



Audit, Risk & Improvement Advisory Committee

TERMS OF REFERENCE

Policy Version 1.0

Category: Statutory

Adopted: March 2026



1. Statement

The Audit, Risk and Improvement Advisory Committee supports Winton Shire Council in meeting its legislative obligations under the *Local Government Act 2009* and *Local Government Regulation 2012* by providing independent oversight, informed advice and robust assurance across Council's governance, financial management, risk and compliance functions.

The Committee is committed to strengthening the sustainability of Council operations, safeguarding public assets and enhancing organisational performance through effective risk management, continuous improvement and accountability. Its work contributes to a transparent, compliant and resilient Council that can confidently deliver services and infrastructure to the Winton community.

Winton Shire Council is not legislatively required to have an Audit Committee (s105 *Local Government Act 2009*) as it is not considered a "large local government" but is required to meet the requirements of Part 11, Subdivision 1, Internal auditing and reporting of the *Local Government Regulation 2012* in relation to composition and meetings.

2. Purpose

The purpose of the Audit, Risk and Improvement Advisory Committee is to:

- Support legislative compliance with Council's responsibilities under the *Local Government Act 2009* and *Local Government Regulation 2012*, ensuring governance, reporting and decision-making practices meet statutory requirements and recognised standards.
- Strengthen financial sustainability through the review of financial reporting, budget processes, long-term financial planning and internal controls that safeguard Council's assets and maintain the integrity of financial statements.
- Enhance Council's risk maturity by assisting with Council's enterprise risk management framework, ensuring risks are identified, monitored and mitigated to maintain a sound and sustainable risk profile.
- Support internal and external audit functions by monitoring audit plans, findings and recommendations to support continuous improvement, compliance and operational effectiveness.
- Promote strong governance and accountability through assessment of Council's control environment, ethical standards, policy compliance and opportunities for improved efficiency, transparency and service delivery.

The Committee does not hold operational responsibilities or decision-making authority.

3. Membership

Generally, the Mayor and Chief Executive Officer and all Councillors are ex-officio members of the Committee. In addition to the Mayor, there will be an additional two Councillors, appointed by Council, to the Committee. The Mayor and Chairperson (Councillor) are voting members of the Audit, Risk and Improvement Committee.

The Chair of the committee will be one of the current Councillors. In the absence of the Chair, the Deputy Chair, or the Mayor, will fulfil the role of Chair.

Community members have full voting rights, as do those that are specified in the Terms of Reference. If a voting member is absent for two consecutive meetings, the Chair of the



committee may write to that member seeking an explanation on why they should remain on the Committee.

Voting Members

- Chair (Councillor)
- Deputy Chair
- Three community representatives

Non-Voting Members

- Mayor
- Chief Executive Officer
- Deputy Chair (Councillor)
- The Executive Manager Finance of Winton Shire Council
- The internal auditor of Winton Shire Council
- The external auditor of Winton Shire Council
- The external consulting Accountant
- Office of the Independent Auditor representative
- Meeting Secretariat

Resignation and replacement of committee members

A committee member may resign at any time by way of written or emailed advice to the Chairperson.

When a resignation is received, the resigning member may be replaced as follows:

- Where such resignation is a Councillor or Officer of the Winton Shire Council, Council may appoint a suitable replacement representative.
- Where such resignation is from a member representing an Authority, Industry Group or State Agency, or community group, the nominating agency may at its discretion nominate a replacement representative.
- Where such resignation is from a Community Representative which creates a casual vacancy, Council will fill the vacancy from previously submitted expressions of interest or (should there be no further suitable / available candidates) the vacancy can be filled through a process determined by Council.

4. Term

Committee members are appointed for a term of two (2) years commencing from the date of appointment. At the conclusion of the term, members may nominate for reappointment through the Expression of Interest (EOI) process and may be appointed for a further term subject to Council's approval.

5. Roles and Responsibilities

The Advisory Committee is accountable for:

- Fostering collaboration
- Maintaining at all times the focus of the Advisory Committee on the agreed scope, outcomes and benefits
- Monitoring and managing the factors outside the Advisory Committee's control that are critical to its success
- Act in an advisory role to Council

Members Will commit to:

- Attending scheduled meetings
- Share all communications and information across all members;



- Provide strategic guidance on implementation of plans, programs and initiatives.
- Ensure they provide an apology prior to a meeting if they are unable to attend
- Actively participate in meetings and any working groups
- Comply with Council's Code of Conduct
- Work in an open and honest manner, and with respect for each other.
- Understand that at all times it will be necessary to listen to and negotiate different points of view and perspectives, and to make compromises accordingly.
- Respect each other's opinions and consider the view of each member to be of equal importance.
- Refrain from any form of conduct that may cause a reasonable person unwarranted offence or embarrassment.
- Undertake to fairly present the discussion and information provided at the Committee to their organisation.

Winton Shire Council will:

- Notify members of the Advisory Committee, as soon as practical, if any matter arises which may be deemed to affect the development of the partnership.
- Provide each member with complete, accurate and meaningful information in a timely manner;
- Give the Advisory Committee reasonable time to make key recommendations.

Sub Committee/Working Group:

- The Committee will have the right to establish subgroups as deemed appropriate to assist in fulfilling their role and purpose.

6. Meetings

Meetings will be held:

- At Winton Shire Council operated buildings and alternate sites as required.
- At least two times per year at dates and times determined by the Committee as an approved meeting schedule.
- As per s269 of the *Local Government Regulation 2012*, a quorum of a committee is a majority of its members, however, if the number of members is an even number, one-half of the number is a quorum.
- Recommendations will made by consensus (that is, members are satisfied with the recommendation even though it may not be their first choice).
- Meeting agenda and reports will be provided by Winton Shire Council administrative staff.

Meeting Administration

- Meetings are to be chaired by the Chairperson or Deputy Chairperson.
- The agenda and business papers will be circulated no less than five days prior to a scheduled meeting.
- Minutes will be taken by a representative of Council.
- Minutes are to be brief and focused on action items and advice.
- Minutes shall be approved by the Chair and circulated to each member and to Councillors within two weeks of the meeting being held.
- Minutes are required to be submitted to an Ordinary Meeting of Council, following the committee meeting, to be received and noted.
- Recommendations from the meeting that require consideration for endorsement by Council endorsement will be submitted to the Ordinary Meeting of Council with the meeting Minutes.



Voting

- Each Member of the Advisory Committee may vote on business before the Committee, except where the Member has a conflict of interest.
- Voting at a meeting must be open and questions decided by a majority of the votes of the Members present however, if the votes are equal, the matter is affirmed to be submitted to Council for consideration.
- If a member present fails to vote, the member is taken to have voted in the negative.

Conflict of interest

Where Committee Members have a conflict of interest, or could reasonably be taken to have a conflict of interest, in an issue being considered or to be considered at the meeting, the Member must declare the conflict of interest to the meeting and must not be present while the matter, or a related matter, is being considered by the Committee or otherwise take part in any decision of the Committee in relation to the matter or a related resolution.

For the purposes of this clause, a member has a conflict of interest in an issue if there is a conflict between the Member's private interest and the public interest.

7. Delegated Authority

The Advisory Committee does not have any delegated authority and cannot make decisions on behalf of Council.

8. Communications

Members of the Committee are not permitted to speak to the media as representatives of the Committee.

9. Confidentiality

Members of the Advisory Committee must maintain strict confidentiality regarding all information, documents, discussions, and deliberations received or undertaken as part of their committee responsibilities.

Information provided to members is for the sole purpose of enabling the committee to fulfil its advisory role and must not be disclosed, released, or used for any other purpose without the prior written approval of the Chief Executive Officer (or delegated Council officer).

Committee members must not publicly comment on behalf of Council or the committee, nor share internal information with external parties, unless formally authorised. This obligation continues both during membership and after a member's term has concluded.

All records, documents, and materials provided to committee members remain the property of Winton Shire Council and must be returned or securely disposed of upon request or at the conclusion of the member's term.

A breach of confidentiality may result in removal from the committee and/or other actions in accordance with Council policy and relevant legislation.

Community members of the Audit, Risk and Improvement Committee are required to sign a Non-Disclosure Agreement.

10. Review

Council at its discretion may review and change the Terms of Reference, role and structure of the Audit, Risk and Improvement Advisory Committee by resolution of an Ordinary Meeting of Council.



11. Record of Amendments and Adoptions

Date	Version	Reason	Date Adopted & Resolution No.
March 2026	V1.0	Updates to documents	19 March 2026 - Resolution 2026/1

