



**Shire of Wyalkatchem Audit and Risk Committee (ARC)**

**Notice of Meeting and Agenda –**

**To be held on Thursday 19 May 2022,**

**commencing at 3.00pm 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**
4. **PETITIONS, DEPUTATIONS, PRESENTATIONS**
5. **DECLARATIONS OF INTEREST**
6. **CONFIRMATION AND RECEIPT OF MINUTES**

**6.1. AUDIT AND RISK COMMITTEE MEETING – 17 February 2022**

Minutes of the Shire of Wyalkatchem’s Audit and Risk Committee Meeting held on Thursday 17 February ([Attachment 6.1](#))

**OFFICERS RECOMMENDATION**

*That the minutes of the Wyalkatchem Audit and Risk Committee Meeting held on Thursday the 17 February 2022 (Attachment 6.1) be confirmed as a true and correct record.*

**6.2. AUDIT AND RISK COMMITTEE MEETING – 19 May 2022**

Minutes of the Shire of Wyalkatchem’s Audit and Risk Committee Meeting held on Thursday 19 May (To be provided).

**OFFICERS RECOMMENDATION**

*That the minutes of the Wyalkatchem Audit and Risk Committee Meeting held on Thursday the 19 May 2022 (to be provided) be confirmed as a true and correct record.*

**7. MATTERS ARISING FROM THE MINUTES**

Nil

**8. ANNOUCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSIONS**

**9. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

**10. MATTERS REQUIRING A COMMITTEE DECISION**

**10.1. CORPORATE SERVICES REPORTS**

**10.1.1. AUDIT AND RISK COMMITTEE STATUS REPORT**

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	13 May 2022
Reporting Officer:	Stephanie Elvidge – Governance Executive Officer
Disclosure of Interest:	No interests to disclose
File Number:	12.02.02
Attachment Reference:	<a href="#">Attachment 10.1.1 - Status Report</a>

**VOTING REQUIREMENT**

Simple Majority

**OFFICER’S RECOMMENDATION**

*That the Audit and Risk Committee receives the Audit and Risk Committee Status Report, as per attachment 10.1.1.*

**BACKGROUND**

The committee meets every quarter to fulfil its functions and objectives as outlined in its Terms of Reference.

**COMMENT**

Please refer to attachment 10.1.1 which shows actions since the last report.

**STATUTORY ENVIRONMENT**

*Local Government (Financial Management) Regulations 1996 s.5 (2)(c)*  
*Local Government (Audit) Regulations 1996 s.17*  
*Local Government Act 1995*

**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
<b>Transparent, accountable and effective governance</b>	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



### 10.1.2. AUDIT FINDINGS ACTION PLAN STATUS REPORT

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	11 May 2022
Reporting Officer:	Stephanie Elvidge – Governance Executive Officer
Disclosure of Interest:	No interests to disclose
File Number:	12.02.01
Attachment Reference:	<a href="#">Attachment 10.1.2 Audit Findings Action Plan Status Report</a>

#### VOTING REQUIREMENT

Simple Majority

#### COMMITTEE RECOMMENDATION

*That the Audit and Risk Management Committee receives the current Audit findings Action Plan Status Report.*

#### 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 Auditor General’s representative was conducted via telephone on the 18<sup>th</sup> November 2021.

#### COMMENT

The Officer of Auditor General Management Letter 2018 identified five main management control issues of which 1 remains.

An action plan attached has been prepared to ensure all matters are addressed by the Shire in a timely manner. The recommendations from the FMR and Reg. 17 Report have been added to this document for January 2021 to December 2021.

#### STATUTORY ENVIRONMENT

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

The requirements of this response are:

- a. Upon receipt of the auditor’s report, the local government must prepare a report for its Audit Committee to address the significant matters raised and outline what action(s) the local government has taken or intends to take in respect of each of the matters raised.

A local government is not considered compliant with its statutory obligations until the above action has 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
<b>Transparent, accountable and effective governance</b>	<ul style="list-style-type: none"><li>• Ensuring a well-informed Council makes good decisions for the community</li><li>• Ensuring sound financial management and plans for the Shire's long term financial sustainability</li><li>• High quality corporate governance, accountability and compliance Maintaining Integrated Strategic and Operational plans</li></ul>

**10.1.3 AUDIT 17 AND FMR 5 REGULATION REVIEW – APRIL 2022**

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	10 May 2022
Reporting Officer:	Rajinder Sunner, Manager of Corporate Services
Disclosure of Interest:	No interest to disclose
File Number:	12.10.02
Attachment Reference:	Confidential Attachment 10.1.3 – Final Audit 17 & FMR 5 Regulations Review Report April 2022 – <b>separate cover</b>

**VOTING REQUIREMENT**

Absolute Majority

**OFFICER'S RECOMMENDATION**

That the Audit Committee:

1. Receive the Review of Audit 17 and Financial Management Regulations 5 review Report for period ending 31 December 2021 report given by the Chief Executive Officer (CEO).
2. Recommend that the CEO present the 17 May 2022 Audit Committee Meeting Report, the associated Minutes and the attached Audit 17 and FMR 5 Regulation Review reports at the May 2022 Ordinary Council Meeting.
3. Recommend that Council, adopt and record in the minutes of the May 2022 Ordinary Council Meeting the:
  - 17 May 2020 Audit Committee minutes, the *Review of Audit 17, Financial Management Regulations 5 review Report* for period ending 31 December 2021
4. The Chief Executive Officer (CEO) reports back to Council by December 2022 confirming that the 'matters' identified for improvement in the 'Audit 17 and Financial Management, Risk Management Legislative Compliance and Internal Control Report', have been appropriately managed to comply with legislation.

**BACKGROUND**

The CEO is to review the appropriateness and effectiveness of a Local Government's systems and procedures. This process is prescribed in the Local Government (Audit) Regulation 1996) s. 14, 16 & 17.

**COMMENT**

The Audit Committee note the Shire of Wyalkatchem Final Audit 17 and FMR 5 regulation Review Report detailed in Confidential Attachment 10.1.4

**STATUTORY ENVIRONMENT**

Local Government (Audit) Regulation 1996) s. 14, 16 & 17.

The Local Government (Audit) Regulations 1996 regulation 14 and 17 states that:

**14. Compliance audits by local governments**

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government’s audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be —
  - (a) presented to the council at a meeting of the council; and
  - (b) adopted by the council; and
  - (c) recorded in the minutes of the meeting at which it is adopted.

**16. Functions of audit committee**

- (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

**17. CEO to review certain systems and procedures**

- (1) The CEO is to review the appropriateness and effectiveness of a local government’s systems and procedures in relation to —
  - (a) risk management; and
  - (b) internal control; and
  - (c) legislative compliance.
- (2) The review may relate to any or all of the matters referred to in sub regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.
- (3) The CEO is to report to the audit committee the results of that review.

**POLICY IMPLICATIONS**

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

**Goal: Transparent, accountable and effective governance.**

Goal No.	Strategies		Actions
<b>Goal 10</b>	<b>Transparent, accountable and effective governance</b>	10.1	<ul style="list-style-type: none"> <li>• Ensuring a well-informed Council makes good decisions for the community</li> </ul>
		10.2	<ul style="list-style-type: none"> <li>• Ensuring sound financial management and plans for the Shire’s long-term financial sustainability</li> </ul>
		10.3	<ul style="list-style-type: none"> <li>• High quality corporate governance, accountability and compliance</li> </ul>
		10.4	<ul style="list-style-type: none"> <li>• Maintaining Integrated Strategic and Operational plans</li> </ul>

## 10.2. RISK MANAGEMENT

### 10.2.1. COMPLIANCE STATUS REPORTS

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	10 May 2022
Reporting Officer:	Stephanie Elvidge, Governance Executive Officer
Disclosure of Interest:	No interests to disclose
File Number:	12.02.02, 13.11, 12.19.01
Attachment Reference:	<a href="#">Attachment 10.2.1.1 – Compliance Calendar Status Report</a> <a href="#">Attachment 10.2.1.2 – Compliance Audit Return Action plan</a>

### VOTING REQUIREMENT

Simple Majority

### OFFICER'S RECOMMENDATION

*That the Audit and Risk Committee;*

- 1. Notes the Audit Regulation 17 and Financial Management Review Report and Action Plan*
- 2. Notes the Statutory Compliance Calendar Status Report*

### BACKGROUND

#### Statutory Compliance Calendar

The Statutory Compliance Calendar identifies annual compliance obligations. Please refer to attachment 10.2.1.1.

#### Compliance Audit Return

WA local governments are required to complete an annual Compliance Audit Return (CAR) in accordance with Regulation 13 of the *Local Government (Audit) Regulations 1996* (Regulations).

The period examined by this audit is 1 January to 31 December 2021 which has some outstanding actions.

For Council review and discussion.

### STATUTORY ENVIRONMENT

*Local Government (Financial Management) Regulations 1996 s.5 (2)(c)*

*Local Government (Audit) Regulations 1996 s.17*

*Local Government Act 1995*

### 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"><li>• Ensuring a well-informed Council makes good decisions for the community</li><li>• Ensuring sound financial management and plans for the Shire's long term financial sustainability</li><li>• High quality corporate governance, accountability and compliance</li></ul> Maintaining Integrated Strategic and Operational plans

- 11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 12. QUESTIONS BY MEMBER OF WHICH DUE NOTICE HAS BEEN GIVEN**
- 13. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION**
- 14. MATTERS BEHIND CLOSED DOORS**
- 15. CLOSURE OF THE MEETING**





# ATTACHMENTS



*Stay Safe*

**MAY 2022**





**Shire of Wyalkatchem Audit and Risk Committee (ARC)  
Meeting Minutes, held on Thursday 17 February 2022,  
at 3.00pm 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.”**

**Preface**

When the Chief Executive Officer approved these Minutes for distribution they are in essence “*Unconfirmed*” until the following Audit and Risk Management Meeting 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 24 February 2022.

Peter Klein

**Chief Executive Officer  
Shire of Wyalkatchem**

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**1. DECLARATION OF OPENING**

The Chairperson, Cr Owen Garner opened the meeting at 3:10pm.

**2. PUBLIC QUESTION TIME**

Public question time opened at 3:10pm

There were no members of the public.

Public question time closed at 3:11pm.

**3. ATTENDANCE /APOLOGIES/LEAVE OF ABSENCE**

Members: Cr. Owen Garner  
Cr. Emma Holdsworth  
Cr. Quentin Davies  
Cr. Stephen Gamble  
Cr. Mischa Stratford  
Cr, Christy Petchell

Staff: Peter Klein Chief Executive Officer  
Stephanie Elvidge Governance Executive Officer  
Rajinder Sunner Manager of Corporate Services

Apologies: Terence Delane Manager of Works

**4. PETITIONS, DEPUTATIONS, PRESENTATIONS**

Nil

**5. DECLARATIONS OF INTEREST**

Nil

**6. CONFIRMATION AND RECEIPT OF MINUTES**

**6.1. AUDIT AND RISK COMMITTEE MEETING**

Nil

**7. MATTERS ARISING FROM THE MINUTES**

Nil

**8. ANNOUNCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSIONS**

Nil

**9. MATTERS FOR WHICH THE MEETING MAY BE CLOSED**

Nil

## 10. MATTERS REQUIRING A COMMITTEE DECISION

### 10.1. CORPORATE SERVICES REPORTS

#### 10.1.1. AUDIT AND RISK COMMITTEE STATUS REPORT

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	10 February 2022
Reporting Officer:	Rajinder Sunner, Manager of Corporate Services
Disclosure of Interest:	No interests to disclose
File Number:	12.02.02
Attachment Reference:	Attachment 10.1.1 – Committee Action Report February 2022

#### BACKGROUND

The committee meets every quarter to fulfil its functions and objectives as outlined in its Terms of Reference.

#### COMMENT

Please refer to attachment 10.1.1 which shows actions since the last report.

#### STATUTORY ENVIRONMENT

*Local Government (Financial Management) Regulations 1996 s.5 (2)(c)*

*Local Government (Audit) Regulations 1996 s.17*

*Local Government Act 1995*

#### 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
<b>Transparent, accountable and effective governance</b>	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**

Simple Majority

**RECOMMENDATION / COMMITTEE RESOLUTION:**

***(01/2022) Moved: Cr Holdsworth***

***Seconded: Cr Gamble***

***That the Audit and Risk Committee receives the Audit and Risk Committee Action Report, as per attachment 10.1.1.***

***CARRIED 6/0***

### 10.1.2. AUDIT FINDINGS ACTION PLAN STATUS REPORT

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	11 February 2022
Reporting Officer:	Rajinder Sunner – Manager of Corporate Services
Disclosure of Interest:	No interests to disclose
File Number:	12.02.01
Attachment Reference:	Attachment 10.1.2 FY 21 Audit Findings Action Plan Report

#### 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 Auditor General's representative was conducted via telephone on the 18<sup>th</sup> November 2021.

#### COMMENT

The Audit identified five main management control issues and an action plan attached has been prepared to track that all matters are addressed by the Shire in a timely manner.

#### STATUTORY ENVIRONMENT

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

The requirements of this section include:

- a. Upon receipt of the auditor's report, the local government must prepare a report for its Audit Committee to address the significant matters raised and outline what action(s) the local government has taken or intends to take in respect of each of the matters raised.

A local government is not considered compliant with its statutory obligations until the above action has 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
<b>Transparent, accountable and effective governance</b>	<ul style="list-style-type: none"><li>• Ensuring a well-informed Council makes good decisions for the community</li><li>• Ensuring sound financial management and plans for the Shire’s long term financial sustainability</li><li>• High quality corporate governance, accountability and compliance Maintaining Integrated Strategic and Operational plans</li></ul>

**VOTING REQUIREMENT**

Simple Majority

**RECOMMENDATION / COMMITTEE RESOLUTION:**

*(02/2022) Moved: Cr Petchell*

*Seconded: Cr Davies*

*That the Audit and Risk Management Committee receives the current FY21 Financial Audit Findings Action Plan Report.*

**CARRIED 6/0**



## 10.2. RISK MANAGEMENT

### 10.2.1. COMPLIANCE STATUS REPORTS

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	10 February 2022
Reporting Officer:	Rajinder Sunner, Manager of Corporate Services
Disclosure of Interest:	No interests to disclose
File Number:	12.02.02, 13.11, 12.19.01
Attachment Reference:	Attachment 10.2.1 – Compliance Calendar Status Report

### BACKGROUND

#### Audit Regulation 17 and Financial Management Systems Review.

The Regulation 17 Review Audit and the Financial Management Systems Review is currently being conducted in 2022 by Stantons Corporate Compliance and Advisory Firm who will produce a list of recommendations in the following areas

- Risk Management
- Legislative Compliance
- Internal Controls

#### Audit Regulation 17

The 2021/22 Audit Regulation 17 Review is currently underway.

On completion an action plan and status report will be developed to be included in the future Audit and Risk Management Committee Meetings.

#### Financial Management Review

The 2021/22 Financial Management Review is currently underway.

On completion, an action plan and status report will be developed to be included in the future Audit and Risk Management Committee Meetings.

#### Progress made this quarter –

- **4.2.2 FBT is now Independently reviewed by Stantons Consultants – in progress**

#### Statutory Compliance Calendar

The Statutory Compliance Calendar identifies annual compliance obligations. Please refer to attachment 10.2.1.

For Council review and discussion.

### STATUTORY ENVIRONMENT

*Local Government (Financial Management) Regulations 1996 s.5 (2)(c)*

*Local Government (Audit) Regulations 1996 s.17*

*Local Government Act 1995*

### **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**

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

### **VOTING REQUIREMENT**

Simple Majority

### **COMMITTEE RESOLUTION:**

***(03/2022) Moved: Cr Gamble***

***Seconded: Cr Holdsworth***

***That the Audit and Risk Committee notes the Statutory Compliance Calendar Status Report.***

***CARRIED 6/0***

### 10.2.2. COMPLIANCE AUDIT RETURN 2021

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	10 February 2022
Reporting Officer:	Rajinder Sunner, Manager of Corporate Services
Disclosure of Interest:	No interests to disclose
File Number:	12.19.01
Attachment Reference:	Attachment 10.2.2 – 2021 Compliance Audit Return

#### 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 (Regulations). The CAR must be submitted to the Department of Local Government, Sport and Cultural Industries (Department) by 31 March 2022. The period examined by this audit is 1 January to 31 December 2021.

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 by 31 March 2022.

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"><li>• Ensuring a well-informed Council makes good decisions for the community</li><li>• Ensuring sound financial management and plans for the Shire's long term financial sustainability</li><li>• High quality corporate governance, accountability and compliance</li></ul> Maintaining Integrated Strategic and Operational plans

## VOTING REQUIREMENT

Simple Majority

## RECOMMENDATION / COMMITTEE RESOLUTION:

*(04/2022) Moved: Cr Petchell*

*Seconded: Cr Holdsworth*

*That the Audit and Risk Committee:*

- 1. Receives the 2021 Compliance Audit Return for the period 1 January 2021 to 31 December 2021 as per attachment 10.2.2*
- 2. Notes the areas of non-compliance within the 2021 Compliance Audit Return.*
- 3. Recommends that Council:*
  - i. adopts the 2021 Compliance Audit Return for the period 1 January 2021 to 31 December 2021.*
  - ii. Notes the areas of non-compliance within the 2021 Compliance Audit Return.*
  - iii. Submit a certified copy of the 2021 Compliance Audit Return to the Director General of the Department of Local Government, Sport and Cultural Industries by 31 March 2022.*

**CARRIED 6/0**

**11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**12. QUESTIONS BY MEMBER OF WHICH DUE NOTICE HAS BEEN GIVEN**

Nil

**13. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION**

Nil

**14. MATTERS BEHIND CLOSED DOORS**

Nil

**15. CLOSURE OF THE MEETING**

There being no other business to discuss, the Chairperson closed the meeting at 3:44pm





## Audit and Risk Committee Status Report 2021 - 22

In accordance with the *Local Government Act 1995 5.41(c)* the function of the CEO is to; Cause council decisions to be implemented.

The purpose of the Shire of Wyalkatchem Audit and Risk Committee Meeting Status report is to provide a progress status and actions performed to date, as well as anticipated completion dates. The presentation of the status report is effective from the 28 April Audit and Risk Committee Meeting. Actions and status updates since the last status report are indicated in bold. Items that have been reported as completed will be removed in future reports.

### SHIRE OF WYALKATCHEM AUDIT AND RISK COMMITTEE MEETING STATUS REPORT AS AT FEBRUARY 2022

MINUTE REFERENCE	DETAIL	REPOSIBLE OFFICE	STATUS / COMMENTS	STATUS / ANTICIPATED COMPLETION
1 April 2021 OAG Findings Asset Management Plan and Long Term Financial Plan	We recommend the Asset Management Plan and the Long Term Financial Plan are prepared, reviewed and updated annually to ensure 10 year projections are available as required by the regulations, to calculate the asset renewal funding ratio - SIGNIFICANT	MCS	<b>Staff are currently working on a LTFP and intend to have both plans completed by the end of March 2022.</b>	<b>In Progress AMP draft expected End of March 2022</b>
1 April 2021 OAG Findings Lack of documented policies and procedures	The Shire should develop policies and procedures for purchasing and rates revenue. These policies and procedures should be approved by Council and periodically reviewed. - MODERATE	MCS	<b>We agree with this recommendation and will implement a procedure relating to rates revenue. We do have a purchasing policy 2.1 which covers purchasing in detail and refers to Tendering. We will produce a policy more specific to tendering.</b>	<b>In Progress</b>

MINUTE REFERENCE	DETAIL	RESPONSIBLE OFFICE	STATUS / COMMENTS	STATUS / ANTICIPATED COMPLETION
16/2021	<p>That the Audit and Risk Committee recommends that Council;</p> <ol style="list-style-type: none"> <li>1. Accepts the Annual Report and Financial Statements for the year ended 30 June 2021.</li> <li>2. Holds a General Meeting of Electors in early February 2022, date and time to be determined, in the Shire of Wyalkatchem Council Chambers.</li> </ol>	<p>CEO</p> <p>CEO</p>	<p><b>COMPLETE 16/12/2021</b></p> <p><b>Date determined as 8/02/2022</b></p>	<p><b>COMPLETE</b></p>





## FMR AND REGULATION 17 AUDIT ACTION PLAN

Matter	Rating	Plan / Comments	Deadline
<b>Jan – Dec 2018</b>			
<b>Investment of surplus funds</b>	MODERATE	Staff to produce an Internal Procedure and an Investment Register as per Policy 2.5. - MCS	<b>REGISTER COMPLETE</b>
<b>Jan - Dec 2021</b>			
<b>Policy Review</b>	RECOMMENDATION	Full Policy Review via NEWROC	<b>In Progress – Steve Tweedie. Draft</b>
<b>Recruitment and Selection Procedure</b>	RECOMMENDATION	A recruitment authorisation system has been implemented and a procedural flow chart. GEO	March 2022 <b>COMPLETE</b>
<b>VELPIC Part B</b>	RECOMMENDATION	Ensure discussed on start day - GEO	<b>COMPLETE</b>
<b>New Depot Workplace inspections</b>	RECOMMENDATION	Workplace inspections to commence on completion of power and plumbing - MOW	<b>Works in Progress</b>
<b>Workforce Plan</b>	RECOMMENDATION	Assign a completion date to track and progress in a timely manner - CEO	<b>In progress via NEWROC est. 30/06/2022</b>
<b>Acquisition of assets</b>	RECOMMENDATION	Record date and location of all assets purchased. - MCS	<b>COMPLETE</b>
<b>Asset Verification</b>	RECOMMENDATION	Develop procedure in order that assets are verified every 3 years. - MCS	Stock take of all plant and Equipment EOFY - June
<b>Asset Register of amounts and written off items</b>	RECOMMENDATION	Establish and maintain the Register – MCS (under \$5,000)	Work in Progress. December 2022
<b>Minor asset Register</b>	RECOMMENDATION	Annual Stock Takes to be recorded. (under \$5,000)	Work in Progress. Dec 2022
<b>FBT policy and procedure</b>	RECOMMENDATION	FBT procedural flowchart to demonstrate how the shire captures transactions to be assessed by FBT - MCS	<b>10 May 2022. Further Training of Staffs in FBT. BOOKED FOR FO</b>
<b>GST policy and procedure</b>	RECOMMENDATION	GST procedural flowchart to demonstrate how the shire captures transactions to be assessed by FBT - MCS	<b>10 May 2022 Further Training of Staffs in GST. BOOKED FOR FO</b>
<b>Risk Management Workshop</b>	RECOMMENDATION	Identify the Shire’s strategic, operational and project risks as detailed in the Council approved Risk management policy and procedures with controls and Residual Risk elements - CEO	<b>CEO to discuss with NEWROC – Fraud, IT, Non- compliance etc. May 2022</b>
<b>Risk Mitigation Plan</b>	RECOMMENDATION	Formal documentation of identified Hazards and Incidents mitigation	<b>Prompt safety solutions completed 2022 – matter ongoing</b>







# COMPLIANCE CALENDAR FEB - MAY 2022

Department of Local Government, Sporting and Cultural Industries (DLGSCI)

Endorsement Required by

Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Endorsement Required by		Due Date	Position Title Officer Responsible for Action Compliance	Supporting Officer	Status	Compliance Met	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
					Audit Committee	Council								
<b>Prior reports outstanding items</b>														
Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Audit Committee	Council	Due Date	Position Title Officer Responsible for Action Compliance	Supporting Officer	Status	Compliance Met	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
<b>January - Take Action 2022</b>														
<b>Revaluation of Assets - Plant and Equipment - Commence Work</b> LG must revalue all assets within the Plant and Equipment Class by the expiry of each 3-yearly interval after 30 June 2016	Local Government Act 1995	FM.Reg.17A(4)		3 yearly <b>Next Due: 30 June 2022</b>		✓	30/06/2022	Manager of Corporate Services		Completed	✓			Received
<b>Revaluation of Assets - Land, Buildings and Infrastructure - Commence Work</b> LG must revalue all assets within the Land Building and Infrastructure Class by the expiry of each 3-yearly interval after 30 June 2017	Local Government Act 1995	FM.Reg.17A(4)		3-yearly <b>Next Due: 30 June 2023</b>		✓	30/06/2023	Manager of Corporate Services		Pending	✓	n/a		n/a
<b>Revaluation of Assets - All Other Classes of Assets - Commence Work</b> LG must revalue all other classes of assets (other than, Plant and Equipment and Land Building and Infrastructure classes) by the expiry of each 3-yearly interval after 30 June 2021	Local Government Act 1995	FM.Reg.17A(4)		3-yearly <b>Next Due: 30 June 2024</b>		✓		Manager of Corporate Services		Pending	✓	n/a		n/a
<b>February - Take Action</b>														
<b>Delegation Register Review</b> - Delegations are to be reviewed by the delegator at least once every financial year Last Reviewed: 15/2/2018 <b>Next Due: 31/01/2023</b>	Local Government Act 1995	s.5.16, 5.17, 5.18 s.5.42, 5.43, 5.44, 5.45, 5.46 s.7.18	<b>WALGA website</b> - Decision Making in Practice Toolkit Part 2 Delegations <b>WALGA website</b> - Webinar - Decision Making in Practice - Delegations <b>DLGSC website</b> - Operational Guideline No.17 Delegations	Annual		✓	21/02/2019	Chief Executive Officer		Pending	✓	n/a		n/a
<b>Compliance Audit Return - Report to Audit Committee</b> Compliance Audit Return, report considered by Audit Committee, with recommendations to Council. <b>Note</b> - Schedule Committee / Council consideration with sufficient time to enable submission to DLGSCI by <b>31/3/2022</b>	Local Government Act 1995	s.7.13(1)(i) Audit.Regs. 13, 14 and 15		Annual	✓	✓	17/02/2022	Chief Executive officer		Complete - no further action	✓	31/03/2022	<a href="#">Audit - Committee meeting</a>	COMPLETE
<b>Audit - Compliance Audit Return Action Plan</b> Prepare a Compliance Audit Return Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from the Compliance Audit Return. Provide Compliance Audit Return Action Plan to Council via Audit Committee for endorsement.	n/a	n/a	Operational Practice	Annual or as required	✓	✓	9/05/2022	Governance Executive Officer		Complete - no further action	✓	9/05/2022	<a href="#">Audit - Committee meeting</a>	COMPLETE
<b>Financial Management Systems and Procedures Review</b> <u>Not less than once in every 3 financial years, review the appropriateness and effectiveness of the systems and procedures established under FM Reg.5. CEO to report Review results to Council via the Audit Committee.</u> <b>Due by: 31/04/2022</b>	Local Government Act 1995	FM.Reg.5	<a href="#">DLGSC website - WA Local Government Accounting Manual</a>	Triennial	P	P	9/05/2022	Chief Executive officer		Complete - no further action	P	9/05/2022	<a href="#">Audit - Committee meeting</a>	COMPLETE
<b>Risk Management Framework - Review</b> Undertake a review of the appropriateness and effectiveness of the Risk Management system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. <b>Due by: 18/02/2024</b>	Local Government Act 1995	Audit.Reg. 17(1)(a)	AS/NZS ISO 31000:2009 Risk Management	Triennial	✓	✓	18/02/2024	Chief Executive officer		Not commenced	✓	n/a		n/a
<b>Internal Control - Review</b> Undertake a review of the appropriateness and effectiveness of the Internal Control system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): 21/02/2019 <b>Due by: 21/02/2022</b>	Local Government Act 1995	Audit.Reg. 17(1)(b)	DLGSC website - WA Local Government Accounting Manual	Triennial Next Due: 2020	✓	✓	21/02/2022	Chief Executive officer		Not commenced	✓			

Endorsement Required by

Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Endorsement Required by			Position Title Officer Responsible for Action Compliance	Supporting Officer	Status	Compliance Met	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
					Audit Committee	Council	Due Date							
<b>Legislative Compliance - Review</b> Undertake a review of the appropriateness and effectiveness of the Legislative Compliance system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): 21/02/2019 Due by: <b>121/02/2022</b>	Local Government Act 1995	Audit.Reg. 17(1)(c)	AS 3806-2006 Compliance Programs	Triennial Next Due: 2020	✓	✓	21/02/2019	Chief Executive officer		Not commenced	✓			
<b>Annual Report - Accepted</b> , by Absolute Majority, by no later than <b>31st December</b>	Local Government Act 1995	s.5.53 s.5.54	DLGSCI website - WA Local Government Accounting Manual	Annual	✓	✓	8/02/2022	Manager of Corporate Services	Chief Executive Officer	Complete - no further action	✓	8/02/2022	<a href="#">Electors Meeting</a>	COMPLETE
<b>Annual Financial Report - Auditor Report</b> Auditor's Report is to be presented to the Council, via the Audit Committee, to determine actions required in response to any matters raised	Local Government Act 1995	s.7.12AD	DLGSCI website - WA Local Government Accounting Manual	Annual	✓	✓	19/05/2022	Manager of Corporate Services		In Progress	✓	19/05/2022		Waiting for the Report and management Letter
<b>Audit - Auditor's Report to Council via Audit Committee</b> Prepare report, presenting the Auditor's report that: • determines any matters raised by the audit report; and • stating what action is taken in respect of those matters	Local Government Act 1995	s.7.12A(2) s.7.13		Annual or as required	✓	✓	19/05/2022	Manager of Corporate Services		In Progress	✓	19/05/2022		Waiting for the Report and management Letter
<b>Audit - Audit Report Action Plan</b> Prepare an Audit Report Action Plan progress report that details progress to completing outcomes / actions arising from the Audit Report. Provide Audit Report Action Plan Progress Report to Council via Audit Committee for endorsement.	n/a	n/a	Operational Practice	Annual	✓	✓	19/05/2022	Manager of Corporate Services		Not commenced	✓	19/05/2022		Waiting for the Report and management Letter
<b>Elected Members - Review Meeting Attendance Register</b> - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted	Local Government Act 1995	s.2.25		Quarterly			31/03/2022	Governance Executive Officer		Complete - no further action	✓	1/05/2022	<a href="#">Attendance Register</a>	COMPLETE
<b>Financial Interests Register</b> - Following completion of the Delegation Register Review, review the Register and remove Primary and Annual Returns (not other interest disclosures) from the Financial Interests Register that relate to persons who are no longer Designated Employees (i.e. no longer have delegated authority). Returns that are removed are to be kept by the CEO as LG Records for a period of at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)	DLGSCI website - Operational Guideline No.1 Disclosure of Interest Affecting Impartiality DLGSCI website - Operational Guideline No.20 Disclosure of Financial Interests at Meetings DLGSCI website - Operational Guideline No.21 Disclosure of Financial Interests In Returns	Annual			28/02/2022	Governance Executive Officer		Complete - no further action	✓	28/02/2022	Financial Interests Register folders- Current and Non Current-safe	COMPLETE
<b>Primary and Annual Returns Register</b> - Update Register with new Delegates following completion of the Delegation Register Review and initiate requests for Primary Returns from new Delegates	Local Government Act 1995	s.5.75	WALGA Guideline - Primary and Annual Returns Management	Annual			28/02/2019	Governance Executive Officer	Administration & Finance Officer	Complete - no further action	✓	28/02/2022	Financial Interests Register folders- Current and Non Current-safe	COMPLETE
<b>Annual Electors' General Meeting - Local Public Notice</b> of AEGM - to be held once every financial year on a day selected by the LG but not more than <b>56 days</b> after the Annual Report has been adopted. DUE: 10/02/2022	Local Government Act 1995	s.5.27 Admin.Reg.15, 17 and 18,		Annual			8/02/2022	Governance Executive Officer	Administration & Finance Officer	Complete - no further action	✓	8/02/2022	<a href="#">Public Notice</a>	COMPLETE
<b>Compliance Audit Return - Report to DLGSCI</b> Compliance Audit Return certified by CEO and President / Mayor. Copy of Compliance Audit Return and Council report / minutes provided to Executive Director of DLGSCI DUE: by <b>31/03/2022</b>	Local Government Act 1995	s.7.13(1)(f) Audit.Reg. 13, 14 and 15		Annual			31/30/2022	Chief Executive officer	Governance Executive Officer	Complete - no further action	✓	30/02/2022		Submitted online
<b>Annual Report - Auditor Report to Minister</b> LG must give a copy of the Auditor's Report and the Council Report / Minutes dealing with the Auditor's Report to the Minister for Local Government within <b>3 months</b> after it has been received by the LG.	Local Government Act 1995	s.7.12A(4)		Annual			9/05/2022	Manager of Corporate Services	Governance Executive Officer	Complete - no further action	✓	18/02/2022		
<b>Annual Report - Auditor Report on Website</b> The Auditor Report must be published on the LG's official website within <b>14 days</b> after the Report has been provided to the Minister.	Local Government Act 1995	s.7.12A(5)		Annual			28/02/2022	Governance Executive Officer		Complete - no further action	✓	28/02/2022		Annual Report and minutes published on the website
<b>Annual Report - Local Public Notice</b> of the availability of the Annual Report to be given as soon as practicable after the report has been accepted by Council	Local Government Act 1995	s.5.55	DLGSCI website - WA Local Government Accounting Manual	Annual			28/02/2022	Governance Executive Officer		Complete - no further action	✓	28/02/2022	<a href="#">Public Notice</a>	COMPLETE
<b>Annual Report - on Website</b> - CEO is to publish the annual report on the LG's website within <b>14 days</b> after the report has been accepted by Council.	Local Government Act 1995	s.5.55A	DLGSCI website - WA Local Government Accounting Manual	Annual			28/02/2019	Governance Executive Officer		Complete - no further action	✓	28/02/2022	<a href="#">Public Notice</a>	Annual Report has been published on the website

Endorsement Required by

Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Endorsement Required by			Position Title Officer Responsible for Action Compliance	Supporting Officer	Status	Compliance Met	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
					Audit Committee	Council	Due Date							
<b>Audit - Audit Report Published on Website</b> CEO must publish on the LGs website, a copy of the Council's report and resolutions made in regard to the Auditor's Report, within 14 days of giving the report to the Minister. <b>Note - this requirement is separate and in addition to the publication of the report on the website as part of the official Council minutes.</b>	Local Government Act 1995	s.7.12A (5)		Annual			28/02/2022	Governance Executive Officer		Complete - no further action	✓	N/A	N/A	Not required
<b>March - Take Action</b>														
<b>Community Engagement</b> Develop a community engagement policy / strategy						✓	30/06/2022	Chief Executive Officer		Not commenced	✓			
<b>Customer Complaints Handling - Review</b> • Review the complaint handling policy, procedures and Elected Member and Employee training • Analyse complaints data to identify opportunities to improve service provision • Provide periodic reports to Council on complaints data analysis Last completed: dd/mm/yyyy Next Due: dd/mm/yyyy	n/a	n/a		Annual		✓	30/06/2022	Chief Executive Officer	Governance Executive Officer	In Progress	✗			Policies currently under review with NEWROC
<b>Policy Manual - Review</b> Undertake a review of all Council Policies and provide report / reports to Council to, as necessary; amend policies or delete redundant policies	Local Government Act 1995	s.2.7(2)(b)		Annual		✓	30/06/2022	Chief Executive Officer		In Progress	✓		<a href="#">Policy Register</a>	As Above
<b>Annual Electors' General Meeting</b> - Scheduled on: 8/02/2022 (not more than 56 days after the Annual Report has been adopted).	Local Government Act 1995	s.5.27 Admin.Reg.15, 17 and 18.		Annual		✓	8/02/2022	Chief Executive Officer		Complete - no further action	✓	8/02/2022	<a href="#">Electors Meeting</a>	COMPLETE
<b>Elected Member Training / Professional Development Policy - Review</b> Review Council Policy to ensure Elected Member protocols for applying for and accessing professional development are in place and that budgets are sufficient	n/a	n/a		Annual		✓	30/06/2022	Chief Executive Officer		In Progress	✓		<a href="#">Policy Register</a>	Policies currently under review with NEWROC
<b>Communication devices policy</b> Review the current policies relating to the use of communication devices and develop a policy/policies which sets out the accepted and approved usage of communication devices by staff and elected members, including iPads, email and mobile telephones.				Annual		✓	30/06/2022	Chief Executive Officer		In Progress	✓		<a href="#">Policy Register</a>	Policies currently under review with NEWROC
<b>Social Media Policy</b> Consider developing a policy on the use of social media by staff and elected members				Annual		✓	30/06/2022	Chief Executive Officer		In Progress	✓		<a href="#">Policy Register</a>	Policies currently under review with NEWROC
<b>Policy Review - Payments to Employees Additional to Contract or Award</b> Includes benefits and payments additional to EBA or Contract conditions i.e. gym memberships, gifts in recognition of length of service or gifts on retirement or resignation. Does not include payments for redundancy or termination which are legislated or subject to contractual arrangements.	Local Government Act 1995	s.5.50		Biennial		✓	30/06/2022	Chief Executive Officer		In Progress	✓		<a href="#">Policy Register</a>	Policies currently under review with NEWROC
<b>Monthly Financial Report</b> LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates.	Local Government Act 1995	s.6.4 FM.Reg.34	DLGSC WA Local Government Accounting Manual	Monthly		✓	17/02/2022	Manager of Corporate Services		Complete - no further action	✓	17/02/2022		COMPLETE
<b>Policy Review - Code of Conduct</b> Following each Election - provide Council report to enable the 'new' Council to review and adopt the Code of Conduct.	Local Government Act 1995	s.5.103 s.5.104 Admin.Reg. Part 9 Rules of Conduct Regs.	WALGA website - Model Code of Conduct <b>Recommended Practice</b> • Review the Code following each Election cycle to ensure new (and old) Elected Members understand requirements.	Biennial		✓	30/06/2022	Chief Executive Officer		In Progress	✓		<a href="#">Policy Register</a>	Policies currently under review with NEWROC
<b>Designated Employees - Review status of employees who have been nominated as Designated Employees but who are not delegated authority and are not members of a Council Committee.</b>	Local Government Act 1995	s.5.74		Annual			1/01/2022	Chief Executive Officer		Complete - no further action	P	1/01/2022	<a href="#">Delegations</a>	<a href="#">Delegation Register Review complete, including CEO to employees review.</a>

Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Endorsement Required by			Position Title Officer Responsible for Action Compliance	Supporting Officer	Status	Compliance Met	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
					Audit Committee	Council	Due Date							
<b>Primary Returns</b> - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within <b>3 months</b> of the person's start day	Local Government Act 1995	s.5.75	WALGA - Governance Subscripton - Guideline - Primary and Annual Returns Management DLGSCI Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly			31/03/2022	Governance Executive Officer	Administration & Finance Officer	Complete - no further action	✓	N/A	N/A	COMPLETE
<b>Financial Interests Register - Review</b> Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least <b>5 years</b> after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly			31/03/2022	Governance Executive Officer		Complete - no further action	✓	31/03/2022	Financial Interests Register folders - Current and Non Current-safe	COMPLETE
<b>Authorisations to Incur Liabilities - Review</b> Review list of persons authorised under the CEO's procedures for FM.Reg.5 to incur a liability. Check \$value limitations and authorised persons to ensure efficient operations and appropriate internal controls	Local Government Act 1995	FM.Reg.5		Annual			30/06/2022	Chief Executive officer		In Progress	✗			
<b>Public Interest Disclosure Officer - Internal Audit</b> - CEO must appoint a specified position with the authority as the person responsible for receiving public interest disclosures. PID Officer Declaration Form must be completed and provided to the PSC Commissioner	Public Interest Disclosure Act 2003	s.23(1)(a)	<b>Public Sector Commission</b> Website - PID Officer's Code of Conduct and Integrity <b>Public Sector Commission</b> Website - PID Officer's Declaration Form	Annual			23/09/2022	Governance Executive Officer	Chief Executive Officer	Not commenced	✓			
<b>Public Interest Disclosure Procedures - Internal Audit</b> - LG must prepare and publish internal procedures relating to the LG's obligations under the PID Act. Procedures must be consistent with the Commissioner's Guidelines.	Public Interest Disclosure Act 2003	s.21 and s.23(1)(e), (2)	<b>Public Sector Commission</b> Website - Commissioner's Guidelines for Public Authorities	Annual			23/09/2022	Governance Executive Officer	Chief Executive Officer	Not commenced	✓			
<b>Approved Gates across Public Thoroughfares Register - Internal Audit</b> Review Register for compliance with ULP.Reg.9 and ensure Register accurately records all gates and other devices approved across public thoroughfares.	Local Government Act 1995	ULP.Reg.9(4)		Annual			31/03/2022	Manager of Works	Chief executive Officer	Complete - no further action	✓	N/A	N/A	
<b>Local Emergency Management Committee - Internal Audit</b> LG must establish a LEMC, constituted and under the procedures established by the State Emergency Committee (Note - this is not a Committee of Council under s.5.8 of the Local Government Act).	Emergency Management Act 2005	s.38	<b>Office of Emergency Management</b> - Website - Local Emergency Management Arrangement (LEMA) Guideline and Model	Annual			3/08/2022	Chief Executive Officer	Governance Executive Officer	Not commenced	✓	N/A	N/A	Shire has a LEMC in operation, meeting every quarter. Term of reference to be reviewed
<b>Local Emergency Management Arrangements - Internal Audit</b> LEMC must establish Local Emergency Management Arrangements for the LG District. Audit for compliance with the LEMA Guideline and Model	Emergency Management Act 2005	s.39	<b>Office of Emergency Management</b> - Website - Local Emergency Management Arrangement (LEMA) Guideline and Model	Annual	✓	✓	28/02/2022	Chief Executive Officer	Governance Executive Officer	Complete - no further action	✓	28/02/2022	<a href="#">LEMA</a>	COVID plan developed
<b>Strategic Community Plan - Preparation</b> Commence SCP preparation, including appointment of consultants, Community engagement, Statistical information				4-yearly			31/03/2024	Chief Executive officer	Governance Executive Officer	Not commenced	✓	n/a		n/a
<b>April - Take Action</b>														
<b>Review and Reconcile Grant Register.</b> Status Updates required for each monthly Financial Checklist.	Regulation 17 Audit	3.2.6		Monthly			30/04/2022	Finance and Administration Officer		In Progress	✓	n/a	na/	na/a
<b>Publish Complaints Policy and Procedure on Council's website</b>	Local Government Act 1995; FMSR 2018	7.2.1		Annual			30/06/2022	Governance Executive Officer		In Progress	✓		<a href="#">Policy Register</a>	Policies currently under review with NEWROC
<b>Annual Elector's General Meeting - Minutes / Decision to Council</b> , either the first Ordinary Council Meeting after the AEGM OR at a Special Council Meeting called for that purpose. Reasons for any Council decision made in response to an AEGM decision.	Local Government Act 1995	s.5.33		Annual		✓	17/02/2022	Chief Executive Officer	Governance Executive Officer	Complete - no further action	✓	17/02/2022		COMPLETE
<b>Review Risk Management Plan</b>	Regulation 17 Audit	2.2.1		Annual			30/06/2022	Chief Executive Officer		In Progress	✗			LGIS - requested support 6 May 2022
<b>Review Risk Register and record Status updates</b>	Regulation 17 Audit	2.2.1		Quarterly			30/04/2022	Chief Executive Officer		Pending	✗			as above
<b>Official Conduct Complaints Register - Internal Audit</b> Review register for compliance with s.5.121	Local Government Act 1995	s.5.121	DLGSCI Website - Local Government Standards Panel	Annual			30/04/2019	Governance Executive Officer	Chief Executive Officer	Complete - no further action	✓		<a href="#">Register of Complaints - Elected Members</a>	

Compliance Action	Compliance Requirement	Section / Ref	Good Practice Resources and LG Operational Procedures	Compliance Frequency	Endorsement Required by			Position Title Officer Responsible for Action Compliance	Supporting Officer	Status	Compliance Met	Date Completed	Records Ref (Evidence of completion)	Comments. If Action not completed, report on plan to rectify non-compliance
					Audit Committee	Council	Due Date							
<b>Gift &amp; Travel Register Online - Internal Audit</b> Audit the Register for: • Compliance with Admin.Reg.28A • Register accurately records all declarations • Declaration form complies with disclosure requirements under s.5.82 and s.5.83	Local Government Act 1995	s.5.82 Admin.Reg.25 s.5.83 Admin.Reg.26 s.5.89A Admin.Reg.28A Form 4.	WALGA website - Webinar Local Government Gift Declarations	Annual			30/06/2022	Governance Executive Officer	Chief Executive Officer	Pending	✓	30/06/2022	<a href="#">Gifts and Travel Register</a>	
<b>Notifiable Gift Register - Internal Audit</b> Review the register for: • Compliance with Admin.Reg.34B(5) • Register accurately records all declarations • Declarations comply with Admin Reg. 34B(5) and Code of Conduct	Local Government Act 1995	Admin. Regs.34B(5)	WALGA website - Webinar Local Government Gift Declarations	Annual			30/04/2022	Governance Executive Officer	Chief Executive Officer	Complete - no further action	✓	30/04/2022	<a href="#">Gifts and Travel Register</a>	COMPLETE
<b>May - Take Action</b>														
<b>Strategic Community Plan - Review</b> Review completed after community consultation, and adopted by Council, by absolute majority, at least once every 4 years Last reviewed (OCM decision date): 2020-2030 <b>Next Due by: 16/05/2024</b>	Local Government Act 1995	s.5.56 Admin.Reg.19C	DLGSCI website - Integrated Planning and Reporting Framework and Guidelines	4-yearly		✓	16/05/2024	Chief Executive Officer		Not commenced	✓	n/a		n/a
<b>Rate Exempted Properties - Review</b> In preparation for next financial year, review previously approved rate exempt properties to determine if the basis of exemption remains unchanged. Advise owners where status is changed or approval has expired.	Local Government Act 1995	s.6.26(20)		Annual			31/05/2022	Louise Sequerah		In Progress	✓			Louise wrote to the RSL
<b>Authorised Persons - Review</b> Review the LG's authorised persons to ensure authorisations are accurate, valid and the correct certificates of authorisation and / or identity cards have been issued. <b>March 2019</b>	WALGA Decision Making in Practice Toolkit - Part 3 Authorisations		WALGA - Governance Subscriton - Decision Making in Practice Toolkit - Part 3 Authorisations	Annual			30/06/2022	Chief Executive Officer	Governance Executive Officer	In Progress	✗			Preliminary works have been done to date. Pending complete review
<b>Primary Returns</b> - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within <b>3 months</b> of the person's start day	Local Government Act 1995	s.5.75	WALGA - Governance Subscriton - Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns	Bi-monthly			31/05/2022	Governance Executive Officer	Chief Executive Officer	Complete - no further action	✓	9/05/2022	<a href="#">Returns P</a>	COMPLETE - No new Designated Employees
<b>Financial Interests Register - Review</b> Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee.	Local Government Act 1995	s.5.88(3)(4)		Bi-monthly			31/05/2022	Governance Executive Officer		Not commenced	✓		Financial Interests Register folders Current and Non Current-safe	
<b>Risk Management Framework - Review Policies</b> Undertake a review of the appropriateness and effectiveness of the Risk Management system and procedures at least once in every 3 financial years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): 01/06/2017 Due by: 30/06/2022	Local Government Act 1995	Audit.Reg. 17(1)(a)	AS/NZS ISO 31000:2009 Risk Management	Triennial	✓	✓	30/06/2022	Chief Executive officer		In Progress	✗			Policies currently under review with NEWROC





## COMPLIANCE AUDIT RETURN 2021 ACTIONS

Matter	Rating	Plan / Comments	Deadline
<b>2021</b>			
<b>Written records of use of Delegated Authority</b>	Planned Improvement	Summarised Delegation Matrix developed. Delegation use Authority Register to be updated with revised Register	<b>Ongoing</b>
<b>Compliance with Reg 12 when entering into multiple contracts.</b>	Breach	Currently all policies under review, including procurement. This will be addressed within procurement policy and procedures	June 2022
<b>State-wide notice of Regional price preference policy.</b>	Breach	Policy to be reviewed and advertised in the west Australian.	ASAP – Steve Tweedie currently reviewing Policy Register.

