



CONFIRMED MINUTES

AUDIT AND RISK COMMITTEE MEETING

27 JUNE 2023

I certify that the minutes of the meeting of the Audit and Risk Committee held on Tuesday, 27 June 2023 were confirmed on Tuesday, 22 August 2023.

A handwritten signature in blue ink, consisting of a series of loops and a long horizontal stroke, positioned above a horizontal line.

Presiding Person



**CONFIRMED MINUTES
AUDIT AND RISK COMMITTEE MEETING
27 JUNE 2023**

ATTENTION/DISCLAIMER

The purpose of this Committee Meeting is to discuss and make recommendations to Council about items appearing on the agenda and other matters for which the Committee is responsible. The Committee has no power to make any decisions which are binding on the Council or the Shire of Mundaring unless specific delegation of authority has been granted by Council. No person should rely on or act on the basis of any advice or information provided by a Member or Employee, or on the content of any discussion occurring, during the course of the Committee Meeting.

The Shire of Mundaring expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any advice or information provided by a Member or Employee, or the content of any discussion occurring during the course of the Committee Meeting.

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**AUDIT AND RISK COMMITTEE
COMMITTEE ROOM, 7000 GREAT EASTERN HIGHWAY, MUNDARING**

1.0 OPENING PROCEDURES

The Presiding Person declared the meeting open at 4.00pm.

Acknowledgement of Country

Shire of Mundaring respectfully acknowledges the Whadjuk people of the Noongar Nation, who are the traditional custodians of this land. We acknowledge Elders past, present and emerging and respect their continuing culture and the contribution they make to the region.

1.1 Record of Attendance

Members	Mr Craig Wilkinson (Presiding Person)	External Member
	Mr Tony Wittcomb	External Member
	Ms Rachael Green	External Member
	Cr James Martin (President)	South Ward
	Cr Paige McNeil (Deputy President)	Central Ward
	Cr Doug Jeans	Central Ward
	Cr Karen Beale	West Ward
	Cr John Daw	East Ward
Cr Neridah Zlatnik	East Ward	
Staff	Jonathan Throssell	Chief Executive Officer
	Garry Bird	Director Corporate Services
	Stan Kocian	Manager Finance and Governance
	Liz Nicholls	Governance Co-ordinator
	Robert Campbell (arrived at 4.54pm)	Manager Information Technology
	Anna Italiano	Minute Secretary
Apologies	Nil	
Absent	Nil	
Guests	Nil	

2.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

2.1 Audit and Risk Committee Terms of Reference Item

The Presiding Person confirmed that in October, following the local government ordinary election new members will be appointed to the committee, including external members. The Presiding Person also advised he will not be re-nominating as a member of the Audit and Risk Committee.

3.0 DECLARATION OF INTEREST

3.1 Declaration of Financial Interest and Proximity Interests

Council Members must disclose the nature of their interest in matters to be discussed at the meeting (*Part 5 Division 6 of the Local Government Act 1995*).

Employees must disclose the nature of their interest in reports or advice when giving the report or advice to the meeting (*Sections 5.70 and 5.71 of the Local Government Act 1995*).

Nil

3.2 Declaration of Interest Affecting Impartiality

A Council Member or an employee who has an interest in a matter to be discussed at the meeting must disclose that interest (*Shire of Mundaring Code of Conduct, Local Government (Admin) Reg. 34C*).

Nil

4.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5.0 PUBLIC QUESTION TIME

Procedures for asking and responding to questions are determined by the Presiding Person and in accordance with the Shire's Meeting Procedures Local Law 2015. Questions must relate to a function of the Committee.

Nil

6.0 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

COMMITTEE DECISION RECOMMENDATION	ARC1.06.23		
Moved by	Cr Martin	Seconded by	Cr McNeil

That the Minutes of the Audit and Risk Committee Meeting held 26 April 2023 be confirmed.

CARRIED 9/0

For: Cr Daw, Mr Wilkinson, Cr Martin, Mr Wittcomb, Ms Green, Cr McNeil, Cr Jeans, Cr Beale and Cr Zlatnik

Against: Nil

7.0 REPORTS OF EMPLOYEES

7.1 Review of Audit and Risk Committee Terms of Reference

File Code	GV.MTG
Author	Elizabeth Nicholls, Governance Co-ordinator
Senior Employee	Garry Bird, Director Corporate Services
Disclosure of Any Interest	Nil
Attachments	1. Draft Terms of Reference - Audit and Risk Committee ↓ 2. Draft Terms of Reference - Audit and Risk Committee - with track changes ↓

SUMMARY

The Audit and Risk Committee's Terms of Reference have been reviewed (**Attachment 1**) and are presented to the Audit and Risk Committee (the Committee) and Council for consideration prior to the 2023 local government ordinary election.

Once adopted, the Terms of Reference including details of membership will be advertised to seek nominations for the position of external members to be appointed following the 2023 local government ordinary election.

BACKGROUND

The Committee was established in its current format in September 2015.

Appointment to the Committee is determined by Council following ordinary local government elections, for a term to expire on the date of the subsequent ordinary local government elections.

STATUTORY / LEGAL IMPLICATIONS

Section 7.1A of the *Local Government Act 1995* (the Act) provides the following in relation to audit committees (in part):

- (1) *A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.*
- (2) *The members of the audit committee of a local government are to be appointed* by the local government and at least 3 of the members, and the majority of the members, are to be council members.*

** Absolute majority required...*

Part 5, Subdivision 2 provides for committees including establishment and appointment of members. Part 5 Subdivision 3 of the Act provides for the quorum, voting, decisions and minutes of committees. The *Local Government (Administration) Regulations 1996* also make provisions in regards to committees.

The *Local Government Amendment (Auditing) Act 2017* gives the Auditor General the mandate to take on responsibility for the annual financial audits of all Western Australian local governments.

The *Local Government (Audit) Regulations 1996* provide details on the functions of an audit committee.

POLICY IMPLICATIONS

Code of Conduct for Council Members, Committee Members and Candidates

The “Code of Conduct for Council Members, Committee Members and Candidates” provides an expected standard of conduct for council members and committee members appointed to the Committee.

Internal Audit Charter Policy

The “Internal Audit Charter Policy” relates to the functions of the Committee and is included in the Terms of Reference.

Committees, Advisory Groups, Representatives Meeting and Working Groups Policy

A “Committees, Advisory Groups, Representatives Meeting and Working Groups Policy” has been drafted and presented to the Governance Committee at its meeting on 19 June 2023 for consideration and endorsement. The draft policy provides minimum requirements of advertising for external members, clarity of how meetings are to be conducted in addition to legislated requirements and a sample Terms of Reference.

Although the “Committees, Advisory Groups, Representatives Meeting and Working Groups Policy” has not been formally adopted by Council, the reviewed Terms of Reference is based on the sample Terms of Reference and includes references to the draft policy.

FINANCIAL IMPLICATIONS

Section 5.100 of the Act provides for the reimbursement of expenses for external members appointed to the Committee.

Requests for reimbursements in accordance with the Act can be met by current budget allocations.

STRATEGIC IMPLICATIONS

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

Strategy 4.4.8 – Compliance with the Local Government Act 1995 and all relevant legislation and regulations

SUSTAINABILITY IMPLICATIONS

Economy

- Provide for the responsible and effective management of finances and assets

Governance

- Effectively consult and actively engage the community in decision-making
- Comply with relevant policy, legislation, regulation, criteria and guidelines

RISK IMPLICATIONS

Risk: Compliance: The objectives and functions of the Committee are not clearly articulated in the Terms of Reference consistent with the requirements of legislation.

Likelihood	Consequence	Rating
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Possible	Moderate	Moderate
Action / Strategy		
The reviewed Terms of Reference be adopted and adhered to by the Committee.		

Risk: Reputation: There is a perceived lack of transparency regarding the appointment of external members to the Committee, their skills and experience and how Council determines who these members will be in the event of the number of applications exceeding the external vacancies.		
Likelihood	Consequence	Rating
Possible	Moderate	Moderate
Action / Strategy		
The reviewed Terms of Reference be adopted with Council appointing external members with relevant qualifications, skills and experience. Should the number of applications exceed the number of vacancies, Council is to conduct interviews consistent with the process included in the Terms of Reference.		

EXTERNAL CONSULTATION

Nil

COMMENT

The Act requires that all local governments establish an audit committee. As such, the Audit and Risk Committee's existing Terms of Reference have been reviewed in a stand-alone process, separate to the review of Terms of Reference for other committees established by the Shire that will undertaken prior to the 2023 local government ordinary election.

Work is currently being done by the State Government to reform the Act. Information available on the Department of Local Government website provides what was originally proposed in early 2022 and what the proposal was amended to following consultation with the sector:

Original Proposal

To ensure independent oversight, it is proposed the chair of any audit committee be required to be an independent person who is not on council or an employee of the local government.

Audit committees would also need to consider proactive risk management.

To reduce costs it is proposed that local governments should be able to establish shared regional audit committees.

The committees would be able to include council members but would be required to include a majority of independent members and an independent chairperson.

Amended Proposal

No requirement for majority of independent members (only independent chair)

Recognising the practical difficulty in recruiting independent people expressed by several local governments, the requirement for Audit Committees to have a majority of independent members will not be progressed. However, the requirement for an independent chairperson remains.

Local governments may remunerate independent committee members

The Act will be amended to allow local governments to pay fees to committee members within Salaries and Allowances Tribunal limits.

Due to the scale of the reform, the amendments to the Act have been split into two tranches. The changes to remuneration were included in the *Local Government Amendment Act 2023* which came into effect in May 2023. Subsequently, the reviewed Terms of Reference incorporates that provision. The proposal to require an independent chair; that an external member is to be appointed as the Presiding Member, is to be introduced in Tranche 2. A time frame has not been provided of when Tranche 2 is anticipated to be completed and has therefore not been included in the reviewed Terms of Reference.

Changes have been tracked from the Committee's existing Terms of Reference (**Attachment 2**) and incorporates standardised clauses from the "Committees, Advisory Groups, Representatives Meeting and Working Groups Policy" sample Terms of Reference:

- Objectives, duties and responsibilities are consistent with the model terms of reference as provided by the Department of Local Government's Operational Guideline – The appointment, function and responsibilities of audit committees.
- Delegation updated to reflect what is included in the Shire's adopted Delegations Register.
- Removal of policy review as a function of the Committee as this is the purview of the Governance Committee (C21.09.22).
- Reduction in membership to consist of the Shire President, Deputy Shire President, up to three council members and up to two external members. This is due to the amendment to the Act requiring that the Shire reduce the number of council members from 12 to nine.
- Clarity on the process of advertising vacancies and the appointment of external members.
- Clarity on the expectations of the committee members conduct and roles specific to each membership type.
- Details of remuneration have been amended to be consistent with the recent changes to the Act and references the relevant section of the legislation.

VOTING REQUIREMENT

Simple Majority

<h3>RECOMMENDATION</h3>

That Council:

1. Adopts the reviewed Terms of Reference for the Audit and Risk Committee (**Attachment 1**).
2. Advertises that the Audit and Risk Committee has two external member vacancies to be appointed following the 2023 local government ordinary election.
3. Seeks applications from candidates that possess financial, accounting, governance and risk management experience and have strong business acumen, management and communication skills.

COMMITTEE RECOMMENDATION MOTION		ARC2.06.23	
Moved by	Cr McNeil	Seconded by	Mr Wittcomb

That Council:

1. Adopts the reviewed Terms of Reference for the Audit and Risk Committee (**Attachment 1**), **subject to the following amendment:**

Add the words “without the approval of the CEO” to the last paragraph under section 4, Powers.

2. Advertises that the Audit and Risk Committee has two external member vacancies to be appointed following the 2023 local government ordinary election.
3. Seeks applications from candidates that possess financial, accounting, governance and risk management experience and have strong business acumen, management and communication skills.

CARRIED 9/0

For: Cr Daw, Mr Wilkinson, Cr Martin, Mr Wittcomb, Ms Green, Cr McNeil, Cr Jeans, Cr Beale and Cr Zlatnik

Against: Nil

Terms of Reference



AUDIT AND RISK COMMITTEE

These Terms of Reference are to be read in conjunction with the "Committees, Advisory Groups, Representative Meetings and Working Groups Policy".

1. Name

The name of the committee is Shire of Mundaring Audit and Risk Committee.

2. Head of Power

The committee is established by Council under section 5.8 of the *Local Government Act 1995* (C15.09.15).

3. Definitions

Act	the <i>Local Government Act 1995</i> .
Council	the body consisting of all council members sitting formally as the Council of Shire of Mundaring (the Shire).
Chief Executive Officer	the Chief Executive Officer (CEO) of Shire of Mundaring.
committee	Shire of Mundaring Audit and Risk Committee
council member	a person elected under the Act as a member of Council. Shire of Mundaring council members includes the Shire President, Deputy Shire President and Councillors (as defined by the Act).
external member	a person who is not a council member appointed to the committee with requisite skills, knowledge and experience that complement the committees objectives.
member	a person appointed to this committee.

4. Objectives

The primary objective of the committee is to accept responsibility for the annual external audit and liaise with the Shire's auditor so that Council can be satisfied with the performance of the Shire in managing its financial affairs.

Reports from the committee will:

- a. Assist Council in discharging its legislative responsibilities of controlling the Shire's affairs.
- b. Ensure openness in the Shire's financial reporting.
- c. Liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems, risk management framework and compliance with legislation.

The committee is to facilitate:

- a. The enhancement of the credibility and objectivity of external financial reporting.
- b. Effective management of financial and other risks and the protection of Council assets.
- c. Compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance.
- d. The provision of an effective means of communication between the external auditor and Council.

Powers

The committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee has been delegated authority (COM-46) to meet with the auditor of the Shire at least once in every year to satisfy the requirement of section 7.12A(2) of the Act.

The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

5. Functions of the Committee

In accordance with *Local Government (Audit) Regulations 1996*, the committee is to:

- a. Guide and assist the Shire in carrying out:
 - i. its functions under Part 6 of the Act; and
 - ii. its functions relating to other audits and other matters related to financial management.
- b. Guide and assist the Shire in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act.
- c. Review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to;
 - i. report to the council the results of that review; and
 - ii. give a copy of the CEO's report to Council.
- d. Consider the CEO's three yearly reviews of the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to Council the results of those reviews.

- e. Oversee the implementation of any action that the Shire:
 - i. is required to take by section 7.12A(3); and
 - ii. has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - iii. has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - iv. has accepted should be taken following receipt of a report of a review conducted under the *Local Government (Financial Management) Regulations 1996* regulation 5(2)(c).
- f. Perform any other function conferred on the committee by the regulations or another written law.

Additionally, the committee is to:

- a. Review the Shire's draft annual financial report, focusing on:
 - i. accounting policies and practices;
 - ii. changes to accounting policies and practices;
 - iii. the process used in making significant accounting estimates;
 - iv. significant adjustments to the financial report (if any) arising from the audit process;
 - v. compliance with accounting standards and other reporting requirements; and
 - vi. significant variances from prior years.
- b. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation, but before the annual financial report is signed.
- c. 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.
- d. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference.

5.1. Internal Audit

The committee's functions in regards to internal audits is to:

- a. Review and approve the "Internal Audit Charter Policy" ensuring that internal audit activities are in accordance with the adopted "Internal Audit Charter Policy".
- b. The internal audit function will report administratively to the CEO and functionally to Council through the committee.
- c. Ensure that internal audits are completed in accordance with the endorsed Internal Audit Plan which is to be reviewed each financial year.
- d. Monitor and review recommendations arising out of internal audit reports and their implementation.

- e. Review the effectiveness of the internal audit function, including compliance with relevant auditing standards.
- f. Ensure the endorsed Internal Audit Plan is informed by the Shire's "Risk Management Policy".
- g. If considered necessary, meet with the internal audit service provider to discuss any matters the committee or the internal auditor believes need to be discussed privately.

5.2. Compliance

The committee's functions in regards to compliance is to:

- a. Review the annual Compliance Audit Return and satisfy itself that the return is supported by appropriate processes and controls.
- b. Provide reasonable confidence about the accuracy of information contained in the Compliance Audit Return and make a recommendation on its adoption to Council.

5.3. Risk Management

The committee's functions in regards to risk management is to:

- a. Ensure the Shire's risk management framework addresses Council's exposure to both strategic and operational risks.
- b. Monitor the effectiveness of the risk management framework through regular reviews and reporting.
- c. Regularly review Council's strategic risk register to check that extreme and high level risks are managed in accordance with the "Risk Management Policy".
- d. Address any specific requests referred from Council in relation to issues of risk and risk management.
- e. At least once every year consider a report from the Shire's Leadership Team in relation to the management of risk within the Shire, and satisfy itself that appropriate controls and processes are in operation, and are adequate for dealing with risks that impact the Shire.

6. Membership

The committee shall consist of the following members:

- a. Shire President
- b. Deputy Shire President
- c. Up to three council members
- d. Up to two external members

If authorised by the committee, council members attending as observers may participate in the meeting (but are not able to vote).

The CEO and employees are not members of the committee. The Director Corporate Services is to provide administrative support to the committee.

The committee may invite, through the CEO, Shire employees or others to attend meetings and provide pertinent information where necessary but such persons shall not be entitled to vote on any item arising out of that meeting.

7. Appointment

Members are appointed to committees by Council for a term to expire on the date of the subsequent ordinary local government elections.

If for any reason, a member is unable to hold office for the full period of their appointment, Council shall fill that vacancy. The member appointed shall hold office for the balance of the term of the member originally elected.

7.1. Council Members

Council members are appointed in accordance with section 5.10 of the Act.

7.2. External members

Nominations for external members to apply for a position on the committee will be advertised in accordance with the "Committees, Advisory Groups, Representative Meetings and Working Groups Policy".

External members should possess financial, accounting, governance and risk management experience and have strong business acumen, management and communication skills.

Potential applicants for the role of external member will be required to submit the following information in order to be considered for appointment:

- a. resume (maximum two pages); and
- b. a statement (maximum one page) responding to the following:
 - i. Why you wish to serve on the committee;
 - ii. What qualifications (evidence to be supplied) and professional experience you have that would benefit the committee.

At the close of the advertising period, applications for external members shall be assessed against the selection criteria with a report providing recommendations for appointment to be considered by Council. A special meeting of the committee will be convened comprising of council members only to assess the applications received and make a formal recommendation to Council to appoint the preferred applicants.

Depending on the number of applications received and the outcome of the initial assessment process by the committee, a shortlist will be prepared by the committee. Interviews may be conducted with applicants who are shortlisted after the assessment process.

7.3. Presiding Member

The presiding member and deputy presiding member are to be appointed by the committee at its first ordinary meeting immediately following the biennial local government election.

8. Roles and Responsibilities

Each member is expected to abide by the Shire's "Code of Conduct for Council Members, Committee Members and Candidates" (Code of Conduct), to have open and honest discussions and to treat each member and employees with due courtesy and respect.

Council members and employees are to disclose financial, proximity and impartiality interests in accordance with the Act. External members are to be aware that any conflict of interest needs to be recognised to ensure that probity is maintained at all times.

Each member is responsible for attending meetings, reviewing relevant material to enable informed discussion and making timely decisions/actions to progress the objectives of the committee.

In addition to the above, the specific roles for each membership type are as follows:

- Council members are responsible for ensuring that the committee adheres to the direction set by Council, contributing from a Shire-wide perspective, and ensures that delivery of the committee's objective.
- External members are responsible for contributing to the delivery of the committee's objectives within the scope of their skills, knowledge, experience and capabilities.
- The Presiding Member is responsible for ensuring all members have an opportunity to participate in discussions in an open and encouraging manner and ensuring the timely consideration of items. Where the presiding member is unable or unwilling to chair the meeting, the deputy presiding member will chair the meeting.
- Employees are responsible for conducting necessary research as required by the committee, providing professional advice, and for administering its meetings.

9. Remuneration of External Members

External members are to be remunerated in accordance with section 5.100 of the Act.

The extent to which external members can be reimbursed shall be as determined by the Salaries and Allowances Tribunal.

10. Meetings

Meetings shall be held in accordance with the provisions of the Act, the *Local Government (Administration) Regulations 1996* and the *Meeting Procedures Local Law 2015*. Due consideration is to be given to the "Committees, Advisory Groups, Representative Meetings and Working Groups Policy".

Ordinary meetings will be held at least four times per year.

Special meetings may be held:

- a. if called for by either the presiding member or at least two members in a notice to the CEO setting out the date and purpose of the proposed meeting;

- b. if so decided by the Committee; or
- c. if called for by Council.

Meetings are to be generally open to the public with public participation in accordance with the *Meeting Procedures Local Law 2015*.

Meeting quorum is at least 50% of the number of members of the committee. Each member of the committee at a meeting will have one vote. The presiding member will have a deliberative vote but does not in the event of an equality of votes have a casting vote. In the event of a tied vote the matter will be referred to Council for deliberation.

If a member is unable to attend a meeting, they must advise the presiding member as soon as reasonably practicable.

11. Recording and Reporting

The contents of the Minutes are to be in accordance with the Act and *Meeting Procedures Local Law 2015*.

Where a committee does not have a delegation/ authorisation, if a decision is the duty or function of the Council, it must be referred to Council.

Recommendations of the committee are to be included in a Council meeting agenda to obtain a formal Council decision, where applicable.

Committee recommendations are advisory only and shall not be binding on Council.

12. Changes to Terms of Reference

This Terms of Reference is to be reviewed prior to each ordinary local government election.

These Terms of Reference may be amended by the committee when required with Council to endorse any changes.

13. Disband

Council may determine at any time that a committee is no longer required and is to be disbanded.

Document Control

Item	Date	Resolution #
Committee established (in current format)	September 2015	C15.09.15
Reviewed	September 2017	C3.09.17
Reviewed	December 2018	C11.12.18
Reviewed	October 2019	SC4.10.19
Reviewed	October 2021	SC8.10.21
Reviewed	January 2022	C4.01.22
Reviewed	July 2023	XXX

Terms of Reference



AUDIT AND RISK COMMITTEE

These Terms of Reference are to be read in conjunction with the “Committees, Advisory Groups, Representative Meetings and Working Groups Policy”.

Established: The Audit and Risk Committee in its current format was established in November 2015.

1. Name

The name of the committee is Shire of Mundaring Audit and Risk Committee.

2. Head of Power

The committee is established by Council under section 5.8 of the Local Government Act 1995 (C15.09.15).

3. Definitions

- Act** the Local Government Act 1995.
- Council** means the Shire of Mundaring the body consisting of all council members sitting formally as the Council of Shire of Mundaring (the Shire).
- Chief Executive Officer** the Chief Executive Officer (CEO) of Shire of Mundaring.
- committee** Shire of Mundaring Audit and Risk Committee
- council elected member** a person elected under the Act as a member of Council. Shire of Mundaring council members includes the Shire President, Deputy Shire President and Councillors (as defined by the Act).
- external independent member** a person who is not a council member appointed to the committee with requisite skills, knowledge and experience that complement the committees objectives.
- member** a person appointed to this committee.
- Local Public Notice** has the same meaning as that prescribed in the Act.

4. Objectives

The primary objective of the committee is to accept responsibility for the annual external audit and liaise with the Shire’s auditor so that Council can be satisfied with the performance of the Shire in managing its financial affairs, assist Council in providing a transparent and independent process in its audit, risk and governance management to ensure accountability to the community in the governance and compliance framework and its financial and risk management responsibilities.

Commented [EN1]: From Department Guidelines – Template Terms of Reference for Audit Committee
The appointment, function and responsibilities of audit committees (dlgsc.wa.gov.au)

7000 Great Eastern Highway Mundaring WA 6073 Ph: 9290 6666 shire@mundaring.wa.gov.au www.mundaring.wa.gov.au

Reports from the committee will:

- a. Assist Council in discharging its legislative responsibilities of controlling the Shire's affairs.

~~b. Determining the Shire's policies.~~

~~e. Overseeing the allocation of the Shire's finances and resources.~~

~~e.b.~~ Ensure openness in the Shire's financial reporting.

~~e.c.~~ Will liaise with the CEO to ensure the effective and efficient management of the Shire's financial accounting systems, risk management framework and compliance with legislation.

The committee is to facilitate:

Commented [EN2]: From Department Guidelines

a. The enhancement of the credibility and objectivity of external financial reporting.

b. Effective management of financial and other risks and the protection of Council assets.

c. Compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance.

d. The provision of an effective means of communication between the external auditor and Council.

5. ~~Powers~~ Delegated Authority

The committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee has been delegated authority (COM-46) to meet with the auditor of the Shire of Mundaring at least once in every year to satisfy the requirement of section 7.12A(2) of the Act and is to provide a report to Council on the matters discussed and the outcome of those discussions.

Commented [EN3]: Consistent with delegation

~~Committee recommendations are advisory only and shall not be binding on Council.~~

The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

6. Functions of the Committee

In accordance with *Local Government (Audit) Regulations 1996*, the committee is to:

- a. Guide and assist the ~~local government~~ Shire in carrying out:
 - i. its functions under Part 6 of the Act; and

- ii. its functions relating to other audits and other matters related to financial management.
- b. Guide and assist the ~~local government Shire~~ in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act.
- c. Review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to:
 - i. report to the council the results of that review; and
 - ii. give a copy of the CEO's report to ~~the c~~Council.
- ~~d. Consider the CEO's three yearly reviews of the appropriateness and effectiveness of the Shire's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to Council the results of those reviews.~~
- ~~d. Monitor and advise the CEO when the CEO is carrying out functions in relation to a review under:
 - i. regulation 17(1); and
 - ii. the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).~~
- ~~e. Support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government.~~
- ~~f.e. Oversee the implementation of any action that the local government Shire:
 - i. is required to take by section 7.12A(3); and
 - ii. has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - iii. has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - iv. has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c).~~
- ~~g.f. Perform any other function conferred on the audit committee by these regulations or another written law.~~

Additionally, the committee is to:

- a. Review the Shire's draft annual financial report, focusing on:
 - i. accounting policies and practices;
 - ii. changes to accounting policies and practices;
 - iii. the process used in making significant accounting estimates;
 - iv. significant adjustments to the financial report (if any) arising from the audit process;

- v. compliance with accounting standards and other reporting requirements; and
 - vi. significant variances from prior years.
- b. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation, but before the annual financial report is signed.
 - c. 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.
 - d. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference.

6.1. Internal Audit

The committee's functions in regards to internal audits is to:

- a. Review and approve the "Internal Audit Charter Policy" ~~and any subsequent changes, to ensure~~ that internal audit activities are in accordance with the adopted "Internal Audit Charter Policy".
- b. The ~~i~~Internal ~~A~~udit function ~~shall will~~ report administratively to the CEO and functionally to ~~the~~ Council through the Audit and Risk Committee.
- c. Ensure that ~~at least one substantial~~ internal audits are completed in accordance with the endorsed Internal Audit Planis carried out and finalised- which is to be reviewed each financial year.
- d. Monitor and review recommendations arising out of internal audit reports and their implementation.
- e. Review the effectiveness of the internal audit function, including compliance with relevant auditing standards.
- f. Ensure the ~~annual endorsed i~~Internal ~~a~~Audit ~~p~~Plan is informed by the Shire's of Mundaring "Risk Management Policy" Framework.
- g. If considered necessary, meet with the internal audit service provider to discuss any matters the Audit and Risk Committee or the internal auditor believes need to be discussed privately.

6.2. Governance Compliance

The committee's functions in regards to compliance is to:

- a. Review the annual Compliance Audit Return and satisfy itself that the return is supported by appropriate processes and controls.
- a-b. ~~to p~~Provide reasonable confidence about the accuracy of information contained in the Compliance Audit return; and make a recommendation on its adoption to Council.
- b. ~~Consider the CEO's three yearly reviews of the appropriateness and effectiveness of the Shire of Mundaring's systems and procedures in regard to risk management, internal control and legislative compliance,~~

~~required to be provided to the Committee, and report to the Council the results of those reviews.~~

Commented [EN4]: Wording from the Department Guidelines. Moved to up to replace 6.d.

~~c. Ensure a regular review of Council policies is completed.~~

6.3. Risk Management

~~The committee's functions in regards to risk management is to:~~

- a. Ensure ~~Council's the Shire's R~~risk ~~M~~management ~~F~~Framework addresses Council's exposure to both strategic and operational risks.
- b. Monitor the effectiveness of the ~~R~~risk ~~M~~management ~~F~~framework through regular reviews and reporting.
- c. Regularly review Council's strategic risk register to check that extreme and high level risks are managed in accordance with the ~~"Risk Management Policy"~~Framework.
- d. Address any specific requests referred from Council in relation to issues of risk and risk management.
- e. At least once every year consider a report from the Shire's ~~Leadership Team Risk Management Committee~~ in relation to the management of risk within the Shire, and satisfy itself that appropriate controls and processes are in operation, and are adequate for dealing with risks that impact the Shire.

7. ~~Committee Structure Membership~~

The committee shall consist of ~~the following members:~~

- a. Shire President
- b. Deputy Shire President
- c. Up to ~~four~~~~three~~ council members
- d. Up to ~~three~~~~two~~ independent ~~external~~ members

Commented [EN5]: Reduced due to reduction to the n of council members.

~~If authorised by the committee, council members attending as observers may participate in the meeting (but are not able to vote).~~

~~The CEO and employees are not members of the committee. The Director Corporate Services is to provide administrative support to the committee.~~

~~The committee may invite, through the CEO, Shire employees or others to attend meetings and provide pertinent information where necessary but such persons shall not be entitled to vote on any item arising out of that meeting.~~

8. Appointment

Members are appointed to committees by Council for a term to expire on the date of the subsequent ordinary local government elections.

~~If for any reason, a member in unable to hold office for the full period of their appointment of the Committee resigns prior to an ordinary local government election, the Council will appoint a replacement shall fill that vacancy. The member appointed shall hold office for the balance of the term of the member originally elected.~~

8.1. Council Members

7000 Great Eastern Highway Mundaring WA 6073 Ph: 9290 6666 shire@mundaring.wa.gov.au www.mundaring.wa.gov.au

Council members are appointed in accordance with section 5.10 of the Act.
~~Deputy committee members are to be appointed in accordance with section 5.11 of the Act.~~

8.2. External members

~~Nominations for external members to apply for a position on the committee will be advertised in accordance with the "Committees, Advisory Groups, Representative Meetings and Working Groups Policy".~~

~~External independent~~ members should possess financial, accounting, governance and risk management experience and have strong business acumen, management and communication skills.

~~Calls for independent members to apply for a position on the Committee must be advertised by local public notice in advance of the ordinary local government elections.~~

Potential applicants for the role of external member will be required to submit the following information in order to be considered for appointment:

- a. resume (maximum two pages); and
- b. a statement (maximum one page) responding to the following:
 - i. Why you wish to serve on the committee;
 - ii. What qualifications (evidence to be supplied) and professional experience you have that would benefit the committee .

~~At the close of the advertising period, Once applications for external members shall be assessed against the selection criteria with a report providing recommendations for appointment to be considered have closed and after elected members have been appointed to the Committee by Council, following the local government elections, a Special Meeting of the committee will be convened comprising of elected council members only to assess the applications received and make a formal recommendation to Council to appoint the preferred applicants.~~

Depending on the number of applications received and the outcome of the initial assessment process by the committee, a shortlist will be prepared by the committee. Interviews may be conducted with applicants who are shortlisted after the assessment process.

8.3. Presiding Member

The presiding member ~~and deputy presiding member~~ are to be appointed by the committee at its first ordinary meeting immediately following the biennial local government election.

~~The deputy presiding member are to be appointed by the committee at its first meeting immediately following the biennial local government election.~~

9. Roles and Responsibilities

Code of Conduct

~~The Shire of Mundaring Code of Conduct (Policy OR-34) applies to all elected members and external members of the Committee.~~

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Each member is expected to abide by the the Shire's "Code of Conduct for Council Members, Committee Members and Candidates" (Code of Conduct), to have open and honest discussions and to treat each member and employees with due courtesy and respect.

Council members and employees are to disclose financial, proximity and impartiality interests in accordance with the Act. External members are to be aware that any conflict of interest needs to be recognised to ensure that probity is maintained at all times.

Each member is responsible for attending meetings, reviewing relevant material to enable informed discussion and making timely decisions/actions to progress the objectives of the committee.

In addition to the above, the specific roles for each membership type are as follows:

- Council members are responsible for ensuring that the committee adheres to the direction set by Council, contributing from a Shire-wide perspective, and ensures that delivery of the committees objective.
- External members are responsible for contributing to the delivery of the committees objectives within the scope of their skills, knowledge, experience and capabilities.
- The Presiding Member is responsible for ensuring all members have an opportunity to participate in discussions in an open and encouraging manner and ensuring the timely consideration of items. Where the presiding member is unable or unwilling to chair the meeting, the deputy presiding member will chair the meeting. If the Chairperson is absent from a meeting, the Deputy Presiding Member is to preside at that meeting;
- overseeing and facilitating the conduct of meetings in accordance with the Act and the Shire's *Meeting Procedures Local Law 2015*;
- ensuring all Committee members have an opportunity to participate in discussions in an open and encouraging manner; and
- where a matter has been debated significantly and no new information is being discussed, to call the meeting to order and ask for the debate to be finalised and the motion to be put.
- Employees are responsible for conducting necessary research as required by the committee, providing professional advice, and for administering its meetings.

10. Remuneration of External Members

The independent External members are to be remunerated in accordance with section 5.100 of the A of the Committee are to be reimbursed travel costs.

The Council will include the independent members of the Committee in its professional indemnity insurance coverage for the services they provide to the Council.

The extent to which external members can be reimbursed shall be as determined by the Salaries and Allowances Tribunal.

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11. Meetings

~~Meetings shall be held in accordance with the provisions of the Act, the *Local Government (Administration) Regulations 1996* and the *Meeting Procedures Local Law 2015*. Due consideration is to be given to the "Committees, Advisory Groups, Representative Meetings and Working Groups Policy".~~

~~Ordinary meetings will be held. The Committee will meet~~ at least four times per year.

~~An ordinary or s~~Special meetings of the Committee is to may be held:

- a. if called for by either the ~~presiding member~~ Chairperson or at least two Committee members in a notice to the CEO setting out the date and purpose of the proposed meeting;
- b. if so decided by the Committee; or
- c. if called for by Council.

~~The committee may invite, through the CEO, Shire employees or others to attend meetings and provide pertinent information where necessary but such persons shall not be entitled to vote on any item arising out of that meeting.~~

Public Question Time

~~Committee meetings are generally open to the public and Public Question Time will be conducted in accordance with the Shire's *Meeting Procedures Local Law 2015*.~~ Meetings are to be generally open to the public with public participation in accordance with the *Meeting Procedures Local Law 2015*.

Powers of the Committee

~~The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.~~

Voting

~~The Meeting~~ quorum for a Committee meeting is as per section 5.19 of the *Local Government Act 1995*: at least 50% of the number of ~~offices (whether vacant or not) of members~~ of the committee. Each member of the committee at a meeting will have one vote. The presiding member will have a deliberative vote but does not in the event of an equality of votes have a casting vote. In the event of a tied vote the matter will be referred to Council for deliberation.

If a member is unable to attend a meeting, they must advise the presiding member as soon as reasonably practicable.

12. Recording and Reporting Requirements

The contents of the Minutes are to be in accordance with the Act and *Meeting Procedures Local Law 2015*.

Where a committee does not have a delegation/ authorisation, if a decision is the duty or function of the Council, it must be referred to Council.

~~Recommendations arising from of the Committee are to be included in a 's deliberations shall be presented to the earliest available ordinary meeting of Council meeting agenda to obtain a formal Council decision, where applicable.~~

~~Committee recommendations are advisory only and shall not be binding on Council.~~

13. ~~Changes to Alteration to~~ Terms of Reference

This Terms of Reference is to be reviewed prior to each ordinary local government election.

These Terms of Reference may be amended by the committee when required with Council to endorse any changes.

14. ~~Disband~~ Termination of Committee

~~Termination of the Committee shall be in accordance with the Act or at the discretion of Council may determine at any time that a committee is no longer required and is to be disbanded.~~

~~The independent members of the Committee are to be reimbursed travel costs.~~

~~The Council will include the independent members of the Committee in its professional indemnity insurance coverage for the services they provide to the Council.~~

Document Control

Item	Date	Resolution #
Committee established (in current format)	September 2015	C15.09.15
Reviewed	September 2017	C3.09.17
Reviewed	December 2018	C11.12.18
Reviewed	October 2019	SC4.10.19
Reviewed	October 2021	SC8.10.21
Reviewed	January 2022	C4.01.22
Reviewed	July 2023	XXX

7.2 Strategic Risk Review

File Code	RM.RAS 1
Author	Elizabeth Nicholls, Governance Co-ordinator
Senior Employee	Garry Bird, Director Corporate Services
Disclosure of Any Interest	Nil
Attachments	1. Strategic Risks - ELT Review May 2023 ↓

SUMMARY

The Committee is requested to note the strategic risks.

The strategic risks are incorporated into the Risk Dashboard which will be updated and continue to be used to inform the operating risks. This information is included in the Risk Dashboard - Strategic Risks and Operational Risk Register. An excerpt of the strategic risks is attached (**Attachment 1**).

BACKGROUND

As part of a greater focus on risk management in general, the Executive Leadership Team (ELT) has reviewed and further developed the strategic risks.

A comprehensive review of the Shire's strategic risks was last undertaken by ELT in March 2021. There were no significant changes to the strategic risks when reviewed by ELT, the Audit and Risk Committee and Council in 2022.

STATUTORY / LEGAL IMPLICATIONS

Nil

POLICY IMPLICATIONS

Strategic risks have been assessed in accordance with the "Risk Management Policy".

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

Strategy 4.4.3 – Risks are well managed

SUSTAINABILITY IMPLICATIONS

Nil

RISK IMPLICATIONS

Risk: Not actively maintaining the Strategic Risk Register increases the risk and possibility of significant risks not being identified and managed in a timely manner across all risk impact categories, more so in the current volatile environment.

Likelihood	Consequence	Rating
------------	-------------	--------

Likely	Major	High
Action / Strategy		
The Executive Leadership regularly review strategic risks as part of good business practice with reports provided to the Audit and Risk Committee.		

EXTERNAL CONSULTATION

Nil

COMMENT

The Shire’s strategic risks and their treatment and controls are aligned using the same risk matrix that is used for operational risks which is included in the Risk Policy. Measures of consequence included in the Risk Policy and used to categorise strategic risks include:

- People
- Interruption to Service
- Reputation
- Compliance
- Property
- Natural Environment
- Financial Impact
- Project Time
- Project Cost

Overall the strategic risks appears to accurately capture current state. Changes made from the strategic risks endorsed by the Audit and Risk Committee in May 2023 (ARC3.05.22) are captured below.

Risk Category	Risk Description	Key Risk Control(s)	Changes/ Reason for inclusion
Health / Economic	Lack of planning for, responding to and recovery from COVID-19 Pandemic and global impact	<ul style="list-style-type: none"> • Federal/ State Public Health and COVID-19 • Directives implemented with focus on relief and recovery requirements and critical service provision • Relief and Recovery Strategy • Sector- wide Lobbying and Advocacy • OP-30 Pandemic Leave, OP-22 COVID-19 in the Workplace 	<ul style="list-style-type: none"> • Risk consequence amended to reference any pandemic rather than specifically Covid-19. Risk of conflict/ war with global impact has also been incorporated into this risk. • Subsequently, the key risk controls should be updated to be general in nature. • Current risk likelihood is ‘Almost certain’ with the consequence as ‘Major’. As such the risk ranking is listed as ‘Extreme’. Risk likelihood reduced to ‘Possible’, with the risk consequence

			<p>increased to 'Extreme' resulting in a risk rating of 'High'.</p> <ul style="list-style-type: none"> • Include 'Business Continuity Plan' under key controls.
Economic	<p>Changing global and local economic conditions resulting in increasing costs, supply chain disruptions, decreased availability of contractors/ workforce</p>	<ul style="list-style-type: none"> • Annual IPRF process • Budget setting 	<ul style="list-style-type: none"> • New risk added.
Governance	<p>Breakdown of corporate governance controls including systems, procedures, training & reporting</p>	<ul style="list-style-type: none"> • Systems, procedures, training and reporting • Governance Framework • Annual compliance audit return, internal and external audits • Audit and Risk Committee (ARC) • External membership on ARC 	<ul style="list-style-type: none"> • Examples included of the cause of the risk. (introduction/amendment of legislation. LG Act/ WHS Act and Regulations, transition to State Industrial Relations etc.) • Although broadly referenced in the register under 'Core changes to Local Government' it has been included as an economic risk.
Governance	<p>Corporate governance failure - breakdown in relationship between Council/ CEO, Councillors/ staff and between Councillors</p>	<ul style="list-style-type: none"> • Codes of Conduct • Legislative separation of powers • Regular President/CEO liaison • CEO Annual Performance Review process • Induction programs for Elected Members and staff • Communications between Elected Members and Employees Policy • Complaints Management Policy 	<ul style="list-style-type: none"> • 'Governance Framework 2023-2028', Standards for CEO Recruitment Performance and Termination and the development of a Behaviour Complaints Policy included under key controls.

Environmental	Lack of planning for and delivery of protection and conservation of natural areas	<ul style="list-style-type: none"> • LPS4 • Development of Local Biodiversity Strategy • Friends Group Strategy • Eastern Region Catchment Management Program • Landcare and verge control services 	<ul style="list-style-type: none"> • Remove 'development of' in reference to the Local Biodiversity Strategy. • Include 'Watercourse Hierarchy Strategy' under key controls
Economic	Financial implications from advances in technology e.g. artificial intelligence accessing confidential information	<ul style="list-style-type: none"> • Sector advocacy • Development of IT policies to address 	<ul style="list-style-type: none"> • New risk added.

The operating risks, informed by the reviewed strategic risks, are intended on being presented at the December 2023 Audit and Risk Committee for noting. The strategic and operating risks will be used to inform the next Integrated Planning and Reporting Process commencing in February 2024.

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION

That the Committee notes the strategic risks as included in **Attachment 1**.

COMMITTEE DECISION MOTION	ARC3.06.23
Moved by Cr Daw	Seconded by Cr Beale

That the Committee notes the strategic risks as included in **Attachment 1**, **subject to the following amendment:**

“Interruption to Services” – add the word ‘Reputation’ as a Key Risk Consequence.
CARRIED 9/0

For: Cr Daw, Mr Wilkinson, Cr Martin, Mr Wittcomb, Ms Green, Cr McNeil, Cr Jeans, Cr Beale and Cr Zlatnik

Against: Nil

Strategic Risks

endorsed by Audit and Risk Committee 17 May 2023 (ARC3.05.22)

Reviewed by ELT May 2023. Items is red indicates changes.

Risk Category	Risk Description	Key Risk Consequences	Risk Likelihood	Risk Consequence	Risk Ranking	Risk Tolerance	Key Risk Control(s)	Control Rating
Health / Economic	Lack of planning for, responding to and recovery from a pandemic or conflict/ war with global impacts	Financial impact Interruption to service People	Possible	Extreme	High	Attention Required	Business Continuity Plan Federal/ State response/initiatives Directives implemented with focus on relief and recovery requirements and critical service provision Relief and Recovery Strategy Sector- wide Lobbying and Advocacy OP-30 Pandemic Leave, OP-22 COVID-19 in the Workplace	Effective
Health / Environmental	Lack of planning for responding to and recovery from major natural disasters e.g. Bushfire/flooding	Financial impact People Natural environment Interruption to service Property Reputation	Unlikely	Extreme	High	Attention Required	State and Local Emergency Management Arrangements Business Continuity Plan Workforce Plan (skills in emergency management) LPS4 and relevant policies Bushfire mitigation service Volunteer bushfire brigades MOU with DFES Bushfire Area Access Strategy	Effective
Economic	Core changes to Local Government e.g. rating powers, boundary changes, Local Government Act and other State Legislation	Financial impact Compliance Interruption to service	Possible	Major	High	Attention Required	LTFP Sector wide Lobbying and Advocacy Strategy e.g. WALGA Input into LG Act review Actively monitor legislative changes Stakeholder relationship management plan	Effective
Economic	Changing global and local economic conditions resulting in increasing costs, supply chain disruptions, decreased availability of contractors/workforce	Financial impact Impact to service	Likely	Major	High	Attention Required	Annual IPRF process Budget setting	Adequate
Political	Inability to manage community expectations for increased service levels based on capacity to deliver	Reputation	Almost Certain	Moderate	High	Attention Required	LTFP/ IPR process Strategic Community Plan Community Engagement Framework Community/ Business Perception Survey Resident & Ratepayer forums Ongoing communication around existing capacity and services	Adequate

Risk Category	Risk Description	Key Risk Consequences	Risk Likelihood	Risk Consequence	Risk Ranking	Risk Tolerance	Key Risk Control(s)	Control Rating
Political	Breakdown of relationship with key external stakeholders e.g. WALGA & State Government	Financial impact Interruption to service Reputation	Unlikely	Major	Moderate	Attention Required	Stakeholder Relationship Management Plan WALGA Zone Membership	Adequate
Financial/ Service	Breakdown of relationship with EMRC	Financial impact Interruption to service	Possible	Moderate	High	Attention Required	Membership of EMRC Relationships with Swan and Kalamunda Stakeholder Relationship Management Plan Waste Reserve EMRC establishment agreement	Adequate
Political	The Strategic Community Plan (SCP) fails to meet community expectations	Reputation	Possible	Moderate	Moderate	Monitor	IPR framework Community Engagement Strategy to develop SCP	Adequate
Governance	Breakdown of corporate governance controls including systems, procedures, training & reporting (introduction/amendment of legislation. LG Act/ WHS Act and Regulations, transition to State Industrial Relations etc.)	Financial impact Compliance Reputation	Possible	Extreme	High	Attention Required	Systems, procedures, training and reporting Governance Framework 2023-2028 Annual compliance audit return, internal and external audits Audit and Risk Committee (ARC) External membership on ARC	Effective
Governance	Corporate governance failure - breakdown in relationship between Council/ CEO, Councillors/ staff and between Councillors	Reputation Financial impact Compliance	Unlikely	Moderate	Moderate	Monitor	Codes of Conduct Governance Framework 2023-2028 Standards for CEO Recruitment Performance and Termination Legislative separation of powers Regular President/CEO liaison CEO Annual Performance Review process Induction programs for council members and staff Communications between Elected Members and Employees Policy Complaints Management Policy Development of Behaviour Complaints Policy	Adequate
Governance	Harmful effects of unregulated broadcast channels (e.g. social media) which can distort Shire communications and increase the spread of this information	Reputation	Almost Certain	Moderate	High	Attention Required	Social Media plan and adequate resourcing Use of Social Media Policy Codes of Conduct Training of council members and employees	Effective

Risk Category	Risk Description	Key Risk Consequences	Risk Likelihood	Risk Consequence	Risk Ranking	Risk Tolerance	Key Risk Control(s)	Control Rating
Financial	State government changes to fees, levies, rebates, cost shifting, and unfunded service requirements	Financial impact Reputation	Likely	Moderate	High	Attention Required	LTFP Sector wide Lobbying and Advocacy Strategy e.g. via WALGA Communicate local impact assessment of state and federal budgets	Adequate
Financial	Increased waste management costs due to changes in world recycling markets and state government waste initiatives	Financial Natural environment	Possible	Major	High	Attention Required	LTFP Regional Waste Education Steering Group Waste Plan Participation in EMRC	Adequate
Financial	Reduced external grants e.g. Roads to Recovery, Financial Assistance grants	Financial impact	Possible	Minor	Moderate	Attention Required	LTFP/AMP/ Integrated planning process Lobbying and Advocacy e.g. via ALGA , WALGA Service evaluation / accreditation	Adequate
Financial	Inability to fund Asset Management Plans at appropriate service levels	Financial impact	Unlikely	Moderate	Moderate	Monitor	LTFP/ Integrated planning Rigour of Council prioritisation Rigour of project management Asset Management Plans	Effective
Environmental	Lack of planning for and delivery of protection and conservation of natural areas	Financial impact Natural Environment Property Reputation	Possible	Moderate	Moderate	Monitor	LPS4 Local Biodiversity Strategy Watercourse Hierarchy Strategy Friends Group Strategy Eastern Region Catchment Management Program Landcare and verge control services	Effective
Environmental	Inadequate local plans and response to impacts of Climate Change	Natural Environment Financial	Likely	Major	High	Attention Required	Local Climate Change Adaptation Action Plan Regional Climate Change Adaptation Action Plan LPS4 Drainage capacity program Annual reporting on the Energy Emissions Reduction Strategy Environmental Sustainability Policy Climate Emergency Declaration	Effective
Workforce	Workforce not fit for purpose to deliver on organisational outcomes and services	People Financial impact Interruption of service	Unlikely	Moderate	Moderate	Attention Required	Regular Service Reviews Workforce Plan/ Planning	Effective
Workforce	Industrial action/ staff turnover due to failure to negotiate industrial agreements	Financial impact Interruption to service Reputation	Possible	Major	Moderate	Monitor	LTFP Workforce Plan Engage IR support Fair Work Commission	Effective

Risk Category	Risk Description	Key Risk Consequences	Risk Likelihood	Risk Consequence	Risk Ranking	Risk Tolerance	Key Risk Control(s)	Control Rating
Interruption to Services	Business interruption (systems/ people/ facilities) e.g. cyber security breaches, loss of building, supply chain	Interruption to service Financial impact	Possible	Moderate	Moderate	Monitor	Business Continuity Plan Insurance Annual reviews Asset Management Plan Local Emergency Management resources ITC Systems & Controls	Effective
Economic	Financial implications from advances in technology e.g. artificial intelligence accessing confidential information	Financial impact Interruption to service Reputation	Possible	Major	High	Attention Required	Sector advocacy Development of IT policies to address	Inadequate

7.3 Interim Audit Results for the year ending 30 June 2023

File Code	FI.AUD 2223
Author	Stan Kocian, Manager Finance and Governance
Senior Employee	Garry Bird, Director Corporate Services
Disclosure of Any Interest	Nil.
Attachments	1. Interim Audit Management Letter ↓

SUMMARY

This report present the results of the interim audit undertaken by the Office of the Auditor General (the OAG).

The OAG highlighted one finding raised as a result of the interim audit. This finding was discussed with the Shire and the comments provided by management have been included in the OAG's letter and associated findings report (**Attachment 1**).

It is recommended the Committee notes the result of the interim audit and the management comment regarding the matter raised.

BACKGROUND

The OAG, through its appointed contractor Moore Australia, has completed the interim audit for the year ending 30 June 2023 in accordance with its audit plan. The focus of the OAG's interim audit was the Shire's overall internal control environment to obtain an understanding of the Shire's key business processes, risks and internal controls relevant to the audit of the Shire's annual financial report.

STATUTORY / LEGAL IMPLICATIONS

Part 7 of the Local Government Act 1995 sets out the requirements for external audits of local governments.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

Strategy 4.4.8 – Compliance with the Local Government Act 1995 and all relevant legislation and regulations

SUSTAINABILITY IMPLICATIONS

Nil

RISK IMPLICATIONS

Risk: The Shire’s financial processes and controls are assessed as inadequate to the extent that there is a risk that the Shire’s annual financial report contains material mis-statements.		
Likelihood	Consequence	Rating
Possible	Moderate	Moderate
Action / Strategy		
An audit of the Shire’s financial processes and controls has been undertaken by the OAG.		

EXTERNAL CONSULTATION

Nil

COMMENT

The OAG has provided a letter which identifies and highlights one finding raised as a result of the interim audit. This finding was discussed with Shire management and the comments provided by management have been included in the OAG’s letter.

The table below provides a summary of the finding raised by the OAG and management’s comments in relation to the finding.

OAG Finding	Management Comments
<p>1. Purchase order raised after invoice date</p> <p>Finding</p> <p>From our sample testing of purchases made during the year, we noted one instance where the approved purchase order was raised after the date of the corresponding supplier invoice.</p> <p>Recommendation</p> <p>All authorised officers should be “reminded” of the need to ensure purchase orders are raised prior to the time of authorising works/services or ordering goods. This will help to ensure goods/services have been appropriately ordered and authorised and also helps ensure budget responsibility.</p>	<p>The recommendation is accepted. It is the Shire’s requirement that purchase orders are raised prior to authorising purchases of goods and services. In the instances that this does not occur the responsible officer is reminded of this requirement.</p> <p>Responsible person: Manager Finance and Governance</p> <p>Completion date: 30 June 2023</p>

VOTING REQUIREMENT

Simple Majority

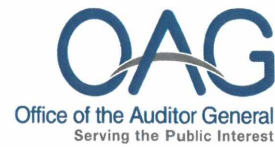
COMMITTEE DECISION RECOMMENDATION	ARC4.06.23
Moved by Mr Wittcomb Seconded by Cr Jeans	

That the Committee notes the results of the Office of the Auditor General’s interim audit and the management comments regarding the matter raised.

CARRIED 9/0

For: Cr Daw, Mr Wilkinson, Cr Martin, Mr Wittcomb, Ms Green, Cr McNeil, Cr Jeans, Cr Beale and Cr Zlatnik

Against: Nil



Our Ref: 8348

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Dear Mr Throssell

**ANNUAL FINANCIAL REPORT
INTERIM AUDIT RESULTS FOR THE YEAR ENDING 30 JUNE 2023**

We have completed the interim audit for the year ending 30 June 2023. We performed this phase of the audit in accordance with our audit plan. The focus of our interim audit was to evaluate your overall control environment, but not for the purpose of expressing an opinion on the effectiveness of internal control, and to obtain an understanding of the key business processes, risks and internal controls relevant to our audit of the annual financial report.

Management Control Issues

I would like to draw your attention to the attached listing of deficiencies in internal control and other matters that were identified during the course of the interim audit. These matters have been discussed with management and their comments have been included on the attachment. The matters reported are limited to those deficiencies that were identified during the interim audit that we have concluded are of sufficient importance to merit being reported to management. Some of the matters may be included in our auditor's report in accordance with section 7.9(2) of the *Local Government Act 1995* or regulation 10(3)(a) and (b) of the *Local Government (Audit) Regulations 1996*. If so, we will inform you before we finalise the report.

This letter has been provided for the purposes of your local government and may not be suitable for other purposes.

We have forwarded a copy of this letter to the President. A copy will also be forwarded to the Minister for Local Government when we forward our auditor's report on the annual financial report to the Minister on completion of the audit.

Feel free to contact me on 6557 7543 if you would like to discuss these matters further.

Yours faithfully

Indika Dias
Acting Director
Financial Audit
1 June 2023

Attach

SHIRE OF MUNDARING
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023
FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Purchase order raised after invoice date		✓	

Key to ratings
 The Ratings in this management letter are based on the audit team’s assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However, even if the issue is not likely to impact the audit report, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF MUNDARING
PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2023
FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

FINDING

1. Purchase order raised after invoice date

Finding

From our sample testing of purchases made during the year, we noted one instance where the approved purchase order was raised after the date of the corresponding supplier invoice.

Rating: Moderate

Implication

Payments made without authorised purchase orders may increase the risk of unauthorised expenditure occurring and going undetected.

Recommendation

All authorised officers should be “reminded” of the need to ensure purchase orders are raised prior to the time of authorising works/services or ordering goods. This will help to ensure goods/services have been appropriately ordered and authorised and also helps ensure budget responsibility.

Management comment

The recommendation is accepted. It is the Shire's requirement that purchase orders are raised prior to authorising purchases of goods and services. In the instances that this does not occur the responsible officer is reminded of this requirement.

Responsible person: Manager Finance and Governance
Completion date: Ongoing

7.4 Audit and Risk Committee Action Items - Status Report

File Code	GV.MTG 6.1
Author	Stan Kocian, Manager Finance and Governance
Senior Employee	Garry Bird, Director Corporate Services
Disclosure of Any Interest	Nil
Attachments	Nil

SUMMARY

An update on the status of Audit and Risk Committee action items is provided for the information of committee members.

BACKGROUND

A number of matters have previously been considered by the Audit and Risk Committee, several of which required follow up actions.

STATUTORY / LEGAL IMPLICATIONS

There are statutory or legal implications for some of the action items listed. Please refer to the minutes of the meeting at which the matter was considered for further information.

POLICY IMPLICATIONS

There are policy implications for some of the action items listed. Please refer to the minutes of the meeting at which the matter was considered for further information.

FINANCIAL IMPLICATIONS

There may be financial implications for some of the action items listed. Please refer to the minutes of the meeting at which the matter was considered for further information.

STRATEGIC IMPLICATIONS

Mundaring Strategic Community Plan 2020 - 2030

Priority 4 - Governance

Objective 4.4 – High standard of governance and accountability

Strategy 4.4.3 – Risks are well managed

SUSTAINABILITY IMPLICATIONS

There are sustainability implications for some of the action items listed. Please refer to the minutes of the meeting at which the matter was considered for further information.

RISK IMPLICATIONS

Risk: That action items from the Committee are not completed and expose Council to the risks being addressed by the item.
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Likelihood	Consequence	Rating
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Possible	Moderate	Moderate
Action / Strategy		
That staff update the Committee regularly on progress towards completing the required actions.		

EXTERNAL CONSULTATION

Nil

COMMENT

The following matters have previously been considered by the Audit and Risk Committee, with follow up actions required.

MEETING REFERENCE	RESPONSIBLE OFFICER	ACTION	STATUS – 13 June 2023
26.5.20 Item 8.3 Auditor General's Report – Contract Extensions and Variations Related 17.05.21 Internal Audit Report Contract Management	Director Corporate Services	Draft Contract Management Policy by 30 June 2021 and Guidelines 30 June 2022.	Contract Management Policy adopted by Council 9 March 2021 (C5.03.21). Guidelines still to be drafted. It is envisaged this task will be undertaken by the new Contract Officer position. The initial recruitment process failed to attract a suitable candidate. The position description was reviewed and a second recruitment process was to be undertaken in July/August 2022. However this did not occur due to priority being given to filling vacancies in the Finance team and recruiting a dedicated project resource for the chart of accounts project. The deadline will be revised once the second recruitment process has been undertaken (March/ April 2023) and a successful candidate is appointed to the position.

			The second recruitment process has been completed (early May) and again failed to find a suitable applicant. The requirements for this position are currently being reviewed by ELT.
25.01.2022 Item 8.2 Internal Audit Report - Infringements	Director Statutory Services	An Infringements Procedures Manual will be created and maintained focused on the three stages of the process: <ul style="list-style-type: none"> • Issue of infringements, including authorised employees; • Maintenance and management of infringements; and • Referral to FER. This Manual will be available to all sections of Statutory Services (Rangers, Fire, Health, Planning and Building including Swimming Pools). Due date: 31 December 2022.	The manual is still in development including establishing the processes associated with fully utilising the tools available within the Authority infringements software June 2023 Civica have been engaged to undertake the implementation of the infringements software. Revised due date: 30 June 2023. Revised due date #2 – 31 December 2023
25.01.2022 Item 8.2 Internal Audit Report - Infringements	Director Statutory Services	1. A Compliance Register, which will show a more comprehensive picture of the Shire's compliance and enforcement actions, compared to an Infringements Register will be implemented across Statutory Services (Rangers, Fire, Health, Planning and Building including Swimming Pools). This will take the form of a centralised	Consultation will be undertaken with another LGA (Town of Cottesloe) in relation to their use of the Authority infringements module to gain the best usage of the system including tracking of, and reporting on, infringements and prosecutions within an infringements register. As the community portal, My Mundaring Online has now been implemented further

		<p>spreadsheet with tabs for each service, which will be maintained by a responsible employee from each service. It is proposed that this spreadsheet is used as an interim measure pending implementation of point 2 below; and</p> <p>2. Improvements to the infringement's module in Authority (the Shire's accounting software) will be investigated.</p> <p>Due date: 31 December 2022.</p>	<p>investigation and developments of the portal can now be undertaken with the IT Service.</p> <p>June 2023 Civica have been engaged to undertake the implementation of the infringements software.</p> <p>Revised due date: 30 June 2023. Revised due date #2 – 31 December 2023</p>
25.01.2022 Item 8.2 Internal Audit Report - Infringements	Director Statutory Services	<p>An update to the legislation section of the compliance policy document will be actioned.</p> <p>Due date: 31 December 2022.</p>	<p>This action will be incorporated when the policy is reviewed as part of Shire's review of all policies.</p> <p>Revised due date: The Review of the Infringements Policy is scheduled to commence Quarter 3 2024.</p>
25.01.2022 Item 8.2 Internal Audit Report - Infringements	Director Statutory Services	<p>Infringement Reports - Statutory Services staff will liaise with IT and explore whether improvements can be made to the existing reporting facility in Authority.</p> <p>Due date: 31 December 2022.</p>	<p>June 2023 Civica have been engaged to undertake the implementation of the infringements software</p> <p>Revised due date: 30 June 2023. Revised due date #2 – 31 December 2023</p>
25.01.2022 Item 8.2 Internal Audit Report - Infringements	Director Statutory Services	<p>Timing of the issue of infringements- The timeframe for issuing infringement notices depends on the</p>	<p>This action item will be addressed as part of the development of the Infringements Register.</p>

		<p>legislation under which the infringement notice is issued. The various timeframes will form part of the Register that will be implemented. Age analysis reporting will be considered when exploring improvements to Authority.</p> <p>Due date: 31 December 2022.</p>	<p>June 2023 Civica have been engaged to undertake the implementation of the infringements software</p> <p>Revised due date: 30 June 2023. Revised due date #2 – 31 December 2023</p>
22.02.2022	Director Statutory services	Review the Shire's Business Recovery Plan.	<p>Review well underway, to be presented to ELT late June 2023.</p> <p>Due Date: 31 March 2022 Revised due date: 30 June 2023.</p>
28.06.2022 Item 8.3 Review of WALGA Contestable Energy Supply.	Director Infrastructure Services	Give further consideration and clarity in a future revision of the Purchasing Policy in regards to the use of the tender exempt procurements for goods or services supplied or obtained through the government of the State or the Commonwealth or any of its agencies, or by a local government or a regional local government.	The timeline for the review of Purchasing Policy has been scheduled to commence in January 2024 with a scheduled completion date of June 2024.
25 October 2022 Item 8.1 and 7 March 2023 Item 7.1 WHS Management Plan and Action Plan.	Director Corporate Services	Provide regular updates to the Committee on progress of these plans	<p>The WHS Action Plan was presented to the Committee at the 7 March 2023 meeting in conjunction with the WHS Internal Audit findings.</p> <p>Six monthly update have been requested by the Committee as follows;</p>

			<ul style="list-style-type: none"> • September 2023 • March 2024 • September 2024 • March 2025 • September 2025
28 February 2023 Item 9.1 General Computer Controls – Capability Maturity Framework	Director Corporate Services	Provide an update to the Committee by June 2023 (six monthly update).	<p>Action items contained within the assessment are currently being progressed. Six monthly update have been requested by the Committee as follows;</p> <ul style="list-style-type: none"> • June 2023 • January 2024 • June 2024 • January 2025 • June 2025

VOTING REQUIREMENT

Simple Majority

COMMITTEE DECISION RECOMMENDATION	ARC5.06.23
Moved by Cr Zlatnik	Seconded by Cr Martin

That the Committee notes the Action Items Status Report as at 13 June 2023.

CARRIED 9/0

For: Cr Daw, Mr Wilkinson, Cr Martin, Mr Wittcomb, Ms Green, Cr McNeil, Cr Jeans, Cr Beale and Cr Zlatnik

Against: Nil

8.0 URGENT BUSINESS (LATE REPORTS)

Nil

9.0 CONFIDENTIAL REPORTS

Meeting Closed to Public at 4.50pm

The Local Government Act 1995, Part 5, Section 5.23 states in part:

- (2) If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —
- (a) a matter affecting an employee or employees; and
 - (b) the personal affairs of any person; and
 - (c) a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and
 - (d) legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and
 - (e) a matter that if disclosed, would reveal —
 - (i) a trade secret; or
 - (ii) information that has a commercial value to a person; or
 - (iii) information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government; and
 - (f) a matter that if disclosed, could be reasonably expected to —
 - (i) impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or
 - (ii) endanger the security of the local government's property; or
 - (iii) prejudice the maintenance or enforcement of a lawful measure for protecting public safety; and
 - (g) information which is the subject of a direction given under section 23(1a) of the *Parliamentary Commissioner Act 1971*; and
 - (h) such other matters as may be prescribed.

COMMITTEE DECISION RECOMMENDATION	ARC6.06.23		
Moved by	Cr McNeil	Seconded by	Cr Jeans

That the Committee closes the meeting to members of the public, in accordance with *s5.23(2) of the Local Government Act 1995*, in order to consider the confidential reports as detailed below:

9.1 General Computer Controls - Capability Maturity Framework Self-Assessment

Item 9.1 is considered confidential in accordance with the *Local Government Act 1995* section 5.23(2) (f(ii)) as it contains information relating to a matter that if disclosed, could be reasonably expected to endanger the security of the local government's property.

CARRIED 9/0

For: Cr Daw, Mr Wilkinson, Cr Martin, Mr Wittcomb, Ms Green, Cr McNeil, Cr Jeans, Cr Beale and Cr Zlatnik

Against: Nil

9.1 General Computer Controls – Capability Maturity Framework Self-Assessment

File Code	IT.PLN 1
Author	Robert Campbell, Manager Information Technology
Senior Employee	Garry Bird, Director Corporate Services
Disclosure of Any Interest	Nil
Attachments	1. 2022 General Computer Controls Capability Maturity Model - Self Assessment

Please refer to confidential report provided under separate cover.

COMMITTEE DECISION RECOMMENDATION	ARC7.06.23
Moved by Cr Daw	Seconded by Mr Wittcomb

That the Committee notes the General Computer Controls – Action Items Status Report as at 19 June 2023.

CARRIED 9/0

For: Cr Daw, Mr Wilkinson, Cr Martin, Mr Wittcomb, Ms Green, Cr McNeil, Cr Jeans, Cr Beale and Cr Zlatnik

Against: Nil

Meeting Opened to Public at 5.17pm

COMMITTEE DECISION RECOMMENDATION	ARC8.06.23
Moved by Cr Martin	Seconded by Cr McNeil

That the meeting again be opened to the public.

CARRIED 9/0

For: Cr Daw, Mr Wilkinson, Cr Martin, Mr Wittcomb, Ms Green, Cr McNeil, Cr Jeans,
 Cr Beale and Cr Zlatnik

Against: Nil

10.0 CLOSING PROCEDURES

10.1 Date, Time and Place of the Next Meeting

The next Audit and Risk Committee meeting will be held on Tuesday, 22 August 2023 in the Committee Room, 7000 Great Eastern Highway, Mundaring.

10.2 Closure of the Meeting

The Presiding Person declared the meeting closed at 5.18pm.