



SHIRE OF
DOWERIN
TIN DOG TERRITORY

AGENDA

Audit & Risk Committee Meeting

To be held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Tuesday 12 March 2024
Commencing 4.00pm

ABN: 35 939 977 194

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NOTICE OF MEETING

Dear Audit & Risk Committee Members,

The next Audit & Risk Committee Meeting of the Shire of Dowerin will be held on Tuesday 12 March 2024 in the Shire of Dowerin Council Chambers, 13 Cottrell Street, Dowerin commencing at 4.00pm.

David Singe
Chief Executive Officer
8 March 2024

DISCLAIMER

Statements or decisions made at this meeting should not be relied or acted on by an applicant or any other person until they have received written notification from the Shire. Notice of all approvals, including planning and building approvals, will be given to applicants in writing. The Shire of Dowerin expressly disclaims liability for any loss or damages suffered by a person who relies or acts on statements or decisions made at a Council or Committee meeting before receiving written notification from the Shire.

The advice and information contained herein is given by and to Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

It should be noted that the Attachment hyperlinks may not be functional from this document when sourced from the Shire of Dowerin's website. Attachment copies follow on at the end of the Agenda and Minutes.

Table of Contents



1.	Official Opening
2.	Record of Attendance / Apologies / Leave of Absence
3.	Public Question Time
4.	Disclosure of Interest
5.	Confirmation of Minutes of the Previous Meetings
5.1	Minutes of the Audit & Risk Committee Meeting held on 22 December 2023
6.0	Presentations
7.	Officer's Reports
7.1	2023 Compliance Audit Return
8.	Questions from Members
9.	Urgent Business Approved by the Person Presiding or by Decision
10.	Date of Next Meeting
11.	Closure

Shire of Dowerin
Audit & Risk Committee Meeting
4.00pm Tuesday 12 March 2024



1. Official Opening

2. Record of Attendance / Apologies / Leave of Absence

Committee Members:

Cr RI Trepp	President & Chair
Cr BA Ward	
Cr DP Hudson	
Cr NP McMorran	Deputy

Staff:

Mr D Singe	Chief Executive Officer
Mr A Wooldridge	Deputy Chief Executive Officer
Ms K Rose	Executive & Governance Officer

Apologies: Nil

Approved Leave of Absence: Nil

3. Public Question Time

4. Disclosure of Interest

Committee Members are to complete a Disclosure of Interest Form for each item they are required to disclose an interest in. The Form should be given to the Presiding Member before the meeting commences. After the meeting, the Form is to be provided to the Executive & Governance Officer for inclusion in the Disclosures Register.

5. Confirmation of Minutes of the Previous Meeting(s)

5.1 Audit & Risk Committee Meeting held on 22 December 2023

[Attachment 5.1A](#)

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation - 5.1

That, in accordance with Sections 3.18 and 5.22(2) of the *Local Government Act 1995*, the Minutes of the Audit & Risk Committee Meeting held on 22 December 2023, as presented in Attachment 5.1A, be confirmed as a true and correct record of proceedings.

6. PRESENTATIONS

Nil

7. OFFICER'S REPORTS

7.1 2023 Compliance Audit Return

<h1>Governance & Compliance</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	6 March 2024	
Location:	Not Applicable	
Responsible Officer:	David Singe, Chief Executive Officer	
Author:	Kahli Rose, Executive & Governance Officer	
Legislation:	<i>Local Government Act 1995</i>	
SharePoint Reference:	Organisation/Governance/Committees/2024 March Audit & Risk Committee Meeting Organisation/Corporate Management/Reporting/2023 Compliance Audit Return	
Disclosure of Interest:	Nil	
Attachments:	Attachment 7.1A - 2023 Compliance Audit Return	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents the 2023 Compliance Audit Return to the Audit & Risk Committee (the Committee) for consideration and, if satisfactory, recommendation to Council for adoption.

Background

Each year every local government is required to carry out a compliance audit in relation to the period 1 January to 31 December against the requirements of the CAR.

After the CAR has been reviewed by the Committee and presented to Council, a copy certified by the President and CEO along with the relevant section of the minutes and any additional information explaining or qualifying the CAR, is to be submitted to the Department of Local Government, Sport and Cultural Industries (DLGSC) by 31 March.

The CAR is one of the tools available to the Committee and Council in its governance monitoring role. The CAR also forms part of the DLGSC's monitoring program. The 2023 CAR once again places emphasis on the need for the Committee and Council to be aware of and acknowledge instances of non-compliance or where full compliance was not achieved. In addition, the CAR requires Council to endorse details of remedial action either taken or proposed to be taken to prevent future like occurrences.

The 2023 CAR contains questions relating to:

1. Commercial Enterprises by Local Governments (5 questions);
2. Delegation of Power/Duty (13 questions);
3. Disclosure of Interest (21 questions);
4. Disposal of Property (2 questions);
5. Elections (Gift Register) (3 questions);
6. Finance (7 questions);
7. Integrated, Planning and Reporting (3 questions);
8. Local Government Employees (5 questions);
9. Official Conduct (4 Questions);
10. Optional Questions (9 questions); and
11. Tenders for Providing Goods and Services (22 questions).

Consultation

David Singe, Chief Executive Officer

Aaron Wooldridge, Deputy Chief Executive Officer

Ben Forbes, Asset & Works Coordinator

Kahli Rose, Executive & Governance Officer

Policy Implications

Policy 2.2 – Risk Management Policy is applicable.

Strategic Implications

Strategic Community Plan

Community Priority: Our Leaders

Objective: A thriving and progressive rural community enabled by innovation in leadership, a focus on continuous improvement and adaptability to evolving community needs

Outcome: 5

Reference: 5.3.2

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Section 7.13(1)(i) of the *Local Government Act 1995* requires local governments to carry out a compliance audit in a manner specified by Regulations.

Regulation 14 of the *Local Government (Audit) Regulations 1996* is applicable and states:

“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 subregulation (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.”

Regulation 15 of the *Local Government (Audit) Regulations 1996* requires a certified copy of the CAR to be provided to the DLGSC by 31 March:

“15. Certified copy of compliance audit return and other documents to be given to Departmental CEO

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with –
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit,
 is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.
- (2) In this regulation –
 - certified** in relation to a compliance audit return means signed by –
 - (a) the mayor or president; and
 - (b) the CEO.”

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
Risk Category	Compliance
Risk Description	No noticeable regulatory or statutory impact
Consequence Rating	Insignificant (1)
Likelihood Rating	Rare (1)
Risk Matrix Rating	Low (1)
Key Controls (in place)	Governance Management Framework
Action (Treatment)	Document Governance Management Framework
Risk Rating (after treatment)	Adequate

Financial Implications

Nil

Voting Requirements

- Simple Majority
- Absolute Majority

Officer’s Recommendation - 7.1

That, in accordance with Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. Receives the 2023 Compliance Audit Return, as presented in Attachment 7.1A.
2. Recommends to Council that it adopts the 2023 Compliance Audit Return and submits it to the Department of Local Government, Sport & Cultural Industries prior to 31 March 2024.

8.	Questions from Members
9.	Urgent Business Approved by the Person Presiding or by Decision
10.	Date of the Next Meeting June 2024 at a date and time yet to be determined
11.	Closure