



**EXPRESSIONS OF INTEREST (EOI) FOR INDEPENDENT
EXTERNAL MEMBERS OF THE AUDIT, RISK AND
IMPROVEMENT COMMITTEE (ARIC)**

Applications close: 12.00pm (WST) on Friday 29 August 2025



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Background

The Shire of York (the Shire) is a local government situated approximately 97 kilometres east of Perth and is known as the first inland town in WA.

The Administration Office is located on Joaquina Street. The Shire has approximately 3,600 residents who are represented by Council. Council comprises the President and six elected members who collectively represent the electorate. Council meetings are held monthly (excluding January).

The *Local Government Act 1995* requires all local governments to have an Audit, Risk and Improvement Committee (ARIC). The ARIC is responsible for reviewing and making recommendations to Council regarding financial management, risk management, internal controls, legislative compliance, internal and external audit planning and reporting. The ARIC meets at least quarterly.

External members are appointed for a period of two (2) years, in line with the normal terms of office for Council and the ARIC's Terms of Reference. In addition to being members of the ARIC, the Local Government Act Reform is introducing the need for an Independent Presiding Member and Independent Deputy Presiding Member of all ARIC's. The Shire expects its external members to be appointed to those roles.

At its June 2025 Ordinary Meeting, Council requested the CEO to commence an advertising process calling for EOIs from suitably qualified and skilled persons to be appointed as external representatives to the Shire of York's ARIC to enable the appointments to be effective from the local government ordinary elections in October 2025.

Legislative Framework

The principal legislation is the *Local Government Act 1995* (the Act). There are several subsidiary Regulations which apply to the ARIC. Full details of all the legislation can be viewed via www.legislation.wa.gov.au.

The annual budgeting process, financial accounting, management and reporting of municipal and trust funds, and the requirements for rates setting and land valuation are set out in Part 6 of the Act.

The requirement to have an ARIC is set out in Part 7 of the Act which also covers the essential requirements for appointment of auditors and conducting audits. This was expanded in 2017 to allow for financial and performance audits to be conducted by the Office of Auditor General (OAG).

The functions of an ARIC are set out in Regulation 16 of the *Local Government (Audit) Regulations 1996* which states:

"16. Functions of audit committee

An audit committee has the following functions —

- (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;*
- (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."*

There is also a separate reporting requirement under Regulation 17 of the *Local Government (Audit) Regulations 1996* which states:

"17. CEO to review certain systems and procedures

- (1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —*
 - (a) risk management; and*
 - (b) internal control; and*
 - (c) legislative compliance.*
- (2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*

- (3) *The CEO is to report to the audit committee the results of that review.”*

It is also worth noting that there are separate requirements under *the Local Government (Financial Management) Regulations 1996*:

“5. CEO’s duties as to financial management

- (1) *Efficient systems and procedures are to be established by the CEO of a local government —*
- (a) for the proper collection of all money owing to the local government; and*
 - (b) for the safe custody and security of all money collected or held by the local government; and*
 - (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and*
 - (d) to ensure proper accounting for municipal or trust —*
 - (i) revenue received or receivable; and*
 - (ii) expenses paid or payable; and*
 - (iii) assets and liabilities;**and*
 - (e) to ensure proper authorisation for the incurring of liabilities and the making of payments; and*
 - (f) for the maintenance of payroll, stock control and costing records; and*
 - (g) to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.*
- (2) *The CEO is to —*
- (a) ensure that the resources of the local government are effectively and efficiently managed; and*
 - (b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and*
 - (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.”*

Role of the Office of Auditor General in Local Government Audits

Local governments are required to be audited annually and, up until 2017, they could appoint their own financial auditors. Performance audits were not required under legislation.

Part 7 of the Act relating to appointment of auditors and conducting audits was amended in 2017 to allow for financial and performance audits to be conducted by the Office of Auditor General (OAG).

Of particular significance were the new sub-sections:

7.12AD. 'Reporting on a financial audit' which requires the auditor to provide copies of financial reports to the President, Chief Executive Officer and the Minister;

7.12AG. 'Conducting a supplementary audit' which allows the Minister to direct the auditor to conduct a supplementary audit of any aspect of the accounts of a local government; and

7.12AJ. 'Conducting a performance audit' which treats local governments as a state government agency for the purposes of carrying out performance audits.

Essentially, the changes for local government auditing are that all financial audits of local governments are now conducted by either the OAG or auditors engaged by the OAG, and that performance audits are now conducted under similar programs to that of State Government.

The Shire of York's audits are currently conducted by Nexia Audit Perth, contracted by the OAG who attend onsite twice a (financial) year.

Shire's Contact Person

Further information can be obtained from:

Vanessa Green
Council & Executive Support Officer
Ph. (08) 9641 0500
Email: records@york.wa.gov.au

Requirements for Consideration

The Shire is seeking nominations from suitably skilled and qualified people who can not only assist with the monitoring of the Shire's governance environment, but also help to identify and drive improvement initiatives which will deliver gains to Council, staff and the wider community. It is essential that applicants can commit to the two-year term for the ARIC, attend and Chair meetings (preferably in-person) during that period.

Historically, ARIC meetings have been held quarterly on the second Tuesday of the month (March, June, September, December) commencing at 3.00pm in Council Chambers. Consideration of the dates and times for the 2026 meetings will be made by Council following the local government ordinary elections (October 2025).

As appointed Presiding Member and Deputy Presiding Members of the ARIC, sitting fees are payable in accordance with Section 5.100 of the Act. These are currently set at \$250 per meeting for the Presiding Member and \$172 per meeting for the Deputy Presiding Member. The fees will be reviewed once the Salaries and Allowances Tribunal have released its Determination on the matter. For clarity, members are not paid for non-attendance

Applicants are requested to complete the Nomination Form as well as provide a recent CV and a cover letter detailing:

1. Their background, experience and qualifications relevant to the Terms of Reference, including as Presiding Member and/or Deputy Presiding Member of other ARIC's.
2. Their previous experience or involvement in local government, community organisations or committees relevant to the Terms of Reference, including as Presiding Member and/or Deputy Presiding Member.
3. Their motivation for joining the committee.
4. Their ability to commit to meeting attendance.

Applicants should also address the following selection criteria:

1. A suitably experienced professional who can demonstrate a high level of expertise and knowledge in financial management, risk management, governance, legislative compliance, audit (internal and external), internal controls and assurance processes in a local government setting.
2. Have a sound understanding or experience in performing the role of Presiding Member and/or Deputy Presiding Member.
3. Have an understanding of the duties and responsibilities of the position, ideally with respect to local government financial reporting and auditing requirements.
4. Have strong communication skills.
5. Have relevant qualifications, skills and experience in providing independent audit advice, particularly on audit and risk committees.
6. Be a person with no operating responsibilities with the Shire nor provide paid services to the Shire either directly or indirectly.

Evaluation Process

EOIs received will be presented to the ARIC for consideration. The ARIC may elect to shortlist applicants and/or request an in-person meeting. Applicants will be advised accordingly. Once the ARIC has reviewed the EOIs, a recommendation will be presented to Council for the final decision.

The successful applicants are required to sign a commitment to the Shire's Code of Conduct for Council Members, Committee Members and Candidates ([Policy E1](#)).

Lodgement Process

Electronic responses may be lodged via the Shire's email address, records@york.wa.gov.au, (preferred) and should be marked for the attention of Vanessa Green, Council & Executive Support Officer. Hand-delivered or posted submissions will also be accepted, and can be sent to:

Shire of York
1 Joaquina Street / PO Box 22
YORK WA 6302

EOIs are to be received by no later than **12.00pm (WST) on Friday 29 August 2025.**



AUDIT, RISK & IMPROVEMENT COMMITTEE EXTERNAL MEMBER NOMINATION FORM

File No: _____

Record No: _____

APPLICANT DETAILS

| | | | |
|-------------------------------|--|---------|--|
| Organisation: (if applicable) | | | |
| Name: | | | |
| Postal Address: | | | |
| Email: | | | |
| Phone: | | Mobile: | |

REQUIREMENTS FOR CONSIDERATION

As well as completing this Nomination Form, in submitting your application please include a recent CV and a cover letter detailing:

1. Your background, experience and qualifications relevant to the Terms of Reference, including as Presiding Member and/or Deputy Presiding Member of other audit, risk and improvement committees.
2. Your previous experience or involvement in local government, community organisations or committees relevant to the Terms of Reference, including as Presiding Member and/or Deputy Presiding Member.
3. Your motivation for joining the committee.
4. Your ability to commit to meeting attendance.

Applicants are required to address the following selection criteria:

1. A suitably experienced professional who can demonstrate a high level of expertise and knowledge in financial management, risk management, governance, legislative compliance, audit (internal and external), internal controls and assurance processes in a local government setting.
2. Have a sound understanding or experience in performing the role of Presiding Member and/or Deputy Presiding Member.
3. Have an understanding of the duties and responsibilities of the position, ideally with respect to local government financial reporting and auditing requirements.
4. Have strong communication skills.
5. Have relevant qualifications, skills and experience in providing independent audit advice, particularly on audit and risk committees.
6. Be a person with no operating responsibilities with the Shire nor provide paid services to the Shire either directly or indirectly.

| | | |
|--|------------------------------|-----------------------------|
| I understand I will fulfill the role of Presiding Member or Deputy Presiding Member | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| I am prepared to commit to the meeting requirements of the Committee | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| I am prepared to commit to the Code of Conduct for Elected Members, Committee Members & Candidates | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| I have read and understood the Terms of Reference | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| I have included my cover letter, CV and addressed the selection criteria | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

SUBMISSION DETAILS

Applications are to be received by no later than **12.00pm (WST) on Friday 29 August 2025** and can be lodged via email to records@york.wa.gov.au (preferred) marked for the attention of Vanessa Green, Council & Executive Support Officer. Hand-delivered or posted submissions will also be accepted and can be sent to:

Shire of York
1 Joaquina Street / PO Box 22
YORK WA 6302