



SHIRE OF  
**DOWERIN**  
TIN DOG TERRITORY

# MINUTES

## Audit & Risk Committee Meeting

Held in Council Chambers  
13 Cottrell Street, Dowerin WA 6461  
22 December 2023

ABN: 35 939 977 194

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Shire of Dowerin  
Audit & Risk Committee Meeting  
22 December 2023



**1. Official Opening**

The Chair welcomed those in attendance and declared the Meeting open at 9.57am.

**2. Record of Attendance / Apologies / Leave of Absence**

**Committee Members:**

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

**Staff:**

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

**Apologies:**

**Approved Leave of Absence:** Nil

**3. Public Question Time**

Nil

**4. Disclosure of Interest**

Nil

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

5.1 Audit & Risk Committee Meeting held on 17 July 2023

[Attachment 5.1A](#)

**Voting Requirements**



Simple Majority



Absolute Majority

**Officer's Recommendation/Resolution - 5.1**

**Moved:** Cr Ward

**Seconded:** Cr McMorran

**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 17 July 2023, as presented in Attachment 5.1A, be confirmed as a true and correct record of proceedings, with an amendment to be made to the date on page 3.**

**CARRIED 5/0**

**6. PRESENTATIONS**

Nil

## 7. OFFICER'S REPORTS

### 7.1 2022/23 Annual Report & Annual Electors Meeting

# Corporate & Community Services



<b>Date:</b>	18 December 2023
<b>Location:</b>	Not Applicable
<b>Responsible Officer:</b>	Aaron Wooldridge, Deputy Chief Executive Officer
<b>Author:</b>	Kahli Rose, Executive & Governance Officer
<b>Legislation:</b>	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>
<b>Sharepoint Reference:</b>	Organisation/Corporate Management/Reporting/2022-23 Annual Report
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<b>Attachment 7.1A</b> - 2022/23 Annual Report

#### Purpose of Report

Executive Decision

Legislative Requirement

#### Summary

This Item presents the 2022/23 Annual Report & Audited Financial Report to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for adoption.

#### Background

The annual financial statements for the year ended 30 June 2023 have been audited by the Auditors under the Office of the Auditor General (OAG).

The 2022/23 Annual Report which includes the audited financial report and OAG's Opinion Letter is included as an Attachment.

#### Comment

Pursuant to its Terms of Reference, it is relevant that the Audit & Risk Committee considers the 2022/23 Annual Report and where appropriate, makes recommendation(s) in respect of the report.

In accordance with Section 7.9 of the *Local Government Act 1995*, an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, to prepare a report thereon and forward a copy of that report to:

1. the Mayor or President;
2. the CEO of the local government; and
3. the Minister.

The Opinion Letter included with the 2022/23 Annual Report provides an overview of the audit process and outcomes, whilst also identifying any matters that, whilst generally not material in relation to the overall audit of the financial report, are nonetheless considered relevant to the day-to-day operations of Council.

The End of Financial Year Report was received 30 November 2023. The Audit Exit Meeting took place on 29 November 2023.

### **Annual Electors Meeting**

Local governments are required to conduct an Annual Electors Meeting (AEM) not more than 56 days after adopting the Annual Report. A requirement of setting the date is that 14 days Local Public Notice is required for advertising the meeting. Provided that the 2022/23 Annual Report is endorsed by Council at its 9 January 2024 Special Council Meeting, it is recommended that the AEM be held on 13 February 2024. The date is suggested as it will be after school holidays and most families will have returned to Dowerin. It also allows enough time for the minimum 14-day notification period.

#### **Discussion with the OAG and Auditors**

Representatives from the OAG and Macri Partners Chartered Accountants conducted the Exit Interview which discussed the Opinion Letter and other relevant matters with the President, CEO and DCEO via teleconference on Wednesday 29 November 2023.

- There were no significant findings as per the attached Auditors Report.

#### **Consultation**

OAG / Auditors

David Singe, Chief Executive Officer

Aaron Wooldridge, Deputy Chief Executive Officer

Local Public Notice is required to be provided on the availability of the Annual Report and the Annual Electors Meeting.

#### **Policy Implications**

Nil

#### **Strategic Implications**

### **Strategic Community Plan**

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed Local Government.

Outcome: 5.3

Reference: 5.3.2

### **Asset Management Plan**

Nil

### **Long Term Financial Plan**

Nil

## Statutory Implications

Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995* are applicable and state:

### **“5.27. Electors’ general meetings**

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors’ meetings are to be those prescribed.*

### **5.29. Convening electors’ meetings**

- (1) *The CEO is to convene an electors’ meeting by giving —*
  - (a) *at least 14 days’ local public notice; and*
  - (b) *each council member at least 14 days’ notice, of the date, time, place, and purpose of the meeting.*
- (2) *The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time the notice is first given and is to continue in the prescribed way until the meeting has been held.*

### **5.53. Annual reports**

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain —*
  - (a) *a report from the mayor or president; and*
  - (b) *a report from the CEO; and*
  - [(c), (d) *deleted*]
  - (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
  - (f) *the financial report for the financial year; and*
  - (g) *such information as may be prescribed in relation to the payments made to employees; and*
  - (h) *the auditor’s report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and*
  - (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*
  - (hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
    - (i) *the number of complaints recorded in the register of complaints; and*
    - (ii) *how the recorded complaints were dealt with; and*
    - (iii) *any other details that the regulations may require;**and*
    - (i) *such other information as may be prescribed.*

### **5.54. Acceptance of annual reports**

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.*

*\* Absolute majority required.*

- (2) *If the auditor’s report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor’s report becomes available.”*

Regulation 3A of the *Local Government (Administration) Regulations 1996* stipulates the requirements for providing Local Public Notice and states:

**“3A. Requirements for local public notice (Act s. 1.7)**

- (1) *For the purposes of section 1.7(a), notice of a matter must be published on the local government’s official website for –*
  - (a) *the period specified in or under the Act in relation to the notice; or*
  - (b) *if no period is specified in relation to the notice – a period of not less than 7 days.*
- (2) *For the purposes of section 1.7(b), each of the following ways of giving notice of a matter is prescribed –*
  - (a) *publication in a newspaper circulating generally in the State;*
  - (b) *publication in a newspaper circulating generally in the district;*
  - (c) *publication in 1 or more newsletters circulating generally in the district;*
  - (d) *publication on the official website of the Department or another State agency, as appropriate having regard to the nature of the matter and the persons likely to be affected by it, for –*
    - (i) *the period specified in or under the Act in relation to the notice; or*
    - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days;*
  - (e) *circulation by the local government by email, text message or similar electronic means, as appropriate having regard to the nature of the matter and the persons likely to be affected by it;*
  - (f) *exhibition on a notice board at the local government offices and each local government library in the district for –*
    - (i) *the period specified in or under the Act in relation to the notice; or*
    - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days;*
  - (g) *posting on a social media account administered by the local government for –*
    - (i) *the period specified in or under the Act in relation to the notice; or*
    - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days.”*

The *Local Government (Audit) Regulations 1996* provides the legislative framework for the conduct of audits in local government, and the role of the Audit & Risk Committee in considering the results of those audits.

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

### Financial Implications

The costs for notification in accordance with Regulation 3A(2)(e), (f) and (g) will be negligible and can be accommodated within current budget allocations.

Similarly, any costs associated with conducting the AEM will be negligible and can be accommodated within current budget allocations.

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation/Resolution - 7.1

**Moved:** T Jones

**Seconded:** Cr Hudson

**That, by Absolute Majority, in accordance with Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995*, the Audit & Risk Committee:**

- 1. Accepts the 2022/23 Annual Report, as presented in Attachment 7.1A, for the 2022/23 financial year;**
- 2. Recommends to Council that it adopts the 2022/23 Annual Report, as presented in Attachment 7.1A, for the 2022/23 financial year; and**
- 3. Recommends to Council that it conducts its Annual Electors Meeting on Tuesday 13 February 2024 at the Dowerin Community Club, East Street Dowerin commencing at 6.00pm.**

**CARRIED 5/0**

Please note that the Audit & Risk Committee does not have delegated authority to make decisions. All recommendations of the Audit & Risk Committee are presented to Council for ratification.



<b>8.</b>	<b>Questions from Members</b>
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Nil

<b>9.</b>	<b>Urgent Business Approved by the Person Presiding or by Decision</b>
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Nil

<b>10.</b>	<b>Date of the Next Meeting</b>
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March 2024.

<b>11.</b>	<b>Closure</b>
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The Chair thanked those in attendance and declared the Meeting closed at 10.25am.

UNCONFIRMED