

E. Jurisdictional analysis of local government audit committees

The table below describes the mandates for local government audit committees in all jurisdictions.

Figure E1
Local government audit committee mandates by jurisdiction

	Queensland	New South Wales	Victoria	South Australia	Western Australia	Tasmania	Northern Territory
Audit committees are mandated by the department	X	✓	✓	✓	✓	✓	✓
Membership	Large council audit committees must consist of between 3 and 6 members with one, but no more than 2, councillor members	Must consist of a chairperson, at least 2 independent members, and one councillor may be appointed (not the mayor)	Must consist of a majority of independent members with at least one councillor	Must consist of a majority of independent members	Chair and deputy chair must be independent.	Must consist of 3 to 5 members. A committee with 4 or 5 members must have 2 independent and a committee with 3 members must have one independent	None specified
Independent chair	X	✓	✓	X	✓	✓	✓
Meeting frequency	At least twice	At least quarterly	Not specified	Quarterly	Not specified	Quarterly	Not specified
Risk management required	X	✓	✓	✓	✓	X	X
Guidelines available	✓	✓	X	X	✓	✓	X

Source: Compiled by Queensland Audit Office from the relevant state's legislation.

