



Audit and Risk Committee

Terms of Reference

Adopted by Council: 28 November 2022 (0004/2022)

Review Date: November 2026

1. Establishment

- 1.1 Pursuant to section 41 of the *Local Government Act 1999* (the Act) the Council establishes a committee to be known as the **Audit and Risk Committee** (“the Committee”).
- 1.2 The Committee will exist for the term of the Council or unless resolved otherwise by the Council.
- 1.3 The Committee is established as a Standing Committee within the Council’s governance framework.

2. Authority, Functions and Responsibilities

- 2.1 The Committee is mandated under section 126 of the Act and operates within the functions and responsibilities of the Act and associated Regulations.
- 2.2 The Committee does not enjoy the delegation of any powers or functions of the Council but acts in accordance with these Terms of Reference.
- 2.3 All decisions of the Committee will, therefore, constitute recommendations to the Council.

3. Membership

- 3.1 Council appoints members of the Committee and the Committee shall have a maximum of five (5) members.
- 3.2 The membership of the Committee comprises two Elected Members of the City of Salisbury, and three independent members who are appointed by Council for a term of office determined by Council.
- 3.3 Membership continues for the term of the Committee unless a member resigns from the Committee or is removed earlier by resolution of Council.
- 3.4 All members must attend meetings of the Committee and, where unable to do so, must provide an apology prior to the meeting.
- 3.5 The appointment of the Presiding Member and Deputy Presiding Member will be made by the Council for a term determined by the Council.
- 3.6 The Committee shall be provided with administrative support by the services of an employee of the Council appointed by the Chief Executive Officer or his/her delegate.



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4. Meetings

- 4.1 In accordance with the principles of open, transparent and informed decision making, Committee meetings must be conducted in a place open to the public.
- 4.2 Meetings of the Committee will be held in the Council Offices at 34 Church Street, Salisbury, in the Council/ Committee Rooms.
- 4.3 The Committee meets on at least a quarterly basis. Quorum for the Committee is 3 members, at least two of whom will be independent members.
- 4.4 Elected Members who are suspended from office and those granted a leave of absence under the new Section 55A of the Act, are not to be counted in the total number of Members of the Council when calculating the prescribed number of Elected Members that constitutes a quorum.
- 4.5 In accordance with section 87 of the Act, a minimum of three clear days' notice of an ordinary meeting of the Committee will be provided to members to the Committee.
- 4.6 Public notice of meetings will be given through publication of the annual meeting schedule on the City of Salisbury website. A copy of the Notice of Meeting and Committee Agenda will be displayed publicly on a monthly basis.
- 4.7 The Audit and Risk Committee has the opportunity to liaise with the external auditor in or around October each year in confidence, within the provisions of section 90(3) of the Act, to discuss the external audit process and relevant matters arising from the external audit in context of Division 4 of the Act. In this scenario:
 - the majority of the members of the Audit and Risk Committee are to be present
 - the Audit and Risk Committee can resolve that no employees of the Council are to be present.



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5. Meeting Procedures

- 5.1 All meetings will be held in accordance with the Act and observing the provisions of Part 1 – Preliminary, Part 3 – Meetings of Other Committees and Part 4 – Miscellaneous of the Local Government (Procedures at Meetings) Regulations 2013 (the Regulations) and the City of Salisbury Code of Practice for Meeting Procedures.
- 5.2 Where the Act and Regulations and these Terms of Reference do not prescribe the procedure to be observed in relation to the conduct of a meeting of the Committee, the Committee may determine its own procedure.
- 5.3 All members of the Committee have equal voting rights. A question arising for decision will be decided by a majority of votes cast by all members present.
- 5.4 Each member present must vote on a question arising for decision, except when a conflict of interest is declared.
- 5.5 The Presiding Member has a deliberative vote only and does not, in the event of an equality of votes, have a casting or second vote.
- 5.6 In the event of an equality of votes, the Committee has not made a decision on that item, which will then be referred to the Council for decision.

6. Minutes and Documents

- 6.1 Minutes and documents will be managed in accordance with Regulation 25 – Local Government (Procedures at Meetings) Regulations 2013 and the *City of Salisbury Code of Practice for Access to Meetings and Documents*.
- 6.2 When the Committee moves into confidence without staff present, the Committee Presiding Member will be responsible for the minute taking and will issue the minutes to the Manager Governance or delegate after the meeting for compliance with Regulation 25 of the *Local Government (Procedures at Meetings) Regulations 2013*.
- 6.3 Minutes will be kept of the proceedings at each Committee meeting. Minutes of Committee meetings will be provided within five (5) days after the meeting to all Members of the Committee and Members of the Council.
- 6.4 Members of the public are entitled to access to all documents received at a meeting of the Committee unless it is resolved to be confidential under the Act.

7. Reporting

- 7.1 The Committee reports directly to the Council.
- 7.2 Decisions made by the Committee will be referred to the next Council meeting, presented as Committee recommendations to Council.