

PURPOSE

This code of conduct sets out the standards of behaviour expected of Council's Audit Panel members (members). The standards support the characteristics of good governance outlined in the *Good Governance Guide for Local Government in Tasmania*.

SCOPE

This policy applies to all members of the Audit Panel.

RELATED DOCUMENTS

Audit Panel Charter

Local Government Audit Panels – A Practice Guide (Revised March 2024)

STATUTORY REQUIREMENTS

Acts	<i>Local Government Act 1993 (Tas)</i> <i>Audit Act 2008</i>
Regulations	<i>Local Government (Audit Panels) Order 2014</i> <i>Local Government (Audit Panels) Amendment Order 2015</i> <i>Local Government (Meeting Procedures) Regulations 2015</i>
Australian/International Standards	<i>Australian Accounting Standards</i>

POLICY STATEMENT

The Audit Panel assists the Council by reviewing its performance and compliance under Section 85A of the Local Government Act 1993, and by providing independent scrutiny in the interests of the community. Through this role, the Panel offers checks and balances on key Council activities and highlights issues requiring strategic attention.

Aldermen who are members of the Audit Panel are in a unique position and have an obligation to maintain an Audit Panel perspective in the interests of the community when they discharge their duties as Panel members, i.e., they must display independence of mind, separate from their role as an Alderman.

In performing their role on the Audit Panel, and in acting in the best interests of the community, all members of the Audit Panel commit to the following standards.

Effective management of conflicts of interest

Members avoid conflicts of interest that arise between their personal interests and their public duty as an Audit Panel member, as far as reasonably possible. This includes pecuniary and non-pecuniary conflicts of interest (actual, potential or perceived). Where avoidance is not possible, members appropriately manage conflicts of interest. Members are responsible for acting in good faith and

exercising reasonable judgment to manage conflicts of interest, including the offer or receipt of gifts and benefits.

Council members may at times deal with conflicts of interest as a consequence of their dual roles as an audit panel member and an Alderman. This may present as a conflict between the interests of the community (as seen from the Audit Panel perspective).

All members will regularly provide advice of their actual, potential and perceived conflicts to the Audit Panel.

Proper use of Council information

Members maintain the confidentiality of any information, documents and communication that the Council or panel has designated as being in confidence. Members only access Council information needed for them to perform their role as a panel member and not for personal interests or reasons.

Proper use of position

Members perform their role in the best interests of Council and the community. Members operate within the intended scope of the Audit Panel (as outlined in the Audit Panel Charter) and adhere to relevant Council policies and procedures.

Appropriate interactions

Members act ethically and treat all persons with fairness and respect. Members conduct themselves in a way that positively represents the Audit Panel and is in the best interests of Council and the community. Members interact appropriately with fellow members, councillors, Council staff and the community, and give full respect and consideration of to all relevant information known to them. Members should not interact directly with Council staff without the prior approval of the Audit Panel and the Chief Executive Officer.

Background

Under the Local Government Audit Panels: A Practice Guide (March 2024) (as published by the Local Government Division- Department of Premier and Cabinet), a model Audit Panel Code of Conduct has been drafted for consideration by councils. This Code of Conduct is consistent with that model.

DOCUMENT CONTROL

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Responsible Directorate	Corporate Services	Controller:	Manager Governance and Risk		
ECM Document No.:	Policies by Directorate				