

The logo features two stylized, overlapping mountain peaks. The left peak is blue and the right peak is green, with a yellow-to-green gradient on the right side.

Shire of Dardanup

CONFIRMED

MINUTES

AUDIT & RISK

COMMITTEE

MEETING

Held

13th November 2024

At

Shire of Dardanup
ADMINISTRATION CENTRE EATON
1 Council Drive - EATON

This document is available in alternative formats such as:

- ~ Large Print
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Upon request.

VISION STATEMENT

“The Shire of Dardanup is a healthy, self-sufficient and sustainable community, that is connected and inclusive, and where our culture and innovation are celebrated.”

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COMMITTEE MEMBERSHIP:

- CR T GARDINER
- CR. E LILLY
- CR. M HUTCHINSON
- CR. S. GILLESPIE
- CR. J. MANONI

AUDIT & RISK COMMITTEE CHARTER

The Terms of Reference for this Committee are located in the Tardis records system – refer to the following link:
[2023 - ToR - Audit and Risk Committee](#)

COUNCIL ROLE

Advocacy	When Council advocates on its own behalf or on behalf of its community to another level of government / body /agency.
Executive/Strategic	The substantial direction setting and oversight role of the Council eg. Adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
Legislative	Includes adopting local laws, town planning schemes and policies.
Review	When Council reviews decisions made by Officers.
Quasi-Judicial	<p>When Council determines an application/matter that directly affects a person's rights and interests. The Judicial character arises from the obligations to abide by the principles of natural justice.</p> <p>Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (eg: under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal.</p>

DISCLAIMER

"Any statement, comment or decision made at a Council or Committee meeting regarding any application for an approval, consent or licence, including a resolution of approval, is not effective as an approval of any application and must not be relied upon as such.

Any person or entity that has an application before the Shire must obtain, and should only rely on, written notice of the Shire's decision and any conditions attaching to the decision, and cannot treat as an approval anything said or done at a Council or Committee meeting.

Any advice provided by an employee of the Shire on the operation of a written law, or the performance of a function by the Shire, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the Shire. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire should be sought in writing and should make clear the purpose of the request."

RISK ASSESSMENT

Inherent Risk	The level of risk in place in order to achieve the objectives of the Council and before actions are taken to alter the risk's impact or likelihood.
Residual Risk	The remaining level of risk following the development and implementation of Council's response.
Strategic Context	These risks are associated with achieving Council's long term objectives.
Operational Context	These risks are associated with the day-to-day activities of the Council.
Project Context	<p>Project risk has two main components:</p> <ul style="list-style-type: none">• Direct refers to the risks that may arise as a result of project, which may prevent the Council from meeting its objectives.• Indirect refers to the risks which threaten the delivery of project outcomes.

SHIRE OF DARDANUP**MINUTES OF THE SHIRE OF DARDANUP AUDIT & RISK COMMITTEE MEETING HELD ON WEDNESDAY, 13TH NOVEMBER 2024, AT SHIRE OF DARDANUP – EATON ADMINISTRATION CENTRE, COMMENCING AT 9.00AM.****1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**

The Chairperson, Cr Ellen Lilly declared the meeting open at 9.16am, welcomed those in attendance and referred to the Acknowledgement of Country; Emergency Procedures; and the Disclaimer and Affirmation of Civic Duty and Responsibility on behalf of Councillors and Officers:

Acknowledgement of Country

The Shire of Dardanup wishes to acknowledge that this meeting is being held on the traditional lands of the Noongar people. In doing this, we recognise and respect their continuing culture and the contribution they make to the life of this region and pay our respects to their elders, past, present and emerging. The Shire of Dardanup also respects and celebrates all cultures of all our residents and those visitors to our Shire.

Emergency Procedure

In the event of an emergency, please follow the instructions of the Chairperson who will direct you to the safest exit route. Once outside, you will be directed to an appropriate Assembly Area where we will meet (and complete a roll call).

Affirmation of Civic Duty and Responsibility

Councillors and Officers of the Shire of Dardanup collectively declare that we will duly, faithfully, honestly and with integrity fulfil the duties of our respective office and positions for all the people in the district according to the best of our judgement and ability. We will observe the Shire's Code of Conduct and Standing Orders to ensure efficient, effective and orderly decision making within this forum.

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE PREVIOUSLY APPROVED**2.1 Attendance**Voting

Cr Ellen Lilly	-	Deputy Shire President - Chairperson
Cr Tyrrell Gardiner	-	Shire President [via Teams]
Cr Jack Manoni	-	Elected Member

Non-Voting

Mr André Schönfeldt	-	Chief Executive Officer
Mrs Natalie Hopkins	-	Director Corporate & Governance
Mr Theo Naudé	-	Director Infrastructure
Mr Ashwin Nair	-	Director of Sustainable Development
Mr Ricky Depillo	-	Accountant
Mrs Katherine Kaurin	-	Assistant Accountant
Ms Chantal Shorter	-	Governance Officer
Mrs Rebecca Hobby	-	PA to Director Corporate and Governance

Visitors

Mr Suraj Karki	-	Office of the Auditor General for WA
Mr Wen-Shien Chai	-	Auditors – Moore Australia (WA) [via Teams]

2.2 *Apologies*

Cr Mark Hutchinson	-	Elected Member – Deputy Chairperson
Cr Stacey Gillespie	-	Elected Member

3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

None.

4. PUBLIC QUESTION TIME

None.

5. PETITIONS/DEPUTATIONS/PRESENTATIONS

None.

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETING**6.1 Minutes - Audit and Risk – 18th September 2024****OFFICER RECOMMENDED RESOLUTION &
AUDIT & RISK COMMITTEE RESOLUTION**

AAR 19-24 MOVED - Cr. T Gardiner SECONDED - Cr. E Lilly

THAT the Minutes of the Audit & Risk Committee Meeting held on 18th of September 2024, be confirmed as true and correct subject to no corrections.

FOR THE MOTION	AGAINST THE MOTION
Cr. T G Gardiner Cr. E P Lilly Cr. J D Manoni	

CARRIED
3/0

7. ANNOUNCEMENTS OF MATTERS FOR WHICH MEETING MAY BE CLOSED

None.

8. QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

None.

9. DECLARATION OF INTEREST

“Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.”

Key Management Personnel (which includes Elected Members, CEO and Directors) are reminded of their requirement to disclose biannually transactions between Council and related parties in accordance with Council Policy CP039.

10. REPORTS OF OFFICERS AND COMMITTEES

10.1 Title: Annual Meeting and 2023-24 Audit Concluding Report

Reporting Department	Corporate & Governance Directorate
Responsible Officer	Mrs Natalie Hopkins – Acting Chief Financial Officer
Reporting Officer	Mrs Natalie Hopkins – Acting Chief Financial Officer
Legislation	Local Government Act 1995
Council Role	Executive/Strategic.
Voting Requirement	Simple Majority.
Attachments	<i>Confidential Attachment “A” – 2023/24 Audit Concluding Report</i> AAR Appendices 10.1 – Risk Assessment

Overview

This report to the Audit and Risk Committee enables an Audit Exit Meeting to be conducted for the 2023/24 audit. It also provides an opportunity for the auditor to present to the Audit and Risk Committee the Audit Concluding Report for the year ended 30 June 2024 (Confidential Attachment - to be provided under separate cover), together with an occasion to raise any concerns associated with the audit process.

PROCESS

To enable the Audit & Risk Committee and the Council Auditors to conduct a closed-door session without Shire management present, it is recommended that the Committee Suspend Standing Orders and go Behind Closed Doors.

Change to Officer Recommendation - No Change.

OFFICER RECOMMENDED RESOLUTION ‘A’

AAR: 20-24 MOVED- Cr J Manoni SECONDED- Cr E Lilly

That the Audit & Risk Committee Suspend Standing Orders and Go Behind Closed Doors [9.24 am] to discuss:

- a matter affecting an employee or employees
- legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting.

<i>FOR THE MOTION</i>	<i>AGAINST THE MOTION</i>
Cr. T G Gardiner Cr. E P Lilly Cr. J D Manoni	

CARRIED
3/0

Note: All Non- Voting staff members left the room at 9.24am. The following Committee members and on-line audit team members remained in the room:

- Cr T Gardiner
- Cr E Lilly
- Cr J Manoni
- Mr Suraj Karki – OAG
- Mr Wen-Shien Chai - Auditors [Teams]

Note: All Staff that left the room returned to the room at 9.53am.

OFFICER RECOMMENDED RESOLUTION 'B'

AAR: 21-24 MOVED- Cr E Lilly SECONDED- Cr J Manoni

That the Audit & Risk Committee Resume Standing Order and Return from Behind Closed Doors [9.53 am].

FOR THE MOTION	AGAINST THE MOTION
Cr. T G Gardiner Cr. E P Lilly Cr. J D Manoni	

CARRIED
3/0

OFFICER RECOMMENDED RESOLUTION 'C'

AAR: 22-24 MOVED- Cr E Lilly SECONDED- Cr J Manoni

THAT the Shire of Dardanup Audit and Risk Committee recommends that Council:

1. **Accepts the Audit Concluding Report (Confidential Attachment A – Tardis Link R00001672321), as issued by audit firm Moore Australia in consultation with the Office of the Auditor General (OAG), for the Annual Financial Statements for the 2023/24 financial year.**
2. **Acknowledges that the 2023/24 Audit Exit Meeting and Behind Closed Door session with Council's auditors was held at the Audit & Risk Committee meeting on the 13th November 2024 as per the adopted 2024 Annual Audit Work Plan.**

FOR THE MOTION	AGAINST THE MOTION
Cr. T G Gardiner Cr. E P Lilly Cr. J D Manoni	

CARRIED
3/0

Change to Officer Recommendation

No Change. **OR:**

As per Local Government (Administration) Regulations 1996 11(da) Council records the following reasons for amending the Officer Recommended Resolution:

Background

- *Audit Exit Meeting*

In accordance with section 7.12A (2) of the *Local Government Act 1995* and the *Local Government (Audit) Regulation 1996*, Council is required to meet with the external auditor at least once per year. Council has delegated to the Audit & Risk Committee the power to meet with the external auditor in accordance with the provisions of the Act.

The Audit Entrance Meeting was held on the 17th April 2024 and provided an overview on how the audit process is undertaken. Attendance (in person or via Teams) at the Audit Entrance Meeting included the OAG's Financial Assistant Director (Financial Audit) Mr Suraj Karki, Moore Auditors, Mr Wen-Shien Chai and Ms Hayley Platt, the Audit & Risk Committee Acting Chairperson and Proxy Member, and Council's Executive Management Team and senior staff.

The Audit Exit Meeting provides an opportunity for the full Audit & Risk Committee to openly discuss any items or concerns pertaining to the 2023/24 Annual Financial Report. The Audit Concluding Report (Confidential Attachment) communicates the results of the 2023/24 audit to those charged with governance i.e. the Audit and Risk Committee.

In previous years, Council's auditors have provided the Draft Audit Report i.e. *draft Independent Audit Opinion*. This year there is a slightly different format where the Audit Concluding Report is presented to the Audit and Risk Committee. The Audit Concluding Report highlights significant audit and accounting issues, key risks and focus areas, plus any other matters as raised by Council's auditors.

At the Ordinary Council Meeting dated 13th December 2023 [Council Res 310-23], Council received and endorsed the *2024 Annual Audit Work Plan* document which included recommendations from the Office of the Auditor General (OAG) *Western Australian Public Sector Audit Committees – Better Practice Guide*.

Outlining the functions, responsibilities and associated activities, section 6 of the *2024 Annual Audit Work Plan* stipulates the Audit & Risk Committee is -

'To meet with the auditor, at least once per year without management present (closed door session). The Committee will discuss matters relating to the conduct of the audit, including any difficulties encountered, restrictions on scope of activities or access to information, significant disagreements with management and adequacy of management responses'.

This meeting also normally provides the Audit & Risk Committee the opportunity to meet in-person with Council's auditors, Moore Australia and the OAG, behind closed doors. Due to the timing of this meeting, the OAG Assistant Director of Financial Audit, Mr Suraj Karki and Moore Australia (WA) auditor Mr Wen-Shien Chai will participate electronically (via Teams), noting that Moore Australia's Associate Director James Authur, the primary contact for this year's audit, will be an apology for this meeting.

- *Annual Meeting and 2023/24 Audit Concluding Report*

The *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996* stipulate that the OAG is to carry out the financial audit of all local governments in Western Australia, noting that approximately 85% of WA local governments annual financial audits are further outsourced by the OAG.

During the 2023/24 financial year, Council staff liaised directly with Moore Australia, who in turn, communicated directly with the OAG throughout the process. The interim audit was conducted onsite at the Eaton Administration Centre from 22nd to 24th April 2024 which involved staff from both the financial services and governance function.

The results from the Interim Audit were reported to the Audit & Risk Committee on the 18th September 2024 through the *Annual Financial Report - Interim Audit Results for Year Ending 30 June 2024* report, noting that the audit was declared satisfactory with '**no findings issued**' for a third consecutive year - an excellent result.

The final audit, performed by Moore Australia, was held from the 8th to 11th October 2024 at the Eaton Administration Centre. The results from the final audit will be presented to the Audit and Risk Committee on 11th December 2024, along with the audited financial statements in the 2023/24 Annual Financial Report.

Legal Implications

Local Government Act 1995

1.4. Terms used

auditor means —

- (a) in relation to an audit, other than a performance audit —*
 - (i) in relation to a local government that has an audit contract that is in force — a person for the time being appointed under Part 7 Division 2 to be the auditor of the local government; and*
 - (ii) in relation to a local government that does not have an audit contract that is in force — the Auditor General;*
- and*
- (b) in relation to a performance audit — the Auditor General;*

7.2. Audit

The accounts and annual financial report of a local government for each financial year are required to be audited by an auditor appointed by the local government.

7.3. Appointment of auditors

- (1) Subject to subsection (1A), a local government is to, from time to time whenever such an appointment is necessary or expedient, appoint* a person, on the recommendation of the audit committee, to be its auditor.*

** Absolute majority required.*

7.9. Audit to be conducted

- (1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
 - (a) the mayor or president; and*
 - (b) the CEO of the local government; and*
 - (c) the Minister.*
- (2) Without limiting the generality of subsection (1), where the auditor considers that —*
 - (a) there is any error or deficiency in an account or financial report submitted for audit; or*
 - (b) any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or*
 - (c) there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government,*

details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.

7.12A. Duties of local government with respect to audits

- (1) *A local government is to do everything in its power to —*
 - (a) *assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and*
 - (b) *ensure that audits are conducted successfully and expeditiously.*
- (2) *Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
- (3) *A local government must —*
 - aa) *examine an audit report received by the local government; and*
 - (a) *determine if any matters raised by the audit report, require action to be taken by the local government; and*
 - (b) *ensure that appropriate action is taken in respect of those matters.*

7.12AB. Conducting a financial audit

The auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year.

7.12AD. Reporting on a financial audit

- (1) *The auditor must prepare and sign a report on a financial audit.*
- (2) *The auditor must give the report to —*
 - (a) *the mayor, president or chairperson of the local government; and*
 - (b) *the CEO of the local government; and*
 - (c) *the Minister.*

Local Government (Audit) Regulations 1996, Regulation 9:

- 9. *Performance of audit*
- (3) *An auditor must carry out the work necessary to form an opinion whether the annual financial report —*
 - (a) *is based on proper accounts and records; and*
 - (b) *fairly represents the results of the operations of the local government for the financial year and the financial position of the local government at 30 June in accordance with —*
 - (i) *the Act; and*
 - (ii) *the Australian Accounting Standards (to the extent that they are not inconsistent with the Act).*

*Local Government (Audit) Regulations 1996, Regulation 17:**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 at least once every 2 calendar years.*
- (3) *The CEO is to report to the audit committee the results of that review.*

[Regulation 17 inserted in Gazette 8 Feb 2013 p. 868.]

Local Government (Financial Management) Regulations 1996, Regulation 5:

5. *CEO's duties as to financial management*
- (1) *Efficient systems and procedures are to be established by the CEO of a local government —*
- (a) for the proper collection of all money owing to the local government; and*
 - (b) for the safe custody and security of all money collected or held by the local government; and*
 - (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and*
 - (d) to ensure proper accounting for municipal or trust —*
 - (i) revenue received or receivable; and*
 - (ii) expenses paid or payable; and*
 - (iii) assets and liabilities;**and*
 - (e) to ensure proper authorisation for the incurring of liabilities and the making of payments; and*
 - (f) for the maintenance of payroll, stock control and costing records; and*
 - (g) to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.*
- (2) *The CEO is to —*
- (a) ensure that the resources of the local government are effectively and efficiently managed; and*
 - (b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and*
 - (c) 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.*

Council Plan

13.1 - Adopt best practice governance.

14.2 - Ensure equitable, inclusive and transparent engagement and decision- making.

Environment - None.

Precedents

The Audit and Risk Committee has in previous years met with the Auditor to consider the audit of the Annual Financial Statements and financial position of Council.

Budget Implications

The 2024/25 budget provides an allocation \$45,458 for the conduct of the annual audit, updated to a current forecast expenditure of \$60,600.

The Annual Financial Report presents the financial performance for the past financial year and is scrutinised by an independent auditor to ensure compliance with legislation and accounting standards. The financial impact upon the current financial year is that the audited net current assets position becomes the actual brought forward surplus/(deficit) for the Rate Setting Statement.

Budget – Whole of Life Cost

As no assets/infrastructure is being created, there are no whole of life costs relevant to this item.

Council Policy Compliance - None.

Risk Assessment

The Risk Management Governance Framework has been considered in arriving at the officer recommendation. Please refer to (Appendix AAR 10.1) for full assessment document.

Tier 1 – No discernible Inherent Risk has been identified (no Risk Theme or Consequence).	
Risk Event	Annual Meeting and 2023/24 Audit Concluding Report
Inherent Risk Rating (prior to treatment or control)	Low (1 - 4)
Risk Action Plan (treatment or controls proposed)	As the Inherent Risk Rating is below 12, this is not applicable.
Residual Risk Rating (after treatment or controls)	As the Inherent Risk Rating is below 12, this is not applicable.
Risk Category Assessed Against	<ul style="list-style-type: none"> Legal & Compliance - Not meeting its compliance obligations pursuant to the Local Government Act 1995, Local Government (Audit) Regulations 1996, Local Government (Financial Management) Regulations 1996, Australian Accounting Standards, and other relevant legislation Reputational – Loss of reputation through non-compliance or mismanagement of funds.

Officer Comment

Council's auditors Moore Australia (WA) visited the Council office in October 2024 to conduct the final audit, with four audit staff in attendance. Council staff had prepared the draft annual financial statements within the legislative deadline by 30th September 2024, together with all the working files and audit material provided to the auditors during their visit. Council staff subsequently worked with the auditors to finalise the annual financial statements.

The 2023/24 financial audit did not identify any areas of concern. The Audit Concluding Report (Confidential Attachment A – Under Separate Cover) provides an overview of the audit process, discloses Council's compliance to Australian Accounting Standards and communicates these results to the Audit and Risk Committee.

- Audit Closed Door Session**

At the release of OAG reports presented to Parliament, Council staff review each report to determine if any of the OAG recommendations can be made to improve Council's current processes.

The OAG report *Western Australian Public Sector Audit Committees – Better Practice Guide* provided guidance to local governments to recommend that during the financial audit exit meeting with the OAG, the audit committee has a closed-door session with the auditors without management present.

This recommendation was subsequently adopted in the Audit & Risk Committee Charter 'Terms of Reference' and forms the basis of this report. It is proposed that to allow the Audit & Risk Committee to meet with the Council Auditors without Shire management present, that the Committee Suspend Standing Orders and go Behind Closed Doors.

- *OAG Report - Audit Readiness – Better Practice Guide*

In June 2023 the OAG released *Report 26 Better Practice Guide – Audit Readiness*. As per last year's audit, Council staff have utilised the tools and templates within this guide, which is aimed at ensuring local governments are 'audit ready'.

The preparation of the financial statements for audit is a complex annual project requiring significant time and resources throughout the year. Throughout the audit process, staff have provided all required information requested of Council.

The financial audit file contained a clear trail of audit evidence that supported each item within the annual financial report and provided within agreed timeframes. Additionally, in providing audit evidence to the auditors, Council staff have received positive feedback in the timeliness and efficiency. Staff anticipate a similar approach continues for the final year of the contract with Moore Australia to undertake the 2024/25 audit.

END REPORT

11. ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

None.

12. NEW BUSINESS OF AN URGENT NATURE

[Please Note: This is Not General Business – This is for Urgent Business Approved By the Person Presiding or by Decision. In cases of extreme urgency or other special circumstance, matters may, with the consent of the person presiding, or by decision of the members present, be raised without notice and decided by the meeting.]

13. MATTERS BEHIND CLOSED DOORS
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None.

14. CLOSURE OF MEETING

The date of the next Audit & Risk Committee Meeting will be Wednesday, 11th of December 2024.

There being no further business the Chairperson declared the meeting closed at 9.54am.



CONFIRMATION OF MINUTES

"As the person presiding at the meeting at which these Minutes were confirmed on the 11th of December 2024, I certify that these Minutes have been confirmed as a true and accurate recording of proceedings".

Signature:

A handwritten signature in black ink, appearing to be "ELLEN LILLY".

Email:

ellen.lilly@dardanup.wa.gov.au