

**SHIRE OF KOJONUP**

**Kojonup**



**Audit & Risk Committee  
Minutes**

*19 February 2019*

## TERMS OF REFERENCE

### AUDIT & RISK COMMITTEE

#### Function:

This Committee is responsible for assisting Council in recommending appropriate actions to Council with regards to audit, risk and governance management to ensure accountability to the community in its responsibilities.

#### Duties and Responsibilities:

- Receive and review the biannual reports from the Chief Executive Officer (CEO) regarding the appropriateness and effectiveness of the Shires risk management, internal controls and legislative compliance and make recommendations to Council;
- Recommend and review the Shires Risk Appetite Statement in order to set the Risk Tolerance of the Council;
- Monitor and receive reports concerning the development, implementation and on-going management of the Shires Risk Management Plan and the effectiveness of its Risk Management Framework;
- Provide advice and assistance to Council as to the carrying out of its functions in relation to audits and recommend;
  - a) a list of those matters to be audited; and
  - b) the scope of the audit to be undertaken;
- Meet with the auditor yearly and provide a report to Council on the matters discussed and the outcome of the discussions;
- Liaise with the (CEO) to ensure that the Shire does everything in its power to:
  - a) assist the auditor to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
  - b) ensure that audits are conducted successfully and expeditiously;
- Examine the reports of the auditor after receiving a report from the CEO on the matters and:
  - a) determine if any matters raised require action to be taken by the Shire; and
  - b) ensure that appropriate action is taken in respect of those matters;
  - c) Review the report prepared by the CEO in respect of any matters raised in the report of the auditor and present the report to Council for adoption prior to the end of the next financial year or six months after the last report prepared by the auditor is received, whichever is the latest;
- Review the scope of the Audit Plan and its effectiveness;
- Consider and recommend adoption of the Annual Financial Report to the Council;
- Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the Committee's terms of reference;
- Seek information or obtain expert advice through the CEO on matters of concern within the scope of the Committee's terms of reference following authorisation from the Council; and
- Review the annual Statutory Compliance Return and make a recommendation on its adoption to Council.

#### Membership

Four (4) Councillors; and

Two (2) Community Members.

**MINUTES FOR THE AUDIT AND RISK COMMITTEE MEETING**  
**HELD ON 19 FEBRUARY 2019**

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## MINUTES

### 1 DECLARATION OF OPENING AND ANNOUNCEMENT OF GUESTS

The Presiding Member, Cr J Mathwin, declared the meeting open at 9 am and alerted the meeting of the procedures for emergencies including evacuation, designated exits and muster points.

### 2 ATTENDANCE, APOLOGIES & LEAVE OF ABSENCE

#### MEMBERS

Cr Jill Mathwin	Presiding Member
Cr Graeme Hobbs	
Cr John Benn	
Cr Judith Warland	(from 9:25am)
Mr James Hope	
Mr Roger House	

#### STAFF (OBSERVERS)

Mr Anthony Middleton	Manager of Corporate Services
Mrs Heather Marland	Senior Finance Officer
Ms Judy Stewart	Senior Administration Officer

#### APOLOGIES

Nil.

### 3 PUBLIC QUESTION TIME

Nil.

### 4 SUMMARY OF RESPONSE TO PREVIOUS QUESTIONS TAKEN ON NOTICE

Nil

### 5 APPLICATIONS FOR LEAVE OF ABSENCE

(The next ordinary meeting is scheduled for Tuesday, 7 May 2019 at 9:00am.)  
Nil.

### 6 CONFIRMATION OF MINUTES

AUDIT COMMITTEE MEETING held 6 November 2018 ([Attachment 6.1](#))

#### OFFICER RECOMMENDATION/COMMITTEE DECISION

Moved Cr G Hobbs, seconded Cr J Benn that the minutes of the Audit Committee Meeting held on 6 November 2018 be confirmed as a true and accurate record.

CARRIED 5/0

7 **DECLARATIONS OF INTEREST**

Nil

8 **AUDIT & RISK COMMITTEE TIMETABLE**

As a guide and subject to availability, each Audit & Risk Committee agenda will contain the following (**list to be expanded at the suggestion of members**):

**1st Quarter (January – March)**

- Committee Status Report
- Compliance Audit Return
- Summary of Risk Management
- Volunteer Management
- Leave Provision Adequacy

**2nd Quarter (April – June)**

- Committee Status Report
- Summary of Risk Management
- Fees & Charges Review
- Business Continuity Plan Review
- Shire President's Vehicle Log Book

**3<sup>rd</sup> Quarter (July – September)**

- Committee Status Report
- Interim Audit Report
- Financial Management Review (each 4 years – 2014, 2018...)
- Summary of Risk Management
- Insurance Overview

**4<sup>th</sup> Quarter (October – December)**

- Committee Status Report
- Audit Report & Management Letter
- Annual Financial Report
- Annual Report
- Risk, Legal Compliance & Internal Controls review (each 2 years – 2014, 2016...)
- Summary of Risk Management

**OFFICER COMMENT**

The above list will remain at the commencement of each Committee agenda to act as a timetable and enable members to add to the items to be considered.

*\*\*Note – Volunteer Management is not addressed in this agenda as it was completed in the second half 2018 and Leave Provision Adequacy will be addressed at the May 2019 meeting while we await the results of the Audit (at time of preparing the agenda.*

9 REPORTS

9.1 STATUS REPORTS

9.1.1 COMMITTEE STATUS REPORT

Date	Item Number & Title	Issue	Response	Status
20 March 2018	8.2 Annual Financial Report 2016/2017	Purchase Orders – During our review of purchases system we noted one instance where a Purchase order postdated the invoice. This related to Prandi Builders who are provided a works request list which is invoiced as completed.	The Council Policy in relation to Purchasing and Policy Orders is very clear and staff are communicated this policy. Further reminders will be provided at staff meetings in 2018. The CEO will activate a memo reinforcing the purchasing policy and the importance of adhering to our Policies and Procedures.	Completed
15 May 2018	9.3 – Focus Audit - Timely Payment of Suppliers	OAG recommends that a written policy on processing payment of invoices is developed and placed on the Intranet for staff to access.	The Shire of Kojonup currently have in place Procedures that state when and how payments are made but they do not specifically define a goal of timeliness. The procedure will be updated. Action - Finance Officers (Brodie Potter and Melissa Binning)  Note the CEO has queried when this will be completed. The procedure is being re-written at the moment with the due date to be set at 30 days of the receipt of the invoice.	Partially Complete

<b>Date</b>	<b>Item Number &amp; Title</b>	<b>Issue</b>	<b>Response</b>	<b>Status</b>
15 May 2018	9.3 – Focus Audit - Timely Payment of Suppliers	The Shire should pay all invoices within 30 days of the receipt of the invoice or receipt of the goods and services.	<p>Training of all staff and authorising officers are to have signed invoices to creditors in a timely manner for payment.</p> <p>Action - Finance Officers (Brodie Potter/Melissa Binning)</p> <p>Note the CEO has queried what is the payment timeframe? The procedure is being re-written at the moment with the due date to be set at 30 days of the receipt of the invoice.</p>	Ongoing

**9.1.2 RISK REGISTER**

The following summaries are provided for the Committee’s information and consideration. Please note that financial year figures at the commencement of 2018/2019 have been included under Risk Status (1/7/2018). The addition of Swimming Pool area risks to the Risk Register are largely responsible for the increased number of risks showing under ‘Risk Status’ as current (when compared to the beginning of this financial year).

*\*\* CEO Note – All Managers will be collectively addressing at Senior Management Meetings.*

Risk Type	1/07/2018	Current
Strategic	18	18
Financial	9	6
Operational	15	25
Regulatory	0	10
OSH	0	12
<b>Total</b>	<b>42</b>	<b>71</b>

Risk Rating	1/07/2018	Current
Low	2	10
Moderate	7	12
High	15	23
Extreme	18	26
<b>Total Risks</b>	<b>42</b>	<b>71</b>

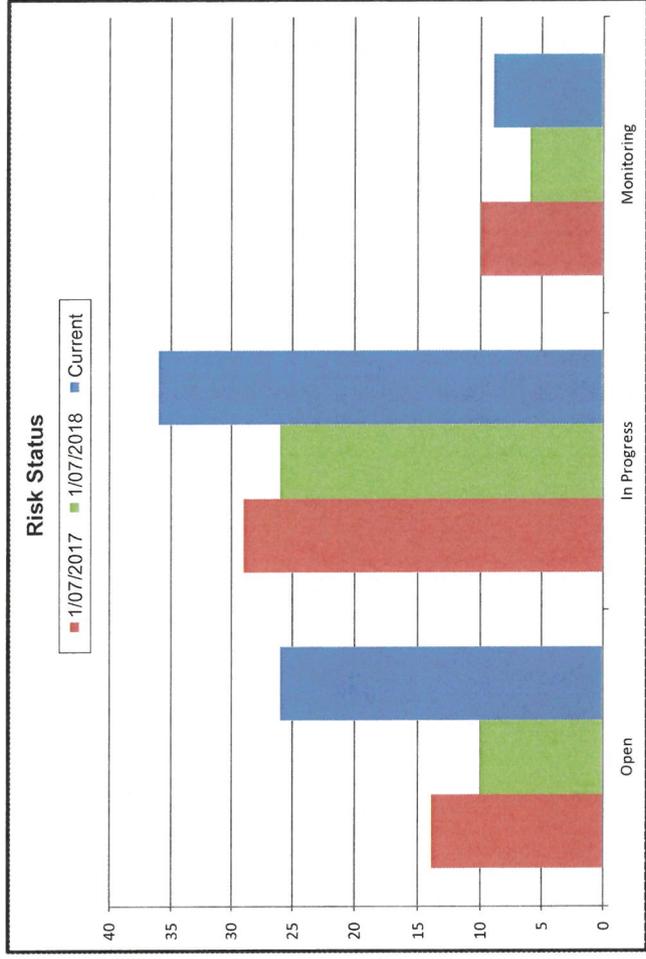
Risk Owner	1/07/2018	Current
MRS	1	0
CEO	18	15
MCS	4	23
MCDT	16	14
MWS	1	2
MACS	2	17
<b>Total</b>	<b>42</b>	<b>71</b>

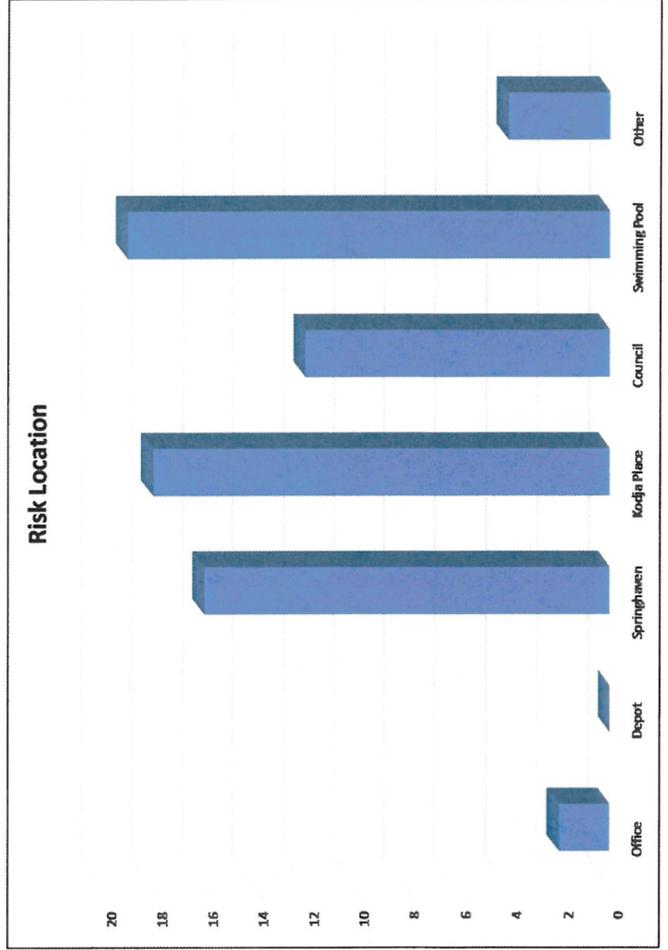
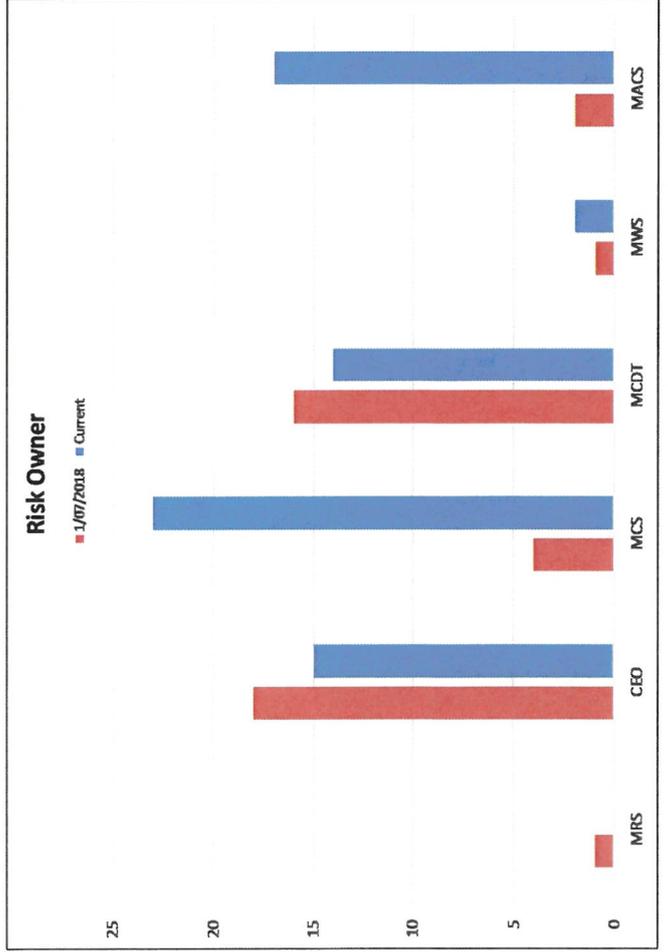
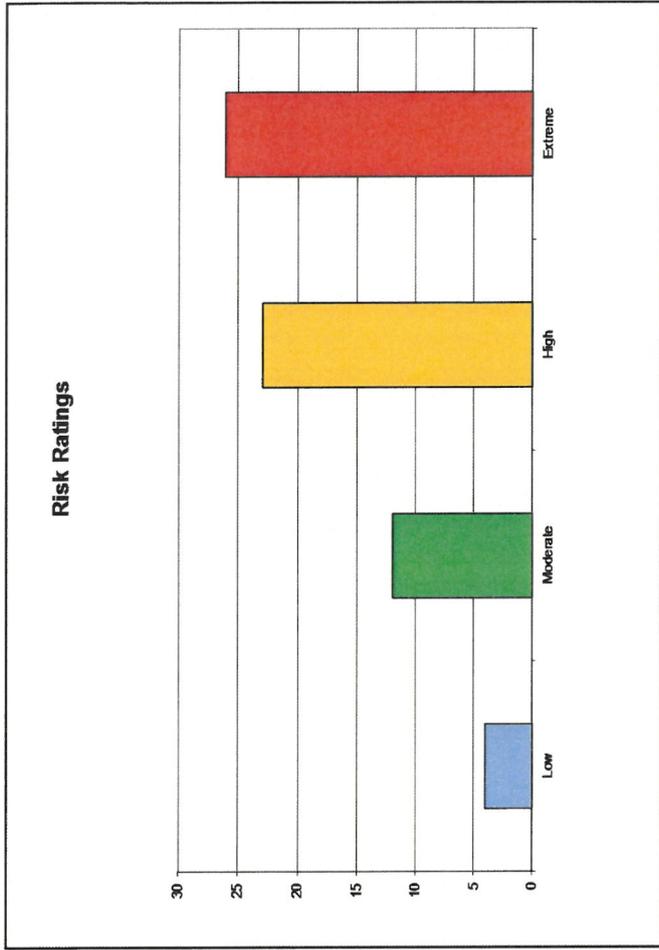
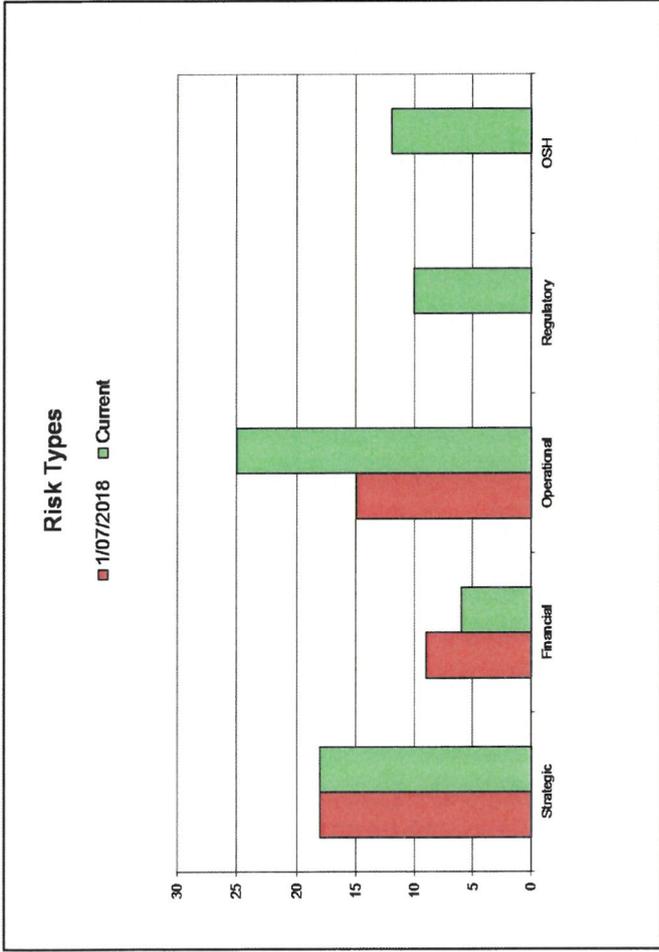
  

Risk Status	1/07/2017	1/07/2018	Current
Open	14	10	26
In Progress	29	26	36
Monitoring	10	6	9
<b>Total</b>	<b>53</b>	<b>42</b>	<b>71</b>

Risk Location	Current
Office	2
Depot	0
Springhaven	16
Kodja Place	18
Council	12
Swimming Pool	19
Other	4
<b>Total</b>	<b>71</b>





### **9.1.3 RISK MANAGEMENT UPDATE**

On the 22<sup>nd</sup> November the Shire of Kojonup hosted a Risk and Governance Day at the Kojonup Sports Pavilion, facilitated by Local Government Insurance Services (LGIS). This annual event forms part of the LGIS Regional Risk Coordinator (RRC) Service Plan and was attended by 40 local government staff from nine shires. Topics included Managing Emergency Service Volunteers, Event Risk Management, Audits, Contractual Risk Management, Control Assurance, RRC Service Plan, and an outline of the next Risk and Governance Day (anticipated to take place in Gnowangerup on the 21<sup>st</sup> of March and focusing specifically on Managing People Risks).

In December, training for administration staff included a description of how the Shire of Kojonup Risk Register (Register) is compiled and used to record the identification, impact, existing control measures, risk rating, planned future mitigation approach/treatment, status, and monitoring of the risks across different risk areas of the Shire. The training session also provided an opportunity for administration staff to be involved in reviewing and updating information relating to office area risks. Risk Management is an agenda item for administration staff meetings and it is anticipated that review of different risks will occur at all staff meetings across the organisation on a regular basis to ensure currency of the Risk Register. Main changes in the Management Dashboard Report over the last quarter occur as a result of updates made to the Risk Register over the course of the last three months; in particular, the inclusion of Swimming Pool risks and removal of resolved risks.

The Shire of Kojonup is one of four regional shires to recently engage LGIS in the reviewing of existing Risk Management Frameworks. Key deliverables will include updated policies and procedures, refreshed operational risk profiles (Risk Register) and Dashboard Reporting (statistics generated through the Risk Register). Staff involved in Risk Management will attend two half day workshops across late February/early March that will include assessing exposures to common risks, control effectiveness and identification of any additional actions that may be able to be undertaken to improve the Shire's risk position. Training will also assist with the understanding of the relationship between risk and controls and the usage of risk assessment and acceptance criteria. The workshops will result in our Risk Management Framework being fit for purpose in line with contemporary requirements. Other participants in this Risk Management Services Project are the Shires of Jerramungup, Kent and Woodanilling.

## 10 **OFFICER’S REPORTS**

### 10.1 **COMPLIANCE AUDIT RETURN 2018**

<b>AUTHOR</b>	Judy Stewart
<b>DATE</b>	7 February 2019
<b>FILE NO</b>	CM.REP.1
<b>ATTACHMENT(S)</b>	10.1.1 - Compliance Audit Return 2018

<b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
Community Strategic Plan 2017 – 2027 “Smart Possibilities – Kojonup 2027+”		Corporate Business Plan 2017 – 2021 “Smart Implementation – Kojonup 2021 +”
<b>Key Pillar</b>	<b>Community Outcomes</b>	<b>Corporate Actions</b>
KP3 - Performance	3.4 – Be organised and transparent with our financial management	3.4.3 – Commit to future state-wide measurement systems testing local government performance

#### **DECLARATION OF INTEREST**

Nil

#### **SUMMARY**

The purpose of this report is to adopt the Compliance Audit Return for 2018.

#### **BACKGROUND**

Completion of the Compliance Audit Return (CAR) is mandatory for each local government. Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996* require a local government to carry out a compliance audit for each calendar year. A local government’s audit committee must review the CAR and report same to Council to adopt after which a certified copy, together with a copy of the section of Council minutes adopting the CAR plus any other relevant information, must be submitted to the Department of Local Government, Sport and Cultural Industries (Department) by 31 March each year.

#### **COMMENT**

The 2018 CAR has been completed following a review of processes and documentation for each activity/area in which compliance is being assessed against the *Local Government Act 1995* and its associated regulations.

For Audit and Risk Committee consideration and recommendation to Council for adoption and subsequent submission to the Department by 31 March 2019.

#### **CONSULTATION**

Audit and Risk Committee  
 Chief Executive Officer  
 Manager Corporate and Community Services  
 Development Services Coordinator/Building Surveyor  
 Executive Assistant

## **STATUTORY REQUIREMENTS**

Regulation 14 of the *Local Government (Audit) Regulations 1996* states:

- “(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 sub regulation (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.”

Regulation 15 of the *Local Government (Audit) Regulations 1996* states:

1. “After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
  - (a) a copy of the relevant section of the minutes referred to in regulation 14(3) (c); and
  - (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.
- (2) In this regulation —

*certified* in relation to a compliance audit return means signed by —

  - (a) the mayor or president; and
  - (b) the CEO.”

## **POLICY IMPLICATIONS**

Nil

## **FINANCIAL IMPLICATIONS**

Nil

## **RISK MANAGEMENT IMPLICATIONS**

Maximising compliance with legislation minimises risk to the organisation of damage to image and reputation as well as penalties associated with non-compliance; compliance demonstrates that best practice methodology is in place.

## **ASSET MANAGEMENT IMPLICATIONS**

Nil

## **SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS**

Nil

## **VOTING REQUIREMENTS**

Simple Majority

*Cr J Warland entered the meeting at 9.25am.*

**OFFICER RECOMMENDATION/COMMITTEE DECISION**

**Moved Mr J Hope, seconded Cr J Benn that the Compliance Audit Return for 2018, as attached, be recommended to the Council for adoption.**

**CARRIED 6/0**

## 10.2 ANNUAL REPORT 2017/2018 & MEETING OF ELECTORS

<b>AUTHOR</b>	Anthony Middleton – Manager Corporate & Community Services
<b>DATE</b>	Monday, 11 February 2019
<b>FILE NO</b>	FM.AUD.2 & FM.FNR.1
<b>ATTACHMENT(S)</b>	10.2.1 Annual Report 2017/2018 10.2.2 Auditor’s Management Letter

<b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2021 +”
<b>Key Pillar</b>	<b>Community Outcomes</b>	<b>Corporate Actions</b>
KP – 3 Performance	3.4 – Be organised and transparent with our financial management.	3.4.1 - Increase regularity of readable financial reporting to the community. 3.4.2 – Act with sound long-term and transparent financial management and deliver residents considered value for money.

### DECLARATION OF INTEREST

Nil.

### SUMMARY

The purpose of this report is to recommend to the Council acceptance of the 2017/2018 Annual Financial Report and to set a date for the annual meeting of electors.

### BACKGROUND

Each local government is to prepare an annual financial report for each financial year. The report is a record of the Shire’s activities for the financial year and is an integral part of the accountability principles established for local governments in WA.

### COMMENT

The Audit Report and Annual Financial Report both form part of the Annual Report which is attached to this item. The Auditor’s management letter is provided as additional information to the Committee for transparency and full disclosure.

The Annual Elector’s Meeting must be held within 56 days of accepting the annual report, with appropriate time being allowed after adoption to give notice of the meeting, say 14 days. This effectively means that the Annual Electors Meeting needs to be held between 5 March 2019 and 16 April 2019. In previous years, the Annual Electors Meeting has been held in the evening following the Council Meeting, so it is therefore recommended that the meeting be held on Tuesday 19 March 2019. It is also proposed to hold the meeting at the Sporting Complex.

The Annual Electors Meeting will be publicised in the Great Southern Herald, Shire web site and Shire Facebook page as soon as possible after the date is set, and in the next available Kojonup News and Shire E-News.

**CONSULTATION**

Audit Committee, Auditors and Senior Staff.

**STATUTORY REQUIREMENTS**

Section 5.26 to 5.33; 5.53 & 5.54 - *Local Government Act 1995*

Regulation 51(2) of the *Local Government (Financial Management) Regulations 1996*

**POLICY IMPLICATIONS**

There are no policy implications for this report.

**FINANCIAL IMPLICATIONS**

This item reports on the financial position of the Shire as at 30 June 2018. The recommendation does not in itself have a financial implication.

**RISK MANAGEMENT IMPLICATIONS**

There are no risk management implications for this report.

**ASSET MANAGEMENT IMPLICATIONS**

There are no asset management implications for this report.

**SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS**

Nil.

**VOTING REQUIREMENTS**

Simple Majority.

**OFFICER RECOMMENDATION/COMMITTEE DECISION**

Moved Cr J Benn, seconded Mr R House that:

1. It be recommended to the Council that the 2017/2018 Annual Financial Report be adopted; and
2. The matters raised in the Auditors Management Letter be noted and included in the Committee Status Report of future Audit Committee Agendas.

**CARRIED 6/0**

### 10.3 FINANCIAL MANAGEMENT REVIEW

<b>AUTHOR</b>	Anthony Middleton – Manager Corporate & Community Services
<b>DATE</b>	Tuesday, 12 February 2019
<b>FILE NO</b>	FM.FNR.2
<b>ATTACHMENT(S)</b>	<b>10.3.1 Financial Management Review Report</b>

<b>STRATEGIC/CORPORATE IMPLICATIONS</b>		
“Smart Possibilities – Kojonup 2027+”		“Smart Implementation – Kojonup 2021 +”
<b>Key Pillar</b>	<b>Community Outcomes</b>	<b>Corporate Actions</b>
KP – 3 Performance	3.4 – Be organised and transparent with our financial management.	3.4.1 - Increase regularity of readable financial reporting to the community. 3.4.2 – Act with sound long-term and transparent financial management and deliver residents considered value for money.

#### **DECLARATION OF INTEREST**

Nil.

#### **SUMMARY**

The purpose of this report is to consider the contents of review undertaken by MacLeod Corporation on the financial management systems and processes of the Shire of Kojonup, dated December 2018.

#### **BACKGROUND**

The *Local Government (Financial Management) Regulations 1996* require the Chief Executive Officer is to review the financial systems and procedures at least every three financial years. (Note – This requirement has recently changed from four yearly to three yearly).

#### **COMMENT**

A copy of the report is attached. Pages 5 – 6 of the report lists the nine (9) recommendations made within six (6) areas, as follows:

##### Audit Committee

- 1(a) - the Audit Committee understanding of Council operating activities may be enhanced by inviting senior staff (by rotation) to report on key areas identified by the audit committee in order to understand systems process requirements and risks;
- 1(b) - seeking managements own recommendations for improvement in key areas would be a useful source of information;

##### Register of Complaints

- 2 - That a register of Complaints be established;

##### Bank Reconciliations

- 3(a) - We note that signature and / or date are not evident on some month end reconciliations;

- 3(b) – that the month end reconciliations be placed on the agenda of regular management meetings provide a suitable opportunity for review and to formalise its critical importance to overall internal control.

#### Trust Fund

- 4 - the appropriate adjustment be made prior to finalising the reconciliation to ensure it balances correctly;

#### Credit Card Procedures

- 5(a) - That the policy be improved by cardholders providing written acknowledgement of their responsibilities under the policy upon receipt of their card;
- 5(b) - That Cardholders certify their purchases recorded on the monthly statement;

#### Financial Ratios

- that the useful life prediction used to calculate depreciation rates be reviewed.

It is proposed to address each issue raised at future audit committee meetings as time permits, in addition to adding each point raised to the Committee Status Report (agenda item 9.1.1) to ensure a systematic and updated progress report on each item is presented to the Committee.

### **CONSULTATION**

Audit Committee and Corporate Services staff.

### **STATUTORY REQUIREMENTS**

Local Government (Financial Management) Regulation 5(2)(c) requires the Chief Executive Officer to:

‘undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.’

### **POLICY IMPLICATIONS**

There are no policy implications for this report.

### **FINANCIAL IMPLICATIONS**

This item reports on the financial systems and procedures in place within the organisation, to ensure good governance and accountability. The recommendation does not in itself have a financial implication.

### **RISK MANAGEMENT IMPLICATIONS**

This item is a major control mechanism in managing the financial and procedural risks inherent in the daily running of any local government, by ensuring sound procedures and systems are in place.

### **ASSET MANAGEMENT IMPLICATIONS**

There are no asset management implications for this report.

### **SOUTHERN LINK VROC (VOLUNTARY REGIONAL ORGANISATION OF COUNCILS) IMPLICATIONS**

Nil.

### **VOTING REQUIREMENTS**

Simple Majority.

**OFFICER RECOMMENDATION/COMMITTEE DECISION**

Moved Cr J Warland, seconded Cr G Hobbs that the attached Financial Management Review report prepared by MacLeod Corporation on the appropriateness and effectiveness of the financial management systems and procedures of the Shire of Kojonup, dated December 2018:

1. Be received;
2. Be recommended to the Council for adoption; and
3. The nine (9) matters raised within the report be added to the Committee Status Report for further follow up and action.

**CARRIED 6/0**

**11 OTHER ITEMS FOR DISCUSSION OR FURTHER RESEARCH AS RAISED BY MEMBERS**

**11.1 Gross Rental Value Revaluations:**

Senior Finance Officer Heather Marland tabled a letter received from Landgate advising that the general valuation of gross rental values for the Shire of Kojonup has been deferred for one year and therefore will come into force on 1 July 2021 with an effective date of 1 August 2020.

**11.2 Gravel Resheeting Program:**

Mr House asked several questions regarding the 10 year program for gravel re-sheeting and roads generally. As such, and in accordance with the recommendations contained within item 10.3, Manager of Works and Services Craig McVee will be invited to the next meeting to address the Committee.

**11.3 Kojonup Sporting Complex:**

Mr House also queried the works at the Sporting Complex. It was suggested if people had the time then a site visit to the complex be held after the meeting to answer any queries the Committee had on the current construction work.

**12 NEXT MEETING**

The next ordinary meeting is scheduled for Tuesday, 7 May 2019 at 9:00am.

**13 CLOSURE**

There being no further business to discuss, the Chairman Cr Jill Mathwin thanked members for their attendance and declared the meeting closed at 10:20am after which the committee went to the Sports Complex.

**14 ATTACHMENTS (SEPARATE)**

Attachment 6.1 – Minutes of the Audit Committee Meeting held 6 November 2018

Attachment 10.1.1 - Compliance Audit Return 2018

Attachment 10.2.1 - Annual Financial Report 2017/2018

Attachment 10.2.2 - Auditor's Management Letter

Attachment 10.3.1 - Financial Management Review Report

  
Presiding Member

7 MAY 2019  
Date