program/plan level, provide guidance and advice on a day to day basis; collaborate and consult regarding direction of the Unit's work</li> <li>• Set performance requirements and manage team performance and development</li> </ul>
<b>External</b>	
<b>NSW Government bodies such as the PIC, the Ombudsman, Audit Office and NSW Treasury</b>	<ul style="list-style-type: none"> <li>• Provide appropriate information on active or potential investigations and audits as required</li> <li>• Consult regarding approaches, methodologies and policy development</li> <li>• Build and maintain effective working relationships; maintain productive networks</li> </ul>
<b>Audit service providers</b>	<ul style="list-style-type: none"> <li>• Ensure effective audit engagement, scoping and compliance with relevant professional standards</li> <li>• Communicate expectations and monitor service delivery performance; provide appropriate feedback</li> </ul>
<b>Other public sector agencies such as LPI, RMS and ASIC</b>	<ul style="list-style-type: none"> <li>• Exchange information with respect to auditing requirements arising from existing agreements or Memoranda of Understanding</li> </ul>
<b>Subject matter experts</b>	<ul style="list-style-type: none"> <li>• Obtain competent advice and expertise to address deficiencies in internal knowledge, skills and competencies</li> </ul>

## ROLE DIMENSIONS

### Key Decisions and Authority:

- Acts as the Commission's Chief Audit Executive providing trusted, strategic and expert advice and recommendations to the Commissioner, senior management and the Audit & Risk Committee on governance, internal audit, risk management, fraud control, corruption prevention, and internal controls
- Establishes strategies for the implementation and continuous improvement of the Commission's governance unit.
- Has considerable autonomy in determining how to achieve business outcomes, including deciding on methods and approaches, program and project planning and allocation of resources whilst being mindful of the existing maturity levels and appetite for change in implementing business outcomes
- Undertake objective, critical analysis to draw conclusions, and ensures that recommendations are cognisant of the broader business context
- Works within a broad framework of legislative requirements, professional standards, and the Commission's goals, plans, policies and priorities
- Exercises sound judgement, independence and objectivity and escalates difficult issues to an appropriate level to ensure they are adequately addressed, even where issues are unpopular
- Undertakes internal fact finding investigations into suspected misconduct in consultation with the Executive Director Corporate Services.

### Reporting Line:

This role has a dual reporting relationship, to both the Commissioner and the Commission's Audit and Risk Committee.

The role has two direct reports and may monitor the performance of consultants/contractors from time to time.

### Budget / Expenditure:

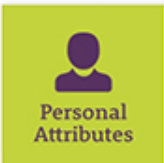
In accordance with the Commission's approved delegations and authorisations.

## ESSENTIAL REQUIREMENTS




- Degree qualifications in a relevant discipline, as well as working towards or completion of formal CISA / CIA qualifications; and membership of an appropriate professional association, such as the Institute of Internal Auditors (IIA) or the Australian Society of Certified Practising Accountants (CPA)
- Demonstrated experience developing and executing risk based internal audit programs over several years, including project planning, fieldwork, reporting, review, through to sign-off and completion
- Extensive understanding of contemporary risk management principles
- Sound understanding of governance frameworks, compliance frameworks, and ethical standards.
- Experience in planning, undertaking and reporting upon investigation and review projects
- Demonstrated research, analytical, conceptual and problem-solving skills
- Excellent interpersonal, communication, and influencing skills, including the ability to build and maintain effective relationships with internal and external stakeholders
- Demonstrated ability to manage people and resources
- Excellent organisational and time management skills
- Sound computer skills, including spreadsheets and databases
- High-level integrity, ethics, judgement and an ability to deal with confidential and sensitive information with tact and discretion.

## CAPABILITIES FOR THE ROLE


**Capability summary** - Below are the capabilities required for this role. Note: those highlighted in blue are the focus capabilities for the role.

NSW Public Sector Capability Framework		
Capability Group	Capability Name	Level
	Display Resilience and Courage	Advanced
	Act with Integrity	Advanced
	Manage Self	Advanced
	Value Diversity	Adept

## NSW Public Sector Capability Framework

Capability Group	Capability Name	Level
 Relationships	Communicate Effectively	Advanced
	Commit to Customer Service	Adept
	Work Collaboratively	Adept
	Influence and Negotiate	Advanced
 Results	Deliver Results	Advanced
	Plan and Prioritise	Adept
	Think and Solve Problems	Advanced
	Demonstrate Accountability	Advanced
 Business Enablers	Finance	Advanced
	Technology	Adept
	Procurement and Contract Management	Advanced
	Project Management	Advanced
People Management	Manage and Develop People	Advanced
	Inspire Direction and Purpose	Advanced
	Optimise Business Outcomes	Adept
	Manage Reform and Change	Advanced

## Occupation / Profession Specific Capabilities

Capability Group	Capability Name	Level (1-5)
 Finance	Audit and Assurance	Level 5

## Organisation specific requirements

All roles are underpinned by the Commission's values:

- Integrity
- Professionalism
- Accountability
- Collaboration
- Trust

In addition, all Commission staff must be willing to participate in security clearance procedures (including Commonwealth security vetting), and provide details of financial interests and other relevant information about themselves and their associates. Appointments are subject to attaining appropriate security clearances.

**Focus capabilities** - The focus capabilities for the role are those in which new occupant/s of the role must demonstrate immediate competence.

NSW Public Sector Capability Framework		
Capability Group and Name	Level	Behavioural Indicators
<b>Personal Attributes</b> Display Resilience and Courage	Advanced	<ul style="list-style-type: none"> <li>Stay calm and act constructively in highly pressured and unpredictable environments</li> <li>Give frank, honest advice in the face of strong, contrary views</li> <li>Accept criticism of own ideas and respond in a thoughtful and considered way</li> <li>Welcome new challenges and persist in raising and working through novel and difficult issues</li> <li>Develop effective strategies and show decisiveness in dealing with emotionally charge situations, difficult and controversial issues</li> </ul>
<b>Personal Attributes</b> Act with Integrity	Advanced	<ul style="list-style-type: none"> <li>Model the highest standards of ethical behaviour and reinforce them in others</li> <li>Represent the organisation in an honest, ethical and professional way and set an example for others to follow</li> <li>Ensure that others have a working understanding of the legislation and policy framework within which they operate</li> <li>Promote a culture of integrity and professionalism within the organisation and in dealings external to government</li> <li>Monitor ethical practices, standards and systems and reinforce their use</li> <li>Act on reported breaches of rules, policies and guidelines</li> </ul>
<b>Relationships</b> Communicate Effectively	Advanced	<ul style="list-style-type: none"> <li>Present with credibility, engage varied audiences and test levels of understanding</li> <li>Translate technical and complex information concisely for diverse audiences</li> <li>Create opportunities for others to contribute to discussion and debate</li> <li>Actively listen and encourage others to contribute inputs</li> <li>Adjust style and approach to optimise outcomes</li> <li>Write fluently and persuasively in a range of styles and formats</li> </ul>
<b>Results</b> Deliver Results	Advanced	<ul style="list-style-type: none"> <li>Drive a culture of achievement and acknowledge input of others</li> <li>Investigate and create opportunities to enhance the achievement of organisational objectives</li> <li>Make sure others understand that on-time and on-budget results are required and how overall success is defined</li> <li>Control output of business unit to ensure government outcomes are achieved within budget</li> <li>Process organisational priorities and ensure effective acquisition and use of resources</li> <li>Seek and apply the expertise of key individuals to achieve organisational outcomes</li> </ul>
<b>Results</b> Think and Solve Problems	Advanced	<ul style="list-style-type: none"> <li>Undertake objective, critical analysis to draw accurate conclusions that recognise and manage contextual issues</li> <li>Work through issues, weigh up alternatives and identify the most effective solutions</li> <li>Take account of the wider business context when considering options to resolve issues</li> <li>Explore a range of possibilities and creative alternatives to contribute to systems, process and business improvements</li> <li>Implement systems and processes that underpin high quality research and analysis</li> </ul>
<b>Business Enablers</b> Finance	Advanced	<ul style="list-style-type: none"> <li>Apply a thorough understanding of recurrent and capital financial terminology, policies and processes to planning, forecasting and budget preparation and management</li> <li>Identify and analyse trends, review data and evaluate business options to ensure business cases are financially sound</li> <li>Assess relative cost benefits of direct provision or purchase of services</li> <li>Understand and promote the role of sound financial management and its impact on organisational effectiveness</li> <li>Involve specialist financial advice in review and evaluation of systems and processes used to identify opportunities for improvement</li> <li>Respond to financial and risk management audit outcomes, addressing areas of non-compliance</li> </ul>

## NSW Public Sector Capability Framework

Capability Group and Name	Level	Behavioural Indicators
<b>Business Enablers</b> Procurement and Contract Management	Advanced	<ul style="list-style-type: none"> <li>Ensure that government and organisational policy in relation to procurement and contract management is implemented</li> <li>Monitor procurement and contract management risks and ensure that this informs contract development, management and procurement decisions</li> <li>Take responsibility for procurement and contract management activities and decisions by applying the guidelines and procedures</li> <li>Promote the principles of risk management as applied to procurement projects, to identify and mitigate risk</li> <li>Implement effective governance arrangements to monitor provider, supplier and contractor performance against contracted deliverables and outcomes</li> <li>Represent the organisation in the resolution of complex/sensitive disputes with providers, suppliers and contractors</li> </ul>
<b>People Management</b> Manage and Develop People	Advanced	<ul style="list-style-type: none"> <li>Refine roles and responsibilities over time to achieve better business outcomes</li> <li>Recognise talent, develop team capability and undertake succession planning</li> <li>Coach and mentor staff and encourage professional development and continuous learning</li> <li>Provide timely, constructive and objective feedback to staff</li> <li>Address and resolve team and individual performance issues, including serious unsatisfactory performance, in a timely and effective way</li> <li>Implement performance development frameworks to align workforce capability with the organisation's current and future priorities and objectives</li> </ul>
<b>People Management</b> Manage Reform and Change	Advanced	<ul style="list-style-type: none"> <li>Clarify purpose and benefits of continuous improvement for staff and provide coaching and leadership in times of uncertainty</li> <li>Assist others to address emerging challenges and risks and generate support for change initiatives</li> <li>Translate change initiatives into practical strategies and explain these to staff and their role in implementing them</li> <li>Implement structure change management processes to identify and develop responses to cultural barriers</li> </ul>

## NSW Public Sector Capability Framework (Occupational Specific Capabilities)

Capability Group and Name	Level	Behavioural Indicators
<b>Finance</b> Audit & Assurance	Level 5	<ul style="list-style-type: none"> <li>Provide strategic advice to senior management, Audit Committee and the Board, of the findings, recommendations, possible management responses and results of follow-up audits</li> <li>Advise Audit &amp; Risk Committee on currency of the Audit Charter, goals and priorities and support its determinations and activities</li> <li>Provide professional leadership and take ownership of audit, compliance and financial risk management assurance and compliance practices for the organisation</li> <li>Provide expert advice and recommendations to assist organisational leadership to develop and implement financial risk management plans and strategies across the organisation</li> </ul>