



GLAMORGAN SPRING BAY COUNCIL

# AUDIT PANEL CHARTER

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GLAMORGAN SPRING BAY COUNCIL

## AUDIT PANEL

### CHARTER

#### 1. Objective

The Audit Panel is established under Section 85(1) of the *Local Government Act 1993* and as directed under the *Local Government (Audit Panels) Order 2014* and the *Local Government (Audit Panels) Amendment Order 2015*.

The primary functions of the Audit Panel (the Panel) is to assist Elected Members (Councillors) of the Glamorgan Spring Bay Council (the Council) in fulfilling Council responsibilities relating to the review of the Council's performance and effectiveness as well as safeguarding its long-term financial position.

#### 2. Principal Purpose

To assist the Council in fulfilling its responsibilities relating to the review of the Council's performance and compliance in the following areas:-

- The Annual Financial Statements of the Council accurately represent the state of affairs of the Council.
- That the Strategic Plan; Annual Plan; Long-Term Financial Management and Strategic Plans; Long-Term Strategic Asset Management Plan; Asset Management Strategic Plan; and Asset Management Policy are integrated and the processes and assumptions under which those plans were prepared are documented.
- Reviewing accounting procedures, internal controls, anti-fraud, anticorruption and risk management systems, controls and policies that are in place which safeguards the Council's long-term financial position.
- Compliance with all provisions of the *Local Government Act 1993* and any other relevant legislation.
- Reviewing the effectiveness of previous recommendations made by the Panel.

The Panel is to serve as an independent and objective party to review all financial information presented to their local community (as outlined above).

### **3. Membership**

The membership of the Panel will comprise of **4 members**, whereby 2 members must be independent persons (including the independent chairperson).

An 'Independent Person' is a person who is not a Councillor, employee of Glamorgan Spring Bay Council or an employee of another Council.

The following persons are eligible to be members of the Audit Panel:-

- (a) A Councillor, other than the Mayor, of Glamorgan Spring Bay Council;
- (b) An independent member of another Council's audit panel;
- (c) An independent member appointed by Council with relevant knowledge and expertise.

The Glamorgan Spring Bay Council is to appoint all members to its Audit Panel with all independent persons having the relevant knowledge and experience.

A member of the Audit Panel will be appointed for a period not less than one year and not more than four (4) years. A Councillor representative must stand down at the next election following the appointment of the Audit Panel but shall be eligible for re-appointment if re-elected to Council.

### **4. Chairperson**

The Chairperson must be an Independent Person.

If the Panel includes more than one Independent Person, then the Glamorgan Spring Bay Council is to directly appoint the Chairperson

### **5. Remuneration**

Remuneration for independent members of the panel will be reviewed annually and set at agreed rates, subject to Council approval.

### **6. Annual Work Plan**

The Panel is to develop an Annual Work Plan that includes, but is not limited to, a schedule of meetings and the known objectives for each meeting scheduled (see Annexure A).

## **7. Meetings**

The Panel will meet not less than four (4) times a year. The Panel may hold additional meetings as and when required in order to fulfil its functions. Any two (2) members of the Panel or the General Manager may request a meeting at any time.

The General Manager (or Delegate) and Finance Manager (or Delegate) with secretariat support must attend all meetings.

Reasonable notice will be given of the meetings to all members of the Panel and an agenda is to be provided with any relevant attachments.

Meeting procedures have been developed to inform all members and Council on how the Panel will perform their functions (see Annexure B).

## **8. Reporting**

The Panel will provide a written report (minutes) to the next Ordinary Council Meeting or as soon as practical following a meeting, concerning the outcomes and/or recommendations made by the Panel which will then be noted and/or accepted by Council.

All agendas and Panel papers will be circulated to Panel members only and are to be kept confidential at all times.

## **8. Review**

This Charter will be reviewed at least every 4 years.

**Approved:-**

**Mayor Debbie Wisby**

Dated:



## **AUDIT PANEL**

### **ANNEXURE A - ANNUAL WORK PLAN**

The Audit Panel for “Glamorgan Spring Bay Council” is established under Section 85(1) of the *Local Government Act 1993* and as directed under Item 10 of the *Local Government (Audit Panels) Order 2014* and the *Local Government (Audit Panels) Amendment Order 2015*.

The Panel must develop an Annual Work Plan that includes, but is not limited to, a schedule of meetings and the known objectives for each meeting so scheduled. The Panel must meet not less than four (4) times a year and the purposed schedule of compulsory meetings for the Panel and items for discussion (but not limited to) as follows:-

<b>Quarter</b>	<b>Scheduled Meeting Date</b>	<b>Scheduled Objective</b>
January – March	March	Review of Long-Term Financial Strategic and Management Plans; Asset Strategic and Management Plans and Policies; Strategic Plan (if necessary) before Annual Budget process begins.
April – June	June	Review Annual Plan prior to adoption; compliance check against all relevant legislation; previous motions and recommendations made by Council to be in place prior to EOFY (if applicable).

July – September	September	Review of all financial system controls - both externally and internally, policies and practices safeguarding Council's long-term financial position including Risk Management and Anti-Fraud measures.
October - December	November	Review of Annual Financial Statements for accurate representation of the affairs of Council; and the Auditor-General's Report with suggested actions and recommendations to be implemented.

The Panel may hold additional meetings as and when required in order to fulfil its functions with any two (2) members of the Panel or the General Manager may request additional meetings.



## **AUDIT PANEL**

### **Annexure B - Meeting Procedures**

The Audit Panel for “Glamorgan Spring Bay Council” is established under Section 85(1) of the *Local Government Act 1993* and as directed under Item 9 of the *Local Government (Audit Panels) Order 2014* states:-

*The Council may provide to its Audit Panel a charter relating to:-*

- (a) the manner in which the Audit Panel is to perform its functions; and*
- (b) the procedure of the Audit Panel in respect of its meetings.*

The following conditions and guidelines apply to all meetings held by the Audit Panel:-

1. An Audit Panel is to hold not less than four (4) meeting in each financial year. Additional meetings can be held as and when required in order to fulfil its functions. Any two (2) members of the Audit Panel or the General Manager may request additional meetings.
2. A quorum is constituted by a majority of the total number of Panel Members appointed.
3. At least one Panel Member who is an Independent Person is to be present, otherwise there is no quorum present at the meeting.
4. The General Manager (or delegate) is to attend all meetings.
5. The Finance Manager (or delegate) is to attend all meetings.
6. The Audit Panel may invite or allow any Councillor or employee of “Glamorgan Spring Bay Council” to attend one or more meetings.
7. Items 5 and 6 above **do not** apply if the Audit Panel determines that the meeting is to be held in private.
8. The Audit Panel may regulate its own proceedings.
9. All minutes, recommendations and conclusions of Audit Panel meetings are to be provided within a written report and submitted to the next Ordinary Council Meeting or as soon as reasonably practicable.
10. Council is to provide secretariat support to, and all necessary funding required by, the Audit Panel to perform its functions.