



SHIRE OF
MERREDIN
INNOVATING THE WHEATBELT

AGENDA

Audit Committee Meeting

To be held in Council Chambers
Corner King & Barrack Street's, Merredin
Tuesday, 23 January 2024
Commencing 1:45pm



Notice of Meeting



Dear President and Councillors,

The next meeting of the Audit Committee of the Shire of Merredin will be held on Tuesday, 23 January 2024 in the Council Chambers, Corner King & Barrack Streets, Merredin. The format will be:

1:45 pm Audit Committee

Codi Brindley-Mullen
ACTING CHIEF EXECUTIVE OFFICER
15 January 2024

DISCLAIMER

PLEASE READ THE FOLLOWING IMPORTANT DISCLAIMER BEFORE PROCEEDING:

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 Merredin 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.

Common Acronyms Used in this Document	
WEROC	Wheatbelt East Regional Organisation of Councils
GECZ	Great Eastern Country Zone
WALGA	Western Australian Local Government Association
CEACA	Central East Aged Care Alliance
CEO	Chief Executive Officer
EMS&C	Executive Manager Strategy and Community
EMDS	Executive Manager of Development Services
EMES	Executive Manager of Engineering Services
EMCS	Executive Manager of Corporate Services
EO	Executive Officer
LPS	Local Planning Scheme
LGIS	Local Government Insurance Services
SRP	Strategic Resource Plan
CBP	Corporate Business Plan
CSP	Community Strategic Plan
MRCLC	Merredin Regional Community and Leisure Centre
CWVC	Central Wheatbelt Visitors Centre
MoU	Memorandum of Understanding

Shire of Merredin
Audit Committee Meeting
1:45pm Tuesday, 23 January 2024



1. Official Opening

2. Record of Attendance / Apologies and Leave of Absence

Councillors:

Cr M McKenzie	President
Cr B Anderson	
Cr D Crook	
Cr M Simmonds	

Staff:

L Clack	CEO
L Boehme	EMCS
C Brindley-Mullen	EMS&C
M Wyatt	EO

Apologies: Cr R Manning - Deputy President

Approved Leave of Absence:

3. Public Question Time

Members of the public are invited to present questions about matters affecting the Shire of Merredin and its residents.

4. Disclosure of Interest

5. Confirmation of Minutes of the Previous Meeting

5.1 Audit Committee Meeting held on 11 December 2023
Attachment 5.1A

Voting Requirements

Simple Majority Absolute Majority

Officers Recommendation

That the minutes of the Audit Committee Meeting held on 11 December 2023 be confirmed as a true and accurate record of proceedings.

6. Officer's Reports

6.1 Regulation 17 and Risk Action Plan Review January 2024

<h1>Corporate Services</h1> 	
Responsible Officer:	Leah Boehme, EMCS
Author:	As above
Legislation:	<i>Local Government (Audit) Regulations 1996</i>
File Reference:	Nil
Disclosure of Interest:	Nil
Attachments:	Attachment 6.1A – Reg 17 and Risk Action Plan Review January 2024
<div style="background-color: #92d050; padding: 5px;">Purpose of Report</div>	

Executive Decision

Legislative Requirement

The purpose of this report is to provide the Audit Committee with an update on the Shire of Merredin's (the Shire) progress toward the actions highlighted during the Chief Executive Officer's (CEO) review of Risk Management, Internal Controls and Legislative Compliance, which was presented to the Audit Committee and to Council in December 2022. The review document also provides updates on progress toward findings from the 2020/21 and 2021/22 Audits.

This will be the final time this document is presented to Council as it will be replaced by a new document that will include action items from the Shire's Financial Management Review (FMR) and 2022/23 Financial Audit.

Background

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the CEO to review the appropriateness and effectiveness of the local government systems and procedures in relation to risk management, internal control and legislation compliance.

The review may relate to any or all of the matters referred to the sub-regulation (1) (a), (b) and (c), but each of those matters is to be the subject of a review at least once every three (3) financial years.

The CEO is to report to the Audit Committee the results of that review and then provide updates on the progress toward identified actions on a regular basis. The Shire has provided quarterly updates to the Audit Committee and Council since the document was created.

Comment

Attachment 6.1A outlines the steps taken towards completing the actions identified during the Reg 17 and Risk reviews. Further items have been completed since the last review was presented to the Audit Committee in October 2023.

The progress toward the Risk Dashboard items has seen further growth, with a number of items progressing. There is still a number of actions to be commenced which involve long term changes requiring longer periods of time before they are expected to be completed.

Policy Implications

Policy 3.24 – Risk Management applies.

Statutory Implications

Regulation 17 of the *Local Government (Audit) Regulations 1996* applies.

Strategic Implications

∅ Strategic Community Plan

Theme:	4. Communications and Leadership.
Service Area Objective:	4.2 - Decision Making. 4.2.2 – The Shire is progressive while exercising responsible stewardship of its built, natural and financial resources. 4.2.3 – The Council is well informed in their decision-making, supported by a skilled administration team who are committed to providing timely, strategic information and advice. 4.4.1 – The Shire is continuously working to maintain efficient communication, providing open, transparent and factual information, through a variety of channels.
Priorities and Strategies for Change:	Nil

∅ Corporate Business Plan

Theme:	4 – Communication.
Objective:	4.4 – Communications.
Timeline:	4.4.1 – The Shire is continuously working to maintain efficient communication, providing open, transparent and factual information, through a variety of channels.

Sustainability Implications

∅ Strategic Resource Plan

Nil

Risk Implications

By regularly reviewing the Shire's Risk Dashboard and Regulation 17 Review and providing updates to the Audit Committee and Council, the risk to the organisation should decrease.

Financial Implications

Nil

Voting Requirements

Simple Majority

Absolute Majority

Officers Recommendation

That the Audit Committee:

- 1. NOTES the quarterly Reg 17 and Risk Action Plan Progress Report for January 2024 as presented in Attachment 6.1A; and**
- 2. RECOMMENDS that Council NOTES the Reg 17 and Risk Action Plan Progress Report as tabled to the Audit Committee.**

7. Closure

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