



SHIRE OF
DOWERIN
TIN DOG TERRITORY

MINUTES

Audit & Risk Committee Meeting

Held in Council Chambers
13 Cottrell Street, Dowerin WA 6461
Wednesday 28 October 2020



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Shire of Dowerin
Audit & Risk Committee Meeting
Wednesday 28 October 2020



1. Official Opening

The Chair welcomed those in attendance and declared the meeting open at 2.00pm.

2. Record of Attendance / Apologies / Leave of Absence

Committee Members:

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

Staff:

Ms R McCall	Chief Executive Officer
Ms C Delmage	Manager Corporate & Community Services
Ms V Green	Executive & Governance Officer

Apologies: Mr JB Whiteaker, CEO Shire of Northam (external member)

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 21 July 2020

Attachment 5.1A

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation/Resolution

Moved: Cr Trepp **Seconded:** Cr Hudson

0296 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 21 July 2020, as presented in Attachment 5.1A, be confirmed as a true and correct record of proceedings.

CARRIED 3/0

6. PRESENTATIONS

Nil

7. OFFICER'S REPORTS

7.1 Risk Dashboard Quarterly Report - September 2020

<h1>Governance & Compliance</h1>		 SHIRE OF DOWERIN TIN DOG TERRITORY
Date:	19 October 2020	
Location:	Not Applicable	
Responsible Officer:	Rebecca McCall, Chief Executive Officer	
Author:	As above	
Legislation:	<i>Local Government Act 1995</i>	
Sharepoint Reference:	Compliance/Risk Management/Reporting	
Disclosure of Interest:	Nil	
Attachments:	Attachment 7.1A - Risk Dashboard Quarterly Report - September 2020	

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents the Risk Dashboard Quarterly Report to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for adoption.

Background

The Shire of Dowerin's Risk Management Policy, in conjunction with the Risk Management Framework, sets out the Shire's approach to the identification, assessment, management and monitoring of risks.

Appropriate governance of risk management within the Shire provides:

1. Transparency of decision making;
2. Clear identification of the roles and responsibilities of the risk management functions; and
3. An effective governance structure to support the Risk Management Framework.

The Audit & Risk Committee has a role to play and its responsibilities include:

1. Regular review of the appropriate and effectiveness of the Risk Management Framework;
2. Support Council to provide effective corporate governance;
3. Oversight of all matters that relate to the conduct of external audits; and
4. Must be independent, objective and autonomous in deliberations.

It is essential to monitor and review the management of risks as changing circumstances may result in some risks increasing or decreasing in significance. By regularly reviewing the effectiveness and efficiency of controls and appropriateness of treatment/action options selected, it can be determined if the organisation's resources are being put to the best use possible. During the quarterly reporting process, Management are required to review any risks within their area and follow up controls and treatments/actions that are mitigating those risks.

Comment

The reviewed Risk Dashboard is included as an Attachment for the Audit & Risk Committee’s perusal and comment.

At its July 2020 meeting the Committee were advised that Management proposed to introduce a new Risk Theme covering Financial Management as with the introduction of the Risk Implications Table (which is directly linked to the Risk Management Framework and the Risk Dashboard) to the agenda templates, it was identified that some Items are not appropriately addressed in the existing Risk Themes. In discussing the proposal with Michael Spark from LGIS, he suggested not introducing Financial Management as a separate theme as aspects of financial controls are identified throughout the existing themes. Feedback from the Committee is sought on whether it wishes to proceed with developing a new theme specifically for financial management or leave the Risk Dashboard with its current themes.

In this latest review, Management has concentrated on refining measurable indicators that have a purpose. Further refinement and identification of suitable indicators continues. Over the next six months Management plans to include more detail to report on control assurance.

Consultation

Michael Sparks, Senior Risk Consultant - Risk and Governance Services, LGIS
 Rebecca McCall, Chief Executive Officer
 Cherie Delmage, Manager Corporate & Community Services
 Vanessa Green, 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: 3
 Reference: L5

Asset Management Plan

Identified key controls and actions associated with asset management are factored into the Asset Management Plan.

Long Term Financial Plan

Identified key controls and actions associated with financial management are factored into the Long Term Financial Plan.

Statutory Implications

The *Local Government Act 1995* and Regulations 16 and 17 of the *Local Government (Audit) Regulations* are applicable.

Risk Implications

Risk Profiling Theme	Failure to fulfil statutory regulations or compliance requirements
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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; Governance Calendar
Action (Treatment)	Document Governance Framework
Risk Rating (after treatment)	Adequate

Financial Implications

Many of the actions required to manage the risks identified will require resourcing and are being progressed within current budget allocations.

Meeting Comment

Prior to the meeting Mr Whiteaker provided a written query noting there were quite a number of items due in 2020 which have not been completed. Staff acknowledge this is the case and have included new deadline dates for those items (refer to the Status of Actions and Comments fields in the Attachment). To further address this it is proposed that the current status of the deferred items is specifically reported on in the Comment section of future agenda items relating to the quarterly reviews of the Risk Dashboard.

Mr Whiteaker also raised a concern relating to the lack of controls around internal fraud. The CEO advised the Misconduct Theme would be reviewed and suggested a June 2021 deadline.

The CEO advised the committee it is anticipated to include a new format for Control Assurance. It is hoped this will be implemented for the December quarterly review but if not, it will be in place for the March quarterly report. Again, it is proposed that where a deadline has not been achieved this is specifically reported on in the Comment section of future agenda items.

The main focus for the September quarterly review has been on identifying appropriate indicators to ensure they are measurable and clearly outline what the target is. This will also assist in identifying trends.

The Committee proposed a new example of Types and Targets to be included in the next quarter's reports as it is felt the terminology does not accurately capture the intent behind the Indicators.

Voting Requirements

Simple Majority Absolute Majority

Officer's Recommendation

That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. Receives the Risk Dashboard Quarterly Report – September 2020, as presented in Attachment 7.1A, on the progress of actions to identify risks and track treatments to manage risks at the Shire of Dowerin; and
2. Recommends to Council that it adopts the Risk Dashboard Quarterly Report – September 2020.

Resolution

Moved: Cr Trepp

Seconded: Cr Ward

0297 That, in accordance with Regulations 16 and 17 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee:

1. Receives the Risk Dashboard Quarterly Report – September 2020, as presented in Attachment 7.1A, on the progress of actions to identify risks and track treatments to manage risks at the Shire of Dowerin, noting and endorsing the deferment due dates for various actions not able to be completed in 2020; and
2. Recommends to Council that it adopts the Risk Dashboard Quarterly Report – September 2020.

CARRIED 3/0

Reason

The Committee recognised that some actions were unable to be completed due to COVID-19 and other operational issues and accepted the proposed new deadline dates for these items.

7.2 2020 Compliance Audit Return – Consideration of External Consultants

Governance & Compliance



Date:	19 October 2020
Location:	Not applicable
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Vanessa Green, Executive & Governance Officer
Legislation:	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>
Sharepoint Reference:	Organisation/Corporate Management/Reporting/2020 Compliance Audit Return
Disclosure of Interest:	Nil
Attachments:	Confidential Attachment 7.2A - Quotations

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents a proposal to appoint an external consultant to complete the Shire’s 2020 Compliance Audit Return (CAR) to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for endorsement.

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. The CAR is one of the tools available to the Audit & Risk Committee and Council in its governance monitoring role. The CAR also forms part of the Department of Local Government, Sport & Cultural Industry’s (DLGSC) monitoring program.

The CAR covers a robust area of risk assessment and compliance with auditing in compliance with the *Local Government Act 1995* and associated Regulations. The objective of the CAR is to identify risks to the organisation where non-compliant activities may have taken place enabling processes and procedures to be developed or reviewed and amended, if required.

The below table details the Shire’s previous CAR results:

Year	No. Questions	% Result
2019	104	97%
2018	95	94.7%
2017	94	98.9%

The Shire’s 2018 and 2019 CAR were completed in-house, with Mr Gary Martin being appointed by the then CEO to complete the 2017 CAR. It is best practice for local governments to appoint external consultants to complete the CAR every three or so years as it can improve confidence and

rigour around the process. In addition, it can be used as a method for improving current practices with an outside perspective on operations and business practices.

To that end, staff sought quotes from suitably qualified consultants to complete the 2020 CAR.

Comment

Council Policy 4.11 – Purchasing Policy states that for purchases less than \$5,000, one oral or written quotation is to be obtained, however in order to appropriately test the market five quotes were requested.

The quotes received, in order of price, include:

Consultant	Quotation	Comment
Conway Highbury	\$2,500	Includes travel and accommodation
Gary Martin	\$3,000	Plus accommodation (2 nights @ \$110/night = \$3,200)
DL Consulting	\$3,255	Plus accommodation (1 night @ \$110/night = \$3,365)
BHW Consulting	\$4,700	Includes travel and accommodation
Quantam Assurance	\$5,450	Includes travel and accommodation

The prices above exclude GST. It should be noted that most of the above quotes allow for one (overnight) site visit to Dowerin. However, the quote from Mr Martin suggests a site visit for 3-4 days which will increase the cost of accommodation. Staff suggest a 2-night stay would be more than adequate and this has been detailed above.

Further information on the consultants and their methodology for conducting the CAR is included in the confidential Attachment.

Staff have made significant inroads into the matter of improving governance and compliance within the organisation, however for the benefit of a fresh perspective on compliance, it is recommended that an external consultant be appointed to conduct the Shire’s 2020 CAR.

Consultation

Senior Management Group

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: 2 & 3

Reference: L3, L4 & L5

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Regulation 16 of the *Local Government (Audit) Regulations 1996* is applicable and states:

“16. Functions of audit committee

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.”*

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 Regulation.

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.”*

7.3 Considerations from the Inquiry into the City of Perth and the Inquiry into the Shire of Toodyay – Options for Internal Audit

Governance & Compliance



Date:	22 October 2020
Location:	Not applicable
Responsible Officer:	Rebecca McCall, Chief Executive Officer
Author:	Vanessa Green, Executive & Governance Officer
Legislation:	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>
Sharepoint Reference:	Organisation/Corporate Management/Reporting
Disclosure of Interest:	Nil
Attachments:	<p>Attachment 7.3A – City of Perth Inquiry Report</p> <p>Attachment 7.3B – Shire of Toodyay Inquiry Report</p> <p>Attachment 7.3C – OAG Audit Committee Better Practice Guide</p>

Purpose of Report

Executive Decision

Legislative Requirement

Summary

This Item presents a proposal to conduct a desktop internal audit to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for endorsement.

Background

The Inquiry into the City of Perth was announced in April 2018 by the Minister for Local Government under Section 8.16 of the *Local Government Act 1995* with the final Report of Inquiry into the City of Perth being tabled in Parliament on 11 August 2020. The Report outlined a litany of dysfunction, poor governance, factionalism, and fertile ground for greed, incompetence and mismanagement.

The Report is massive at 2,000 pages containing 250 Findings and 350 Recommendations which have implications for both the City of Perth and the wider local government sector. The Report's Recommendations that apply to the local government sector are broadly supported by the State Government hence it is likely that these, together with the recommendations of the Local Government Act Review Report and the , will feed into the Local Government Act Review process.

The Report's Recommendations are significant and have the potential to greatly change the way in which local governments are expected to operate and behave into the future.

In addition to the City of Perth inquiry, the Report into the Inquiry into the Shire of Toodyay was tabled in Parliament on 13 October 2020. The report includes 25 Findings and 5 Recommendations. Through the investigation, poor financial and administration management practices were identified.

Comment

Council discussed the implications of the City of Perth Inquiry Report at its October 2020 Workshop, and also mentioned the findings from the Shire of Toodyay Report, with it being suggested that conducting an internal audit on some of the findings from those Reports may be

beneficial for the Shire of Dowerin. As a result of that discussion, this matter is presented to the Audit & Risk Committee for consideration.

In June 2020 the Office of the Auditor General (OAG) released its report on Western Australian Public Sector Audit Committees – Better Practice Guide. The Guide's purpose and objectives are to provide better practice principles and guidance to enable audit committees to perform efficiently and effectively.

Tool 8 in the OAG Guide (page 50) includes a template which audit committees can use to self-assess an entity's performance. It is proposed that this tool be used to conduct a desktop internal audit on select findings from the City of Perth and Shire of Toodyay Inquiry Reports for the purpose of identifying risks and improvement opportunities within the Shire of Dowerin as part of our work towards continuous improvement.

Copies of both Inquiry Reports are included as an Attachment. Staff have not made recommendations to the Audit & Risk Committee on which Findings should be included in the internal audit so as not to sway the Committee's decision on the topics or areas it believes an audit could be beneficial.

Committee Members are requested to review both Inquiry Reports and provide direction to staff on which Findings to include in the internal audit. For the audit to be relevant, staff recommend that the Findings cover a broad area of business operations and suggest that at least 10 Findings be included, with the final number being the decision of the Committee. The Committee's recommendation will be presented to Council who may wish to include additional Findings to the audit.

It is proposed that the results of the internal audit will be presented to the Committee in the early new year.

Consultation

Council Workshop 20 October 2020

Senior Management Group

Policy Implications

Policy 2.2 – Risk Management Policy is applicable.

Whilst not policy, the Audit & Risk Committee's Terms of Reference include (but are not limited to) the following Functions:

1. *“Provide guidance and assistance to Council as to the carrying out of the functions of the local government in relation to internal audits;*
2. *Review all internal audit reports and provide advice to Council on significant issues (i.e. high and extreme) identified in audit reports and the action to be taken on issues raised, including identification and dissemination of good practice;*
3. *Monitor management's implementation of internal audit recommendations;*
4. *Receive the findings of special internal audit assignments undertaken at the request of Council or the CEO;*
5. *Receive recommendations arising from reviews of local government systems and procedures; and*
6. *Oversee the effectiveness of the systems for monitoring compliance with relevant laws, regulations and associated government policies.”*

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: 2 & 3

Reference: L3, L4 & L5

Asset Management Plan

Nil

Long Term Financial Plan

Nil

Statutory Implications

Regulation 16 of the *Local Government (Audit) Regulations 1996* is applicable and states:

“16. Functions of audit committee

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.”*

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)

8.	Questions from Members
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Nil

9.	Urgent Business Approved by the Person Presiding or by Decision
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9.1 2019 Regulation 17 Report – Report to Council

This matter is being reported to the Audit & Risk Committee for the purposes of maintaining integrity and transparency.

In preparation for the 2020 Regulation 17 Report staff have identified an error in the process undertaken for 2019 Regulation 17 Report in that, while it was presented to the Audit & Risk Committee at its meeting of 19 December 2019 (CMRef 0122), it was not presented to Council as required by Regulation 16(c) of the *Local Government (Audit) Regulations 1996*, which states:

“16. Functions of audit committee

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.”*

The mistake was not intentional and is due to human error. It does however identify a risk in the procedure for reporting Committee recommendations to Council.

Current practice is that any Committee recommendations are duplicated as an individual agenda item for presentation to Council. To reduce the risk of the mistake occurring in the future, it is proposed that the Council agenda be amended to include a ‘standing

item' to receive any recommendations from Committees immediately after Council has received the minutes of a Committee's meeting which contains said recommendation(s). It is believed this will act as a 'memory jog' to staff to review the Committee's minutes to identify any recommendations which need to be considered by Council.

A report on the 2019 Regulation 17 Report will be presented to Council's November 2020 meeting in order to comply with Regulation 16(c).

In addition to the above, staff have identified a follow-on error in the reporting on the 2019 Compliance Audit Return.

For question 2 of the Optional Questions relating to the Regulation 17 Report, staff answered the question as Yes, that the Report had been undertaken in the last 3 years using Council's November 2019 resolution as evidence (CMRef 0083). However, that resolution was for the receipt/adoption of the supplementary report undertaken by Mr Gary Martin, not the report required to be completed by the CEO as presented to the Audit & Risk Committee's December 2019 meeting. Hence, what was adopted by Council at its November 2019 meeting cannot be considered as the actual Regulation 17 Report as it requires a recommendation from the Committee to Council for it consider the review report and findings.

That aside, it should be noted that, in accordance with Regulation 17 of the *Local Government (Audit) Regulations 1996*, the CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance not less than once in every 3 financial years.

It is Management's preference that the Regulation 17 Report is presented to the Audit & Risk Committee and Council annually rather than the legislated timeframe of 3 years. The Shire of Dowerin's 2018 Regulation 17 Report was considered by the Audit & Risk Committee at its March 2019 meeting (Item 7.3) and was subsequently presented to Council at its March 2019 meeting (Item 10.2.6) therefore, despite the mistake with the 2019 Regulation 17 Report, the Shire can still be considered compliant with Regulation 17. It is the March 2019 meeting reference which should have been included in the Comment section of question 2 mentioned above.

While no resolution was made, the Committee noted the information.

10.	Date of the Next Meeting
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As it is noted that the date of the next meeting will depend on when the audited financial statements are received from the Office of the Auditor General it was the Committee's preference to wait until the Management Letter is available prior to conducting the next meeting, as opposed to conducting a meeting in December 2020 for any other reason.

Therefore, the next meeting will be held on a date and at a time yet to be determined.

11.	Closure
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There being no further business the Chair thanked those in attendance and declared the meeting closed at 2.52pm.