



Shire of Menzies

AUDIT & RISK COMMITTEE MINUTES

Friday 24 September 2021

Commencing at 11:00 am

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1 DECLARATION OF OPENING

The Chairperson declared the meeting open at 1106.

2 ANNOUNCEMENT OF VISITORS

Nil.

3 RECORD OF ATTENDANCE

Councillors: Cr G Dwyer, Shire President
Cr J Dwyer

Staff: Mr B Joiner, Chief Executive Officer

Apologies: Cr I Baird, Deputy Shire President

4 DECLARATIONS OF INTEREST

Nil.

5 REPORTS OF OFFICERS

5.1	Unaudited Financial Report for the year ended 30 June 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM459
DATE OF REPORT	13 September 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Menzies 2020-21 AFS [5.1.1 - 50 pages]

SUMMARY:

The unaudited Financial Statements to the end of 30 June 2021 are provided for the information and consideration of the Committee.

BACKGROUND:

Financial Statements are prepared each financial year and include the Statement of Comprehensive Income and Statement of Financial Position as at 30 June 2021. The Financial Statements are now provided to the Shire’s external auditors.

COMMENT:

In accordance with the agreed audit schedule, the audited Financial Statements should be available by the start of December. The timeframes are in accordance with statutory requirements.

CONSULTATION:

Moore Australia, Consultants.

STATUTORY AUTHORITY:

Nil.

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

There are no financial implications from the recommendations of this report.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

STRATEGIC IMPLICATIONS:

- 4.2 An efficient and effective organisation.
- 4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

VOTING REQUIREMENTS:

Simple Majority

5.2	Budget - Two Month Interim Review
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM455
DATE OF REPORT	31 August 2021
AUTHOR	Chief Financial Officer, Antonio Giometti
RESPONSIBLE OFFICER	Chief Financial Officer, Antonio Giometti
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. Budget Review NT as per 31102021 [5.2.1 - 1 page] 2. Budget Review Aug 2021 Exp Operational Capital [5.2.2 - 3 pages]

SUMMARY:

This item provides the Audit and Risk Committee with an interim budget review as at the end of August 2021.

BACKGROUND:

This interim budget review was undertaken by the Chief Financial Officer in consultation with the Chief Executive Officer and Works Manager.

It is based on comparison of actual revenue and expenditure information as at 31 August 2021 and budget projects to 31 August 2021.

This review was undertaken as an extraordinary review to ensure the sensibility and application of budget and the related revenue and expenditure for the period.

COMMENT:

This review is not the statutory Budget Review, but an awareness and check review.

The review has shown:

1. Overall revenue and expenditure actuals to the 31 August 2021 are within the overall budgeted revenue and expenditure for the same period
2. Total Comprehensive Income for this period is \$748,319 ahead of budget for the period.
3. The review has highlighted a few expenditure items that have been applied to the incorrect IE Codes, these are being reviewed and rectified.
4. Actual Operating Expenditure to 31 August 2021 is \$120,458 below Budget for the same period.

5. Actual Capital Expenditure to 31 August 2021 is \$1,567,935 below Budget for the same period. This is attributed to Budget being straight-lined.
6. Post this review the Capital Expenditure budget will be reviewed and aligned to proposed periods/months that the expenditure is likely to occur.

CONSULTATION:

Brian Joiner – Chief Executive Officer
 Garth Marland – Works Manager
 Moore Australia (Budget Review Template)

STATUTORY AUTHORITY:

Local Government (Financial Management) Regulations 1996 – REG 33A

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

As per the attached financial statements.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

STRATEGIC IMPLICATIONS:

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the Audit and Risk Committee recommends Council adopt the Interim Budget Review.

COUNCIL DECISION:

Council Resolution Number:	ARC-6
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Moved: Cr J Dwyer **Seconded:** Cr G Dwyer

That the Audit and Risk Committee recommends Council adopt the Interim Budget Review.

Carried	2 / 0
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5.3	Risk management updates September 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM458
DATE OF REPORT	17 September 2021
AUTHOR	Chief Financial Officer, Antonio Giometti
RESPONSIBLE OFFICER	Chief Financial Officer, Antonio Giometti
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. CONFIDENTIAL REDACTED - Menzies Risk Register August 2021 [5.3.1 - 9 pages] 2. CONFIDENTIAL REDACTED - Shire of Menzies - Draft Risk Profiles August 2021 [5.3.2 - 6 pages]

SUMMARY:

Summary of risk management activities since June 2021, including risk profile updates, summary report (as included in confidential attachments to the agenda).

BACKGROUND:

Prior to 30 June 2018, meetings with the Chief Executive Officers (CEO's) for the Shires of Leonora, Laverton, Menzies and Wiluna were held, where opportunities for collaboration and service sharing were discussed. From these meetings, it was considered a viable opportunity to further explore the possibility of engaging the services of a consultancy company to perform the Statutory Compliance Services for the four local governments, given many already engaged consultants to assist with a variety of work.

The Shires of Leonora, Laverton, Menzies and Wiluna supported proceeding to the tender stage for Statutory Compliance Services and subsequently the tender was awarded to Moore Stephens (now known as Moore Australia). This tender included risk management support services, and the delivery of statutory support and compliance services.

Since the service with Moore Australia commenced in 2018/19, the Shire has adopted an updated risk management policy which aligns to AS/NZS ISO 31000:2018 Risk Management Guidelines. A Risk Management Strategy was also prepared utilising the Principles, Framework and Process as defined within the standard. The Strategy considers the context of the Shire and conforms to the requirements of the standard by providing the necessary guidance and direction to be followed by the Shire in its risk management activities, and is aligned with the risk management policy.

COMMENT:

The Risk Management Strategy provides guidance and direction around risk management activities, including the assessment, prioritisation, and communication of risk. This includes the reporting of risks through the Audit and Risk Committee. The tender response from Moore Stephens also set out the delivery of risk management services through quarterly 'dashboard reports', bi-annual 'summary reports' and an annual 'risk control assurance workshop'.

A risk control assurance workshop was held with the Northern Goldfields Compliance Group (NGCG) in February 2019, which assisted to set out activities over the next twelve months. The workshop included discussions around the examination, review and updating of risks, as well as themes/profiles, controls, and frameworks. The group requested a generic set of 'risk profiles' be developed by Moore Australia which could then be reviewed and updated to apply to individual local governments. These draft risk profiles were utilised to develop a draft risk register, which was created and populated as an extension to existing online registers service provided by Moore Australia. These activities formed the foundation for risk management activities to be reported and monitored to the Audit Committee.

In February and March 2021, Moore Australia conducted a site visit with the NGCG to review and update the risk profiles for each local government, and to populate the risk register with updated controls to calculate residual risks to be reported to the Audit Committee. An off-site review was also performed in June 2021. The risk profiles have been utilised to further update the risk register. A summary of updates to the risk profiles, the risk register and risk profiles up to August 2021 are included as a confidential attachment for the Committee's information. The document is included as a confidential attachment, as it includes the controls to be implemented / actioned by the Shire. Publication of such information may present a risk in the efforts to minimise risk.

The risk summary report is intended to be provided bi-annually to the committee. This report enables analysis of what has changed for the organisation, and whether these changes result in new or emerging risks against each risk profile. This subsequently allows for the risk register to be updated, and to summarise new risks or changes to existing risks for the committee. The risk summary report highlighting risk changes identified against each profile since the last review, including actions and treatments in place for high level risks, is attached.

A quarterly dashboard report is essentially a progress report informing the committee with a summary of the current number of risks, unaddressed high-level risks, total new risks etc. The attached quarterly report, Menzies Risk Register August 2021, was undertaken by the CEO, CFO and Governance Manager – 27 August 2021, and the table below demonstrates risk movements post the assessments.

Risk Category	No. of High or Extreme Rated Risks Identified	No. of High or Extreme Rated Risks after Treatment	No. of New Risks Identified (August 2021)	No. of Risks Closed (August 2021)
Performance	2	1	0	0
Environmental	2	2	0	0
Reputational Damage	2	0	0	0
Financial	4	1	0	0
Service Delivery / Business Interruption	5	2	0	0
Legislative / Regulatory / Policy/ Occupational Safety and Health	4	1	0	1

The risk register is to be also updated with applicable recommendations (including best practice initiatives) resulting from focus audits and other reports recently published by the Office of the Auditor General (OAG) relating to the local government sector, in consultation with staff.

Discussions with Moore Australia as well as future site visit will be undertaken to further update risk profiles, actions, and treatments for the next reporting period. These reports will be updated for the next meeting for committee information.

CONSULTATION:

Moore Australia (Consultants).
Senior Management Team.

STATUTORY AUTHORITY:

Regulation 17.1 of the *Local Government (Audit) Regulations 1996* requires the CEO to monitor the appropriateness and effectiveness of systems and procedures in regard to risk management, internal controls, and legislative compliance.

POLICY IMPLICATIONS:

The Risk Management Policy outlines the Shire's commitment and approach to managing risks impacting on day-to-day operations and the delivery of strategic objectives.

FINANCIAL IMPLICATIONS:

Provision is included in the 2021/22 Adopted Budget for Moore Australia to deliver Statutory Compliance Services, including risk management, in line with the awarded tender.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
This item has been evaluated against the Shire of Menzies' Risk Management Strategy, Risk Assessment Matrix.	The perceived level of risk is high prior to treatment.	The progression of risk management activities aligned with the Risk Management Strategy will reduce the risk to low.

STRATEGIC IMPLICATIONS:

One of Council's responsibilities in risk management is to be satisfied risks are identified, managed, and controlled appropriately, to achieve Shire's strategic objectives, as well as to support the allocation of funds / resources to treat risks as required.

The Chief Executive Officer and executive team plays a key role in the establishment and development of an effective risk management framework. To ensure the successful delivery of the Strategic Planning objectives, the strategy requires ongoing monitoring and revision for alignment to the Plan for the Future.

One role of the audit committee is to monitor identified strategic high-level risks and their treatment solutions to ensure the community receives the services delivered effectively as outlined within the Plan for the Future.

Monitoring and reviewing activities will continue to provide evidence of the appropriateness and effectiveness of systems and procedures in regard to risk management, internal control, and legislative compliance, as required by the Local Government (Audit) Regulations 1996. The Risk Management Strategy also provides direction for the implementation of risk management activities.

The Shire's Strategic Community Plan 2021-2031 strategies:

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility, and accountability.

5.4	Integrity snapshot and implementation of the Integrity Strategy 2020-2023
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM456
DATE OF REPORT	31 August 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. Integrity Strategy [5.4.1 - 16 pages] 2. Integrity Snapshot Tool - Shire of Menzies August 2021 [5.4.2 - 9 pages]

SUMMARY:

This paper provides Council with information on the Public Service Commission's Integrity Strategy for Public Authorities and the completed Integrity Snapshot Tool.

BACKGROUND:

The Public Service Commission has published the Integrity Strategy with an expectation that all public authorities will commit to implementing the strategy and taking action.

There are four actions for public authorities detailed within the strategy:

Plan and Act to Improve Integrity -

- Improve Integrity Framework.
- Continue to Improve.
- Use Data to Drive Change.
- Reassess Approach.
- Evaluate Detection Systems.
- Audit and Risk Controls.

Model and Embody a Culture of Integrity -

- Prioritise Integrity.
- Develop Together.
- Evaluate and Build.
- Build Capability.
- Set Clear Expectations.
- Embed Practice.
- Adopt the Mindset.

Learn and Develop Integrity Knowledge and Skills -

- Participate Actively.
- Induct and Train Staff.
- Educate for Prevention.
- Improve Continuously.
- Capability Gaps.
- Use Insights.
- Adopt Contemporary Practice.

Be Accountable for Integrity -

- Report Misconduct Online.
- Oversee Integrity.
- Review for Learning.
- Respond to Risks.
- Take Action.
- Be Accountable.

COMMENT:

The Shire has introduced some initiatives to align with the framework.

Plan and Act to Improve Integrity -

- The self-assessment tool has been completed and is attached to this report.
- EFT Sure has been introduced to minimise the risk of fraudulent transactions.
- An internal Compliance Audit Review is conducted quarterly.

Model and Embody a Culture of Integrity -

- Integrity is a corporate value and is modelled by Council and senior staff.
- Recruitment has focused on values alignment.
- Policies and Codes of Conduct align with the framework.

Learn and Develop Integrity Knowledge and Skills -

- Integrity snapshot tool completed.
- Induction training to incorporate integrity training.
- Relevant investigations are circulated to all staff with any learnings applicable to the Shire.

Be Accountable for Integrity -

- Learnings from Commission reviews and other reviews (e.g. OAG) are circulated to all staff.
- Integrity has been added as a standing item at all leadership meetings.

CONSULTATION:

Nil.

STATUTORY AUTHORITY:

N/A.

POLICY IMPLICATIONS:

Nil.

FINANCIAL IMPLICATIONS:

Nil.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
N/A		

STRATEGIC IMPLICATIONS:

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the Audit Committee recommend Council:

1. Notes the Public Service Commission Integrity Strategy;
2. Commits to improving integrity through the key actions within the Integrity Strategy;
3. Notes the results of the Integrity Snapshot Tool.

5.5	WHS Committee minutes September 2021
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM462
DATE OF REPORT	31 August 2021
AUTHOR	Chief Executive Officer, Brian Joiner
RESPONSIBLE OFFICER	CEO, Brian Joiner
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Shire of Menzies WHS Committee Minutes 01SEP21 [5.5.1 - 2 pages]

SUMMARY:

The Shire of Menzies hold regular WHS Committee meetings to elevate safety issues and promote a safe environment for all employees. The copy of the meeting minutes are provided for the Audit Committees information.

BACKGROUND:

The WHS Committee was introduced as a significant step in aligning our policies, processes and procedures with the *Work Health & Safety Act (2020)*. The Act sets rigorous legislation requirements with liability on Council to comply, attracting substantial penalties for non-compliance.

COMMENT:

WHS Committee meetings were introduced in April 2021. Initially they were held every month while a range of new safety initiatives were implemented. They will now move to be held quarterly with the minutes coming to the Audit Committee for the same period.

CONSULTATION:

WHS Committee.

STATUTORY AUTHORITY:

Work Health & Safety Act (2020).

POLICY IMPLICATIONS:

Carried	2 / 0
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5.6	CEO Credit Card
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM467
DATE OF REPORT	21 September 2021
AUTHOR	Manager Governance & Minor Projects, Jan Hancock
RESPONSIBLE OFFICER	Manager Governance & Minor Projects, Jan Hancock
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	<ol style="list-style-type: none"> 1. Credit Card Payment Requisition Menzies [5.6.1 - 1 page] 2. Policy 4.5 Credit Card Facility - Amended & Adopted 28 May 2020 [5.6.2 - 2 pages]

SUMMARY:

The Shire of Menzies has undertaken to review Governance/Compliance controls to ensure their effectiveness and mitigate risks for the Shire.

BACKGROUND:

In some instances, purchases are required from businesses that do not accept a Purchase Order (Shire's preferred method of purchasing/payment), or in circumstances where it is impractical to obtain a Purchase Order or make alternative arrangements. In this instance the CEO's corporate credit card is utilised adhering to the Credit Card Policy (attached for information).

The Chief Executive's authorised corporate credit card has a maximum limit of \$25,000.

COMMENT:

A review was undertaken to identify any gaps in the process and provide more stringent controls. The table below outlines the current process and suggested changes.

Current Controls	Suggested Amendment to Controls	Required amendments to Credit Card Payment Request Form
Identify items to be purchased	Identify items to be purchased	
Complete Credit Card Request form: <ul style="list-style-type: none"> • Provide required finance codes • Description of goods 	Complete Credit Card Request form: <ul style="list-style-type: none"> • Is this request within Policy guidelines? • Provide required 	<ul style="list-style-type: none"> • Include a tick box indicating that the credit card request is within Credit Card Policy guidelines

<ul style="list-style-type: none"> PO not required 	<p>finance codes</p> <ul style="list-style-type: none"> Description of goods 	<ul style="list-style-type: none"> Include information on Credit Card Request form that Credit Card Policy 4.5 is to be adhered to. Where reference is made to the Purchasing Policy include the Policy No. 4.2.
	Is purchase within budget	Update Credit Card Request form with a tick box indicating that the request is within budget
	Only transactions that cannot be paid via creditors, i.e. Airline flights or items being purchased, where a PO and creditor payment is impractical (i.e. Office National (Kalgoorlie). Maximum transaction purchase value \$5,000.	Credit Card Request form to be updated with this information
	Provide guidance on items that will not be approved for credit card use.	Credit Card Request form to be updated accordingly.
Sign off by CEO	Sign off: <ul style="list-style-type: none"> Senior Manager; and CEO 	Add area for sign off by Senior Manager
Complete transaction	Complete transaction	
Provide a copy of the Credit Card Request Form and a copy of the order (paid invoice) to Accounts.	Provide a copy of the Credit Card Request Form and a copy of the order (paid invoice) to Accounts.	Update Credit Card Request form accordingly
Accounts will raise a PO for the Bank (Credit Card)	Accounts will raise a PO for the Bank (Credit Card)	
	Save all documentation to Synergy Soft (in accordance with r19 Local Government (Administration) Regulations 1996	Update Credit Card Request form accordingly
Reconciled at month end by accounts staff	Reconciled at month end by accounts staff	
Reconciled accounts are signed off by CFO	Reconciled accounts are signed off by CFO	
Reconciled accounts are provided monthly to Council within the 'Statement of Accounts' with a hard copy list of credit card payments available at the OCM	Reconciled accounts are provided monthly to Council within the 'Statement of Accounts' with a hard copy available at the OCM	

CONSULTATION:

Chief Financial Officer

STATUTORY AUTHORITY:

Nil

POLICY IMPLICATIONS:

There are no policy implications resulting from the recommendation of this report.

FINANCIAL IMPLICATIONS:

There are no financial implications resulting from the recommendation of this report.

RISK ASSESSMENT:

Risk Statement	Level of Risk	Risk Mitigation Strategy
Staff may not be aware of the controls when requesting to make a credit card payment or the requirement to raise a Purchase Order in preference to utilising the CEO's corporate credit card.	low	Update the controls for credit card usage and ensure consistency with the purchasing and credit card policy.

STRATEGIC IMPLICATIONS:

4.1 A strategically focused Council, leading our community.

4.1.1 Provide strategic leadership and governance.

4.2 An efficient and effective organisation.

4.2.1 Maintain a high level of corporate governance, responsibility and accountability.

VOTING REQUIREMENTS:

Simple Majority

OFFICER RECOMMENDATION:

That the Audit and Risk Committee recommend that Council Note the actions taken to ensure that the risk of fraudulent transactions via credit card is minimised.

- Risk Management
- Training & People
- Incident Management
- Asset Management
- Contractor Management
- Chemical & Hazardous Substances
- Policies & Procedures; and
- The implementation of the online system (Monitor)

COMMENT:

To ensure that Council has appropriate oversight of safety management activities this information report is produced with key activities undertaken and provision of the Hazard Register to date (attached).

- Every Thursday - Weekly Management and Works Crew Safety Meeting.
- 1 September - Quarterly WHS Committee Meeting (next 1st Wednesday in December)
- Weekly Management and Works Crew Safety Meetings.
- 21-25 June - Core Site Visit – WHS staff training
 - Safety approach
 - Contractor Management Key Process Action Plan
 - Hazard & Incident Reporting
 - Chemical/Hazardous Materials Audit
 - Depot Storage and Housekeeping Plan
- 19-23 July – Core Site Visit
 - WHS Training
 - Policies
 - Managing Competencies
 - SWMS/JSA's
 - Chemical Storage
 - First Aid Kits
 - Fire Extinguishers
- 16-20 August – Core Site Visit
 - Chemical Management/Storage Plan/Storage Solutions
 - Asset Management Plan
 - Test & Tag
 - First aid Action Items
 - Hazard Reporting/Register and Action Items

6.2	Compliance Calendar Quarterly Report (June-August 2021)
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM460
DATE OF REPORT	15 September 2021
AUTHOR	Manager Governance & Minor Projects, Jan Hancock
RESPONSIBLE OFFICER	Manager Governance & Minor Projects, Jan Hancock
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. August Quarterly Compliance Calendar June- Aug 2021 [6.2.1 - 5 pages]

SUMMARY:

The Compliance Calendar has been created to track and centralise important dates and deadlines associated with the *Local Government Act 1995* and various other regulations and reporting obligations that the Shire are required to undertake.

BACKGROUND:

The Shire is committed to maintain its governance and compliance obligations under its 'Leadership Strategy: Responsible management and good governance, leading an empowered community'.

To enable the Shire to meet its obligations the Compliance Calendar, a dynamic document, has been introduced for reporting to Council on a monthly basis and the Audit Committee on a quarterly basis.

Senior staff update the Compliance Calendar which outlines the status and progress of tasks, providing Council with a clear and concise snapshot of the Shire's current position on the obligatory regulatory requirements.

COMMENT:

All items on the Compliance Calendar for the quarter June to August 2021 have been met, except for the following items:

TASK	REASON FOR EXCEPTION
JUNE	
Review permit holders, licences & approvals	Pending check and follow-up with Rates Officer on return from leave
Planning Scheme No. 2	Awaiting final approval by Minister

Risk Management Procedures	
JULY	
Prepare for annual audit & adopt Audit Committee dates - place dates on website (refer to Leonora website which has been done by Moore Australia)	Preparation for Annual Audit commenced, draft Annual Financial Statement completed and sent to Auditors. Shire website pending update
AUGUST	
Audit documentation <ul style="list-style-type: none"> • Asset Management Plan- CFO to advise • Financial Management Systems Review - CFO to advise Strategic Resource Plan (includes LTFP, Asset Management and Risk Management) - CFO to advise	Actions: <ul style="list-style-type: none"> • Pending completion of Annual Audit • Commenced Pending completion of Annual Audit
Asset Management Plan	Pending completion of Annual Audit
Financial Management Systems and Procedures Review	Commenced

6.3	Quarterly Compliance Audit Return (June - August 2021)
LOCATION	Shire of Menzies
APPLICANT	Internal
DOCUMENT REF	NAM457
DATE OF REPORT	15 September 2021
AUTHOR	Manager Governance & Minor Projects, Jan Hancock
RESPONSIBLE OFFICER	Manager Governance & Minor Projects, Jan Hancock
DISCLOSURE OF INTEREST	Nil
ATTACHMENT	1. Quarterly Compliance Audit Return June August 2021 [HNWS] [6.3.1 - 6 pages]

SUMMARY:

To achieve best practice Shire Administration has introduced a quarterly Compliance Audit Return to ensure compliance deficiencies are identified and rectified prior to the annual CAR (Compliance Audit Return).

BACKGROUND:

Under section 7.13(1) of the *Local Government Act 1995* and *Audit Regulation 13-15* Council is required to undertake, by 31 March of each year, a Statutory Compliance Audit Return (CAR) to identify and rectify deficiencies for the previous calendar year.

COMMENT:

All items on the Compliance Audit Return for the quarter ending June - August 2021 have been met.

7 ELECTED MEMBER MOTION OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

8 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

Nil.

9 NEXT MEETING

The next meeting of the Audit & Risk Committee will be held on 09 December, commencing at 11:00am.

10 CLOSURE OF MEETING

The Chairperson declared the meeting closed at 1236.