



Audit and Risk Committee Meeting

Wednesday 12 March 2025
Commencing at 5.00pm

Held at the Council Chambers, 6177 Great Northern Highway, Bindoon

Membership

The committee shall consist of all elected members. All members shall have full voting rights.

The Chief Executive Officer and employees are not members of the committee.

The Chief Executive Officer and Executive Manager Corporate Services (or their nominee) is to attend all meetings to provide advice and guidance to the committee.

The local government shall provide secretarial and administrative support to the committee.

Functions of an Audit Committee

As per the *Local Government (Audit) Regulations 1996 Section 16*, an audit committee has the following functions —

- (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
 - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.

[Regulation 16 inserted: Gazette 26 Jun 2018 p. 2386-7.]

Delegated Authority

Nil

PUBLIC QUESTION TIME

1. Time Permitted

A minimum of 15 minutes is permitted for Public Question Time at Committee Meetings. If there are not sufficient questions to fill the allocated time, the Presiding Member will move to the next item. If there are more questions to be considered within 15 minutes, the Presiding Member will determine whether to extend Public Question Time. Each person seeking to ask questions during Public Question Time may address the Committee for a maximum of two minutes each.

2. Protocol

No member of the public may interrupt the Committee Meeting proceedings or enter into conversation.

Members of the public wishing to participate in Public Question Time at the Committee Meeting who wish to submit written questions, are requested to lodge them with the Chief Executive Officer the Tuesday by **5pm on the day before the meeting**

The Presiding Member will control Public Question time and ensure that each person wishing to ask a question is given a fair and equal opportunity to do so. Members of the public wishing to ask a question must state his or her name and address before asking a question. If the question relates to an item of the Agenda, the item number and title should be stated.

3. General Rules

The following general rules apply to Public Question Time:

- Public Questions should only relate to the business of the local government and should not be a personal statement or opinion.
- Only questions relating to matters affecting the local government will be considered at a Committee Meeting.
- Questions may be taken on notice and responded to after the meeting.
- Questions may not be directed to specific Committee Members or a Shire employee.
- Questions are not to be framed in such a way as to reflect adversely on a particular Committee Member or Shire employee.
- First priority will be given to persons who have submitted their questions in writing.
- Second priority will be given to persons who are asking questions relating to items on the current Committee Meeting Agenda.

During the meeting, no member of the public may interrupt the meetings proceedings or enter into conversation.

Members of the public shall ensure that their mobile telephone and/or audible pager is not switched on or used during any meeting of the Committee.

Members of the public are hereby advised that use of any electronic, visual or audio recording device or instrument to record proceedings of the Committee is not permitted without the permission of the Presiding Member.



Notice is hereby given that the next Audit and Risk Committee meeting of the **Shire of Chittering** will be held on **Wednesday 12 March 2025** in the Council Chambers, Bindoon commencing at **5.00pm**.

Melinda Prinsloo
CHIEF EXECUTIVE OFFICER
26 February 2025

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Good evening ladies and gentlemen, we wish to acknowledge the traditional custodians of the land within the Shire of Chittering, the Yued and Whadjuk peoples. We would like to pay respect to the Elders of the Nyoongar nation, past and present, who have walked and cared for the land, we acknowledge and respect their continuing culture, and the contributions made to this region.

1. DECLARATION OF OPENING OF MEETING / ANNOUNCEMENTS OF VISITORS

2. RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE / ANNOUNCEMENTS

2.1 Attendance

| | |
|------------------|--|
| Cr Mary Angus | Presiding Member |
| Cr Aaron King | Deputy Presiding Member |
| Cr Kylie Hughes | |
| Cr Carmel Ross | |
| Cr Mark Campbell | |
| Cr David Dewar | |
| Cr John Curtis | |
| Melinda Prinsloo | Chief Executive Officer |
| Scott Clayton | Deputy Chief Executive Officer |
| Jake Whistler | Executive Manager Development Services |
| Leo Pudhota | Executive Manager Technical Services |

2.2 Apologies

2.3 Approved leave of absence

3. DISCLOSURE OF INTEREST

Members of the Committee are bound by the provisions of the Local Government Act 1995, Section 5.65 with respect to disclosure of financial, impartiality or proximity interests.

4. PUBLIC QUESTION TIME

4.1 Response to previous public questions taken on notice

Nil

4.2 Public question time

Meetings shall be generally open to the public pursuant to the Local Government Act 1995, s5.23 and include question time for members of the pursuant to the Local Government Act 1995, s5.24.

5. CONFIRMATION OF MINUTES: Wednesday, 11 December 2024

OFFICER RECOMMENDATION

That the minutes of the Audit and Risk Committee Meeting held on Wednesday, 11 December 2024 be confirmed as a true and correct record of proceedings.

6. PURPOSE OF MEETING

6.1 Local Government Compliance Audit Return 2024

| | |
|-------------------------------|---|
| Applicant | Shire of Chittering |
| Author | Manager Governance & Corporate Performance |
| Authorising Officer | Chief Executive Officer |
| Disclosure of interest | Neither the Author nor Authorising Officer have any Impartiality, Financial or Proximity Interests that requires disclosure |
| Voting Requirements | Absolute Majority |
| Attachments | 1. Compliance Audit Return for 2024 |

| | Authority / Discretion | Definition |
|-------------------------------------|-------------------------------|---|
| <input type="checkbox"/> | Advocacy | <i>When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.</i> |
| <input checked="" type="checkbox"/> | Executive | <i>The substantial direction setting and oversight role of Council. e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.</i> |
| <input type="checkbox"/> | Legislative | <i>When Council initiates or adopts a policy position, or a local law</i> |
| <input type="checkbox"/> | Quasi-Judicial | <i>When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include development applications, building licences, applications for other permits/licences (e.g. under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal</i> |
| <input type="checkbox"/> | Information | <i>Includes items for information purposes only and do not require a decision of Council (to 'note' only)</i> |

Executive Summary

The Audit Committee is requested to review the Compliance Audit Return for 2024 and present to Council for adoption prior to 31 March 2025.

Background

Each local government is to carry out a Compliance Audit for the period 1 January to 31 December against certain requirements included within a Compliance Audit Return (CAR) provided by the Department of Local Government. The CAR, once completed, is to be presented to the Audit Committee and then a report is to be presented to Council for adoption of the return. A copy of the completed CAR is included as **Attachment 1**.

Consultation Summary

Local

- Chief Executive Officer
- Deputy Chief Executive Officer
- Executive Manager Development Services
- Executive Manager Technical Services
- Manager Finance
- Council Support Officer

State

Nil

Legislative Implications

State

- Local Government Act 1995
- Local Government (Functions and General) Regulations
- Local Government (Administration) Regulations
- Local Government (Rules of Conduct) Regulations
- Local Government (Elections) Regulations
- Local Government (Audit) Regulations

Local

Nil

Policy Implications

State

Nil

Local

Nil

Financial Implications

Nil

Strategic Assessment / Implications

Nil

Site Inspection

Not applicable

Risk Assessment / Implications

Low Risk – Rare chance of there being an insignificant impact.

Officer Comment/Details

1. The CAR for the 2024 calendar year has been completed. It is a legislative requirement that the Audit Committee review the CAR and recommend to Council that the CAR be adopted by Council at the next Ordinary meeting to be held on 19 March 2025.
2. The following table summarises the Shire's performance in each of the compliance categories for 2024 CARs. The Shire is 100% compliant for the 2024 CAR.

| Category | 2024 CAR | |
|---|-----------------|----------------------|
| | Audit questions | % Compliant |
| Commercial Enterprises by Local Governments | 5 | 5 – n/a |
| Delegation of Power/Duty | 13 | 8 – yes 5 – n/a |
| Disclosure of Interest | 22 | 19 – yes 3 – n/a |
| Disposal of Property | 2 | 2 – n/a |
| Elections | 3 | 2 – yes 1 – n/a |
| Finance | 7 | 5 – yes 2 – n/a |
| Integrated Planning and Reporting | 3 | 3 – yes |
| Local Government Employees | 5 | 4 – yes 1 – n/a |
| Official Conduct | 4 | 4 – yes |
| Optional Questions (Other) | 9 | 9 – yes |
| Tenders for Providing Goods and Services | 22 | 11 – yes 11 – n/a |
| TOTAL | 95 | 95/95 = 100% |

OFFICER RECOMMENDATION

That the Audit Committee reviews the Local Government Compliance Audit Return for the period 1 January 2024 to 31 December 2024 and presents to Council for adoption at the Ordinary Meeting of Council on 19 March 2025.

7. CLOSURE