HUON VALLEY COUNCIL COMMENTS
TARGETED AMENDMENTS TO THE *LOCAL GOVERNMENT ACT 1993*
LOCAL GOVERNMENT PRIORITY REFORM PROGRAM 2024-26
DISCUSSION PAPER

Thank you for the opportunity to make a submission on the proposed *Land Use Planning and Approvals Amendment (Development Assessment Panels) Act 2024*.

Please find enclosed Council's submissions and comments below.

Council of course will wish to comment on the detail in draft Bills in due course.

CONSULTATION ISSUE	COUNCIL COMMENT AND SUBMISSION
STRATEGIC PRIORITY 1:LIFTING STANDARDS OF PROFESSIONALISM, CONDUCT, AND INTEGRITY	
1. Legislating the good governance principles	
Reform snapshot • Good governance principles will be embedded in the Local Government Act 1993 to set clear standards and expectations for how Tasmanian councils should make decisions as a collective on behalf of their communities. • The principles will mirror those currently captured in the local government Good Governance Guide, which are themselves based on well-accepted standards drawn from national and international best practice. • The change will mean all councils will have a general duty under the Act to uphold and act in accordance with the principles when performing their statutory roles and functions. • The Minister for Local Government will be empowered to issue guidelines to support councils to interpret **Reform detail** Under the reform, a general, positive onus would be placed on local councils to undertake their functions and exercise their powers such that they are: • Accountable • Transparent • Law-abiding • Responsive • Equitable and inclusive • Participatory • Effective and efficient • Consensus orientated	The high level nature of principles can provide avenues for those who do not agree with a decision of a Council, no matter how appropriately made, to challenge that decision on the basis of not upholding or acting in accordance with the principles when performing their statutory roles and functions. The reform should not allow the principles to be weaponised to subvert the lawfully made decisions of the Council or to make decision making for the Council difficult. The ability to issue guidelines to support Councils to interpret is particularly supported if this reform proceeds. The guidelines need to take into account the need for Council's to do business and make decisions and not be distracted in unnecessary arguments impacting Council's ability to Act. This must also be clear to the public for those who may disagree with Council decisions that this is not an avenue of appeal for any matter decided on its merits. A question is also asked how principles apply to particular statutory decisions of Council such as when acting as a Planning Authority under *Land Use Planning and Approvals Act 1993* or acting as a Permit Authority under the *Building Act 2016*. It needs to be made clear that those decisions are made in accordance with the relevant Act and are not challengeable by way of not complying with the principles.

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These principles underpin the current Good Governance Guide, which were themselves adapted from best practice resources used in Victoria, and draw on principles used by the United Nations Development Corporation. This will mean all councils will have a general duty under the Act to uphold and act in accordance with the principles when performing their statutory roles and functions. It is recognised the principles are very high-level and open to significant interpretation. Therefore, the Minister for Local Government will also be empowered to issue guidelines of expected standards under the principles, which will support councils to interpret and apply the principles in different circumstances and contexts. The new mandatory learning and development modules for councillors (see reform 6 for further details) will include a focus on the practical application of the principles to the everyday business of councils. Legislating the principles will also provide a further avenue for early regulatory intervention where a council is acting contrary to the standard established under those principles. Specifically, the Director for Local Government will be able to recommend to the Minister for Local Government the issuing of a performance improvement direction or the appointment of a temporary advisor where they are satisfied that there has been a serious and material failure by a council to act in a way that is consistent with the good governance principles (see reforms 3 and 4).	
2. Introducing serious councillor misconduct provisions	
Reform snapshot • New provisions will be included in the Act which allow for stronger sanctions (including removal and barring from office for up to seven years) where councillors are found to have engaged in serious councillor misconduct under the councillor Code of Conduct. • Serious councillor misconduct will be defined as a serious and severe breach of the code, determined by reference to clear criteria which go to the impact of the conduct in question, and its	The process for code of conduct complaints should be simplified with the recent changes not going far enough to provide a consistent approach to these matters. There are complaints that would be not serious Councillor misconduct. These may be treated through alternative dispute resolution process and possibly resolved.

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<tr><th>CONSULTATION ISSUE</th><th>COUNCIL COMMENT AND SUBMISSION</th></tr>
<tr><td>reflection on a person’s fitness (or otherwise) to hold public office.
• Serious councillor misconduct complaints

Reform detail
The proposed serious councillor misconduct provisions would empower the Director of Local Government (and only the Director) to refer to TASCAT a complaint of serious councillor misconduct.
Serious councillor misconduct would be defined as conduct representing a serious or severe breach of the local government Code of Conduct, which:
• if proven, would constitute a serious offence; or
• materially and negatively impact the operations of a council; or
• presents a material risk to the health and safety of another person or persons; or
• otherwise demonstrates the councillor is not a fit and proper person to hold the office of councillor.
The broad intent of the above definition is that it aligns with the core aspects of the concept of serious misconduct under the Integrity Commission Act 2009 but seeks to create some greater specificity around the type of councillor conduct that may reasonably warrant their removal from office under these new provisions.
Please note the Office of Local Government is actively considering whether further, specific detail should be provided to support the above definition and invites community and sector feedback on this question.
The Director of Local Government would have sole discretion to make referrals and would be empowered to do so on their own initiative, or in response to a referral from a Code of Conduct initial assessor or investigating panel, a temporary advisor (see reform 4), or another authority.
All the usual procedural aspects of TASCAT would apply once a matter is brought into that jurisdiction (including legal representation and</td><td>Those matters not resolved go to the Code of Conduct Panel for determination.

There is now proposed serious Councillor misconduct that would go to TASCAT as referred from the Director.

The process should be streamlined, in that, if TASCAT are to be involved, then the Code of Conduct Panel be abolished and all Code of Conduct complaints are referred to TASCAT.

In that instance there is one consistent approach to complaints.

Cost would also be reduced as the State Government and Council’s would no longer have to fund the process separately.

Having a venue to deal with serious Councillor misconduct will relieve a burden on the Integrity Commission specifically dealing with those complaints.

Where the Director becomes of the view that the complaint is of serious Councillor misconduct then the Director should have a right to become a party to the complaint and, in those instances, the proposed powers of TASCAT in the reform will then be activated.</td></tr>
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appeal rights). In this context, the Director of Local Government would adopt the role of applicant in the matter and would present TASCAT with relevant evidence to support a serious councillor misconduct complaint. In addition to all other existing sanctions currently available to the Code of Conduct Panel, TASCAT would be empowered, in making a finding of serious councillor misconduct, to dismiss the councillor and disqualify the councillor from being eligible to stand for election as a councillor for a period of up to seven years. The model outlined above largely adopts one of the proposed options for serious misconduct reform the Tasmanian Government consulted on in 2023[2], and which received broad support from the sector. It is also similar to, and adapts for the Tasmanian context, aspects of models adopted in other jurisdictions including South Australia, Victoria and New South Wales. It represents a targeted and measured approach to better dealing with what should be rare instances of serious councillor misconduct. By utilising TASCAT, it is also independent of Government, and provides appropriate natural justice and procedural fairness for respondents.	
3. Broadening performance improvement direction provisions	
Reform snapshot • Changes will be made to performance improvement direction (PID) provisions under the Act, which will provide that the Minister for Local Government may issue a PID to a council or councillor in response to a broad range of performance and governance concerns, including: ○ breaches of or non-compliance with a council policy made under the *Local Government Act 1993* that are not of a minor nature; and ○ a serious and material failure by a council to act in a way that is consistent with the good governance principles. • This change will make clear that PIDs can be issued in response to circumstances beyond clear-cut statutory breaches, which is	This reform is generally supported as the original intent of PIDS does not appear to have been fully implemented and PIDS are currently restricted from what was proposed.

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consistent with their original regulatory intent as an early intervention tool to flexibly and promptly address issues with council performance and compliance. • In addition, a failure to comply with a PID may also trigger the appointment of a temporary advisor (see reform 4 below). **Reform detail** The proposed changes would adjust the existing PID provisions and broaden the circumstances and conditions in which a PID may be recommended to include – for both an individual councillor, or a council as a whole – instances of material noncompliance with a council's own policies made under the auspices of the Local Government Act. It is also proposed to make clear a PID may be issued in response to a material failure by a council to act in a way that is consistent with the good governance principles. Finally, consideration will be given to the current statutory language that determines when a PID can be recommended to the Minister for Local Government, to ensure it does not unreasonably constrain the ability to use PIDs as an early intervention or mitigation tool. The PID framework will otherwise remain the same. This means that councils will still be given notice and the opportunity to show cause, and PIDs will still need to be issued by the Minister for Local Government on the recommendation of the Director of Local Government.	
4. Introducing temporary advisors for Councils	
Reform snapshot • New provisions will allow for the Minister for Local Government to appoint – in response to evidence of existing or emerging governance issues at a council – a temporary advisor to a council to provide advice and recommend governance improvements to the council, the Director of Local Government and the Minister for Local Government.	Any issues with this proposed reform will be identified in the detail in a Draft Bill. The reform will need to be very clear in the circumstances where the Minister may appoint a temporary advisor to the Council, that the process is in itself transparent and objective and is not politically motivated.

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• Advisors would be given all necessary and appropriate powers to undertake these functions. Specifically, advisors would have the authority to enter council premises, review its operations, request information from the council administration and its audit panel, provide guidance to elected members and senior staff, and make recommendations to the council **Reform detail** The Minister for Local Government would have broad discretion in appointing a temporary advisor in response to a reasonable belief that a council was not meeting appropriate standards of governance, and the appointment of an advisor would assist in getting the council back on track. It is anticipated that advisors could also be utilised to support new councils in instances such as where a previous council has been dismissed following a Board of Inquiry process. The Minister for Local Government would be able to appoint an advisor in response to a recommendation from the Director of Local Government, or on the request of the council itself. It should be noted the model proposed here differs slightly from the previously agreed reform, in that temporary advisors would be appointed to councils by the Minister for Local Government, not the Director of Local Government. In most instances it is expected the Director of Local Government would have a central role providing advice and recommendations to the Minister for Local Government around the appointment of an advisor. However, the need for ministerial approval is considered appropriate given the implications (including the associated costs) of issuing a direction of this kind on a democratically elected council. It is also consistent with the approach taken in other jurisdictions with similar provisions in their local government legislation, including Victoria and New South Wales. As the name suggests, the role of a temporary advisor would be advisory only. Their key functions would be to monitor and observe council	

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governance and operations and provide advice and recommendations to the relevant council, the Director of Local Government, and the Minister for Local Government. Unlike a commissioner or administrator, advisors would not have any administrative, contractual, or financial control over the operations of council. Temporary advisors would be able to be appointed separately to, or in conjunction with, a performance improvement direction. The Minister for Local Government would also be able to request an advisor to investigate and report on specific matters. Advisors would be given all necessary and appropriate powers to undertake these functions. Specially, advisors would have the authority to enter a council, review its operations, request information from the council administration and its audit panel, provide guidance to elected members and senior staff, and make recommendations to the council on governance improvements. It is proposed that, where an advisor identified evidence of what they believed may constitute serious councillor misconduct, they would be empowered (and obliged) to formally refer that evidence to the Director of Local Government (see reform 2). Elected members and staff would be obliged to cooperate with an advisor's information requests and it would be an offence for a person to wilfully obstruct or hinder an advisor performing their function in accordance with the Act. Advisors would be bound by appropriate confidentiality requirements (including in respect of legally privileged information) but also legally indemnified for undertaking their roles and functions in good faith. They would be appointed on terms and conditions under an instrument of appointment, and the cost of their appointment would be borne by the relevant council. At the end of their appointment, advisors would provide a final report the Minister for Local Government and recommend any further action as they see fit, which may include some form of reporting and continued oversight, the potential issuing of performance	

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improvement directions, a Board of Inquiry, or a Local Government Board Review. To ensure natural justice and procedural fairness, before providing any report containing an adverse finding, the advisor would be required to give anyone implicated in that finding a reasonable opportunity to respond.	
5. Clarifying work health and safety obligations	
Reform snapshot • Doubts removal provisions will be included in the Local Government Act, removing any ambiguity elected members are bound by, and have obligations under, work health and safety (WHS) legislation. • The changes will further clarify that councils – and specifically elected members – have legislative obligations to prudently and actively manage WHS hazards. They will not conflict with, replace, or duplicate any existing obligation under the WHS framework, nor in any way insert the Director of Local Government as a workplace safety regulator for councils. **Reform detail** New doubts removal provisions will be included in the Local Government Act, removing any ambiguity that elected members are bound by, and have obligations under, existing WHS legislation. It is important to note the changes will in **no way transfer the WHS regulatory jurisdiction away from WorkSafe**. They will simply reinforce that councils' adherence to WHS statutory requirements is an integral (and essential) component of good governance and clarify the specific status of elected members – including their attendant obligations under the WHS framework – within the Local Government Act. The Local Government Act is primarily concerned with the sound governance of councils. Proposed reforms for improving available regulatory responses to instances of governance failure, serious poor performance, and elected member conduct (particularly expanded PID	This reform is supported and is well overdue. The proposed reform however does not go far enough to protect Councillors directly from work health and safety risk and hazard exposure.

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provisions, temporary advisors, and serious councillor misconduct provisions) will ensure the Director of Local Government and the Minister for Local Government are well placed in respect of those matters, while maintaining a clear and appropriate separation from the statutory responsibilities of WorkSafe Tasmania as the WHS regulator. As previously noted, the proposed provisions will support non-legislative work supporting councils to develop consistent and effective policies and procedures for managing WHS risks and addressing inappropriate behaviours, including bullying and harassment. Policies and procedures need to include clear, effective, and timely intervention and response strategies for managing elected member conduct deemed to represent a workplace hazard. This should also ensure councils are well placed to confidently and effectively escalate matters to regulators, as and where this is appropriate and necessary. LGAT is currently developing a model policy to support councils better and more confidently comply with their WHS obligations within the current statutory framework, especially as they relate to elected member conduct and psychosocial hazards.	
6. Mandating council learning and development obligations	
Reform snapshot • New legislative provisions will require all councillors (both new and returning) to undertake minimum learning and development activities within the first 12 months of being elected. • The requirements will focus on councillors' core roles and responsibilities (including their various statutory obligations) will be set out in a Ministerial Order, allowing for flexibility and adjustment over time, as necessary. • The provisions would ensure that mandatory requirements must be relevant to the performance of a councillor's functions and duties, and the Minister for Local Government would be required	The reform is supported noting the significant roles that Councillors undertake including acting as statutory authorities. It is though noted that none of these requirements are relevant to State and Federal members of Parliament. The reform must recognise that Councillors are effectively volunteers provided with a very low allowance for the risk that they are taking collectively and individually and the consequences for inappropriate conduct.

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to consult with councils on the contents of any order before it is issued. • General managers would also be required to develop an elected member learning and development plan for the council at the beginning of each term, and councils would need to make reasonable provision in their budgets to support participation of councillors in learning and development opportunities consistent with those plans. • Councils would need to publicly report on each councillor's completion of mandated learning and development activities. Non-compliance with the new requirements would be a breach of the Local Government Act, and therefore could result in the potential issuing of a performance improvement direction on a council or councillor. • Mandatory pre-election education (completion of an information session) would also be introduced, but this will be implemented via the new Local Government Elections Bill. • The reform implements key recommendations from the Future of Local Government Review and will ensure councillors are better supported and equipped with the skills and knowledge they need to perform their important functions and duties. **Reform detail** New provisions would be included in the Local Government Act which require all councillors to undertake a set of core learning and development activities (specified by Ministerial Order) within 12 months of their election to office. The requirement would apply to both new and returning councillors, in recognition of the constantly evolving statutory and regulatory operating environments for councils. The specific scope and content of the specified core learning and development program would be developed in consultation with the sector, and the Bill would explicitly require consultation by the Minister for Local Government with councils before the issuing of an order.	Time undertaken for training will likely be at the cost of income generation time or general health and wellbeing time with families. This reform must recognise that Councillors must be appropriately remunerated for their service to the community. Specific comments on the detail of the Reform will be made in respect of the Elections Draft Bill Discussion Paper.

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The use of Ministerial Order allows for flexibility and adjustment over time, as necessary. However, the Bill would also limit the scope and content of the order to matters that relate to the performance of a councillor's functions and duties. At this stage – and at least initially – it is expected the core program would closely reflect the elected member learning and development framework and core modules that have been developed by the Office of Local Government and the Local Government Association of Tasmania. Likely topics/modules for inclusion as part of the core program are: • **good governance and professional conduct;** • **legal responsibilities (including work heath and safety);** • **council and committee meeting procedures;** • **council as a planning authority;** • **financial management and reporting;** • **strategic asset management; and** • **community engagement, representation, and advocacy.** The content of the order would be open to review to ensure it remains relevant and contemporary. Any remaking of the order as consequence of a review would also need to be subject to council consultation. Councils would need to publicly report on each councillor's completion of mandated learning and development activities. Non-compliance with the new requirements could result in the issuing of a performance improvement direction on a council or councillor. In addition to the mandated core program, amendments will provide that general managers will be required to develop an elected member learning and development plan for the council at the beginning of each term. Councils would need to make reasonable provision in their budgets to support participation of their councillors in learning and development opportunities consistent with those plans, as well as their completion of the mandatory core program.	

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Finally, it should be noted these initiatives will be complemented by mandatory pre-nomination training package for all prospective candidates within six months of nominating for election. This training will cover the roles and responsibilities of councillors, providing potential candidates with a clear understanding of what the role entails. **Note this requirement will not be included in the Local Government Act but will instead be provided for under the new Local Government Elections Bill, which is currently under development.**	
STRATEGIC PRIORITY 1: DRIVING A HIGH-PERFORMING, TRANSPARENT, AND ACCOUNTABLE SECTOR	
7. Introducing a contemporary role statement and a charter for local government	
Reform snapshot • The local government role statement developed by the Future of Local Government Review will be included in the Local Government Act, setting a clear, contemporary vison for councils, focused on the wellbeing of local communities. • A head of power will also be included in the Act for the Minister for Local Government to issue via Ministerial Order a Local Government Charter to support the delivery of the new role, subject to first consulting with the local government sector. • The charter will clarify and consolidate councils' core functions and duties, offer principles for financial management and engagement, and facilitate strategic state and local government collaboration on issues like regional land use planning and emergency preparedness. • The charter will provide a more flexible mechanism for capturing core functional responsibilities of councils **Reform detail**	The reform is generally supported with no comment as it has been comprehensively discussed during the Future of Local Government Review process. How the role statement and charter will be implemented and used is still a question similar to the proposed principles in reform 1 above.

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The local government role statement developed by the review will be included in the Local Government Act, replacing the current high-level function statements in sections 20(1) and 20(2). New provisions will also be included to establish broad parameters of the charter and empower the Minister for Local Government to make a Ministerial Order consistent with those parameters. The Act would establish the high-level purpose, scope, and effect of the charter (noting it would be non-binding) and establish the process for developing the charter in consultation with the sector. Consistent with the Future of Local Government Review Final Report, it is proposed the Act would establish the purpose and scope of the Charter being a document which: • provides clarity and specific guidance to support councils in implementing their statutory role; • establishes the core functions of councils (as provided for in legislation), and the principles and practices to guide when and how councils should move into areas outside of these; • includes principles in relation to good financial management, community engagement, and for collaboration and coordination with other councils to address regional issues; and • sets clear principles and processes for how the Tasmanian Government will support local government to deliver on their role, including in connection with consultation and engagement between the state and local government. The provisions to be included in the Act would require the Minister for Local Government to consult publicly and with councils before issuing the order, including any time it is reviewed and amended. In parallel to introducing the necessary legislative changes, the Government will work closely with local government, the community, and other local government partners on the substantive process of developing the content of the charter.	

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It is anticipated this will be a collaborative process undertaken following the implementation of these legislative reforms, with a charter coming into effect in 2026.	
8. Improving the strategic planning and reporting frameworks	
Reform snapshot • Changes to the Local Government Act will provide the statutory underpinning to improve (flexibly and over time) the way councils plan for the future and report to the community on their progress and achievements. • The current 10-year strategic planning period will be retained, but councils will now be required to link their strategic plans to identified community wellbeing priorities. • New statutory requirements will be introduced for councils to develop and adopt community engagement plans and workforce development plans, consistent with FoLGR recommendations. • Beyond these broad parameters, councils will retain significant flexibility to set strategic priorities that are relevant and important to each of their communities **Reform detail** Proposed amendments to the Local Government Act would introduce the necessary high-level architecture to enable the introduction (over time) of an improved Strategic Planning and Reporting Framework, consistent with the intent of the Future of Local Government Review recommendations. In summary, the amendments to statutory planning requirements would: • **Retain the existing 10-year horizon for strategic plans but require councils when developing those plans to specifically consult with local communities to identify and include agreed wellbeing priorities, objectives, and outcomes**. It is envisaged public engagement to determine community wellbeing priorities	The reform is generally supported and consistent with the Future of Local Government Review discussions with no comment.

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could be incorporated into the existing consultation requirements for strategic plans. Councils would then be required to report publicly on progress against these priorities in their annual reports. • **Retain councils' existing financial and asset management obligations in the Local Government Act (including the existing suite of documents and their content requirements)**, noting that under the Act these plans already need to link to and support councils' strategic plans, which will now include explicit community wellbeing requirements. • **Introduce a requirement for councils to develop and adopt community engagement plans and workforce development plans**. The Act will set only the high-level parameters for these plans, with the Minister for Local Government empowered to issue guidelines under the Act to support councils as and where this is considered necessary. Councils would be required to review these plans every four years, consistent with the current four-yearly review cycle for the existing suite of council statutory plans. In addition to the above it should also be noted that councils (under reform 6) will be required to develop an elected member capability and professional development plan. This would be done at the beginning of each council term (within the first 12 months following an election). It is important to note the introduction of the new strategic planning requirements would be managed in a way that supports a smooth transition for the sector and for communities. The new legislative provisions would not be enacted until after the 2026 council elections to provide sufficient lead time for the sector to prepare for the change. It is anticipated the new framework will also be supported over time by the development of an improved performance reporting framework, including new metrics and better data (see reform 9).	

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9. Improving consistency in data collection and reporting methodologies	
Reform snapshot • New provisions will give the Minister for Local Government the ability to issue clear and binding instructions to councils in in relation to a broader range of performance indicators and their associated data collection and reporting requirements. • More consistent collection and reporting of key council performance data is essential to, and will support the development of, a new performance monitoring framework for the local government sector. • Better data and improved confidence in performance monitoring will empower communities to understand how well their council is performing and support better and more proactive monitoring and regulatory intervention. **Reform detail** Currently, section 84 of the Local Government Act provides that the Minister for Local Government can specify financial management indicators and asset management indicators to be included in the financial statements of councils. The Local Government (Management Indicators) Order 2014 specifies a number of indicators (for example, asset sustainability and financial position ratios) and provides guidance on how they are to be calculated. In an expanded version of these provisions, the Minister for Local Government would be given a statutory head of power to specify, by Ministerial Order, a broader range of performance metrics or indicators of councils' financial (including rating), regulatory, statutory compliance, and service level, cost, and quality performance. The Minister for Local Government would also be empowered to specify in that order the data methodologies and protocols for reporting and presenting data against the metrics.	The reform is generally supported, however, is subject to review of the proposed detail of reporting that will be required.

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As is the case currently, the Minister for Local Government would be required under the Act to consult with councils on the content of the order.	
10. Enhancing transparency of information in council rates notices	
Reform snapshot • The Act will empower the Minister for Local Government to prescribe additional information requirements for council rates notices so ratepayers will have a clearer picture of how and why their rates change over time **Reform detail** Amendments to the Act would provide that the Minister for Local Government may, by order, specify minimum information to be included in council rates notices for the purposes of informing ratepayers about: • the drivers for the year-on-year changes to their rates liability (including rating policy changes, changes to property valuation, and changes to the general rate component); • the total amount of rates payable on the property for each year over the preceding five years; • the average year-on-year general rate change for a property, expressed in relative terms; and • how rates have been applied by councils across service categories and functions. As with other proposed reforms utilising Ministerial Orders, the Minister for Local Government would be required to consult with councils before finalising and issuing the rates notice requirements. These provisions will likely link to and align with the proposed amendments under reform 9 in relation to the issuing of standardised	There are no issues with the reform in and of itself for the Council to provide additional information regarding the making of rates and charges. As proposed, this will though make a rates notice an almost unreadable document. As it is, section 122 of the *Local Government Act 1993* requires a significant amount of information on the rates notice. This takes up a significant amount of space and adding more information may result in ratepayers being turned off from reading the notices. There needs to be a balance for this information especially in communities where there are low levels of literacy and an overload of information may reduce the impact of compliance issues. The first and fourth dot points in the reform detail for instance should be made available in Council's budget papers that anyone who is interested can be directed to. Information on a rates notice should be that relevant to the individual property rating impacts only.

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performance metrics and data collection and reporting methodologies in respect of rating data.	
11. Mandating internal audits for councils	
Reform snapshot • New provisions will require all councils to establish and maintain an internal audit function, bringing them into line with Tasmanian Government agencies. • This reform responds directly to a Future of Local Government Review recommendation and recognises councils are responsible for managing significant public assets and resources. • General managers, through audit panels, will be responsible for delivering their council's internal audit function. **Reform detail** The Local Government Act would be amended so that the Treasurer's Instruction issued under the *Financial Management Act 2016* relating to internal audit applies to councils. The amendments would enable the Treasurer to modify the application of the Instructions as and where this is necessary and appropriate for the local government context. A similar approach is used for other entities which are not Tasmanian Government departments, including the Macquarie Point Development Cooperation. Utilising the relevant Treasurer's Instruction has the advantages of adopting an existing best practice, principles-based framework for councils, which is consistent with that which applies to state government agencies without having to create a separate, parallel framework under the Local Government Act. The Department of Treasury and Finance also maintains best practice guidelines which include information on internal audit to support councils in adopting and operating under the Treasurer's Instruction. As applied to councils, the Treasurer's Instruction would provide broad discretion around establishing internal audit, within a framework of	There are no comments on this proposed reform and matters of detail will be considered in a Draft Bill.

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high-level principles and minimum procedural and governance requirements. It would mean, among other things, the general manager must ensure: • that effective and appropriate internal audit arrangements are established and sufficiently resourced; • the internal audit function must provide for the ongoing review of the effectiveness of internal governance, risk management and control processes; • those undertaking the internal audit function have unrestricted access to all records, data, assets, personnel, premises and information that is relevant and necessary to perform the internal audit function; • those undertaking the internal audit function have the necessary authority to perform reviews, evaluations, appraisals, assessments and investigations of functions, processes, controls and governance frameworks of the council; • the council has an internal audit charter that specifies the function, purpose, authority and responsibility of those undertaking the internal audit function; and • the council has an internal audit plan covering a minimum period of three financial years, and which is reviewed and updated on an annual basis. Councils would have flexibility to resource their internal audit function independently or engage an independent external firm as part of a resource sharing arrangement among participating councils. Building on this reform, and as recommended by the legislation review in 2020, the Director of Local Government will also be given the explicit power to request internal audits be undertaken, where they reasonably believe a council is failing to perform a function that is impacting on the operations of the council.	