



Audit & Risk Committee

Minutes | 14th September 2021

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SHIRE OF QUAIRADING

Audit & Risk Committee

The Quairading Audit & Risk Committee Minutes of the Meeting held on 14th September 2021 commencing at 5.00 pm.

ITEM 1 OPENING & ANNOUNCEMENTS

The Chairperson opened the Meeting at 5.00 pm.

"Before we start our Meeting, I would like to acknowledge that we are meeting on Noongar land and we pay respect to the original custodians...past, present and future and welcome you all here today for this Meeting".

Cr Jo Haythornthwaite welcomed Mrs Leah Horton to her first Audit & Risk Committee Meeting.

ITEM 2 ATTENDANCE AND APOLOGIES

Councillors

Cr JN Haythornthwaite	Chairperson / Deputy Shire President
Cr WMF Davies	Shire President
Cr BR Cowcill	
Cr JR Hippisley	
Cr B McGuinness	
Cr PD Smith	
Cr TJ Stacey	

Council Officers

Mr GA Fardon	Chief Executive Officer
Mrs LM Horton	Executive Manager of Corporate Services
Mr A Rourke	Executive Manager of Works & Services
Mr RM Bleakley	Executive Manager Community, Projects and Strategy

Observers/Visitor

Nil

Apologies

Cr JW Haythornthwaite

Approved Leave of Absence

Nil.

ITEM 3 DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

ITEM 4 DECLARATIONS OF INTEREST

Nil received at this time.

ITEM 5 CONFIRMATION OF MINUTES AND BUSINESS ARISING

5.1 Confirmation of Minutes – 8th June 2021

RECOMMENDATION: AR1-21/22

MOVED Cr Cowcill SECONDED Cr Stacey

That the Minutes of the Audit & Risk Committee Meeting held on the 8th June 2021 be confirmed as a true and accurate record.

CARRIED 7/0

5.2 Business Arising

Nil.

ITEM 6 STANDING ITEMS – EXTERNAL AUDIT

Audit & Risk Committee - Terms of Reference 7.6

6.1 2020/2021 Financial Audit – Office of the Auditor General (OAG)

Meeting Date	14 th September 2021
Responsible Officer	CEO Graeme Fardon
Reporting Officer	EMCS Leah Horton
Attachments	(i) Interim Management Letter Attachment (Under Separate Cover) (ii) Interim Management Letter to President – 30.06.2021 (iii) Audit Fee Letter - 31.05.2021 (iv) Audit Engagement Letter - 16.07.2021 (v) Annual Financial Report Extension Request – 10.09.2021
Owner/Applicant	Office of the Auditor General (OAG)
Disclosure of Interest	Nil

OFFICER RECOMMENDATION

RECOMMENDATION: AR2-21/22

MOVED Cr Davies SECONDED Cr Smith

That the Audit and Risk Committee recommend to Council that: -

1. Council receive the Interim Management Letter and Interim Management Letter Attachment from Anna Liang, Assistant Director Financial Audit; Office of the Auditor General for the audit Year ended 30th June 2021.
2. Council notes the Management's Responses and Planned Actions from the Auditor's Letter.
3. Council notes the Request submitted to the Department of Local Government, Sport and Cultural Interests for an Extension of time to the 31st October 2021 for the submission of the Annual Financial Statements to the Auditor.

CARRIED 7/0

IN BRIEF

- AMD Chartered Accountants (AMD) have been contracted by the Office of the Auditor General (OAG) to perform the Shire's Financial Report Audit on the OAG's behalf for a 3-year period, commencing with the audit for the year ended 30 June 2021.
- The Pre Audit (Entrance) Meeting was conducted with Tim Partridge, Director of AMD; Anna Liang, OAG Representative Director, the Audit and Risk Committee and Executive Staff on the 8th June 2021. This meeting was conducted via phone conference.
- The Interim Audit has been completed by AMD, through Offsite work and an Onsite Audit Visit from 13-14 July 2021. The (draft) Interim Management Letter showing seven findings with recommendations was received from AMD on 20th August 2021.

- Management have provided Comments on the Findings & Recommendations and these have been incorporated into the Letter and forwarded to the OAG by AMD.
- The Interim Management Letter and Interim Management Letter Attachment was received from the OAG on 9th September 2021, attachment (i) and (ii).
- Council requested Minister's approval for an extension to the 30th September 2021 deadline for completing the Annual Financial Report due to a delay advised by Bob Waddell and Associates. The extension request to 31st October 2021 is detailed in attachment (v).
- Council staff are now planning for the Final Audit of the Shire's Annual Financial Statements for 30 June 2021, preparing for the Onsite Final Audit by AMD (to be rescheduled).

MATTER FOR CONSIDERATION

Receipt of the Interim Management Letter and Attachment for the Year Ended 30th June 2021.

BACKGROUND

The External Audit, also known as Financial Audits or Audit of the Annual Financial Statements, focuses on providing an objective and independent examination of the Financial Statements prepared by the Shire, increasing the value and user confidence in the Financial Statements.

The *Local Government Amendment (Auditing) Act 2017* made legislative changes to the *Local Government Act 1995* to provide for the auditing of local governments by the Auditor General. This Act allows the Auditor General to contract out some or all of the financial audits, but all audits will be the responsibility of the Auditor General.

The changes also allow for the Auditor General to undertake performance audits that focus on the economy, efficiency and effectiveness of any aspect of local government operations. These performance audits are similar to that of an Internal Audit, therefore the Auditor General may undertake both External and Internal Audits.

AMD Chartered Accountants (AMD) have been contracted by the Office of the Auditor General (OAG) to perform the Shire's Financial Report Audit for a 3-year period, commencing with the audit for the year ended 30th June 2021. The Audit occurs in two steps, the first being an Interim Audit, with the final stage being the Audit work to attest the balances and notes that comprise the Annual Financial Statements.

The Annual Interim Audit of Council's Financials for the audit year ending 30th June 2021 was conducted with an initial Entrance Meeting via phone on 8th June 2021 and an Onsite Audit Visit from 13-14 July 2021, with subsequent offsite work completed by AMD until mid-August 2021.

The draft Interim Management Letter was then received by AMD on 20th August 2021, with Management Comments and Planned Actions provided and returned on 25th August 2021.

As representatives of the Office of the Auditor General (OAG), AMD submitted the Interim Management Letter for finalisation to the OAG. The OAG completed the Internal Audit Review and returned the Interim Management Letter and Interim Management Letter Attachment on 9th September 2021, attachments (i) and (ii).

Bob Waddell and Associates have been engaged to complete the Shire's Annual Financial Statements for the year ended 30th June 2021. Due to Work Scheduling for multiple Council Clients, he will not be able to finalise the Annual Financial Report (ARF) and Supporting documents for the 30th September 2021 deadline. Mr Waddell has undertaken to have the AFR completed ready by 11th October 2021.

As a result, the Shire's Chief Executive Officer wrote to the Department of Local Government, Sport and Cultural Interests on 10th September 2021, pursuant to Section 6.4 (3) of the *Local Government Act 1995*, to seek Minister's approval for an extension to the 31st October 2021 for completion of the AFR for the

year ended 30th June 2021, attachment (v). This will consequently delay the Onsite Final Audit by AMD that was scheduled to be completed on 11-13 October 2021, however it is expected that the Extension Period (if granted) will enable full accounting compliance to be achieved within the statutory timeframes.

Despite this, Council staff are in the preparation stages to gather the required documentation requested by AMD for the Onsite Final Audit and will continue to work towards the statutory timeframes.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Audit) Regulations 1996

POLICY IMPLICATIONS

N/A.

FINANCIAL IMPLICATIONS

The Office of the Auditor General have advised the indicative fee for conducting the External Audit for the 2020/21 Annual Financial Statements to be \$27,000 (ex GST). The amount of \$30,000 has been included in the 2021/22 Budget to ensure coverage of this indicative fee and any additions that may be incurred.

STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 – 2031

5. GOVERNANCE AND LEADERSHIP

5.4 Implement systems and processes that meet legislative and audit obligations

COMMUNITY CONSULTATION

No Community consultation was required or undertaken in relation to this report.

RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is considered Low. Cost of the Annual Audit is included in the Budget. The Audit's purpose is not to uncover any financial fraud, however having strong financial processes, as raised in the Management report can reduce the risk of this occurring.

Health – Risk Matrix Rating is assessed as Low.

Reputation – Risk Matrix Rating is assessed as Low. Compliant with legislative requirements. Failure to complete the Annual Financial Audit would lead to increased Reputational Risk and possible actions by the OAG.

Operation – Risk Matrix Rating is assessed as Low. Council's Management and Administration Staff assisted the Auditor by providing all information and documents requested by AMD.

Natural Environment – Risk Matrix Rating is assessed as Low.

COMMENT

Between June to August 2021 the Interim Audit was conducted, with the Interim Management Letter and Interim Management Letter Attachment being produced. The Attachment Letter is confidential and includes findings, risk ratings, recommendations and management comments.

As represented in the table below, the Attachment Letter includes seven findings, with the detail included in the attachment. This report is presented for the Committee's consideration.

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Key Account Monthly Processes	✓		
2. Creditor Master File Review	✓		
3. Purchase Orders	✓		
4. Information Technology Environment	✓		
5. Daily Banking Preparation		✓	
6. Interim Rating		✓	
7. Termination Checklist		✓	

The CEO and the EMCS have prepared and provided Management's responses on the Findings and detailed Actions that have already been taken or will be taken to ensure that the Recommendations are implemented.

Any matters to be discussed resulting from the telephonic meeting with the OAG and AMD.

ITEM 7 STANDING ITEMS – INTERNAL AUDIT

Audit & Risk Committee - Terms of Reference 7.5

No Matters for Consideration

ITEM 8 STANDING ITEMS – FINANCIAL REPORTING

Audit & Risk Committee - Terms of Reference 7.2

8.1 Grant Funding Status Report

Meeting Date	14 th September 2021
Responsible Officer	CEO Graeme Fardon
Reporting Officer	EMCPS Richard Bleakley
Attachments	(i) Grants Register Status Report 1 (ii) Grants Register Status Report 2 (Summary Report)
Owner/Applicant	Shire of Quairading
Disclosure of Interest	Nil

OFFICER RECOMMENDATION

RECOMMENDATION: AR3-21/22

MOVED Cr Hippisley SECONDED Cr Stacey

That the Audit and Risk Committee recommend to Council that: -

Council notes the Grants Status Reports dated September 2021.

CARRIED 7/0

IN BRIEF

- This Report provides an update on the status of grants submitted and new grant opportunities and is provided for information.
- This Report includes Grants that are continuing /carried over from the 2020/2021 and are being acquitted in the current Financial Year.
- This report includes Grant Funded Projects that are scheduled to be delivered in 2021/22.
- Report details current successful Grants (Competitive and Non Competitive).
- No Grant Applications were declined in 2020/2021.
- Application to Lotterywest for the Community Park has been submitted in the past month.
- Further Grant Funding avenues being explored by the Grants Team are detailed.

MATTER FOR CONSIDERATION

Noting the Grants Status Report.

BACKGROUND

Council requires the Chief Executive Officer to report on the Eligible Grant Eligibility and Grant Activity during the 2021/2022 Year.

Report is to include Grant funding success rate i.e. number of applications, number achieved and value / timelines of received funding.

STATUTORY ENVIRONMENT

Nil.

POLICY IMPLICATIONS

Nil.

FINANCIAL IMPLICATIONS

All Approved Grants have been included in Council's Adopted Budget for the 2021/2022 Financial Year.

Council will receive \$786,694 under the Local Roads and Community Infrastructure Program Extension (COVID-19) – Phase 3. The Guidelines and Conditions of this additional funding have yet to be received, however it is expected that the Guidelines and Eligible Project Criteria will be similar to those applied in Phase 1 and Phase 2 of the Program.

Council has budgeted for \$493,049 of the Phase 3 Grant Funding to be utilised in the current Financial Year with the balance of \$293,049 to be allocated in the Draft Budget and expended in the 2022/2023 Year (Completion date by 30th June 2023). Utilisation of the balance of Phase 3 will also be dependent upon the outcome of Council's Community Park Application to Lotterywest.

Details of Council's Cash and In-Kind Contributions are listed in the Grants Register Status Report (Attachment No. 1).

STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031**5. GOVERNANCE AND LEADERSHIP**

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Implement systems and processes that meet legislative and audit obligations

COMMUNITY CONSULTATION

No Community consultation was required or undertaken in relation to this report.

RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. All Grants approved have been included in the 2021/2022 Adopted Budget.

Health – Risk Matrix Rating is assessed as Low.

Reputation – Risk Matrix Rating is assessed as Low. The Report provides transparency on the treatment and use of the Government Grant Funding and provides Committee with information to assess how Management is administering the various Grants.

Operation – Risk Matrix Rating is assessed as Low. Preparation and maintenance of the Grants Register is undertaken within Council's existing Organisational Structure and resources.

Natural Environment – Risk Matrix Rating is assessed as Low.

Attachment 1 – Grants Register Report as at 9th September 2021 provides a summary of current project grant portfolio.

Attachment 2 – Grant Program Status Report details the Shire’s grant inventory status – competitive and non-competitive.

Status	Number	Grant Funding
Acquittal Period	2	\$1,074,790
Active	9	\$4,259,176
Approved	1	\$2,000
Applications	1	\$570,000
New research	8	\$55,500 (Estimated Value)
Total	21	\$5,961,466

ITEM 9 STANDING ITEMS – CONTROLS, SYSTEMS AND PROCEDURES

Audit & Risk Committee - Terms of Reference 7.3

No matters for consideration.

ITEM 10 STANDING ITEMS – RISK MANAGEMENT REPORTS AND ISSUES

Audit & Risk Committee - Terms of Reference 7.1, 7.3

10.1 Report on Excess Annual Leave and Long Service Leave

Meeting Date	14 th September 2021
Responsible Officer	EMCS Leah Horton
Reporting Officer	SFO Jodie Yardley
Attachments	Nil
Owner/Applicant	Shire of Quairading
Disclosure of Interest	Nil

OFFICER RECOMMENDATION

RECOMMENDATION: AR4-21/22

MOVED Cr Cowcill SECONDED Cr Hippisley

That the Audit and Risk Committee Recommend to Council that: -
Council receive the report on the Shire's Leave Liabilities.

CARRIED 7/0

IN BRIEF

Since 2017, Council has requested that excess Annual Leave and Long Service Leave be reported to the Audit and Risk Committee.

MATTER FOR CONSIDERATION

Report on Excess Annual Leave and Long Service Leave Entitlements and Leave Liabilities.

BACKGROUND

The current Policy defines excess leave as when the Employee has accrued more than eight weeks paid annual leave.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Long Service Leave Regulations)

Local Government Industry Award 2020

The Industry Award defines Excess Leave as -

*"An Employee has an **excess leave accrual** if the employee has accrued more than eight weeks paid annual leave"*

POLICY IMPLICATIONS

Current Policy: Leave Management Policy (ORG.2)

FINANCIAL IMPLICATIONS

Annual and Long Service Leave Reserve Fund Cash Balance as at 31st August 2021 is \$166,319

The Annual Budget treats Current Leave as Accruals.

The Annual and Long Service Leave Reserve funds any prior year Leave entitlements taken by Staff or paid out.

The current Liability for both types of Leave (if all Claimed on 31st August 2021) is calculated at \$209,613.

The current position represents 79.3% Coverage of the Liability by the Leave Reserve Fund.

STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 – 2031

5. GOVERNANCE AND LEADERSHIP	
5.3	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community
5.4	Implement systems and processes that meet legislative and audit obligations

COMMUNITY CONSULTATION

N/A

RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial – Risk Matrix Rating is considered as Medium Risk. Financial exposure and therefore Risk escalation if Leave accruals are not monitored and managed. Adequate Reserve balances reduce the risk of Financial exposure.

Health – Risk Matrix Rating is considered as Low Risk

Reputation – Risk Matrix Rating is considered as Low Risk

Operation – Risk Matrix Rating considered Low Risk

Natural Environment – Risk Matrix Rating is considered as Low Risk.

COMMENT

This report has been prepared to inform the Audit and Risk Committee of the current leave liabilities and of any employees who have excess leave and the steps taken to reduce these liabilities.

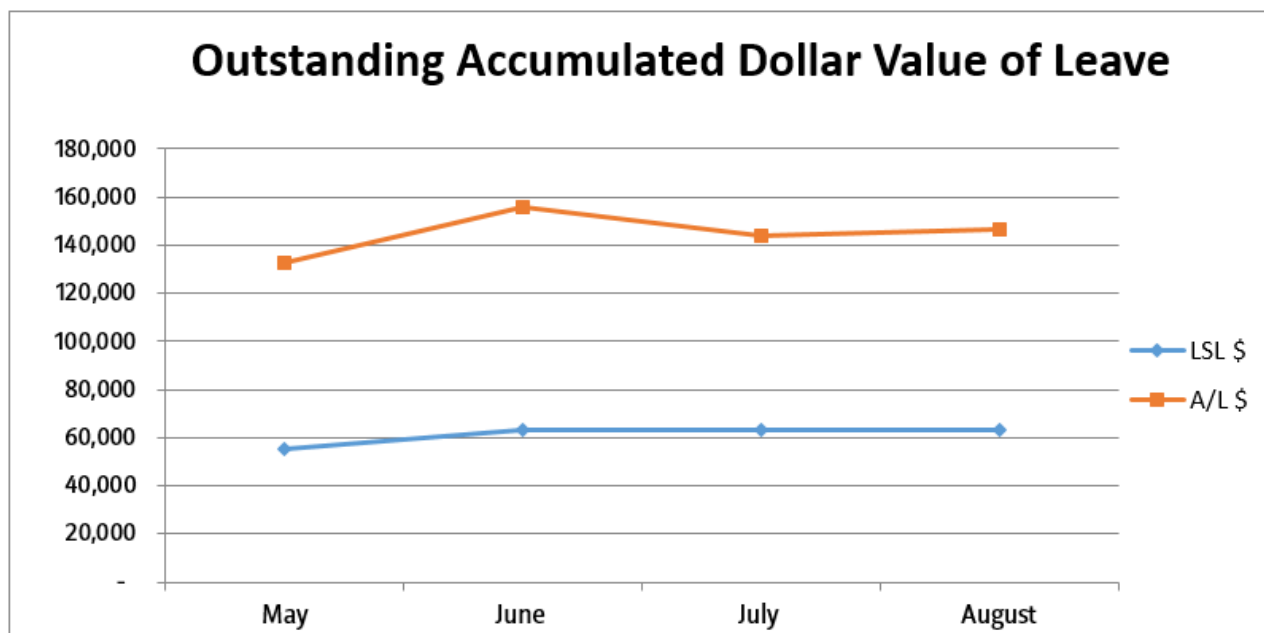
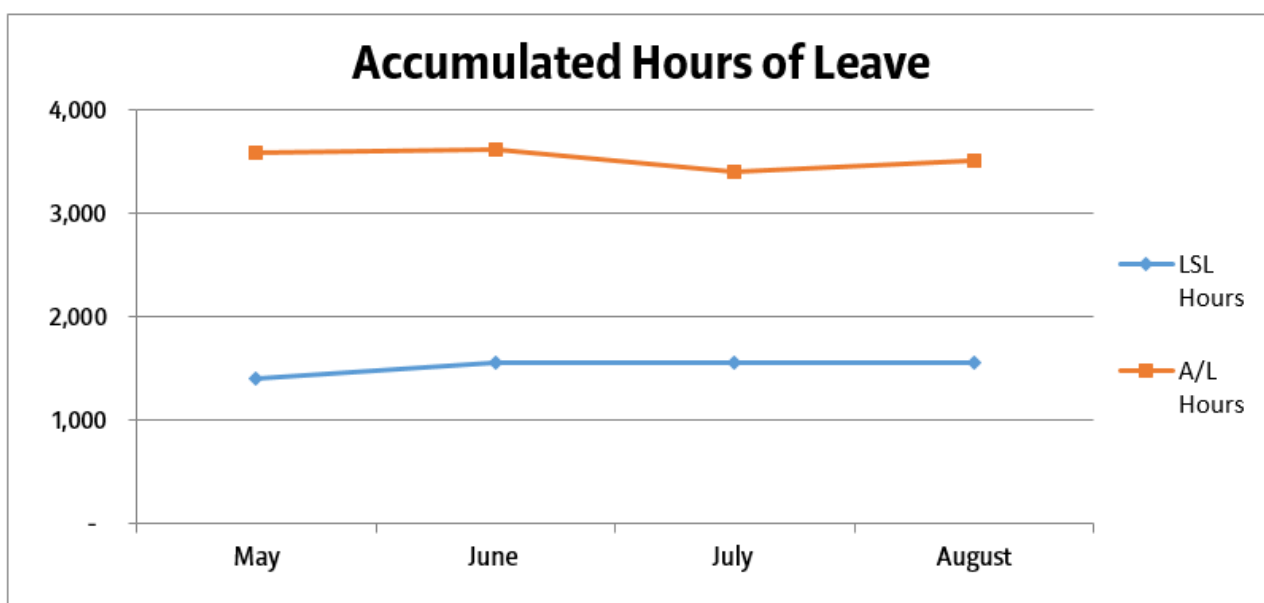
As at the 31st August 2021, two employees have taken recently annual leave, reducing their annual leave entitlement balance to a non-excess level, and some employees have left Council's employment. Currently, there is one employee with excess annual leave, which is being managed by the CEO.

Since May 2021, there has been an increase of 11% (in Dollar Value) in the Annual Leave Liability. Although an employee has accrued, we have recruited two new employees and some employees have separated, the result exhibits a natural increase during this period where employees have taken less Leave.

The Long Service Leave Liability has had a 14% increase since May 2021. This is due to a reporting error in May 2021, which has been corrected. Two employees have also accrued long service leave. Since June, Long Service Leave Liability has maintained its stability throughout August.

	<i>LSL Hours*</i>	<i>LSL \$*</i>	<i>AL Hours</i>	<i>AL \$</i>
<i>May</i>	2,190 / 1,407	77,633 / 55,555	3,640 / 3,592	134,746 / 132,553
<i>June</i>	1,555	63,101	3,625	156,032
<i>July</i>	1,555	63,101	3,409	144,028
<i>August</i>	1,555	63,101	3,517	146,512

*An error in the system generated LSL liabilities was found and has been fixed. This has altered the LSL liabilities for the full year.



10.2 Risk Management Dashboard Review – June 2021

Quarterly progress and tracking report on issues identified as high risk to Council.

Meeting Date	14 th September 2021
Responsible Officer	CEO Graeme Fardon
Reporting Officer	CEO Graeme Fardon
Attachments	(i) Risk Dashboard Report (Under separate cover)
Owner/Applicant	Shire of Quairading
Disclosure of Interest	Nil

OFFICER RECOMMENDATION

RECOMMENDATION: AR5-21/22

MOVED Cr Davies SECONDED Cr McGuinness

That the Audit and Risk Committee recommends to Council that it:

That Council receive the Risk Management Quarterly Report for June 2021.

CARRIED 7/0

VOTING REQUIREMENTS –Simple Majority

IN BRIEF

- Council has requested that the Chief Executive Officer conduct a review of its Risk Management and report progress on issues identified as High Risk.
- Council last reviewed its Risk Management Policy in December 2020.
- The Executive Management Team (EMT) last formally reviewed the Risk Dashboard Report in July 2019.
- The CEO conducted a Desktop Review in February 2021 and presented it to the February 2021 Strategic Planning Meeting.
- Risk Dashboard is to be formally reviewed every 2 Years.
- Review was scheduled to be completed by the 31st July 2021.
- The LGIS Risk Team facilitated a Risk Workshop with the Executive Management Team and relevant Staff on the 28th June 2021 to conduct the formal Review of the Dashboard.
- Attached Risk Dashboard has been further considered by the EMT and now submitted to the Audit & Risk Committee.

MATTER FOR CONSIDERATION

For the Audit and Risk Committee to review the Chief Executive Officer's Risk Dashboard Review Report.

That Committee recommend that Council receive the Risk Management Dashboard – June 2021

BACKGROUND

The Shire of Quairading Council recognises that risk management is an integral part of good governance and management practice.

The Risk Management Governance Framework requires that:

- Risk management is performed consistently throughout the whole organisation
- Risks are assessed and managed in a context that is relevant to each part of the organisation.

All levels of staff have a role to play in adopting risk management awareness and integrating risk management activities within their business unit environments.

As part of the Risk Management Governance Framework, a relationship between Strategic and Operational risks exists, allowing risk oversight to occur at both of these contexts. (i.e. at an Executive or Operational level). In particular, there is potential for risk to be escalated and/or de-escalated between Strategic and Operational Risk as a result of risk changing either through increased controls effectiveness or an emerging or changing Operational risks requiring Executive Management Team oversight.

Council's Risk Management Governance Framework provides the foundations for designing, developing, implementing, monitoring, reviewing, and communicating risk management and continuous improvement of performance associated with Council strategy, operations and routine tasks.

The items identified as "high risk" in the Framework Review were:

- Employment Practices
- Errors, Omissions & Delays
- External Theft & Fraud (including Cyber)
- Project & Change Management

Risk profiles are included in all Officers Reports to Council and Committees and the Risk Matrix is used to identify known perceived risk causes.

Currently the following headings are utilised to assess risk:

- Financial
- Health
- Reputation
- Operation
- Natural environment

Risks are to be assessed at the following levels within the organisation:

LEVEL	DESCRIPTION
Strategic Risks	<p>Strategic Level Risks for Council are associated with achieving the organisation's long term objectives. These risks can be of an internal or external nature. They are usually owned and managed by Council and/or the Executive Team.</p> <p>In the context of Integrated Planning and Reporting, Strategic Level Risks may include: -</p> <ul style="list-style-type: none"> • Risks associated with achieving the objectives of the Strategic Community Plan; and • Risk associated with delivering the Corporate Business Plan.

LEVEL	DESCRIPTION
Operational Risks	<p>Operational Level Risks are associated with developing or delivering the operational plans, functions or activities of the local government. These risks have day to day impacts on the organisation. These risks are owned and managed by the person who has responsibility for the activity or function to the level of their delegated authority or capacity.</p> <p>In the context of Integrated Planning and Reporting, Operational Level Risks may include: -</p> <ul style="list-style-type: none"> • Risks associated with the development or delivery of the Long Term Financial Plan • Risks associated with the development or delivery of the Asset Management Plan. • Risks associated with the development or delivery of the Workforce plan.
Project Risks	<p>Project Level Risks are associated with developing or delivering projects or discrete activities. Project risks should be managed at each stage of the project by the person who has responsibility for that project.</p>

Risk Appetite

The Shire quantified its Risk Appetite through the development and endorsement of the Shire's Risk Assessment and Acceptance Criteria. See the Risk Matrix Page 1 of the Risk Dashboard Report.

All organisational risks to be reported at a corporate level are to be assessed according to the Shire's Risk Assessment and acceptance Criteria to allow consistency and informed decision making.

STATUTORY ENVIRONMENT

Local Government Act 1995 Section 2.7 – Role of Council

Implications of Section 3.18(3) *Local Government Act 1995*

Local Government (Audit) Regulations 1996, Regulation 17 – CEO to review certain systems and procedures, including risk management.

AS/NZS ISO 3100:2009 Risk Management – Principles and guidelines.

POLICY IMPLICATIONS

ORG.3 Risk Management Policy – Reviewed and Confirmed in December 2020.

Shire of Quairading – Risk Management Governance Framework.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS – Strategic Community Plan 2021 - 2031

5. GOVERNANCE AND LEADERSHIP

5.1 Shire communication is consistent, engaging and responsive

5.2 Forward planning and implementation of plans to determine Strategic Plan and service levels

5.3 Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community

5.4 Implement systems and processes that meet legislative and audit obligations

CONSULTATION

No public consultation required or undertaken in the preparation of this Report

RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low.

Health – Risk Matrix Rating is assessed as Low.

Reputation – Risk Matrix Rating is assessed as Low.

Operation – Risk Matrix Rating is assessed as Low.

Natural Environment – Risk Matrix Rating is assessed as Low.

COMMENT

Actions are continually being undertaken to mitigate levels of acceptable risk, whether through planning, allocation of resources, training or identifying risk.

ITEM 11 STANDING ITEMS – OTHER

Audit & Risk Committee - Terms of Reference 9.1, 9.2 & 9.5

No Matters for Consideration

ITEM 12 COUNCILLORS' EMERGING ISSUES

Cr Smith

Cr Smith sought a timeframe for the Gravel Road Maintenance to be undertaken in the North Western part of the District and in particular on the Dulbelling North Road.

The EMWS advised that the Maintenance Grading was well underway and the Crew are scheduled to be in the North Western sector in the next two weeks and additional loads of gravel are planned for the identified section of road.

Cr Davies

Cr Davies reported to the meeting on the arrangements to date for the CEO's Farewell Function on the 5th November 2021.

Cr Davies briefed Councillors on the Public Announcement of the Appointment of the new CEO which has now been authorised to be published and circulated to the Staff and the Community.

Cr Davies received Committee support to send Thankyou letters to Mrs Lyn Baker and to Consultant Emily Bulloch of BDT Recruitment for their role in the Recruitment and Selection of the new CEO.

Cr Jo Haythornthwaite

Cr Jo Haythornthwaite commented that is the last Audit & Risk Committee Meeting before Council Election Day and thanked all Councillors for their active participation on this Committee and that it has been a privilege to Chair the Committee.

CEO Graeme Fardon

The CEO informed the Meeting that he had received the Resignation of Executive Manager Works & Services, Mr Rourke who has provided 3 Months' Notice of his Resignation date, being 17th December 2021. Mr Rourke then addressed the Meeting.

The Shire President and the CEO both paid tribute to Mr Rourke on his significant Contribution to the Executive Management Team and to lead the Works / Parks & Gardens Team to achieve some many Projects over the past 4 years.

ITEM 13 CONFIDENTIAL BUSINESS – AS PER LOCAL GOVERNMENT ACT S5.23 (2)

No matters for consideration.

ITEM 14 NEXT MEETING DATE

The next Audit & Risk Committee Meeting is scheduled to take place on Tuesday 7th December 2021, commencing at 5.00 pm on at the Council Chambers, 10 Jennaberring Road, Quairading.

ITEM 15 CLOSURE

There being no further business, the Chairman closed the Meeting at 6.10 pm.

I certify the Minutes of the Audit & Risk Committee Meeting held on 14th September 2021 were confirmed on 7th December 2021 as recorded on Resolution No. AR6-21/22.

Confirmed.......... 07/12/2021