

Appendix one – List of 2019 recommendations

The table below lists the recommendations made in this report.

1. Gifts and benefits

1.1 Managing gifts and benefits

Agencies should:

- ensure their gifts and benefits register includes all key fields specified in the minimum standards, as well as performing regular reviews of the register to ensure completeness
- provide on-going training, awareness and support activities to employees, not just at induction
- establish an annual attestation process for senior management to attest compliance with gifts and benefits policies and procedures
- publish their gifts and benefits registers on their websites to demonstrate their commitment to a transparently ethical environment.



1.2 Reporting and monitoring

Agencies should regularly report to the agency executive or other governance committee on trends in the offer and acceptance of gifts and benefits.



2. Internal audit

2.1 Chief Audit Executive

Agencies should ensure:

- the reporting lines for the CAE comply with the NSW Treasury policy, and the CAE does not report functionally or administratively to the finance function or other significant recipients of internal audit services
- the CAE's duties are compatible with preserving their independence and where threats to independence exist, safeguards are documented and approved.



2.2 Quality assurance and improvement and performance measurement and reporting

Agencies should ensure there is a documented and operational Quality Assurance and Improvement Program for the internal audit function that covers both internal and external assessments.



Key



Low risk



Medium risks



High risks