



Shire of Wyalkatchem Audit and Risk Committee (ARC)

Notice of Meeting and Agenda –

To be held on Thursday 21 March 2024,

commencing at 3.30pm in the Council Chambers,

Honour Avenue, Wyalkatchem

Regulation 16 of the Local Government (Audit) Regulations 1996 states that:

“An audit committee –

- a)** is to provide guidance and assistance to the local government –
 - i.** as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and*
 - ii.** as to the development of a process to be used to select and appoint a person to be an auditor; and**

- b)** may provide guidance and assistance to the local government as to –
 - i.** matters to be audited; and*
 - ii.** the scope of audits; and*
 - iii.** its functions under Part 6 of the Act; and*
 - iv.** the carrying out of its functions relating to other audits and other matters related to financial management; and**

- c)** is 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.”**

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- 1. DECLARATION OF OPENING**
- 2. PUBLIC QUESTION TIME**
- 3. ATTENDANCE /APOLOGIES/LEAVE OF ABSENCE**
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- 5. ANNOUCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSIONS**

6. MATTERS REQUIRING A COMMITTEE DECISION

6.1. CORPORATE SERVICES REPORTS

Nil

6.2. RISK MANAGEMENT

6.2.1. COMPLIANCE AUDIT RETURN 2023

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	14 March 2024
Reporting Officer:	Claire Trenorden, Manager of Corporate Services
Disclosure of Interest:	No interests to disclose
File Number:	12.19.01
Attachment Reference:	Attachment 6.2.1.1 – 2023 Compliance Audit Return (CAR) Attachment 6.2.1.2 – 2023 CAR Action Plan

VOTING REQUIREMENT

Simple Majority

COMMITTEE RECOMMENDATION

That the Audit and Risk Committee:

1. *Receives the 2023 Compliance Audit Return for the period 1 January 2023 to 31 December 2023 as per attachment 6.2.1.*
2. *Notes the areas of non-compliance within the 2023 Compliance Audit Return and anticipates receiving the 2023 Compliance Audit Return Management Action Plan.*
3. *Recommends that Council:*
 - i. *Adopts the 2023 Compliance Audit Return for the period 1 January 2023 to 31 December 2023.*
 - ii. *Notes the areas of non-compliance within the 2023 Compliance Audit Return and anticipates receiving the 2023 Compliance Audit Return Management Action Plan.*
 - iii. *Submit a certified copy of the 2023 Compliance Audit Return to the Director General of the Department of Local Government, Sport and Cultural Industries.*

BACKGROUND

Western Australian local governments are required to complete an annual Compliance Audit Return (CAR) in accordance with the provisions of the *Local Government (Audit) Regulations 1996*. The CAR must be submitted to the Department of Local Government, Sport and Cultural Industries (Department).

The period examined by this audit is 1 January to 31 December 2023.

The completed return is required to be:

- Reviewed by the Audit Risk Management Committee
- Considered and adopted by Council
- Certified by the President and CEO following Council adoption
- Submitted together with a copy of the Council Minutes to the Department.

The report assists the Shire of Wyalkatchem to monitor legislative compliance by examining a range of prescribed requirements under Regulation 13.

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996 section 14 – Compliance Audits by Local Governments.

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

7. CLOSURE OF THE MEETING