

Minutes of the Audit and Risk Management Advisory Committee held at the Allen Centre, Grey Street, Kalbarri, on Thursday 15th February 2024.

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1. OPENING

The Chair Cr Suckling welcomed attendees and thanked everyone for their attendance and declared the meeting open at 1.38pm.

2. ACKNOWLEDGEMENT OF COUNTRY

3. ATTENDANCE / APOLOGIES

Cr R Suckling (Chair)
Cr L Sudlow (President)
Cr R Burges
Cr T Hay

Mr Grant Middleton (minutes)	Executive Manager Corporate Services
Mr Andrew Campbell (observer)	Chief Executive Officer

3. APOLOGIES

Nil

4. CONFIRMATION OF MINUTES

Moved Cr Sudlow, seconded Cr Hay

That the minutes of the Audit Committee Meeting held on the 15th December 2023 be received as a true and correct record.

CARRIED 4/0

For: Cr Sudlow, Cr suckling, Cr Burges, Cr Hay

Against: Nil.

5. DECLARATIONS OF FINANCIAL INTERESTS

Nil

6. COMPLIANCE AUDIT RETURN

PROPONENT:	Shire of Northampton
OWNER:	N/A
LOCATION / ADDRESS:	Whole of Shire
ZONE:	All
BUSINESS AREA:	Corporate and Financial Services
FILE REFERENCE:	1.1.1
LEGISLATION:	<i>Local Government (Audit) Regulations 1996</i>
AUTHOR:	Grant Middleton
APPROVING OFFICER:	Grant Middleton
DATE OF REPORT:	12 February 2024
DECLARATION OF INTEREST:	Nil

BACKGROUND:

Formal review of the 2023 Compliance Audit Return

The Audit and Risk Management Advisory Committee is required to review the completed Compliance Audit Return and report the results to the Council prior to the Compliance Audit Returns adoption by Council and submission to the Department by 31 March 2024.

The Compliance Audit Return 2023 has been provided under separate cover.

ATTACHMENT 6(1)

COMMENT:

There have been no matters of non-compliance raised in the Compliance Audit Return for 2023.

STATUTORY ENVIRONMENT:

Local Government (Audit) Regulations 1996, Regulation 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 —

SHIRE OF NORTHAMPTON

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- (a) presented to the council at a meeting of the council; and
- (b) adopted by the council; and Local Government (Audit) Regulations

SUSTAINABILITY:

Environmental: Nil.

Economic: Nil.

Social: Nil.

VOTING REQUIREMENTS: SIMPLE MAJORITY

OFFICER RECOMMENDATION:

That the Compliance Audit Return for 2023 as presented be received and recommended for presentation to Council.

COMMITTEE RESOLUTION

MOVED: Cr Burges, SECONDED: Cr Sudlow

That the Compliance Audit Return for 2023 as presented be received and recommended for presentation to Council.

CARRIED: 4/0

For: Cr Suckling, Sudlow, Cr Hay, Burges.

Against: Nil.

ATTACHMENTS

1. Compliance Audit Return 2023.

APPENDICIES

1. Nil.

7. RISK MANAGEMENT COMPLIANCE CALENDAR

PROPONENT:	Shire of Northampton
OWNER:	N/A
LOCATION / ADDRESS:	Whole of Shire
ZONE:	All
BUSINESS AREA:	Corporate and Financial Services
FILE REFERENCE:	1.1.1
LEGISLATION:	Local Government (Audit) Regulations 1996
AUTHOR:	Grant Middleton
APPROVING OFFICER:	Grant Middleton
DATE OF REPORT:	12 February 2024
DECLARATION OF INTEREST:	Nil

BACKGROUND:

The Risk Management Compliance Calendar is presented to the Audit and Risk Management Advisory Committee bi-annually. The calendar lists key actions for identified risks and the planned treatment and status of the identified risks.

The “Risk Management Compliance Calendar” has been provided under separate cover.

ATTACHMENT 7(1)

The Risk Management Compliance Calendar has been provided as a tool to help address this identified control weakness and engage the audit committee in relation to risk management, internal control and legislative compliance

According to “The appointment, function and responsibilities of Audit Committees” Local Government Operational Guidelines number 09 the Audit Committee is to consider the CEO’s biennial reviews (refer Regulation 17.) of the appropriateness and effectiveness of the local government’s systems and procedures in regard to risk management, internal control and legislative compliance and report to the council the results of those reviews.

The review of the Compliance Calendar is undertaken by the Audit and Risk Management Advisory Committee upon receipt of the compliance Audit Return in February or March each year and in November or December when the Annual Report is received.

COMMENT:

The review of financial management, risk management, legislative compliance and internal controls helps an organisation accomplish its objectives by

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bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance.

The Audit and Risk Management Advisory Committee has the opportunity to question staff in relation to the risk framework and compliance calendar plus recommend any other relevant changes that can be implemented to improve governance standards.

STATUTORY ENVIRONMENT:

Local Government (Audit) Regulations 1996

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 not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.

SUSTAINABILITY:

Environmental: Nil.

Economic: Nil.

Social: Nil.

VOTING REQUIREMENTS:

SIMPLE MAJORITY

OFFICER RECOMMENDATION:

That the Audit and Risk Management Committee recommends that Council receive the Risk Management Compliance Calendar as presented.

COMMITTEE RESOLUTION

MOVED: Cr Sudlow, SECONDED: Cr Hay

That the Audit and Risk Management Advisory Committee recommends that Council receive the Risk Management Compliance Calendar as presented.

CARRIED: 4/0

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For: Cr Suckling, Sudlow, Hay, Burges.

Against: Nil.

ATTACHMENTS

- 1. Risk Management Compliance Calendar**

APPENDICIES

- 1. Nil**

8. CLOSURE

There being no further business, the Chair thanked all present for their attendance and declared the meeting closed at 2.03pm.