



Shire of Wyalkatchem Audit and Risk Committee (ARC)

Minutes

Thursday 21 December 2023,

Regulation 16 of the *Local Government (Audit) Regulations 1996* sets out the following functions of an audit committee —

- (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

ORDER OF EVENTS

Thursday, 21 December 2023

3:30pm Audit and Risk Management Committee Meeting

4:00pm Ordinary Meeting of Council

Preface

When the Chief Executive Officer approved these Minutes for distribution they are in essence "Unconfirmed" until the following Ordinary Meeting of Council, where the minutes will be confirmed subject to any amendments.

The "Confirmed" Minutes are then signed off by the Presiding Member.

Unconfirmed Minutes

These minutes were approved for distribution on 4 January 2024.



Stephen Tindale
Chief Executive Officer

Confirmed Minutes

These minutes were confirmed at the Ordinary Meeting of Council held 15 February 2024.

Signed: 

Cr Garner, Shire President and Presiding Member
Shire of Wyalkatchem

Note: The Presiding Member at the meeting at which the minutes were confirmed is the person who signs above

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Wyalkatchem for any act, omission or statement or intimation occurring during this meeting. It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decisions, which will be provided within ten days of this meeting.

TABLE OF CONTENTS

1. DECLARATION OF OPENING.....	4
2. ELECTION OF PRESIDING MEMBER	4
3. ELECTION OF DEPUTY PRESIDING MEMBER	5
4. PUBLIC QUESTION TIME	5
5. ATTENDANCE /APOLOGIES/LEAVE OF ABSENCE	5
6. PETITIONS, DEPUTATIONS, PRESENTATIONS	6
7. DECLARATIONS OF INTEREST	6
8. CONFIRMATION AND RECEIPT OF MINUTES.....	6
8.1. SPECIAL AUDIT AND RISK MANAGEMENT COMMITTEE MEETING – 17 AUGUST 2023	6
9. MATTERS ARISING FROM THE MINUTES	6
10. ANNOUCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSIONS	6
11. MATTERS FOR WHICH THE MEETING MAY BE CLOSED.....	6
12. MATTERS REQUIRING A COMMITTEE DECISION	7
12.1. CORPORATE SERVICES REPORTS	7
12.1.1. MEETING WITH THE AUDITOR AND MANAGEMENT LETTER	7
12.1.2. ANNUAL REPORT AND FINANCIAL STATEMENTS.....	10
12.1.3. ADJOURNMENT OF COMMITTEE MEETING.....	11
12.1.4. RESUMATION OF COMMITTEE MEETING	11
12.1.5. AUDIT AND RISK MANAGEMENT COMMITTEE MEETING – 21 DECEMBER 2023	12
13. MATTERS ARISING FROM THE MINUTES	12
14. CLOSURE OF THE MEETING.....	12

1. DECLARATION OF OPENING BY THE CHIEF EXECUTIVE OFFICER

In accordance with the provision of the *Local Government Act 1995*, and in the absence of an elected Shire President following the October 2023 Ordinary Election, the Chief Executive Officer assumed the Chair and opened the meeting at 3:37pm.

2. ELECTION OF PRESIDING MEMBER

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	11 December 2023
Reporting Officer:	Stephanie Elvidge, Governance Executive Officer
Disclosure of Interest:	No interest to disclose
File Number:	13.05.08
Attachment Reference:	Nil

SUMMARY

Under Sec. 5.12 of the *Local Government Act (1995)* the members of the committee are to elect a presiding member from amongst themselves.

BACKGROUND

The election of the presiding member is to be in accordance with Schedule 2.3, Division 1 as follows:

- The election is to be conducted by the CEO in accordance with the procedure prescribed.
- Nominations for the office of presiding member are to be given to the CEO in writing before the meeting or during the meeting before the close of nominations.
- Nominations close at the meeting at a time announced by the CEO, which is to be a sufficient time after the announcement by the CEO that nominations are about to close to allow for any nominations made to be dealt with.
- If a committee member is nominated by another member the CEO is not to accept the nomination unless the nominee has advised the CEO, orally or in writing, that he or she is willing to be nominated for the office.
- The committee members are to vote on the matter by secret ballot as if they were electors voting at an election.
- The votes cast under are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 (which deals with determining the result of an election) as if those votes were votes cast at an election.

CONCLUSION

The Acting Chief Executive Officer advised that he has received one nomination for the position of Chairperson from Cr Petchell.

The Chief Executive then called for any further nominations from Councillors for the position of Presiding Member. No further nominations were forthcoming.

The Chief Executive Officer declared Cr Petchell elected to the position of Chairperson and Presiding Member.

The Chair took her seat at 3:38pm.

ELECTION OF DEPUTY PRESIDING MEMBER

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	11 December 2023
Reporting Officer:	Stephanie Elvidge, Governance Executive Officer
Disclosure of Interest:	No interest to disclose
File Number:	13.05.08
Attachment Reference:	Nil

SUMMARY

The members of a committee may also elect a deputy presiding member.

BACKGROUND

The election process is the same as the election process for the presiding member.

CONCLUSION

Cr Begley nominated for the position of Deputy Chairperson.

Cr Petchell then called for any further nominations from Councillors for the position of Deputy Chairperson. No further nominations were forthcoming.

The Chair declared Cr Begley elected to the position of Deputy Chairperson and was seated at 3:39pm.

3. PUBLIC QUESTION TIME

Public question time opened at 3:10pm

There weren't any members of the public.

Public question time closed at 3:40pm

4. ATTENDANCE /APOLOGIES/LEAVE OF ABSENCE

Members:	Cr. Christy Petchell Cr. Justin Begley Cr. Owen Garner Cr. Mischa Stratford Cr Rod Lawson Kerr	Chairperson Deputy Chairperson
Staff:	Stephen Tindale Stephanie Elvidge	Acting Chief Executive Officer Governance Executive Officer
Apologies:	Cr. Christopher Loton Cr. Tracy Dickson Claire Trenorden	Manager of Corporate Services
Visitors:	Nil	
Leave of Absence:	Nil	

5. PETITIONS, DEPUTATIONS, PRESENTATIONS

Nil

6. DECLARATIONS OF INTEREST

Nil

7. CONFIRMATION AND RECEIPT OF MINUTES

7.1. SPECIAL AUDIT AND RISK MANAGEMENT COMMITTEE MEETING – 17 AUGUST 2023

Minutes of the Shire of Wyalkatchem's Special Audit and Risk Management Committee Meeting held on Thursday 17 August 2023 (Attachment 7.1)

RECOMMENDATION / COMMITTEE RESOLUTION

(07/2023) Moved: Cr Garner

Seconded: Cr Begley

That the minutes of the Shire of Wyalkatchem's Special Audit and Risk Management

Committee Meeting held on Thursday the 17th August 2023 (Attachment 7.1) be confirmed

as a true and correct record.

CARRIED 5/0

8. MATTERS ARISING FROM THE MINUTES

Nil

9. ANNOUNCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSIONS

Nil

10. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

11. MATTERS REQUIRING A COMMITTEE DECISION

11.1. CORPORATE SERVICES REPORTS

11.1.1. MEETING WITH THE AUDITOR AND MANAGEMENT LETTER

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	13 December 2023
Reporting Officer:	Claire Trenorden, Manager of Corporate Services
Disclosure of Interest:	No interests to disclose
File Number:	12.02.01
Attachment Reference:	Attachment 11.1.1.1. – Office of Auditor General – Management Letter Attachment 11.1.1.2 – Audit Findings Report Attachment 11.1.1.3 – Report on Significant Matters

SUMMARY

Council is required to meet with the auditor annually. Council has given delegated authority to the Audit Committee to meet with the auditor to satisfy the requirement of s.7.12A (2) of the *Local Government Act 1995* (the Act).

A meeting with the office of the Auditor General was conducted via TEAMS on the 29th November 2023.

In addition, the Committee and the Council are to consider the 2022/2023 Management Letter and Audit Findings Report.

BACKGROUND

The required meeting with the auditor allowed the Audit Committee an opportunity to discuss any matters or concerns with the auditors and similarly for the auditor to discuss and matters or concerns with the committee.

In addition to responding to any specific questions, Mr Suraj Karki provided committee members with an overview of the audit process that was conducted and details of findings and recommendations arising from the audit conducted in 2022/2023.

COMMENT

The Officer of Auditor General report did not raise any significant matters in the final audit however two significant matters were raised in the interim audit.

To comply with section 7.12A (4) (b) a 'Report on Significant Matters', attachment 11.1.1.3 has been prepared which is to be presented to the Minister for Local Government within 3 months of the Auditors Report being received by the Shire.

It is recommended that the Audit and Risk Committee Audit endorse this report and recommends further endorsement to and by Council.

Once endorsed, the report will be provided to the Minister and published on the Shire's website.

STATUTORY ENVIRONMENT

Local Government Act 1995 section 7.12A – Duties of local government with respect to audits.

The Shire’s intended response to the requirements of section 7.12A are detailed as follows:

- a. Upon receipt of the auditor’s report, the Shire must prepare a report for its Audit Committee to address the significant matters raised and outline what action the local government has taken or intends to take in respect of each of the matters raised.
- a. The Audit Committee minutes and the report to the Minister are referred to Council for proper review and endorsement of any proposed actions.
- b. Within 3 months of receipt of the auditor’s report, a copy of the Council-endorsed report must be provided to the Minister.
- c. Within 14 days of providing a copy of the report to the Minister, a copy must be published on the local government’s website.

In relation to a ‘Report on Significant Matters’ a local government is not considered compliant with its statutory obligations until all of the above actions have been completed.

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are no direct financial implications in relation to this item.

COMMUNITY & STRATEGIC OBJECTIVES

This matter promotes the following Strategic Community Plan goal.

GOAL 10

Outcome No.	Outcome
Transparent, accountable and effective governance	<ul style="list-style-type: none"> Ensuring a well-informed Council makes good decisions for the community Ensuring sound financial management and plans for the Shire’s long-term financial sustainability High quality corporate governance, accountability and compliance Maintaining Integrated Strategic and Operational plans

VOTING REQUIREMENT

Absolute Majority

OFFICER’S RECOMMENDATION/ COMMITTEE RESOLUTION

(8/2021) Moved: Cr Lawson Kerr

Seconded: Cr Garner

That the Audit and Risk Management Committee:

- 1. Accepts the 2022/2023 Management Letter prepared by Office of Auditor General (Attachment 11.1.1.1) and accepts management comments and actions in relation to the audit outcomes (attachment 11.1.1.2.)***
- 2. That, in accordance with the s7.12A (4)(b) accepts the Report on Significant Matters for the financial year 30 June 2023 (Attachment 11.1.1.3).***
- 3. Advises Council that it has met with the Auditor and discharged its obligations, in accordance with Section 7.12A (2)) of the Local Government Act.***

That the Audit and Risk Committee recommends that Council;

- 1. Accepts the 2022/2023 Management Letter prepared by Office of Auditor General and accepts management comments and actions in relation to the audit outcomes and recommendations.***
- 2. Accepts and endorse the Report on Significant Matters for the financial year ended 30 June 2023.***
- 3. Acknowledge that the Audit and Risk Management Committee has met with the Auditors and has discharges its obligations, in accordance with Section 7.12A (2)) of the Local Government Act.***

CARRIED 5/0

11.1.2. ANNUAL REPORT AND FINANCIAL STATEMENTS

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	11 December 2023
Reporting Officer:	Claire Trenorden, Manager of Corporate Services
Disclosure of Interest:	No interests to disclose
File Number:	12.10.01
Attachment Reference:	Attachment 11.1.2. – 2022/2023 Annual Report and Financial Statements

SUMMARY

The Audit Committee is requested to endorse and recommend to Council to accept the 2022/2023 Annual Report and Financial Statements for the period ending 30 June 2023.

BACKGROUND

In accordance with Section 5.54(1) of the *Local Government Act 1995* Council is required to prepare and accept the annual report for each financial year no later than 31 December after that financial year.

COMMENT

The final audit of Council's finances and operations commenced 4 September 2023. The final audit report from the Office of the Auditor General was received by the Shire on Thursday 30 November 2023.

Council is required to accept the Annual Report and select a date for the Electors meeting that is no more than 56 days from the acceptance of the annual report. The Electors meeting time and date is also required to be advertised for 14 days.

It is proposed that the Electors meeting be held on the 8 February commencing at 5:30pm in Council Chambers.

Public Notice of the Annual Electors Meeting and availability of the Annual Report will be displayed on public notice boards, Wylie Weekly and advertised on Council's Website. In addition, residents can request a copy to be mailed to them or view a copy at the Shire Office.

STATUTORY ENVIRONMENT

Local Government Act 1995 section 5.54(1)

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

Advertising, printing and posting costs included in the 2023/2024 budget.

COMMUNITY & STRATEGIC OBJECTIVES

This matter promotes the following Strategic Community Plan goal.

GOAL 10

Outcome No.	Outcome
Transparent, accountable and effective governance	<ul style="list-style-type: none"> • Ensuring a well-informed Council makes good decisions for the community • Ensuring sound financial management and plans for the Shire's long-term financial sustainability • High quality corporate governance, accountability and compliance Maintaining Integrated Strategic and Operational plans

VOTING REQUIREMENT

Absolute Majority

OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION

(09/2023) Moved: Cr Garner

Seconded: Cr Begley

That Audit and Risk Management Committee;

1. *Accepts the Annual Report and Financial Statements for the year ended 30 June 2023 year as provided for in attachment 11.1.2 and*

That the Audit and Risk Management Committee recommends that Council;

1. *Accepts the Annual Report and Financial Statements for the year ended 30 June 2023 year.*
2. *Holds a General Meeting of Electors on the 8 February 2024 commencing at 5:30pm in the Shire of Wyalkatchem Council Chambers.*

CARRIED 5/0

11.1.3. ADJOURNMENT OF COMMITTEE MEETING

VOTING REQUIREMENT

Simple Majority

COMMITTEE RECOMMENDATION / RESOLUTION

(10/2023) Moved: Cr Begley

Seconded: Cr Lawson Kerr

That the Audit and Risk Management Committee adjourns the meeting to enable the preparation of the Minutes for confirmation.

CARRIED 5/5

(Meeting adjourned at 3:48pm)

Cr. Christopher Loton and Cr. Tracy Dickson joined the meeting at 4:10pm

(Meeting resumed at 4:11pm)

11.1.4. RESUMATION OF COMMITTEE MEETING

VOTING REQUIREMENT

Simple Majority

COMMITTEE RECOMMENDATION / RESOLUTION

(11/2023) Moved: Cr Begley

Seconded: Cr Lawson Kerr

That the Audit and Risk Management Committee resumes the meeting to enable the confirmation of the Minutes.

CARRIED 7/0

11.1.5. AUDIT AND RISK MANAGEMENT COMMITTEE MEETING – 21 DECEMBER 2023

Minutes of the Shire of Wyalkatchem’s Audit and Risk Management Committee Meeting held on Thursday 21 December 2023 (Attachment 12.1.5 to be provided)

COMMITTEE RECOMMENDATION / RESOLUTION

(12/2023) Moved: Cr Garner

Seconded: Cr Begley

That the minutes of the Wyalkatchem Audit and Risk Committee Meeting held on Thursday the 21st December 2023 (Attachment 12.1.5 to be provided) be confirmed as a true and correct record.

CARRIED 7/0

12. MATTERS ARISING FROM THE MINUTES

Nil

13. CLOSURE OF THE MEETING

There being no further business to discuss, the Chairperson thanked everyone for their attendance and closed the meeting at 4:12pm.