

QAO better practice guide—Key elements of an effective audit committee

The following summarises our insights from our report *Effectiveness of audit committees in state government entities (Report 2: 2020–21)*, and provides key questions committees can consider. Effective audit committees can catalyse better governance in an entity. They provide insight from their experience and promote accountability, integrity, and transparency. Audit committees need to continually reassess and refine what value they provide and how they provide it.

