



## Finance Audit & Risk Committee Independent Member/ Chair Position Description

Member of	Finance, Audit & Risk Committee
Accountable to	Te Kāhui Tika Tangata Human Rights Commission Board
Key working relationships	Hiranga Tōpū - Chief Operating Officer and Chief Financial Officer Office of the Shared Leaders - Principal Advisor Governance & Assurance Shared Leaders - Kāwanatanga Leader/ CE and Tino Rangatiratanga Leader
Location	Wellington or Auckland (preferred)
Term	3-5 years
Remunerated role	Yes
Position description approved by	Tatau Uruora   Kāwanatanga Leader Tatau Urutahi   Tino Rangatiratanga Leader
Date approved	12 March 2026

### Mō te Kāhui Tika Tangata | About the Human Rights Commission

Te Kāhui Tika Tangata Human Rights Commission is Aotearoa New Zealand's National Human Rights Institution. The Commission was created to provide better protection of human rights in Aotearoa. We are committed to supporting a life of dignity for all, and to becoming a Te Tiriti based organisation taura and human rights exemplar.

Our vision is to be a credible, effective, connected and highly valued organisation that makes te Tiriti and human rights real and relevant within and outside the organisation, confident in its Tiriti-based aspiration and making a positive impact for all individuals, whānau, hapū, communities and iwi in Aotearoa New Zealand.

We are funded through the Ministry of Justice but operate independently of the New Zealand Government as an independent Crown Entity.

### Ō mātou uara | Our values

Our values guide how we behave as an organisation and as individuals to achieve our mission:

- Mana tangata – human dignity
- Māia, tika, pono – courage and integrity
- Whanaungatanga – relationships.

### Mō tō mātou rōpū | About the FAR committee

The FAR committee is a delegated subcommittee of the Board of Te Kāhui Tika Tangata Human Rights Commission (HRC).

The overall purpose of the Finance, Audit & Risk (FAR) Committee is to promote the highest standards of propriety and efficiency in the use of public funds and to encourage proper accountability for the use of those funds. The FAR committee also provides oversight of development and implementation of HRC's Financial Strategy; assists the Board in its oversight of the integrity of the HRC's financial performance and state; and supports the Board in meeting its responsibilities regarding financial reporting and internal controls.

The FAR Committee is chaired by an external independent committee member and consists of:

- Up to two external independents; and
- Up to two Board representatives.

## Tēnei tūranga | Responsibilities of the role

Each FAR committee member will:

- Recommend to the HRC Board the principles and standards for internal controls and corporate governance
- Review relevant, new and amended policy and endorse to the Board for approval
- Agree on the scope and emphasis of the Board Annual Work Programme where relevant to the FAR Committee
- Review the Risk Register and, if necessary, require responsive action to ensure the efficient and effective management of risks
- Review the measures in the Statement of Performance Expectations (SPEs)
- Review the annual financial statements for inclusion in the HRC's Annual Report, and to recommend to the HRC Board final acceptance of the full Financial Statements
- Ensure the effective compliance with all legal, Governmental (through the Crown Entities Act, the Public Finance Act and other relevant legislation), and the Commission's statutory requirements including the Statement of Intent, term and Annual Reports
- Agree on the scope and emphasis of the annual audit arrangements, in consultation with the External Auditor
- Receive and consider the External Auditor's report to management, and the management response to the audit
- Receive regular reports on progress to implement the management response to audit recommendations
- Review and ratify the Chief Commissioner's expenses, including credit card statements
- Ensure that processes are in place allowing the Audit Committee to discharge its responsibilities.

Each FAR committee member will:

- Be diligent, prepared and participate
- Be respectful and supportive
- Be on time
- Attend in person or remote via video call (e.g. via TEAMS is permissible)
- If a member is unable to attend, it is the responsibility of the member to read all material and provide their views and/or decisions to the FAR committee secretariat prior to the meeting. These will be tabled at the meeting
- Declare any actual or perceived conflicts of interest to the Chair at the commencement of each meeting, who jointly determines whether the interest represents a conflict, and if so, what action to take. The conflict and action will be recorded in meeting minutes
- All members are to adhere to the principles of collective responsibility demonstrated by all members sharing the responsibility for decisions made.

## Additional responsibilities of the Chair's role

The Chair provides independent governance leadership of the FAR Committee and supports the Board in overseeing financial stewardship, risk management, audit processes, internal controls, and the responsible use of public resources.

The Chair's responsibilities:

#### **FAR committee leadership**

- Provide independent leadership of the FAR committee.
- Set the tone for constructive, professional and rigorous discussion.
- Ensure the FAR committee operates effectively and fulfils its delegated responsibilities.
- Foster an environment that supports transparency, challenge, and good governance practice.

#### **Governance and Board support**

- Support the Board in overseeing financial stewardship, risk management and assurance.
- Provide advice and recommendations to the Board on financial strategy and financial performance.
- Ensure matters requiring Board attention are clearly escalated.

#### **Meeting management**

- Approve meeting agendas in collaboration with the Chief Operating Officer or Secretariat.
- Ensure meeting papers are relevant, timely and sufficient to enable effective decision-making.
- Facilitate effective participation by all members.
- Appoint a deputy if necessary.

#### **Accountability document oversight**

- Lead the FAR committee's review of:
  - Annual budgets
  - Financial strategy and long-term financial sustainability
  - Financial performance reporting
  - Annual financial statements prior to Board approval.

#### **Risk oversight**

- Ensure robust oversight of HRC's risk management framework.
- Lead review of the organisational risk register and ensure management responses are appropriate.
- Encourage proactive risk identification and mitigation.

#### **Audit and assurance**

- Approve and monitor the annual audit plan.
- Review audit findings and management responses.
- Ensure progress on implementation of audit recommendations.

#### **Internal control and compliance**

- Monitor the adequacy of internal control systems and governance processes.
- Ensure HRC meets obligations under relevant legislation, including:
  - Crown Entities Act
  - Public Finance Act
  - Public sector financial reporting requirements.

#### **Independent oversight**

- Facilitate sessions with the external auditor without management present when required.
- Maintain independence and objectivity in oversight activities.

#### **Committee effectiveness**

- Lead the FAR committee’s periodic self-review.
- Promote continuous improvement in committee effectiveness and governance practices.

## Mahi ngātahi | Working relationships

- HRC Board
- Chief Commissioner, Committee members
- Shared Leaders
- External Auditor
- Chief Operating Officer, Chief Financial Officer, Principal Advisor Governance & Assurance (committee secretariat)
- Finance team (as needed).

## Time commitment

Approximately five scheduled meetings annually plus preparation time and occasional additional meetings if required.

## Ngā āheinga | Capabilities

### ***Qualification, training, experience***

- Tertiary qualified in finance/ very strong financial literacy
- Hold a fully qualified professional accounting body membership
- 10 years+ financial and risk management experience
- IT savvy
- Experience within New Zealand public sector performance frameworks and understanding risk management and assurance frameworks (essential for Chair)
- Experience chairing boards or audit and risk committees (essential for Chair)
- Experience engaging with auditors (essential for Chair)
- Governance experience in complex organisations (essential for Chair)

### *Highly desirable experience:*

- Experience within New Zealand public sector or Crown entities
- Familiarity with Crown Entities Act and Public Finance Act
- Understanding of Te Tiriti o Waitangi within governance contexts
- Understanding of Human Rights principles

### ***Risk assessment***

- Ministry of Justice and (if appropriate Public Service Commission for Serious Misconduct) probity and other standard checks

### ***Capability matrix***

Capability area	Description	Importance	Examples of evidence
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Financial Governance (Member and Chair)	Understanding of financial statements, financial strategy, budgeting and financial reporting	Essential	Experience as CFO, auditor, audit committee member, or governance role reviewing financial statements
Audit & Assurance (Member and Chair)	Experience overseeing internal or external audit processes and assurance frameworks	Essential	Experience working with external auditors or overseeing audit programmes
Risk Management (Member and Chair)	Experience overseeing enterprise risk management and organisational risk registers	Essential	Board or committee oversight of risk management frameworks
Cultural Competence (Member and Chair)	Understanding of Te Tiriti o Waitangi and cultural considerations relevant to governance	Desirable	Experience engaging with Māori stakeholders or applying Tiriti principles
Integrity & Independence (Member and Chair)	Ability to exercise independent judgement and manage conflicts of interest	Essential	Demonstrated independence in governance roles
Public Sector Accountability (Chair)	Understanding of Crown entity accountability frameworks and public sector governance.	Highly desirable	Governance roles within government agencies or Crown entities
Governance Leadership (Chair)	Ability to chair committees effectively and facilitate rigorous discussion and challenge	Essential	Prior committee chair or board chair experience

### ***Personal attributes and commitment***

- Ability to have bold and courageous conversations (Chair)
- Strong communication and facilitation skills (Chair)
- Respectful and collaborative leadership style (Chair)
- Integrity and sound judgement
- Independence and impartiality
- Ability to ask probing and insightful questions
- Demonstrates an understanding of Te Tiriti o Waitangi and its relevance to the work of the Commission
- Commitment to public accountability and transparency