



Published Minutes

Audit And Risk Management Committee Meeting

Tuesday, 12 December 2023

Date:	Tuesday 12 December 2023
Time:	8:30am
Location:	Council Chambers, Onslow Shire Complex, Second Avenue, Onslow
Distribution Date:	Friday 15 December 2023



**Shire of Ashburton
Audit And Risk Management Committee Meeting**

The Chief Executive Officer recommends the endorsement of these minutes at the next Audit And Risk Management Committee Meeting.

K Donohoe
Chief Executive Officer
15 December 2023

These minutes were confirmed by Council as a true and accurate record of proceedings at the Audit And Risk Management Committee Meeting held on Tuesday, 12 December 2023.

Presiding Member

Date

20/2/24

Disclaimer

The Shire of Ashburton warns anyone who has an application lodged with Council must obtain, and should only rely on, written confirmation of the outcomes of the application following the Council meeting, and any conditions attaching to the decision made by Council in respect of the application. No responsibility whatsoever is implied, or accepted, by the Shire of Ashburton for any act, omission, statement, or intimation occurring during a Council meeting.

Contents

1	Declaration Of Opening	4
1.1	Acknowledgement Of Country	4
2	Announcement Of Visitors	4
3	Attendance	4
3.1	Present	4
3.2	Apologies	5
3.3	Approved Leave Of Absence	5
3.4	Election of the Presiding Member and Deputy Presiding Member.....	5
4	Declaration By Members	8
4.1	Due Consideration By Councillors To The Agenda.....	8
4.2	Declaration Of Interest.....	8
5	Confirmation Of Minutes	8
5.1	Confirmation Of Previous Minutes	8
5.1.1	Minutes Of The Audit And Risk Management Committee Meeting Held On 10 October 2023	8
6	Public Agenda Items	9
6.1	Audit Log Status Update.....	9
6.2	Internal Audit Status Report Q1 and Q2 2023-24	14
6.3	2024 Audit and Risk Committee Meeting Dates	19
7	New Business Of An Urgent Nature Introduced By Council Decision	23
8	Next Meeting	23
9	Closure Of Meeting	23

1 Declaration Of Opening

The Chief Executive Officer declared the meeting open at 8:30am.

1.1 Acknowledgement Of Country

As representatives of the Shire of Ashburton Council, we respectfully acknowledge the local Indigenous people, the traditional custodians of this land where we are meeting upon today and pay our respects to them and all their elders past, present and emerging.

2 Announcement Of Visitors

Nil

3 Attendance

3.1 Present

Elected Members:	Cr A Smith Cr K White Cr M Lynch Cr A Sullivan Cr L Rumble JP	Shire President Onslow Ward Tom Price Ward Paraburdoo Ward Paraburdoo Ward (deputy member)
Observers:	Cr R De Pledge Cr M Gallanagh	Ashburton-Tablelands Ward Pannawonica Ward (via electronic means)
Employees:	K Donohoe I Bishop C McGurk D Kennedy R Miller A Johnston J Bray D Weerasingha A Furfaro	Chief Executive Officer Deputy Chief Executive Officer Director Community Development Director Corporate Services Director Infrastructure Services Manager Media and Communications Manager Governance Internal Auditor Governance Officer
Guests:	Nil	
Members of Public:	There were no members of the public in attendance at the commencement of the meeting.	

Members of media:	There were no members of the media in attendance at the commencement of the meeting.
-------------------	--

3.2 Apologies

Nil

3.3 Approved Leave Of Absence

Nil

3.4 Election of the Presiding Member and Deputy Presiding Member

The Chief Executive Officer to preside at the meeting in accordance with clause 3, Schedule 2.3 of the *Local Government Act 1995*, until the offices detailed are filled.

Election of Presiding Member

In accordance with section 5.12(1) and clause 2, Schedule 2.3 of the *Local Government Act 1995*, the office of Presiding Member is to be filled as the first matter dealt with at the first meeting of the committee after an ordinary election.

How elected:

The election of the Presiding Member is to be conducted in accordance with clause 4, Schedule 2.3 of the *Local Government Act 1995* as follows:

1. The committee is to elect a committee member to fill the office.
2. The election is to be conducted by the CEO in accordance with the procedure prescribed.
3. Nominations for the office are to be given to the CEO in writing before the meeting or during the meeting before the close of nominations.
4. Nominations close at the meeting at a time announced by the CEO, which is to be a sufficient time after the announcement by the CEO that nominations are about to close to allow for any nominations made to be dealt with.
5. If a committee member is nominated by another committee member the CEO is not to accept the nomination unless the nominee has advised the CEO, orally or in writing, that he or she is willing to be nominated for the office.
6. The committee members are to vote on the matter by secret ballot as if they were electors voting at an election.
7. Subject to clause 5(1), the votes cast under subclause (5) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 (which deals with determining the result of an election) as if those votes were votes cast at an election.
8. As soon as is practicable after the result of the election is known, the CEO is to declare and give notice of the result in accordance with regulations, if any.

The Chief Executive Officer called for nominations for the position of Presiding Member.

Nominations were received, in writing, by the Chief Executive Officer for Shire President Audra Smith and Cr Alana Sullivan.

An election was conducted in accordance with clause 4, Schedule 2.3 of the Local Government Act 1995 to fill the position of Presiding Member.

The results of the election were, Shire President Audra Smith three votes, Cr Alana Sullivan two votes.

The Chief Executive Officer, as the returning officer, informed the committee that Shire President Audra Smith was elected as the Presiding Member of the Audit and Risk Management Committee Meeting.

Shire President Audra Smith assumed the chair.

Suspension of Standing Orders

Procedural Motion

Moved **Cr M Lynch**

Seconded **Cr K White**

A motion was moved that Council suspend standing orders at 8:38 am.

For: **A Smith, K White, M Lynch, A Sullivan and L Rumble JP**

Against: **Nil**

Carried 5/0

Resumption of Standing Orders

Procedural Motion

Moved **Cr M Lynch**

Seconded **Cr A Sullivan**

A motion was moved that Council resume standing orders at 8:46 am.

For: **A Smith, K White, M Lynch, A Sullivan and L Rumble JP**

Against: **Nil**

Carried 5/0

Election of Deputy Presiding Member

How elected

The election of the Deputy Presiding Member is to be conducted in accordance with clause 8, Schedule 2.3 of the *Local Government Act 1995* as follows:

1. The committee is to elect a committee member (other than the presiding member) to fill the office.
2. The election is to be conducted in accordance with the procedure prescribed by the presiding member, or if he or she is not present, by the CEO.
3. Nominations for the office are to be given to the person conducting the election in writing before the meeting or during the meeting before the close of nominations.
4. Nominations close at the meeting at a time announced by the person conducting the election, which is to be a sufficient time after the announcement by that person that nominations are about to close to allow for any nominations made to be dealt with.
5. If a committee member is nominated by another committee member the person conducting the election is not to accept the nomination unless the nominee has advised the person conducting the election, orally or in writing, that he or she is willing to be nominated for the office.
6. The committee members are to vote on the matter by secret ballot as if they were electors voting at an election.
7. Subject to clause 9(1) the votes cast under subclause (5) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 as if those votes were votes cast at an election.
8. As soon as is practicable after the result of the election is known, the person conducting the election is to declare and give notice of the result in accordance with regulations, if any.

The Presiding Member called for nominations for the position of Deputy Presiding Member.

Nominations were received, in writing, by the Chief Executive Officer for Cr Kerry White and Cr Alana Sullivan.

An election was conducted in accordance with clause 8, Schedule 2.3 of the Local Government Act 1995 to fill the position of Deputy Presiding Member.

The results of the election were, Cr Kerry White three votes, Cr Alana Sullivan two votes.

The Chief Executive Officer, as the returning officer, informed the committee that Cr Kerry White was elected as the Deputy Presiding Member of the Audit and Risk Management Committee Meeting.

4 Declaration By Members

4.1 Due Consideration By Councillors To The Agenda

Councillors noted they have given due consideration to all matters contained in this agenda.

4.2 Declaration Of Interest

A member who has an Impartiality, Proximity or Financial interest in any matter to be discussed at this meeting must disclose the nature of the interest either in a written notice, given to the Chief Executive Officer, prior to the meeting, or at the meeting immediately before the matter is discussed.

A member who makes a disclosure in respect to an interest must not preside at the part of the meeting which deals with the matter, or participate in, or be present during any discussion or decision-making process relative to the matter, unless the disclosing member is permitted to do so under Section 5.68 or Section 5.69 of the *Local Government Act 1995*.

The following declarations of interest are disclosed –

Nil

5 Confirmation Of Minutes

5.1 Confirmation Of Previous Minutes

5.1.1 Minutes Of The Audit And Risk Management Committee Meeting Held On 10 October 2023

Committee Decision

Moved Cr L Rumble JP

Seconded Cr M Lynch

That the Minutes of the Audit And Risk Management Committee Meeting held 10 October 2023 (Item 5.1.1 Attachment 1) be confirmed as a true and accurate record.

For: A Smith, K White, M Lynch, A Sullivan and L Rumble JP

Against: Nil

Carried 5/0

6 Public Agenda Items

6.1 Audit Log Status Update

File Reference	CM52
Applicant or Proponent(s)	Not Applicable
Author	D Weerasingha, Internal Auditor
Authorising Officer	I Bishop, Deputy Chief Executive Officer
Previous Meeting Reference	Ordinary Council Meeting 10 Oct 2023 - Item 11-AR.1 – 179/2023
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	<ol style="list-style-type: none"> 1. Report Follow-up Internal Audit Log 20 November 2023 2. Audit Log as at 20 November 2023

Report Purpose

Council is required to review the Audit Log actions.

The purpose of this report is to provide Council oversight of the implementation of actions resulting from internal audits and external reviews.

Council is requested to receive the Audit Log status updates.

Background

The Chief Executive Officer (CEO) is required to ensure adequate systems and processes are established for the effective management and control of the Shire.

Internal audits and external reviews are examples of methods Council may use to ensure sound management of the Shire is occurring.

Following the finalisation of an internal audit and/or external review, recommendations are included in the Audit Log to ensure progress is monitored and recorded.

Comments

The Shire of Ashburton Internal Auditor (SOA IA) has conducted a follow up internal audit on the audit log addressing the findings reported by the internal audits and Auditor General of WA. This report covers from 22 September 2023 to 20 November 2023.

Within this report we have provided the following for your information:

- a) 29 actions were added to the audit log resulted from the 2023 Regulation 17 Review. Improvement actions were agreed with the respective process owners. Issues were risk rated based on risk ratings assigned to the risk themes in the risk assessment 2022.

b) Issues that have been closed since last report includes nine issues identified in 2023 Regulation 17 Review, which was dated 31 March 2023, as below:

- An issue identified with the airport not including the Electrical Inspection 2022 on the Airport Audit Log, has been closed by the airport including such report in their audit log and have commenced monitoring;
- An issue of not having a comprehensive compliance monitoring framework has been closed by implementing the Attain compliance system which alerts, monitors and records compliance and related controls;
- An issue of not conducting internal audit over regulatory compliance has been closed scheduling an internal audit in the 2024/2025 Audit Plan;
- An issue of not reviewing/updating asset management plans since 2017 by development of a Strategic Assets Management Plan (2023-2028) and individual Assets Management Plans using an external consultant - M/S Assetivity, RFQ02.23 issued January 2023;
- An issue of not using the Communication Request Form when the Regulatory Services department requesting public announcements to publish on the website, social media etc by implementing such form;
- An issue identified with chemical storage at Tom Price swimming pool by rearranging and tidying up as the first step towards reviewing layout and labelling cabinets per Australian Standards for chemical storage;
- An issue identified with Onslow Caravan Park expired fire extinguishers and tags by replacing nine fire extinguishers.

c) Issues that have been closed since the last report includes two issues identified in previous internal audits (2020-2022 Internal Audit Plan) as below:

- Implementing a fraud and corruption related e-learning module for all staff and including a fraud and corruption related question in the exit interview form.

d) Issues that are yet to be closed.

There are 181 issues pending to close over various processes as of 20 November 2023 (164 as of 22 September 2023). The significant items which have categorised from "Not Started" to "In Progress" on this report are in relation to:

- Review/develop of a Fraud and Corruption Control Plan by the Financial Audit Controller in compliance to AS 8001:2021;
- Draft developing fuel consumption monitoring worksheet by the Manager Fleet;
- Reviewing landfill inspection checklist and regularise the filling of it by the Manager Waste Services;
- Brainstorming and discussions on succession planning and retention strategy commenced by the Manager Organisational Development;
- Further improvements to the Building Permits Directive;
- Working towards ISO 45001 certification;
- Developing a directive in relation to gifts/volunteer of the month process by the Manager Communities; and

- Developing a compliance checklist to capture compliance related inspections requirements by the Manager Airport Services.
- e) One recommendation owner has not provided a status update for the request made by SOA IA on 13 November 2023.
- f) There are no serious Internal Audit concern(s) mentioned in the report.

Internal Audit

A summary of the progress on the implementation of internal audit recommendations is provided in the following table.

Internal Audit Topics	Not Started		In Progress		Validated		Total Item		Total Open	
	20 Nov	22 Sep	20 Nov	22 Sep	20 Nov	22 Sep	20 Nov	22 Sep	20 Nov	22 Sep
Review of 2019 FMR	0	0	4	4	0	0	4	4	4	4
Procurement	2	2	5	5	16	16	23	23	7	7
Risk Management	3	3	12	12	4	4	19	19	15	15
Grants Management	10	10	0	0	1	1	11	11	10	10
Records Management [21]	2	2	3	3	10	10	15	15	5	5
Records Management [22]	7	7	6	6	19	19	32	32	13	13
Cyber Security	4	4	16	16	3	3	23	23	20	20
Business Continuity, Disaster Recovery and Incident Management	20	20	3	3	3	3	26	26	23	23
Building Permit Application Process	3	4	2	1	21	21	26	26	5	5
Contract Management	0	0	7	7	10	10	17	17	7	7
Fraud and Corruption	9	15	8	5	10	7	27	27	17	20
Payroll & HR	1	1	5	5	2	2	8	8	6	6
Regulation 17-2023	8	N/A	12	N/A	9	N/A	29	N/A	20	N/A
Totals	69	68	83	67	108	96	260	231	152	135

12 recommendations have been completed since last reported to the Audit and Risk Management Committee on 22 September 2023.

Financial Audits

A summary of the progress on the implementation of financial audit recommendations is provided in the following table.

Internal Audit Topics	Not Started		In Progress		Validated		Total Item		Total Open	
	20 Nov	22 Sep	20 Nov	22 Sep	20 Nov	22 Sep	20 Nov	22 Sep	20 Nov	22 Sep
Financial – 30 June 2016/17/18	0	0	0	0	3	3	3	3	0	0
Financial – 30 June 2019	0	0	1	1	3	3	4	4	1	1
Financial – 30 June 2020	2	2	1	1	2	2	5	5	3	3
Financial – 30 June 2021	7	7	2	2	0	0	9	9	9	9
Financial – 30 June 2022	5	5	1	1	0	0	6	6	6	6
IT General Controls 2021/22	3	3	7	7	0	0	10	10	10	10
Totals	17	17	12	12	8	8	37	37	29	29

No recommendations have been completed since last reported to the Audit and Risk Management Committee on 22 September 2023.

Consultation

The relevant members of the Executive Leadership Team and Middle Management Group were consulted on the progress of the outstanding actions on the Audit Log.

Shire’s Internal Auditor has been provided updates to the Audit Log and verified evidence provided to close actions.

Strategic Community Plan

Shire of Ashburton Strategic Community Plan 2022-2032

- Strategic Objective 4. Performance - We will lead the organisation, and create the culture, to deliver demonstrated performance excellence to the community.
- Strategic Outcome 4.6 Visionary community leadership with sound, diligent and accountable governance
- Strategy 3 Deliver best practice governance and risk management.

Council Policy

Nil

Financial Implications

Current Financial Year

Nil

Future Financial Year(s)

Nil

Legislative Implications

In accordance with regulation 17 of the *Local Government (Audit) Regulations 1996*, the CEO is to review the appropriate and effectiveness of a local government's systems and procedures in relation to:

- Risk management,
- Internal control, and
- Legislative compliance.

The CEO is to report to the Audit and Risk Management Committee, the results of each review.

Risk Management

Risk has been assessed against the Shire of Ashburton Risk Management Framework.

Theme	Risk	Likelihood	Consequence	Inherent Risk Rating	Risk Treatment
Compliance	Compliance failures if areas identified for improvement are not addressed.	Possible (3)	Major (4)	High (10-16)	Implement process improvements as a result of internal audits/external reviews and provide regular progress reporting to the Audit and Risk Management Committee.

Based on the inherent risk rating and risk treatments, the residual risk to the Shire is considered to be high.

Voting Requirements

Simple Majority

Officer Recommendation

That with respect to Audit Log Status Update, the Audit and Risk Management Committee recommends that Council, receives the updated Audit Log.

Committee Decision

Moved **Cr M Lynch**

Seconded **Cr L Rumble JP**

That with respect to Audit Log Status Update, the Audit and Risk Management Committee recommends that Council, receives the updated Audit Log.

For: **A Smith, K White, M Lynch, A Sullivan and L Rumble JP**

Against: **Nil**

Carried 5/0

6.2 Internal Audit Status Report Q1 and Q2 2023-24

File Reference	CM53
Applicant or Proponent(s)	Not Applicable
Author	D Weerasingha, Internal Auditor
Authorising Officer	I Bishop, Deputy Chief Executive Officer
Previous Meeting Reference	Ordinary Council Meeting 08 Aug 2023 - Item 6.2 – 150/2023
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	Nil

Report Purpose

Council is required to review the Audit Status Report.

The purpose of this report is to provide Council oversight of the performance/execution of the Strategic Internal Audit Plan 2023-26 (SIAP).

Council is requested to receive the Strategic Internal Audit Plan status update.

Background

The Chief Executive Officer (CEO) is required to ensure adequate systems and processes are established for the effective management and control of the Shire as per the *Local Government Act 1995* and regulation 17 of the *Local Government (Audit) Regulations 1996*.

With reference to International Internal Audit (IIA) Standards 2060, the Internal Auditor is required to periodically update Council with significant risk exposures and control issues, performance of planned audits, changes to audit plan and resource concerns among others.

Comments

Below is the summary of Internal Audits planned and their current status.

Engagement	Scheduled	Status
Regulation 17 Compliance Internal Audit - Legislative	Jul-Sep 2023	Completed and report issued to the Audit and Risk Management Committee (ARMC) and Council in October 2023.
Financial Management Review - Legislative	Jul-Sep 2023	Internal Audit has completed field works and issued Summary of Findings (SOF) to Manager Finance on 7 July 2023 requesting to arrange exit meeting discussions on SOFs. Manager Finance has requested to put hold as busy with External Audit. Internal Auditor has highlighted this delay to the Executive Leadership Team and the CEO has referred this back to the Director Corporate Services (DCS) to provide a time for exit meeting discussions. DSC has arranged time for four meetings out of a total nine meetings. DSC has

		committed to complete the engagement before the end of 2023.
Internal Audit over Assets Management	Oct-Dec 2023	<p>Internal Audit developed and presented the planning memorandum identifying the scope of the internal audit after discussion with Directors and the CEO. Internal Audit has been advised that the Asset Management audit has been suspended based on the commencement in December 2023 of preliminary asset management works including a survey to determine the current asset maturation level through the MyData system.</p> <p>Internal Auditor has considered the risk profile of Assets Sustainability, conducted in 2022 and identified residual risk as “High” and risk acceptance as “Unacceptable”. Internal Auditor has also noted no internal audit on Asset Management was been conducted in the 2020-2022 Internal Audit Plan.</p> <p>On this basis, Internal Audit has requested an action plan be used to manage the risk from management.</p> <p>Director Infrastructure Services has developed a Strategic Asset Management Plan 2023-28 (SAMP) in mid-2023 using asset management consultant M/S Assetivity, of which page 36 and 37 shows an action plan. However, Director Corporate Services is in the process of appointment of an asset management expert for further input on streamlined controls over asset management.</p> <p>Further, the Director Infrastructure Services has informed that the positions of Manager Assets and Programming and Manager Roads and Civil Projects are currently vacant.</p> <p>On the basis of the Executive Leadership Team’s request through the CEO and acknowledging the resource limitation at this point of time, Internal Auditor has accepted the CEO’s request to reschedule the internal audit to a suitable future date subject to ARMC/Council approval. It is proposed to commence this audit early 2024 and commence in December the Procurement Audit (scheduled for early 2024) instead.</p>
Internal Audit on Private Swimming Pools Barrier Inspection	Oct-Dec 2023	The Executive Manager Land, Property and Regulatory Services has confirmed that a qualified private contractor has been appointed and is waiting for the time schedule from contractor.

Follow up Internal Audit on Audit Log	July 2023 August 2023 Sep 2023 Oct 2023 Nov 2023	Completed.
---------------------------------------	--	------------

Consultation

Adopted Strategic Internal Audit Plan shows the consultation framework as follows:

Output	IIA Standard	Council	Audit and Risk Management Committee	CEO/ ELT	Audit Sponsor/ Director	Internal Audit
Internal Audit Charter	1000	Adopt	Review / Recommend	Consult / Inform	Inform	Develop
Strategic Internal Audit Plan	2010	Adopt	Review / Recommend	Consult / Inform	Consult / Inform	Develop
Annual Internal Audit Service Delivery Plan	2010	Adopt	Review / Recommend	Consult / Inform	Consult / Inform	Develop
Internal Audit Manual	2040	Adopt	Review / Recommend	Consult / Inform	Inform	Develop
Quality Assurance and Improvement Plan	1300, 1320	Adopt	Review / Recommend	Consult / Inform	N/A	Develop
Annual Internal Audit Status Report	2060	Receive	Review / Recommend	Inform	Inform	Develop / Approve
Audit Engagements						
Planning Memorandum	2200	N/A	N/A	Consult/ Approve	Consult	Develop / Approve
Draft Report	2400	N/A	N/A	N/A	Consult	Develop
Final Report	2400, 2440	Receive	Review / Recommend	Inform	Inform	Develop / Approve

Strategic Community Plan

Shire of Ashburton Strategic Community Plan 2022-2032

- Strategic Objective 4. Performance - We will lead the organisation, and create the culture, to deliver demonstrated performance excellence to the community.
- Strategic Outcome 4.6 Visionary community leadership with sound, diligent and accountable governance
- Strategy 3 Deliver best practice governance and risk management.

Council Policy

Nil

Financial ImplicationsCurrent Financial Year

Nil

Future Financial Year(s)

Nil

Legislative Implications

In accordance with regulation 17 of the *Local Government (Audit) Regulations 1996*, the CEO is to review the appropriate and effectiveness of a local government's systems and procedures in relation to:

- Risk management,
- Internal control, and
- Legislative compliance.

The CEO is to report to the Audit and Risk Management Committee, the results of each review.

Risk Management

Risk has been assessed against the Shire of Ashburton Risk Management Framework.

Theme	Risk	Likelihood	Consequence	Inherent Risk Rating	Risk Treatment
Compliance	Compliance failures if high risk areas identified for assurance is monitored.	Possible (3)	Major (4)	High (10-16)	Implementation of Risk Treatments and use internal audit as 3 rd line of defence.

Based on the inherent risk rating and risk treatments, the residual risk to the Shire is considered to be high.

Voting Requirements

Simple Majority

Officer Recommendation

That with respect to Internal Audit Status Update, the Audit and Risk Management Committee recommends that Council, receives the Internal Audit Status Report for quarters 1 and 2 of 2023-24.

Committee Decision

Moved **Cr A Sullivan**

Seconded **Cr K White**

That with respect to Internal Audit Status Update, the Audit and Risk Management Committee recommends that Council, receives the Internal Audit Status Report for quarters 1 and 2 of 2023-24.

For: **A Smith, K White, M Lynch, A Sullivan and L Rumble JP**

Against: **Nil**

Carried 5/0

6.3 2024 Audit and Risk Committee Meeting Dates

File Reference	CM53
Applicant or Proponent(s)	Not Applicable
Author	A Furfaro, Governance Officer
Authorising Officer	D Kennedy, Director Corporate Services
Previous Meeting Reference	Ordinary Council Meeting 8 November 2022 - Item 6.1 – (181/2022) Ordinary Council Meeting 8 August 2023 - Item 13.4 – (157/2023)
Disclosure(s) of interest	Author – Nil
	Authorising Officer – Nil
Attachments	Nil

Report Purpose

Council is required to set and publish a schedule of meeting dates, times and locations for all committee meetings proposed to be open to the public.

The purpose of this report is to present to the Audit and Risk Management Committee (the Committee) the proposed meeting dates, times, and locations for 2024.

Council is requested to approve the 2024 Committee meeting dates as detailed in this report.

Background

In accordance with section 7.1A of the *Local Government Act 1995* (the Act), the local government must establish an audit committee. At its meeting held 8 November 2022, Council endorsed the Committee's Terms of Reference. The Terms of Reference were reaffirmed at the Council meeting held 8 August 2023 as part of the adoption of the Shire of Ashburton Committees and Working Groups Booklet.

It is a legislative requirement to publish a schedule of committee meeting dates, times, and locations on an annual basis if they are proposed to be open to members of the public, for the following calendar.

Comments

In accordance with the Terms of Reference, the Committee is to develop and agree to the schedule of meetings.

The 2024 Committee meeting dates have been scheduled to coincide with the completion of internal audits scheduled as per the Council adopted Strategic Internal Audit Plan and legislative requirements such as the adoption of the annual Compliance Audit Return. The meetings will be held in the morning, coinciding with Ordinary Council Meetings. The proposed dates, times and locations are detailed below:

Date	Time	Location
20 February 2024	8:30am	Council Chambers, Onslow Shire Complex, Second Avenue, Onslow
21 May 2024	8:30am	Council Chambers, Onslow Shire Complex, Second Avenue, Onslow
20 August 2024	8:30am	Council Chambers, Onslow Shire Complex, Second Avenue, Onslow
10 December 2024	8:30am	Clem Thompson Sports Pavilion, Stadium Road, Tom Price

To encourage public participation and maintain the Shire’s value of openness, the Committee meetings will be open to the public.

It is a legislative requirement to publish a schedule of committee meeting dates, times, and locations on an annual basis if they are proposed to be open to members of the public, for the following calendar year therefore, the meeting details as endorsed by Council, will be published on the Shire’s official website.

Consultation

The proposed meeting dates have been prepared in consultation with the elected members, Manager Governance and Internal Auditor.

Strategic Community Plan

Shire of Ashburton Strategic Community Plan 2022-2032

- Strategic Objective 4. Performance - We will lead the organisation, and create the culture, to deliver demonstrated performance excellence to the community.
- Strategic Outcome 4.6 Visionary community leadership with sound, diligent and accountable governance
- Strategy 3 Deliver best practice governance and risk management.

Council Policy

Nil

Financial Implications

Current Financial Year

Nil

Future Financial Year(s)

Nil

Legislative Implications

Regulation 12(2)(b) of the *Local Government (Administration) Regulations 1996* requires the Chief Executive Officer to publish the meeting details for committee meetings which are intended to be open to the public, on the Shire’s official website.

Risk Management

Risk has been assessed against the Shire of Ashburton Risk Management Framework.

Theme	Risk	Likelihood	Consequence	Inherent Risk Rating	Risk Treatment
Compliance	The local government fails to publish a schedule of dates, location, and times for meetings to be held in the following calendar year.	Unlikely (2)	Minor (2)	Low (1-4)	Adoption of the proposed 2024 Committee meeting dates and ensure appropriate procedures are in place for the publishing of these dates.

Based on the inherent risk rating and risk treatments, the residual risk to the Shire is considered to be low.

Voting Requirements

Simple Majority

Officer Recommendation

That with respect to the 2024 Audit and Risk Management Committee Meeting Dates, the Audit and Risk Management Committee recommends that Council, approves the publishing of the dates, times, and locations as outlined below -

Date	Time	Location
20 February 2024	8:30am	Council Chambers, Onslow Shire Complex, Second Avenue, Onslow
21 May 2024	8:30am	Council Chambers, Onslow Shire Complex, Second Avenue, Onslow
20 August 2024	8:30am	Council Chambers, Onslow Shire Complex, Second Avenue, Onslow
10 December 2024	8:30am	Clem Thompson Sports Pavilion, Stadium Road, Tom Price

Committee Decision

Moved Cr M Lynch

Seconded Cr K White

That with respect to the 2024 Audit and Risk Management Committee Meeting Dates, the Audit and Risk Management Committee recommends that Council, approves the publishing of the dates, times, and locations as outlined below -

Date	Time	Location
20 February 2024	8:30am	Council Chambers, Onslow Shire Complex, Second Avenue, Onslow
21 May 2024	8:30am	Council Chambers, Onslow Shire Complex, Second Avenue, Onslow
20 August 2024	8:30am	Council Chambers, Onslow Shire Complex, Second Avenue, Onslow
10 December 2024	8:30am	Clem Thompson Sports Pavilion, Stadium Road, Tom Price

For: A Smith, K White, M Lynch, A Sullivan and L Rumble JP

Against: Nil

Carried 5/0

7 New Business Of An Urgent Nature Introduced By Council Decision

Nil

8 Next Meeting

The next Audit And Risk Management Committee Meeting will be held at 8:30am on Tuesday 20 February 2024 at Council Chambers, Onslow Shire Complex, Second Avenue, Onslow.

9 Closure Of Meeting

There being no further business, the Presiding Member closed the meeting at 8:59am.