

SHIRE OF KOJONUP

Kojonup



Audit & Risk Committee Agenda

2 November 2021

TO: AUDIT & RISK COMMITTEE MEMBERS

NOTICE is given that a meeting of the Audit & Risk Committee will be held in the Reception Lounge, Shire Administration Building, 93 Albany Highway, Kojonup on Tuesday, 2 November 2021 commencing at 9:00am.

Your attendance is respectfully requested.



GRANT THOMPSON
CHIEF EXECUTIVE OFFICER

29 October 2021

TERMS OF REFERENCE

AUDIT & RISK COMMITTEE

Function:

This Committee is responsible for assisting Council in recommending appropriate actions to Council with regards to audit, risk and governance management to ensure accountability to the community in its responsibilities.

Duties and Responsibilities:

- Receive and review the biannual reports from the Chief Executive Officer (CEO) regarding the appropriateness and effectiveness of the Shire's risk management, internal controls and legislative compliance and make recommendations to Council;
- Recommend and review the Shire's Risk Appetite Statement in order to set the Risk Tolerance of the Council;
- Monitor and receive reports concerning the development, implementation and on-going management of the Shire's Risk Management Plan and the effectiveness of its Risk Management Framework;
- Provide advice and assistance to Council as to the carrying out of its functions in relation to audits and recommend;
 - a) a list of those matters to be audited; and
 - b) the scope of the audit to be undertaken;
- Meet with the auditor yearly and provide a report to Council on the matters discussed and the outcome of the discussions;
- Liaise with the (CEO) to ensure that the Shire does everything in its power to:
 - a) assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
 - b) ensure that audits are conducted successfully and expeditiously;
- Examine the reports of the auditor after receiving a report from the CEO on the matters and:
 - a) determine if any matters raised require action to be taken by the Shire; and
 - b) ensure that appropriate action is taken in respect of those matters;
 - c) Review the report prepared by the CEO in respect of any matters raised in the report of the auditor and present the report to Council for adoption prior to the end of the next financial year or six months after the last report prepared by the auditor is received, whichever is the latest;
- Review the scope of the Audit Plan and its effectiveness;
- Consider and recommend adoption of the Annual Financial Report to the Council;
- Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the Committee's terms of reference;
- Seek information or obtain expert advice through the CEO on matters of concern within the scope of the Committee's terms of reference following authorisation from the Council; and
- Review the annual Statutory Compliance Return and make a recommendation on its adoption to Council.

Membership

Four (4) Councillors; and

Two (2) Community Members.

AGENDA FOR THE AUDIT AND RISK COMMITTEE MEETING
TO BE HELD ON 2 NOVEMBER 2021

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AGENDA

1 DECLARATION OF OPENING

The Chief Executive Officer, Grant Thompson, will declare the meeting open at _____ am and alert the meeting of the procedures for emergencies including evacuation, designated exits and muster points.

2 ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE

MEMBERS

Cr Paul Webb	Member
Cr Roger Bilney	Member
Cr Alan Egerton-Warburton	Member
Cr Kevin Gale	Member
James Hope	Community Member
Roger House	Community Member

STAFF (OBSERVERS)

Grant Thompson	Chief Executive Officer
Anthony Middleton	Manager Corporate and Community Services
Heather Marland	Senior Finance Officer
Judy Stewart	Senior Administration Officer

SENIOR MANAGEMENT TEAM VISITOR

Nil.

APOLOGIES

3 PUBLIC QUESTION TIME

4 ELECTION OF CHAIRPERSON

The Chief Executive Officer will call for nominations for the position of Chairperson for the Audit and Risk Committee for the next two (2) year period. If more than one nomination is received, an election will be held in accordance with the *Local Government Act 1995*.

The elected Chairperson will now preside over the meeting.

5 **CONFIRMATION OF MINUTES**

Audit & Risk Committee Meeting held 7 September 2021 ([Attachment 5.1](#))

OFFICER RECOMMENDATION

That the minutes of the Audit & Risk Committee Meeting held on 7 September 2021 be confirmed as a true and accurate record.

6 **DECLARATIONS OF INTEREST**

7 **SENIOR MANAGEMENT TEAM DISCUSSION**

In accordance with the Financial Management Review adopted in February 2019, one senior manager will attend the Audit & Risk Committee on a rotational basis to discuss the following:

- Update on Manager's areas of responsibility and current projects/issues;
- Questions on Notice from the Audit Committee;
- Management's own recommendations for improvement in key areas;

No SMT visitor is scheduled for this meeting to enable the new Committee to get established.

8 **COMMITTEE TIMETABLE**

As a guide and subject to availability, each Audit & Risk Committee agenda will contain the following (**list to be expanded at the suggestion of members**):

1st Quarter (January – March)

- Committee Status Report
- Compliance Audit Return
- Summary of Risk Management
- Volunteer Management
- Leave Provision Adequacy

2nd Quarter (April – June)

- Committee Status Report
- Summary of Risk Management
- Fees & Charges Review
- Business Continuity Plan Review
- Shire President's Vehicle Log Book

3rd Quarter (July – September)

- Committee Status Report
- Interim Audit Report
- Summary of Risk Management
- Insurance Overview

4th Quarter (October – December)

- Committee Status Report
- Audit Report & Management Letter
- Annual Financial Report
- Annual Report
- Financial Management Review (each 3 years – 2018, 2021...)
- Risk, Legal Compliance & Internal Controls review (each 3 years – 2018, 2021...)
- Summary of Risk Management

OFFICER COMMENT

The above list will remain at the commencement of each Committee agenda to act as a timetable and enable members to add to the items to be considered.

9 COMMITTEE STATUS REPORT

Date	Item Number & Title	Issue	Response	Status
16 March 2021		Committee members training in house and formal.	Manager Corporate & Community Services has done Overheads training / workshop at May meeting. Future topics to be identified.	Completed 4 May 2021 Refer to agenda item 11.6
7 September 2021	11.4 Annual Financial Report 2019/2020 & General Meeting of Electors	The matters raised in the Auditor's Management Letter be noted and included in the Committee Status Report of future Audit and Risk Committee agendas: <ol style="list-style-type: none"> 1. The payroll creditors and the transport licensing creditors have never been part of this monthly reconciliation process, however, will now be added to the list of monthly reconciliations. 2. GST on Regional Grant Funding 3. The Shire should undertake a full investigation of all ESL receivable balances and implement actions to either resolve or correct, as required 	<ol style="list-style-type: none"> 1. Ongoing 2. Completed 3. Completed 	
7 September 2021	Committee Training	Cr Gale requested that an information session on Insurance be held.		

Date	Item Number & Title	Issue	Response	Status
7 September 2021	Other Items For Discussion Or Further Research As Raised By Members	That the figures be made transparent on the cost of the Shire Presidents vehicle so that the Council can make an informed decision on whether to provide the Shire President with a vehicle or to pay a travel allowance.		

10 SUMMARY OF RISK MANAGEMENT

10.1 RISK MANAGEMENT UPDATE

Please refer to the following attachments:

- 10.1.1 Risk Dashboard Report (Actions List by Profile) – October 2021
- 10.1.2 Risk Dashboard Report (by Prioritised Actions Timeline) – October 2021

10.2 WORK HEALTH AND SAFETY COMMITTEE/REGIONAL RISK COORDINATOR

The Work Health and Safety Committee is currently in the process of reviewing the following documentation: Key Performance Indicator Procedure and spreadsheet, Emergency Plans (public buildings), Annual Management Review, Work Health and Safety Policy and Fitness for Work/Drug and Alcohol Policy, and consideration of Job Safety Analyses for the office environment.

The Shire is awaiting advice of a replacement Regional Risk Coordinator (appointed by Local Government Insurance Services [LGIS]) to provide advice and assistance in relation to Work Health and Safety matters, as per the Shire's current agreement with LGIS for this service.

10.3 COVID-19 WORKING GROUP/LOCAL EMERGENCY MANAGEMENT COMMITTEE

The COVID-19 Working Group has continued to meet regularly, moving from weekly at the commencement of the pandemic to fortnightly as restrictions imposed by the State Government were reduced, to monthly as occurs currently. Accordingly, the Local Emergency Management Committee (LEMC) also decreased its number of meetings from weekly, fortnightly and monthly intervals at the commencement of the pandemic to its current and pre-COVID-19 practice of holding quarterly meetings.

The impact of recent workforce requirements stipulated by the State government, for local government personnel, are being worked through to gauge staffing availability levels and continuity of service should lock down or similar restrictions occur (when personnel must be fully vaccinated to attend work). Springhaven Lodge personnel fall within a different workforce group that is required to be fully vaccinated by 31 December 2021 (currently all 31 Springhaven personnel have received the first dose and 21 are fully vaccinated). Other work areas are in the process of establishing vaccination levels including within the workforce area that is required to be fully vaccinated by 31 January 2022.

11 OFFICER REPORTS

11.1 RISK AND LEGISLATIVE COMPLIANCE REVIEW

AUTHOR	Judy Stewart – Senior Administration Officer
DATE	Friday, 29 October 2021
FILE NO	GO.CNM.9
ATTACHMENT(S)	Nil

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2018-2022”
Key Pillar	Community Outcomes	Corporate Actions
KP3 – Performance	3.4 – Be organized and transparent with our financial management.	3.4.2 – Act with sound long-term and transparent financial management and deliver residents considered value for money. 3.4.3. – Commit to future state-wide measurement systems testing local government performance.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to undertake the required review of systems and procedures in relation to risk management, internal control and legislative compliance as required by Regulation 17 of the Local Government (Audit) Regulations 1996.

BACKGROUND

Local government Chief Executive Officers are required to carry out at least a triennial review of legislative compliance, internal control and risk management and present the results of the review to the Council’s Audit Committee.

COMMENT

To review the appropriateness and effectiveness of systems and procedures, a set of measurable items is required to enable comparison and/or analysis. The following tables attempt to identify, quantify and track progress of risk management, legislative compliance and internal controls:

RISK MANAGEMENT				
	2014	2016	2018	2021
Risk Management Plan:				
Is there an Adopted Plan in Place?	✓	✓	✓	✓
Was it reviewed in the two year period?	n/a	✓	✓	✓
Was the Business Continuity & Disaster Recovery Plan reviewed?	n/a	✓	✓	✓
Was the Asbestos Management Plan reviewed?	✗	✓	✓	✗
Risk Register (2014-2018):				
Number of Extreme & High risk items on the register?				
- Springhaven	11	3	2	Change to Risk Management Framework 2019 - see below
- Office	17	7	4	
- Council	15	15	10	
- Depot	23	7	0	
- The Kodja Place	n/a	25	21	
Risk Register (2019 to 2021):				
Number of Low, Moderate & High Risks (15 Risk Profiles)				
Low				4
Moderate				8
High				3
Is Risk regularly discussed and minuted at staff meetings and various councillor meetings:				
<i>BCDRP - Business Continuity & Disaster Recovery Plan</i>				
<i>OSH - Occupational Safety and Health</i>				
Springhaven (operational) (audits, BCDRP 2019>)	✗	✓	✓	✓
Office (OSH inc Audit [2020], BCDRP review & Management review of Risk Actions & Profiles)	✗	✓	✓	✓
Councillors (Audit & Risk Committee/Council agenda items)	✗	✗	✓	✓
Depot (OSH inc Audit [2020], BCDRP review & Management review of Risk Actions & Profiles)	✗	✗	✗	✓
The Kodja Place (OSH inc Audit [2020], BCDRP review & Management review of Risk Actions & Profiles)	✗	✗	✗	✓

INTERNAL CONTROLS								
	2014	2015	2016	2017	2018	2019	2020	2021
Policies & Delegations:								
Was the Delegation Register reviewed (financial year)?	✓	✓	✓	✓	✓	✓	✓	✓
Were all Council Policies reviewed?	✗	✓	✓	✓	✓	✓	✓	✓
Fraud, Corruption & Misconduct Policy adopted						✓		
Budget & Finance:								
Was Budget adopted prior to 31 August?	✓	✓	✓	✓	✓	✓	✓	✓
Was the Budget reviewed on time (between 01/01 & 31/03)?	✓	✓	✓	✓	✓	✓	✓	✓
When was the Annual Electors Meeting held?	April	April	March	December	May	March	December	October
Audit Management Letter - Number of Items Raised	5	4	4	4	6	1	3	TBA
Integrated Planning:								
Was the Long Term Financial Plan reviewed?	n/a	✓	n/a	✗	✗	in progress		
Was the Strategic Community Plan reviewed?	n/a	✓	n/a	✓	n/a	✓	n/a	✗
Was the Corporate Business Plan reviewed?	✓	✓	✗	✓	✓	✓	✓	✗
Was the Asset Management Plan reviewed?	n/a	✓	n/a	✓	n/a	n/a	n/a	n/a
Was the Workforce Plan reviewed?	✓	✓	✗	✓	✓	✓	✗	✗
Springhaven Lodge:								
Were Springhaven Policies reviewed by the Council?	✓	✗	✓	✓	✓	✓	in progress	
Springhaven Quality Agency Audit Visits								
- Issues noted (scheduled audit/unannounced partial audit) - all three yearly (full) audits post 2018 will be unannounced visits	3 out of 127 2.36%	0 out of 44 0%	0 out of 33 0%	0 0%	0 out of 44 0%	Delayed due to pandemic - - -		

LEGISLATIVE COMPLIANCE								
	2014	2015	2016	2017	2018	2019	2020	2021
Compliance Audit Return (CAR):								
Was the CAR completed by 31 March each year?	✓	✓	✓	✓	✓	✓	✓	✓
Number of negative responses	3	8	1	0	1	0	2	0
Information Statement:								
Was the review undertaken?	✓	✓	✓	✓	✓	✓	✓	✓
Audit Report								
					2017/18	2018/19	2018/19	2019/20
Number of Items Raised	2	1	0	0	1	1	3	TBA

CONSULTATION

Manager Corporate and Community Services

STATUTORY REQUIREMENTS

Local Government (Audit) Regulations 1996

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 subregulation (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

Nil

FINANCIAL IMPLICATIONS

Nil

RISK MANAGEMENT IMPLICATIONS

RISK MANAGEMENT FRAMEWORK			
Risk Profile	Risk Description/Cause	Key Control	Current Action
<i>Compliance</i>	<i>Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of an inadequate compliance framework. This includes new or proposed regulatory and legislative changes, in addition to the failure to maintain updated internal & public domain legal documentation.</i>	<i>Three year legislative review of compliance (Reg. 17)</i>	<i>Triennial reporting</i>
<i>Adequate</i>			
IMPLICATIONS			
Compliance with Regulation 17 of the Local Government (Audit) Regulations 1996 is a primary tool of the risk management process and one that is required by legislation. It is a triennial review of our systems and processes reported to the Council via the Audit and Risk Committee and, as such, is available publicly.			

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That it be recommended to the Council that the 2021 Risk and Legislative Compliance Review, as required under Regulation 17 of the Local Government (Audit) Regulations 1996 on the appropriateness and effectiveness of the Shire of Kojonup's systems and procedures in relation to risk management, internal control and legislative compliance as outlined in this report, be adopted.

11.2 INSURANCE POLICIES 2021/2022

AUTHOR	Heather Marland – Senior Finance Officer
DATE	Tuesday 26 October 2021
FILE NO	RM.REG.1
ATTACHMENT(S)	11.2.1 - Vehicle and Plant Register 11.2.2 - Property Register

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2018-2022”
Key Pillar	Community Outcomes	Corporate Actions
KP 3 – Performance	3.4 Be organised and transparent with our financial management	3.4.2 Act with sound long-term and transparent financial management and deliver residents considered value for money.

DECLARATION OF INTEREST

Nil

SUMMARY

The purpose of this report is to inform the Audit and Risk Committee of the insurance levels and associated costs held by the shire for the 2021/2022 financial year.

BACKGROUND

Insurance is one of the Shire’s largest annual expenses and most important risk management tasks and therefore it is appropriate that the Council, in addition to staff, be comfortable with the levels of insurance taken out.

COMMENT

The Shire of Kojonup obtain insurance cover through LGIS (Local Government Insurance Services). LGIS is partly owned by WALGA and offer insurance through their Scheme Membership and also through policies taken out with insurers. They are able to obtain policies from main stream insurance at a reduced rate as they broker on behalf of all scheme members.

Below is a list of insurances held by the Shire for the 2021/2022 financial year including the insurance provider, limit of liability and the cost of premium.

Policy	2020/2021 Premium	2020/2022 Premium	Insurer	Liability	Interest Protected
LGIS Bushfire	\$28,798.	\$31,500	Scheme	\$500k	Volunteer Bushfire members, medical expenses, loss of salary/wages and death benefits
LGIS Liability	\$35,376	\$37,499	Scheme	\$500m	Public liability - Death or Personal Injury, Loss or Damage to Property
Casual Hirers Liability	\$ 0	\$0	Covered by Scheme	\$10m	Legal liability to thirds parties for death, illness or personal injury and loss of damage to property at hired facility
Commercial Crime and Cyber Liability	\$2,757	\$3,426	Scheme	\$400k	Direct financial loss sustained by member.
LGIS Property	\$103,704	\$112,168	Scheme	\$600m	Physical loss, destruction or damage to property including Machinery breakdown and electronic equipment
LGIS Workcare	\$110,880	\$113,850	Scheme	\$500k	Workers Compensation and Injury Management including Journey Accident Cover
Corporate Travel	\$825	\$825	Scheme	\$10m	External Journey beyond 50km
Management Liability	\$34,643	\$37,518	Scheme	\$4.25m	Councillors and Officers Liability and Employment practices Liability
Marine Cargo	\$660	\$630	QBE	\$400k	All goods &/or interests belonging &/or appertaining whilst in transit by land, air, water and parcel post.
Motor Vehicle	\$67,395	\$71747	Scheme	\$3.2m	All motor vehicles and trailers owned leased or mortgaged under hire purchase or hired in or let out. Includes volunteer bushfire brigade member's vehicles.
Personal Accident - Volunteers , Councillors	\$467	\$467	Scheme	\$300k	Elected members and volunteers if injured or death whilst engaged in work for the Shire if said work is authorised by the Shire.
Medical Malpractice Liability	\$6,655	\$6,990	Vero Insurance	\$20m	Cover of Medical Practice lawsuits for Springhaven
Less Contribution Assitance		-\$9,078			Surplus Credit

Less 2020 Surplus Contribution Credit	-\$31081				
	\$361,079	\$407,542			

CONSULTATION

David Woods – Account Manager LGIS

Anthony Middleton – Manager Corporate and Community Services

STATUTORY REQUIREMENTS

Local Government Act 1995 Section 5.42(1)

Delegation Register – Admin 007 – Entering into Contracts of Insurance

The Chief Executive Officer is Delegated Authority to enter into appropriate contracts of insurance. In exercising the delegation the CEO is to have regard to the provisions of the Annual Budget.

Section 5.49(2) (Workers' compensation arrangement) of the *Local Government Act 1995* states:

(2) WALGA is to establish and manage, for the benefit of itself and any eligible body that chooses to participate, a group self insurance arrangement against liability to pay compensation under the WCIM Act.

POLICY IMPLICATIONS

2.1.8 – Financial Governance – Management of financial risk prudently, having regard to economic circumstances.

FINANCIAL IMPLICATIONS

Insurance is the most important risk management task undertaken each year. Insurance is our single largest ongoing external cost, and without adequate cover the Shire is extremely exposed to financial and property loss and open to liability.

RISK MANAGEMENT IMPLICATIONS

Without sufficient insurance cover we run the risk of being unable to maintain our current level of service in the event of a major/catastrophic loss and possibly expose ourselves to litigation costs if not adequately insured.

ASSET MANAGEMENT IMPLICATIONS

Nil

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority

OFFICER RECOMMENDATION

That the information regarding the levels of the Shire's Insurance for the 2021/2022 financial year be noted.

11.3 INTERIM AUDIT RESULTS FOR THE YEAR ENDING 30 JUNE 2021

AUTHOR	Anthony Middleton – Manager Corporate & Community Services
DATE	Friday, 29 October 2021
FILE NO	FM.AUD.2 & FM.FNR.1
ATTACHMENT(S)	11.3.1 Auditor’s Management Letter

STRATEGIC/CORPORATE IMPLICATIONS		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2018-2022”
Key Pillar	Community Outcomes	Corporate Actions
KP – 3 Performance	3.4 – Be organised and transparent with our financial management.	3.4.1 - Increase regularity of readable financial reporting to the community. 3.4.2 – Act with sound long-term and transparent financial management and deliver residents considered value for money.

DECLARATION OF INTEREST

Nil.

SUMMARY

The purpose of this report is to receive the Interim Audit Results for the 2020/2021 financial year.

BACKGROUND

Each year the Auditors undertake two audit visits:

1. An interim audit, focussing on individual transactions and processes; and
2. The End of Year audit, focussing on the accuracy of the Annual Financial Report.

This agenda item deals with the results of point 1 above for the 2020/2021 financial year.

COMMENT

The Auditor’s management letter is attached in full for the Committee’s information.

Two issues were raised in the interim audit as follows:

- Payroll master file review; and
- Purchase orders

Shire Management response in relation to these matters raised is also contained within the attachment (highlighted in blue). This issues were also considered by the Committee at its last meeting as part of the finalisation of the 2019/2020 Annual Financial Report.

As can be seen from the management response, the first issue raised has already been completed and the second is ongoing. As such, it is recommended that the second item be added to the Committee’s status report for further monitoring and updates.

CONSULTATION

Auditors

Audit & Risk Committee meeting 7 September 2021

STATUTORY REQUIREMENTS

Section 5.26 to 5.33; 5.53 & 5.54 of the *Local Government Act 1995*

Regulation 51(2) of the *Local Government (Financial Management) Regulations 1996*

POLICY IMPLICATIONS

There are no policy implications for this report.

FINANCIAL IMPLICATIONS

This item reports on the financial systems and processes of the Shire. The recommendation does not in itself have a financial implication.

RISK MANAGEMENT IMPLICATIONS

The audit process is a key external risk management exercise and it is very important that this Committee prioritise the outcomes of each audit.

ASSET MANAGEMENT IMPLICATIONS

There are no asset management implications for this report.

SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS

Nil.

VOTING REQUIREMENTS

Simple Majority.

OFFICER RECOMMENDATION

That:

1. The Interim Audit Results for the year ending 30 June 2021, as attached, be received;
2. The purchase order issue contained within this report be added to the Committee's status report for further monitoring and updates

11.4 FINANCIAL MANAGEMENT REVIEW

Local Government (Financial Management) Regulations 1996 Regulation 5 (2)(c) (CEO's duties as to financial management) requires the CEO to:

undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

Previous review have been undertaken by an external auditor with the following cost:

- 2014 - Haines Norton - \$17,254
- 2018 - Paul Gilbert - \$17,050

It is the Manager Corporate & Community Services intention to undertake this review in 2021/2022 internally, however, the Committees input into this decision will be sought at this meeting.

11.5 OFFICE OF THE AUDITOR GENERAL REPORTS

The following report may be of interest to the Committee:

- Local Government COVID-19 Financial Hardship Support.

These and other reports by the OAG can be found at <https://audit.wa.gov.au/reports-and-publications/reports/>

12 OTHER ITEMS FOR DISCUSSION OR FURTHER RESEARCH AS RAISED BY MEMBERS

13 NEXT MEETING

The next meeting of the Committee will be held Tuesday, 1 February 2022.

14 CLOSURE

There being no further business to discuss, the Chairman, _____, thanked members for their attendance and declared the meeting closed at _____ am.

15 **ATTACHMENTS (SEPARATE)**

5.1 - Audit & Risk Committee Minutes 7 September 2021

10.1.1 - Risk Dashboard Report (Actions List by Profile) – October 2021

10.1.2 - Risk Dashboard Report (by Prioritised Actions Timeline) – October 2021

11.2.1 - Vehicle and Plant Register

11.2.2 - Property Register

11.3.1 - Auditor's Management Letter