



Audit, Risk and Improvement Committee

Terms of Reference

Establishment

The Audit, Risk and Improvement Committee is a Committee of Council established under s7.1A and s5.8 of the *Local Government Act 1995*.

Objectives

The purpose of the Audit, Risk and Improvement Committee is to advise the Council in relation to internal and external audit, compliance, risk management and improvement matters.

Functions

The functions of the Committee are to:

Audit

- Assist the organisation comply with statutory audit and review requirements;
- Determine matters that require action in relation to audit and review findings;
- Oversee the implementation of actions arising from audits and reviews, including endorsing reports to the Minister on responses to an Auditor's report.

Risk

- Monitor the management of organisational risks, noting the risk categories, levels, identified risks and controls.
- Participate in periodic reviews of the risk management framework and corporate risk register.

Improvement

- Promote continuous improvement initiatives and improvements that lead to enhanced financial health, governance and risk management.
- Provide recommendations to Council as appropriate that may lead to improved operational efficiency, service delivery and/or governance and administrative practices.

Membership

Members

Membership of the Committee comprises:

Presiding Member	Independent members as from proclamation of section 87 of the <i>Local Government Amendment Act 2024</i>
Deputy Presiding Member	
Elected Member	
Elected Member	
Elected Member	
CEO or delegate	(non-voting member)

Term

Elected Member membership of the Committee will be reviewed after every Local Government ordinary election and will be appointed by an absolute majority decision of the Council.

External Member membership of the Committee will be appointed following proclamation of s87 of the *Local Government Amendment Act 2024* and then in October 2026, and then each two years thereafter.

Meetings

The Committee is to meet as required, but at least twice per year. Meetings may be convened at the request of the Committee Presiding Member to deal with topical or urgent matters or by the CEO in consultation with the Presiding Member.

Meetings will be timed to coincide with internal or external audit reports, or where significant risks are required to be addressed or where there is need to review progress on improvement initiatives or other actions.

Administration

Officers of the WMRC will:

- Be responsible for coordinating meetings.
- Circulate an agenda before each meeting to all members and other required officers.
- Record minutes of the meetings.
- Report Committee minutes, including any recommendations to the next available meeting of the Council.

Delegated Authority

The Committee is granted delegation by Council (refer Delegation 2.1.1) to undertake the following functions:

1. Meet with the Council's Auditor at least once every year on behalf of the Council [s.7.12A(2)].
2. Examine the report of the Auditor and determine matters that require action to be taken.
3. Ensure that appropriate action is taken in respect of matters referred to above [s.7.12A(3)].
4. Review and endorse the report on any actions taken in response to an Auditor's report, prior to it being forwarded to the Minister [s.7.12A(4)].

Adopted / Modified

This Terms of Reference was adopted/reviewed/modified as follows:

	Meeting Date	Resolution #
Council Adoption	22 May 2025	10.4
Reviewed/Modified		
Reviewed/Modified		