

WALGA Pool of Independent Presiding Members for Local Government Audit, Risk and Improvement Committees

Expression of Interest - Invitation

Expression of Interest Process

The Western Australian Local Government Association (WALGA) is seeking expressions of interest from suitably qualified and experienced persons to be included in a Pool from which Local Governments may select persons for appointment to their Local Government's Audit, Risk and Improvement Committee in the roles of:

- Independent Presiding Member
- Independent Deputy of the Presiding Member
- Independent Deputy Presiding Member (optional)

The Pool will be available to all Local Governments, enabling the Local Government to identify potential candidates, evaluate credentials, and determine to appoint independent Committee members at their own discretion.

Inclusion in the WALGA Pool does not guarantee appointment to a position on a Local Government's Audit, Risk and Improvement Committee.

We invite experienced professionals with **expertise in risk and financial management** to express their interest in serving as independent presiding members on a Local Government Audit, Risk and Improvement Committee.

This is a unique opportunity to contribute to governance excellence and improved Local Government performance.

Selection for inclusion in the Pool

WALGA will conduct this initial Expression of Interest using the below selection criteria to determine persons with qualifications and experience suitable to performance of the roles and responsibilities of an independent presiding member, deputy of the presiding member or deputy presiding member of a Local Government Audit, Risk and Improvement Committee.

Selection criteria: Applicants must:

1. Be a natural person, who is either an Australian Citizen or a Permanent Resident.
 - a. Companies or other corporate entities are not eligible.
2. Have current qualifications and / or demonstrate extensive senior experience relevant to one or more of the following:
 - a. Financial management
 - b. Audit and assurance
 - c. Governance, compliance
 - d. Risk Management
 - e. Fraud, cyber security, internal controls

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3. Not have been subject to bankruptcy or insolvency proceedings under the *Bankruptcy Act 1966* (Cth).
4. Not have been convicted of a serious local government offence; or convicted of a criminal offence for which the indictable penalty was or included imprisonment for more than 5-years.

Desirable:

5. Demonstrate experience in working with government and/or institutional governing bodies responsible for diverse and complex legislative functions.
6. Demonstrate knowledge and or experience in working in or with Local Government.
7. Experience in presiding at Local Government council or committee meetings and / or meetings conducted in accordance with formal rules for conduct, participation and voting.
8. Have demonstrated leadership, facilitation and communication skills, in complex compliance environments.

Application Requirements

Applicants are required to complete the **Expression of Interest – Respondent Form**, providing relevant information requested in each field of the Form.

Applicants may submit additional information, as the applicant considers appropriate, limited to a maximum of 3 x A4 pages.

Applicants must not submit copies of qualifications – Local Governments will conduct their own due diligence when selecting suitable candidates from the Pool.

Applications are requested to be submitted:

By email to governance@walga.asn.au

WALGA has established the initial Pool, however Expressions of Interest will remain open to enable suitably qualified and experienced applicants to be accepted into the Pool on an ongoing basis.

Need more information

For any enquiries, please contact Felicity Morris, Manager Governance and Procurement at fmorris@walga.asn.au or (08) 9213 2093.

Expression of Interest Invitation - Supporting Information

1. Introduction

The Western Australian Local Government Association (WALGA) is curating a Pool of persons who demonstrate qualifications, experience and expertise, relevant to performing the function of a Presiding Member for a Local Government Audit, Risk and Improvement Committee.

WALGA's Local Governments members will access information about the qualifications, experience and expertise of persons included in this Pool, to assist Local Governments in conducting a process to select Independent Committee Member(s) to perform the Presiding Member role in the Local Government's Audit, Risk and Improvement Committee.

2. Background

Recent [Local Government Act 1995](#) (the Act) reforms through the [Local Government Amendment Act 2024](#), will introduce changes to Local Government Audit, Risk and Improvement Committee functions.

The Presiding Member of the Audit, Risk and Improvement Committee will be required to be a person who is not:

- o a current Council Member of the Local Government or another Local Government; or
- o an employee of the Local Government.

Former Council Members are eligible.

These Act and Regulation amendments are expected to be effective in late 2025 / early 2026. Transitional provisions will allow a further 6-month period for Local Governments to establish their Audit, Risk and Improvement Committee and appoint, in accordance with the amended Act provisions, Committee membership that must include:

- An independent Presiding Member AND
- An independent Deputy of the Presiding Member, and
- Optionally may appoint an independent Deputy Presiding Member.

These reforms are intended to achieve independent oversight through an independent person chairing (presiding over) Committee meetings.

The reforms also provide for two or more Local Governments to agree to establish a shared Audit, Risk and Improvement Committee.

3. Audit, Risk and Improvement Committees

The Committee oversees the Local Government's functions under:

- Part 6 (Financial Management) and Part 7 (Audit) of the Act;
- Regulation 16¹ (Committee Functions) and Regulation 17 (CEO Review) of the [Local Government \(Audit\) Regulations 1996](#), and
- Regulation 5(2) (Financial Management Systems Reviews) of the [Local Government \(Financial Management\) Regulations 1996](#).

¹ Audit Regulation 16 is expected to be amended as part of the implementation of the Local Government Act reforms

Expression of Interest Invitation – Supporting Information

The Audit, Risk and Improvement Committee functions include guiding and assisting the Local Government in carrying out its financial management duties, monitoring internal and external financial and performance audits, monitoring and advising the CEO relevant to internal controls, risk management and compliance, contributing to governance integrity and accountability, enhance transparency and strengthening financial and risk oversight.

Each Local Government determines the scheduling and frequency of its Audit, Risk and Improvement Committee - some Local Governments establish a schedule of meetings for each calendar year, other Local Governments call meetings periodically when required.

Committee meetings are called, convened and conducted in accordance with the *Local Government Act 1995* and [Local Government \(Administration\) Regulations 1996](#). Future reforms will introduce new Meeting Procedures Regulations that replace current Local Government Meeting Procedures or Standing Orders Local Laws that guide the conduct of meetings.

Overview of Committee Administration

- The Local Government's CEO is responsible for determining and preparing meeting agenda, inclusive of officer reports and recommendations for the Committee's consideration.
- The Committee's decision-making authority is limited to making recommendations that are referred to a Council meeting for decision. The Committee therefore cannot instruct, or direct the Local Government's administration, or commit to a particular course of action, unless the Committee's recommendation to do so has been endorsed by the Council.
 - Local Governments may delegate authority to the Committee, in which case the Committee may make decisions, limited to the matters delegated.
- Meetings are held in-person however the Act includes provisions that enable up to half the number of meetings held in any 12-month period to be held by electronic means. Further, committee members may request authorisation to attend by electronic means for up to half the in-person meetings held in any 12-month period.
- The Local Government's Administration provides administrative support, including the CEO and / or the Local Government's professional staff attending meetings, minute taking and provision of advice and support.
- Meeting minutes, including Committee decisions and recommendations to the Council are required to be published on the Local Government's website.
- Appointment to a Committee expires at the next biennial Local Government election day (being the third Saturday in October). An appointment following the 2025 Local Government Election will therefore expire on 16 October 2027, being the 2027 Local Government Election Day.
- Local Government Act reforms will in future require all Committee meetings to be open to the public, with provisions to enable a Committee to resolve to go behind closed doors to discuss matters prescribed as confidential.

4. Independent Member Roles and Responsibilities

Appointment to an Audit, Risk and Improvement Committee, is an appointment to specified office that is a member of the Committee, in accordance with *Local Government Act 1995* provisions. The specified offices prescribed in the Act, include:

- **Presiding Member** – refer LG Act s.5.12(1) and the yet to be proclaimed s.7.1A (*Local Government Amendment Act 2023*),
- **Deputy of the Presiding Member** refer LG Act s.5.11A and the yet to be proclaimed s.7.1B (*Local Government Amendment Act 2023*)
- **Deputy Presiding Member** – refer s.5.12(2) and the yet to be proclaimed s.7.1B (*Local Government Amendment Act 2023*)

An appointment is not a contract for supply of services or employment. It is a legislative appointment to a statutory office.

Expression of Interest Invitation – Supporting Information

4.1. Audit, Risk and Improvement Presiding Member

The independent Presiding Member is responsible for ensuring meetings are conducted in accordance with the *Local Government Act 1995* and legislated meeting procedures.

This includes:

- Preparing to attend Committee meetings, including in advance of Committee meetings:
 - prerequisite reading of agenda and attachments to the agenda, and
 - seeking advice, additional information, or clarifications regarding matters included in the agenda from the Local Government's CEO.

NOTE: The volume of Committee Agenda information will vary between Local Governments, dependent upon the size and scale of the Local Government and the range and complexity of matters included in any agenda.

- Attending and presiding at Committee meetings, facilitating the meeting to progress through the order of business specified in the agenda.
- Maintaining orderly conduct of the meeting, Committee Members and members of the public.
- Complying with the [Local Government \(Model Code of Conduct\) Regulations 2021](#) as applicable to a Committee Member.
- Disclosing Direct Financial, Indirect Financial, Proximity and Impartiality interests in relation to matters considered by the Committee (refer [Local Government Act 1995](#), Part 5, Division 6, Subdivision 1 and the Model Code of Conduct Regulations).
- Facilitating the process of motions, including debate and voting requirements.
- Participating in debate, contributing your expertise and experience in the decision-making process and vote.
- Liaising with the Local Government's CEO, seeking advice or support to ensure Committee compliance, operational and business requirements are met.

4.2. Audit, Risk and Improvement Committee Deputy of the Presiding Member

Perform the role and responsibilities of the Audit, Risk and Improvement Presiding Member, when the Presiding Member is unable to attend a Committee Meeting.

Local Government's may additionally choose to appoint the Deputy of the Presiding Member as a Committee Member, with a Committee Member being required to:

- Preparing to attend Committee meetings, including in advance of Committee meetings:
 - prerequisite reading of agenda and attachments to the agenda, and
 - seeking advice, additional information, or clarifications regarding matters included in the agenda from the Local Government's CEO.

NOTE: The volume of Committee Agenda information will vary between Local Governments, dependent upon the size and scale of the Local Government and the range and complexity of matters included in any agenda.

- Attending Committee meetings.
- Complying with the [Local Government \(Model Code of Conduct\) Regulations 2021](#) as applicable to a Committee Member.
- Disclosing Direct Financial, Indirect Financial, Proximity and Impartiality interests in relation to matters considered by the Committee (refer [Local Government Act 1995](#), Part 5, Division 6, Subdivision 1 and the Model Code of Conduct Regulations).
- Participating in debate, contributing your expertise and experience in the decision-making process and vote.
- Liaising with the CEO, seeking advice or support to ensure your effective participation as a Committee Member.

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4.3. Audit, Risk and Improvement Committee, Deputy Presiding Member

(optional Local Government appointment)

Perform the role and responsibilities of the Audit, Risk and Improvement Presiding Member, when the Presiding Member or Deputy of the Presiding Member is unable to attend a Committee Meeting – refer LG Act s.5.13.

Perform the duties of a Committee Member, as outlined above.

5. Remuneration

Local Governments may only remunerate independent Committee Members in accordance with the annually reviewed Salaries and Allowances Tribunal (WA) [Determination for Local Government Chief Executive Officers and Council Members](#), which provides the following arrangements effective from 1 July 2025.

Meeting Attendance Fee – Independent Committee Member

The meeting attendance fee is paid per meeting attended and is inclusive of:

- time required to prepare adequately for meetings (consideration of agenda papers and consultation with Local Government staff), and
- meeting attendance.

Local Governments determine the meeting attendance fee to be paid within the Salaries and Allowances Tribunal Determination range of \$0 to \$450.

The Local Government may also pay the meeting attendance fee where the Council has requested the Committee Member to attend a meeting other than a committee meeting.

Reimbursement of expenses

Committee members are also entitled to be reimbursed for:

- Travel and associated expenses incurred relevant to attending a committee meeting or performing a function with the express approval of the Local Government. The extent to which reasonable travel costs may be reimbursed is:
 - If the committee member lives or works in the local government district or an adjoining local government district, the actual cost for the person to travel from the person's place of residence or work to the meeting and back; or
 - If the person does not live or work in the local government district or an adjoining local government district, the actual costs in relation to a journey from the person's place of residence or work and back;
 - For the person's travel from the person's place of residence or work to the meeting and back; or
 - If the distance travelled is more than 100kms, for the person to travel from the outer boundary of an adjoining local government district to the meeting and back to that boundary.
 - Travel costs incurred while travelling in a privately owned or leased vehicle (rather than a commercially hired vehicle) are to be calculated at the same rate contained in Section 30.6 of the Local Government Officers' (Western Australia) Award 2021 as at the date of the SAT Determination. For electric vehicles, the 1600cc Motor Vehicle Allowance rate will be applied.
- Childcare costs being up to \$35 per hour. If the committee member incurs costs greater than \$35 per hour, the Local Government may reimburse the elected member the actual costs upon provision of sufficient receipts / evidence to satisfy the Local Government that the expense has been legitimately incurred.

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- The extent to which accommodation and meal costs may be reimbursed is in the same or similar circumstances under the *Public Service Award 1992* issued by the WA Industrial Relations Commission as at the date of the Salaries and Allowances Tribunal's annual determination.

Reimbursement is subject to the Local Government being satisfied that the expenses have been reasonably incurred. Local Governments will provide procedures for Committee Members to make reimbursement claims.

Local Governments may directly fund a reimbursable expense, without requiring the Committee Member to incur the expense personally.

6. Operation of the WALGA Pool

Once established, the Pool will remain open and dynamic, enabling WALGA to include in the Pool, at any time, new applicants that meet the selection criteria requirements.

On approval by WALGA for inclusion in the Pool, the person's Respondent Form, as submitted in response to the Expression of Interest, will be available to WALGA's Local Government Members on request.

The Pool will be promoted to WALGA's Local Government Members via regular WALGA newsletters and communications.

Local Governments may request WALGA to provide Respondent Forms of Pool Members that have demonstrated qualifications, knowledge, experience and criteria identify by the requesting Local Government as relevant to their specific requirements. **Local Governments must undertake their own due diligence to ensure an informed decision when selecting a Committee Presiding Member and may choose to invite Pool Members to further respond to the Local Government's selection process.**

The WALGA Pool serves only as an opportunity for WALGA's Local Government members to engage with potential candidates for the Local Government's selection of Independent Committee Members for their Local Government's Audit, Risk and Improvement Committee.

WALGA provides no guarantee that any person included in the WALGA Pool will be selected by a Local Government now or at any time in the future.

Pool members may request the details provided in the Respondent Form to be updated or for their details to be removed from the Pool, by advising WALGA by email to governance@walga.asn.au

WALGA may determine at its own discretion to remove a person from appearing in the Pool at any time where WALGA identifies the person:

- no longer demonstrates the prerequisite qualifications or experience required under the selection criteria; and / or
- has failed to reasonably perform the functions of a Presiding Member or independent Committee Member consistent with the requirements of the Local Government Act, Regulations or the Local Government's requirements.

WALGA's decision is final and not subject to review.



SHIRE OF DENMARK

AUDIT RISK & IMPROVEMENT COMMITTEE CHARTER

This charter document defines the membership, authority, purpose, operational guidelines, responsibilities and resources of the Shire of Denmark Audit Risk & Improvement Committee, established by Council pursuant to Section 7.1A of the Local Government Act 1995 (Act) and the Local Government (Audit) Regulations 1996 (Regulations).

1.0 NAME

The name of the Committee shall be the Audit Risk & Improvement Committee, hereinafter referred to as the Committee.

2.0 ESTABLISHMENT

The Committee is established pursuant to Section 7.1(A) of the Act.

3.0 DISTRICT

The Committee shall operate within the local government boundaries of the Shire of Denmark.

4.0 GUIDING PRINCIPLES

This Committee is established with the guiding principles in accordance with Section 7.1A of the Local Government Act 1995, and the Local Government (Audit) Regulations 1996, and the Local Government (Financial Management) Regulations 1996.

5.0 VISION

For the Shire of Denmark to have consistently clear audits and accurate, meaningful and easy to read Annual Financial Statements.

6.0 TERMS OF REFERENCE

The following Terms of Reference is copied from Regulation 16 of the Local Government (Audit) Regulations 1996.

An audit, risk and improvement committee has the following functions —

(a) to receive and review reports on, and recommend to the council actions to be taken in relation to —

- (i) audits under Part 7 of the Act; and
- (ii) compliance audits; and

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(iii) reviews under regulation 17;

(b) to otherwise receive and review reports on the appropriateness and effectiveness of, and recommend to the council improvements to, the local government's systems and procedures in relation to —

(i) financial management; and

(ii) legislative compliance; and

(iii) risk management;

(c) to receive and review reports on, and recommend to the council improvements to, the implementation of any actions that the local government —

(i) is required to take under section 7.12A(3); and

(ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and

(iii) has otherwise decided to take in response to a report or recommendation referred to in paragraph (a) or (b); and

(iv) has stated it has done or proposes to do in written advice prepared under section 8.6(1)(a) or 8.23(4)(a);

(d) any other function conferred on the audit, risk and improvement committee under these regulations or another written law.

An audit risk & improvement committee has the following functions —

1. [r 16 of the Local Government (Audit) Regulations 1996]

(a) to guide and assist the local government in carrying out —

i. its functions under Part 6 of the Act; and

ii. its functions relating to other audits and other matters related to financial management;

(b) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;

(c) to review a report given to it by the CEO under regulation 17(3) (the **CEO's report**) and is to —

i. report to the council the results of that review; and

ii. give a copy of the CEO's report to the council;

(d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —

i. regulation 17(1); and

ii. the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);

(e) to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;

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- ~~(f) to oversee the implementation of any action that the local government —
 - ~~i. is required to take by section 7.12A(3); and~~
 - ~~ii. has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and~~
 - ~~iii. has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and~~
 - ~~iv. has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);~~~~
- ~~(g) to perform any other function conferred on the audit committee by these regulations or another written law.~~
- ~~2. [r 14(3A) of the Local Government (Audit) Regulations 1996]~~
~~Is to review the annual Compliance Audit Return and report to Council the results of that review.~~

7.0 MEMBERSHIP

Membership of the Committee will be appointed by an absolute majority decision of Council and can include non-elected members. There must be at 3 or more persons and must include an Independent Presiding Member, a Deputy Independent Presiding Member, and Councillors must comprise the majority of the Committee.

The Chief Executive Officer or a local government employee cannot be a member.

Membership of the Committee will comprise a total of 6 members, plus 1 deputy member, consisting of:

- 1 x Independent Persons (to be appointed Presiding Member)
- 1 x Independent Person as the Deputy of the Presiding Member
- 5 x Councillors

8.0 MEETINGS

8.1 Annual General Meeting:

Nil

8.2 Committee Meetings:

Meetings shall be held as required but not less than annually.

8.3 Quorum:

The quorum for any meeting of the Committee is at least 50% of the number of member positions prescribed on the Committee, whether vacant or not.

8.4 Voting:

Shall be in accordance with Sections 5.21 and 7.1C of the Act, with all members of the Committee entitled and required to vote (subject to financial and proximity interest provisions of the Act).

8.5 Minutes:

Shall be in accordance with the Act, Section 5.22.

8.6 Presiding Member

Local government must appoint an Independent Person as the presiding member and if required, Deputy of the Committee pursuant to the Act, Sections [5.12](#) and [7.1A](#)).

8.7 Deputy of the Presiding Member

Local government must appoint an independent person as the deputy of the presiding member, who can step in when the presiding members is unavailable.

8.8 Who acts if no presiding member?

The meeting cannot proceed until such time as the independent presiding member or the independent deputy presiding member can attend

8.9 Meetings

Meetings are open to the public pursuant to section 5.23 of the Act as the Committee has delegated power or duty.

8.10 Public Question Time

Public Question Time shall be held in accordance with the section 5.24 of the Act and Regulations 5, 6 and 7 of the Local Government (Administration) Regulations 1996.

8.11 Members Conduct

Members of the Committee are bound by the:

- provisions of Section 5.65 of the Local Government Act 1995 (Councillors only);
- Shire of Denmark Standing Orders Local Law 2000;
- Shire of Denmark's Code of Conduct for Council Members, Committee Members and Candidates; and
- Shire of Denmark's Code of Conduct for Employees, Volunteers, Trainees and Contractors;

with respect to their conduct and duty of disclosure of financial, proximity or impartiality interests, as each relates.

8.12 Secretary

The Executive Manager of Corporate Services or that Officer's nominee will fulfil the role of non-voting secretary who will also be responsible for preparation and distribution of agendas and minutes.

8.12 Meeting Attendance Fees – Independent Committee Members

In accordance with s 5.100(2)(b) of the Local Government Act 1995 and the Salaries and Allowances Tribunal's *Local Government Chief Executive Officers and Elected Council Members Determination*, independent members are entitled to be paid an attendance fee and be reimbursed for demonstrated actual travel and associated costs.

9.0 DELEGATED AUTHORITY OF THE COMMITTEE

Delegation No. 1.1.1.

FUNCTION

1. Authority to meet with the Shire's Auditor at least once every year on behalf of the Council [s.7.12A(2)].
2. Authority to:
 - a) Examine the report of the Auditor and determine matters that require action to be taken by the Shire of Denmark; and
 - b) Ensure that appropriate action is taken in respect of those matters [s.7.12A(3)].
3. Authority to review and endorse the Shire of Denmark's report on any actions taken in response to an Auditor's report, prior to it being forwarded to the Minister [s.7.12A(4)].

CONDITIONS

This delegation is not to be used where a Management Letter or Audit Report raises significant issues. In that instance the Local Government's meeting with the Auditor must be directed to the Council.

RECORD KEEPING

Audit Committee Minutes shall record and identify each decision made under this delegation in accordance with the requirements of Administration Regulation 19.

Adopted by Council 25 November 2025 / Resolution No. 101125

[Amended by Council 31 March 2026 / Resolution No. XXX](#)

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