



Sorell Council

Position description

Position Title	Independent Audit Panel Member
Work Section	Corporate Services
Department	Corporate Services
Reports to	General Manager
Employee Status	3 year - Fixed Term
Location	CAC

Primary position purpose

The Independent Audit Panel Member (the member) is to act as a member of the advisory Audit Panel committee (the Panel), making recommendations to Council on strategic and operational matters that require attention and rigorously reviewing and assessing Council's performance.

The Audit Panel Order (*Statutory Rule No. 34 of 2014, the Local Government (Audit Panels) Order 2014*), sets out the functions of an Audit Panel. Audit Panels are to consider in review of the Council's performance:

- Whether the annual financial statements of the Council accurately represent the state of affairs of the Council.
- Whether and how the strategic plan, annual plan, long-term financial management plan and long-term strategic asset management plans of a Council are integrated and the processes by which, and assumptions under which, those plans were prepared.
- The accounting, internal control, anti-fraud, anti-corruption and risk management policies, systems and controls that the Council has in relation to safeguarding its long-term financial position.
- Whether the Council is complying with the provisions of the Act and any other relevant legislation; and
- Whether the Council has taken any action in relation to previous recommendations provided by the Audit Panel to the Council, and if it has, what that action was and its effectiveness.

In fulfilling its functions, the Panel should consider the following key areas:

- Financial management
- Corporate governance
- Long term and integrated planning processes
- Integrated internal control and risk management
- Legislative and policy compliance

Key Responsibilities

The following are the key duties and responsibilities of the Panel in pursuing its Charter.

Financial Management

- Monitor the integrity of Council's financial reports and statements and review any significant financial reporting issues and judgements.
- Review and provide recommendation on:
 - the consistency and adequacy of Council's accounting policies and practices;
 - the methods used to account for significant and unusual transactions;
 - whether or not Council has followed appropriate accounting standards and has made appropriate estimates and judgements, including whether or not it has considered Tasmanian Audit Office (TAO) views;
 - the clarity and disclosure in Council's financial statements and reports, and the context within which the statements are made; and
 - all material information presented within Council's financial reports and statements.
- Review of the annual audit process, including:
 - the accuracy of the financial statements in representing the state of affairs of Council, supported with management and audit sign off;
 - compliance of the financial statements with relevant standards;
 - any action taken with respect to issues arising from TAO audit reports and practice guides; and
 - any significant accounting and reporting issues, including management decisions, significant changes to Council's internal accounting practices, controls and procedures, with specific reference to large and unusual transactions.
- Provision of assurance that the audited financial statements are correctly reflected in the Annual Report.
- Review of assumptions, judgements and estimates on which Council has based its financial forecasts and budgets

Corporate Governance

- Review Council’s strategic plan, annual plan, long-term financial management plan, financial management strategy, long-term strategic asset management plans, asset management strategy and asset management policy and determine:
 - whether the plans, strategies and policies are integrated;
 - the accuracy and appropriateness of information contained within these documents; and
 - demonstrated adherence to the plans, strategies and policies, including performance against identified benchmarks.

- Review whether Council has:
 - an effective risk management framework;
 - an effective procurement process;
 - adequate internal controls in place to safeguard Council’s financial sustainability and assets; and
 - internal processes for determining and managing material operating risks.

- Assessing Council’s compliance programs by:
 - monitoring compliance with legislation, regulations, internal policies and codes;
 - reviewing whether or not Council has in place all policies required under the *Local Government Act 1993* (the Act) and whether or not they are reviewed in accordance with provisions in the Act;
 - reviewing programs, policies and procedures for completeness, accuracy and integration; and
 - reviewing the extent to which management has put arrangements in place to foster and maintain an internal culture that is committed to ethical and lawful behaviour, and monitoring the effectiveness of those arrangements.

Meetings:

The Panel meets four times per year, or additionally as required. A schedule of meetings will be developed and agreed to by the members. Additional meetings shall be convened at the discretion of the Chairperson or at the written request of any member of the Panel, internal or external auditor.

Accountability & Extent of Authority

The Panel does not and cannot absolve a Council of its responsibilities or accountability. The Panel is an independent source of advice for the Council and under no circumstances can Council delegate its responsibilities to the Panel.

Appointment Term & Remuneration:

Appointments of independent members will be made by Council by way of a public advertisement and be for a term of three years. The terms of the appointment should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council’s elected representatives.

Remuneration will be paid to each independent member of the Panel on the following basis:

- Chairperson - \$3,000.00 per annum.
- Independent Members - \$2,000.00 per annum.
- This fee will be reviewed annually.

Organisational accountabilities

Be familiar with and follow the **Council's Code of Conduct**. A copy of this is provided with your appointment letter or can be accessed on Council's Intranet.

Be familiar with and undertake all work in accordance with relevant policy and legislation, including:

- Council's Values
- Workplace Health and Safety (WHS) Legislation
- Anti-Discrimination Legislation
- Sorell Council Enterprise Agreements
- Document Management - The incumbent is required to use the EDRMS system to retain records and documents relating to Council business as part of their employment.
- Customer Service Charter - The incumbent is required to commit Council's Customer Service Charter and to consistently deliver all services with a focus on excellent customer service.
- Customer Relationship Management (CRM) systems
- Comply with all Health and Safety legislation.

Work Place Health & Safety

Ensure Health and Safety information is provided to the broader community as required. While at work, a worker must:

- Take reasonable care for his or her own health and safety;
- Take reasonable care that his or her acts or omissions do not adversely affect the health and safety of other persons;
- Comply, so far as the worker is reasonably able, with any reasonable instruction that is given by the person conducting the business or undertaking to allow the person to comply with this Act;
- Cooperate with any reasonable policy or procedure of the person conducting the business or undertaking relating to health or safety at the workplace that has been notified to workers;
- Avoid, eliminate or minimize hazards within your control, and immediately report;
- Attend and actively participate in training programs provided in the interests of Health and Safety;
- Ensure accidents and near misses are reported as soon as reasonably practicable; and
- Ensure assessment and control of risk is managed in accordance with Council's Risk Management Framework.
- Complete Council's induction requirements

Key selection criteria

The independent member must possess good business acumen and sound management and communication skills.

The independent member must have one or more of the following skills, knowledge and experience:

- Knowledge and expertise in the areas of audit practices and financial management and reporting;
- Knowledge of, and experience in, relevant industries;
- Experience with governance processes, including but not limited to, risk management.

The evaluation of the independent member will be undertaken by the Mayor and General Manager and a recommendation for appointment will be put to Council.

Authorisation

I hereby agree that this position description accurately reflects the work requirements.

Manager name

Manager signature

Date

Employee name

Employee signature

Date

GM Name

GM Signature

Date