



11 May 2021

## NOTICE OF MEETING

Dear Committee Member,

The next Audit and Risk Committee meeting will be held at 5.30 pm on Tuesday, 18 May 2021 in the Committee Room.

The attached agenda is presented for your consideration.

Yours sincerely

A handwritten signature in blue ink, appearing to read "Jonathan Throssell".

**Jonathan Throssell**  
**CHIEF EXECUTIVE OFFICER**

### Please Note

If an Elected Member has a query regarding a report item or requires additional information in relation to a report item, please contact the senior employee (noted in the report) prior to the meeting.



**AGENDA**  
**AUDIT AND RISK COMMITTEE MEETING**  
**18 MAY 2021**

**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 MEETING  
COMMITTEE ROOM – 5.30 PM**

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**1.0 OPENING PROCEDURES**

Acknowledgement of Country

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

**1.1 Announcement of Visitors**

**1.2 Attendance/Apologies**

<b>Member</b>	Cr Darrell Jones (Presiding Person)	South Ward
	Mr Craig Wilkinson (Deputy Presiding)	External Member
	Cr John Daw	East Ward
	Cr Simon Cuthbert	East Ward
	Cr Matthew Corica	West Ward
	Cr Jason Russell	West Ward
	Cr James Martin	South Ward
	Mr Tony Wittcomb	External Member
<b>Staff</b>	Jonathan Throssell	Chief Executive Officer
	Garry Bird	Director Corporate Services
	Stan Kocian	Manager Finance & Governance
	Danielle Courtin	Governance Co-ordinator
	Andrea Douglas	Minute Secretary

**Apologies**

**Guests**

**2.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**

**2.1 Recording of Audit Committee Chair Forum - 18 February 2021 - Office of the Auditor General**

On 18 February 2021, Cr Darrell Jones was invited as Chair of local governments entity's Audit Committee to attend an online broadcast of a forum arranged by the OAG.

In mid-2020 the OAG held an inaugural forum for State sector Audit Committee Chairs, which included a keynote presentation from Frank Cooper AO, an update from the Deputy Under Treasurer and the launch of our [Better Practice Guide for Public Sector Audit Committees](#).

The forum was born out of changes to Treasurer's Instructions and other matters aimed at the State sector, however we would like to extend the invitation to our second forum to local government Audit Committee Chairs, as we believe the information may be of interest.

**Keynote speaker:** Diane Smith-Gander AO

**Other topics:** Preview of OAG Better Practice Guide for Financial Statements, and OAG update on audit matters incl. key insights from 2020

Cr Jones has provided the following summary of the event.

Our ARC is well on top of most issues raised. Perhaps diversity and committee renewal needs to be addressed, (but we are limited to the type of elected members we have and the applicants for the unpaid independent members). We should also consider specifically inviting all elected members to the external auditor ARC meetings as this engages the entire council in this important issue.

### **3.0 DECLARATION OF INTEREST**

#### **3.1 Declaration of Financial Interest and Proximity Interests**

Elected 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*).

#### **3.2 Declaration of Interest Affecting Impartiality**

An Elected 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*).

### **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.

### **6.0 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

<b>RECOMMENDATION</b>
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That the Minutes of the Audit and Risk Committee Meeting held 16 February 2021 be confirmed.

## **7.0 PRESENTATIONS**

### **7.1 Deputations**

- (1) Members of the public may, during the deputations segment of the order of business and with the consent of the Presiding Member, make a public statement on any matter that appears on the agenda for that meeting provided that –
  - a) the deputation is limited to a maximum of 3 minutes, unless otherwise determined by the Presiding member;
  - b) the deputation is not offensive or defamatory in nature, providing that the Presiding Member has taken all reasonable steps to assist the member of the public to phrase the statement in a manner that is not offensive or defamatory; and
  - c) no discussion or questions relating to the deputation are permitted, unless otherwise determined by the Presiding Member.
- (2) Fifteen minutes is to be allocated for deputations.
- (3) Once all statements have been made, nothing prevents the unused part of the deputation time period from being used for other matters.
- (4) If the 15 minute period set aside for deputations is reached, Council may resolve by resolution that statement time be extended for no more than two 15 minute extensions.

### **7.2 Petitions**

- (1) A petition is to –
  - a) be addressed to the President;
  - b) be made by electors of the district;
  - c) state the request on each page of the petition;
  - d) contain the legible names, addresses and signatures of the electors making the request;
  - e) contain a summary of the reasons for the request;
  - f) state the name of the person to whom, and an address at which, notice to the petitioners can be given; and
  - g) not contain offensive or insulting language.
- (2) On the presentation of a petition –
  - a) the member presenting it or the CEO is confined to reading the petition; and
  - b) the only motion that is in order is that the petition be received and that it be referred to the CEO for action.
- (3) At any meeting, the Council is not to vote on any matter that is the subject of a petition presented to that meeting, unless –
  - a) The matter is the subject of a report included in the agenda; and
  - b) The Council has considered the issues raised in the petition.

### **7.3 Presentations**

## 8.0 REPORTS OF EMPLOYEES

### 8.1 New Policy OR-32 Loans to Community Groups

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<b>File Code</b>	GV.OPP 1
<b>Author</b>	Darryn Hunt, Accountant
<b>Senior Employee</b>	Garry Bird, Director Corporate Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	1. Draft Policy OR-32 "Loans to Community Groups" <a href="#">↓</a>

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#### SUMMARY

At its Ordinary Council Meeting held 9 February 2021, Council requested the Chief Executive Officer prepare a draft policy regarding loans to community based organisations for future consideration by the Audit and Risk Committee (C7.02.21).

The draft policy is attached for the Committee's consideration and recommendation to Council for adoption (**Attachment 1**).

#### BACKGROUND

From time to time Shire of Mundaring receives requests from Community Groups to facilitate or provide loans for the purpose of undertaking capital improvements to the Shire premises they occupy. At its Ordinary Council Meeting held 9 February 2021, Council approved a cash advance of \$25,000 from its municipal funds to the Mahogany Creek Progress Association for capital improvements to Mahogany Creek Hall, to be repaid, with interest, within two years.

In 1999 the Shire facilitated a self supporting loan of \$150,000 for Hills Community Support Group Incorporated (Rise Network) via the Western Australian Treasury Corporation. The loan period was for 10 years and was secured for the Shire via a mortgage over two properties owned by the lender. The loan principal and interest was fully repaid to WATC by the Shire in 2009 from monthly payments received under the loan agreement with the lender.

This policy sets out the general requirements that will guide Council when considering and assessing such requests to ensure consistent, transparent, equitable and accountable decision-making and to ensure that the Shire's financial resources are appropriately managed.

#### STATUTORY / LEGAL IMPLICATIONS

*Local Government Act 1995* – Sections 6.20 & 6.21

*Local Government (Financial Management) Regulations 1996 Pt.2*

#### POLICY IMPLICATIONS

Nil

## FINANCIAL IMPLICATIONS

When assessing loan applications from Community Groups there is requirement to consider potential adverse impacts upon the Shire's current and future financial resources for funding its normal operations and planned projects. The level of Self Supporting Loans would impact the Shire's Debt Service Ratio and therefore the Shire's capacity to borrow to fund its own works.

## 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: Financial:** Not having a policy that includes assessment criteria when considering loan applications from community groups may expose the Shire to a risk that the borrowing community group could default upon its repayment obligations.

Likelihood	Consequence	Rating
Unlikely	Minor	Low

### Action / Strategy

Adopt a policy that includes criteria to consider when assessing applications for loans from community groups.

## EXTERNAL CONSULTATION

Nil

## COMMENT

The intent of the policy is to ensure consistent, transparent, equitable and accountable decision-making and to ensure that the Shire's financial resources are appropriately managed and inherent risks are minimised.

Criteria for Purpose of Financial Assistance, Eligible Community Groups and thresholds for loan principles are prescribed to:

- appropriately consider the financial risk implications for the Shire; and

- ensure that such loans to community groups ultimately result in a benefit being provided to the community; and
- maximise congruence and compliance with the Shire’s goals, objectives and legislative requirements.

## **VOTING REQUIREMENT**

Simple Majority

<b>RECOMMENDATION</b>
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That Council adopts Policy OR-32 “Loans to Community Groups” – **Attachment 1**.

Attachment 1

**Shire of Mundaring**

**POLICY**

**LOANS TO COMMUNITY GROUPS**

<b>Policy Ref:</b>	<b>OR-32</b>
<b>Committee Rec:</b>	<b>Date:</b>
<b>Adopted:</b>	<b>Date:</b>
<b>Amended:</b>	<b>Date:</b>
<b>Reviewed:</b>	<b>Date:</b>
<b>Procedure Ref:</b>	<b>Delegation Ref:</b>
<b>Statute Ref:</b>	Local Government Act 1995 – s.6.20 & s.6.21 Local Government (Financial Management) Regulations 1996 Pt.2
<b>Local Law Ref:</b>	

**PURPOSE**

The purpose of this policy is to provide a consistent, transparent and equitable approach and define the principles by which Council may assist eligible community groups seeking financial assistance to undertake capital improvement works.

**Definitions**

Community Group	<ol style="list-style-type: none"> <li>1. incorporated not for profit group or association of persons with the primary aim of conducting activities and providing services for community benefit;</li> <li>2. relies predominantly on volunteer labour, community fundraising, membership fees and donations; and</li> <li>3. may receive state and federal government operational grants and may rely on a fee for service business model.</li> </ol>
Shire Premises	Land and/or buildings owned or managed by the Shire of Mundaring.

**Background**

From time to time Shire of Mundaring receives requests from Community Groups to facilitate or provide loans for the purpose of undertaking capital improvements to the Shire Premises they occupy.

Under such funding arrangements the Shire is exposed to a risk that the borrowing Community Group could default upon its repayment obligations.

This policy sets out the general requirements that will guide Council when considering and assessing such requests to ensure consistent, transparent, equitable and accountable decision-making and to ensure that the Shire’s financial resources are appropriately managed.

## Attachment 1

### Financial Assistance Options

Two types of financial assistance may be offered by the Shire to eligible Community Groups to a maximum of 75% of the total project cost:

1. Self-supporting Loans for Community Groups: are loans taken out by the Shire of Mundaring from the Western Australian Treasury Corporation on behalf of an eligible organisation that undertakes to meet all loan principal, interest, loan guarantee payments and associated loan costs incurred by the Shire. The maximum value of the loaned principal shall not exceed \$100,000 and the term of the loan shall not exceed the term of any existing community lease agreement.
2. Cash Advances to Community Groups: are loans provided by the Shire from its Municipal Fund to an eligible organisation that undertakes to make payments to meet the loan principal, interest and associated loan costs. The maximum value of the loaned principal shall not exceed \$25,000 and the term of the loan shall not exceed the term of any existing community lease agreement.

### Purpose of Financial Assistance

Funds from the loan applied for by a Community Group are strictly to be used for undertaking capital improvements to Shire Premises.

Requests associated with project design costs, public liability insurance, licences, registrations, ongoing salary, rent, rates, day-to-day operational costs or commercial undertakings, shall not be considered.

### Eligible Community Groups

A Community Group applying for financial assistance shall meet all of the following conditions in order for its application to be considered by Council:

- i. The applicant is currently registered as an incorporated not for profit Community Group; and
- ii. The applicant currently leases or occupies Shire Premises; and
- iii. The applicant is currently free of any debt to the Shire in relation to lease fees, rates or other debts; and
- iv. The applicant has current Public Liability Insurance cover to the satisfaction of the Shire.

### Minimum Requirements of Applicants

Shire of Mundaring must be satisfied that the applicant has the capacity to service the debt and there is a minimum risk of default.

For all applications over \$5000 under this Policy, the applicant organisation will be invited to attend a Council meeting to present their application and respond to Elected Members' questions or information requests.

#### Attachment 1

For assessment of all Self-supporting Loan applications, the applicant shall provide the Shire with the following:

- Three years audited financial statements (with the latest statement no more than 12 months old); and
- Detailed 10-year cash flow projection; and
- Current membership details and member numbers for the preceding three (3) years; and
- Current bank account statements for the 12 month period immediately prior the application date; and
- Documentation demonstrating the source and nature of the balance of funding for the project; and
- Any other documentation that the Shire may consider is relevant for assessing the application.

For assessment of all Cash Advance applications, the applicant shall provide the Shire with the following:

- Three years audited financial statements (with the latest statement no more than 12 months old); and
- Detailed cash flow projection for the duration and finalisation of the project; and
- Current membership details and member numbers for the prior three (3) years; and
- Current account bank statements for the 12 month period immediately prior the application date; and
- Documentation demonstrating the ultimate source(s) of funding for the project; and
- Any other documentation that the Shire may consider is relevant for assessing the application.

#### Approval of Applications

In assessing applications, Council shall have regard to the following:

- The capital works project being funded must provide a benefit to the community and be for the purpose of enhancing the activity of the Community Group; and
- Applications must align with the objectives of the Shire's Strategic Community Plan and Corporate Business Plan; and
- The improvement is for a permanent structure or improvement, or an item considered to be fixed to a structure. Applications for minor repairs and moveable items or plant will not be considered; and
- Approval of any application must consider impacts to the current budget and Long Term Financial Plan of the Shire of Mundaring as required. Projects that may result in a perpetual dependence upon Shire funds will not be approved.

## 8.2 Chart of Accounts Project Update

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<b>File Code</b>	FI.ACC
<b>Author</b>	Stan Kocian, Manager Finance and Governance
<b>Senior Employee</b>	Garry Bird, Director Corporate Services
<b>Disclosure of Any Interest</b>	Nil
<b>Attachments</b>	Nil

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### **SUMMARY**

This report provides a progress report on the Chart of Accounts project, which whilst originally commencing in 2017/18 has been subject to a number of delays.

### **BACKGROUND**

Establishing a logical and structured Chart of Accounts (COA) is extremely important to the overall performance of the accounting software. The Shire's current COA, which has been in place for a number of years now, is structured in such a way that it restricts the type of financial and management reports that can be produced in an automated way. Flexibility in terms of management reporting is also limited by the current structure of the COA.

In short, implementing a new Chart of Accounts will enhance the Shire's financial management reporting capabilities and better inform decision making (e.g. the Shire will be able to better ascertain the cost of specific activities/services/assets the Shire undertakes/provides).

It should be noted that current financial reports (monthly, annual and budgets) all meet statutory requirements.

To this end a total replacement of the Shire's Chart of Accounts was planned and commenced in 2017/18. Such a project has significant staff resource implications and is normally undertaken when an organisation changes over to a new financial software system. There is no plan to change this software in the short to medium term.

### **STATUTORY / LEGAL IMPLICATIONS**

Nil

### **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 4.4.6 – Sound financial and asset management

## SUSTAINABILITY IMPLICATIONS

Nil

## RISK IMPLICATIONS

<b>Risk:</b> The Shire is unable to implement a new chart of account structure and remains constrained in the quality and flexibility of the financial reports than can be produced.		
Likelihood	Consequence	Rating
Possible	Moderate	Moderate
<b>Action / Strategy</b>		
Develop and implement a project plan to implement a new Chart of Account structure by 1 July 2022, noting that additional resources will likely be required to implement by this deadline.		

<b>Risk:</b> The Shire's software provider does not provide adequate project and technical support during the project or at the implementation stage. This in turn could cause project delays in terms implementation of the new Chart of Accounts.		
Likelihood	Consequence	Rating
Possible	Moderate	Moderate
<b>Action / Strategy</b>		
A detailed scope of works and project plan is developed collaboratively, and agreed to, by the Shire and the software provider.		

## EXTERNAL CONSULTATION

Discussions have taken place with the provider of the Shire's financial software system in terms of providing project support and technical advice.

## COMMENT

A number of unavoidable circumstances have caused delays to the replacement of the Chart of Accounts (COA) project. All of these factors had an impact on what is a small Finance team and the Shire's ability to dedicate resources to undertake the project to achieve the desired outcome. Delays have occurred due to:

1. The then Director of Corporate Services resigning in March 2019. The Manager of Finance and Governance acted in the role of Director until a permanent appointment was made at the beginning of August 2019. During this time the Manager of Finance and Governance did not have sufficient time to work with and assist project team members on the COA project.
2. The Finance team had significant staff turnover throughout 2019, which included the positions of Accounts Payable, Rates and Accountant (who was also on the project team). The flow on effect impacted the team leader (a dedicated project resource) throughout the year due to the requirement to assist and train new staff or undertake tasks on an interim basis. While a new Accountant came on board at the beginning of 2020 there was the expected transitional period throughout 2020 while he familiarised himself with the Shire's systems and processes. Due to the instability of the team it was not possible to allocate resources to the COA project during 2019 and early 2020.
3. The Shire undertook a major version upgrade of its finance software in 2020. This required several months of user acceptance testing (February through to early June) which was resource intensive. Several issues were encountered with the software which further exacerbated the lack of available resources. After the "go live" date at the beginning of July 2020 there were again several issues, primarily with the rates module. A number of these issues weren't resolved until early November 2020. Again this diverted resources from the COA project.
4. The conversion environment within the finance system in which our draft new account structure is held was not transitioned across to the new version of the system. To date this remains unresolved with the software provider, however after recent discussions with the provider there is a plan in place to re-establish this environment in the coming weeks.

As such, the current status of the COA project is that a revised project will be developed in collaboration with the software provider (who will also provide project support and technical advice). The intention is to recommence the project in earnest in September 2021 with a view of a "go live" date of 1 July 2022.

Effectively the project will need to be "signed off" by the end of February 2022 to allow staff to commence the preparation of the 2022/23 Budget.

## **VOTING REQUIREMENT**

Simple Majority

<b>RECOMMENDATION</b>
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That the Committee notes the progress report update on the Chart of Accounts project.

## 8.3 Audit and Risk Committee Action Items - Status Report

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

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### **SUMMARY**

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

### **BACKGROUND**

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

### **STATUTORY / LEGAL IMPLICATIONS**

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

### **FINANCIAL IMPLICATIONS**

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

## RISK IMPLICATIONS

<b>Risk:</b> That action items from the Committee are not completed and expose Council to the risks being addressed by the item.		
<b>Likelihood</b>	<b>Consequence</b>	<b>Rating</b>
Possible	Moderate	Moderate
<b>Action / Strategy</b>		
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.

<b>MEETING REFERENCE</b>	<b>RESPONSIBLE OFFICER</b>	<b>ACTION</b>	<b>STATUS – 7 May 2021</b>
26.5.20 Item 8.3 Auditor General's Report – Contract Extensions and Variations	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.
17.11.20 Item 8.1 Auditor General's Report – Regulation of Consumer Food Safety by Local Government	Director Statutory Services	New food safety procedures to be drafted and assessment form for food businesses to be reviewed.	Procedures have been drafted and are being reviewed prior to CEO approval by 30 June 2021.
17.11.20 Item 8.2 Auditor General's Report – Waste Management Service Delivery	Director Infrastructure Services	Prepare Waste Plan and website update on waste.	Waste Plan adopted by Council on 9 March 2021 (C13.03.21)

16.02.21 Item 8.3 Audit and Risk Committee Self- Assessment	Director Corporate Services	Provide induction for external Audit and Risk Committee members after the October 2021 election.	No action, will be implemented after the October 2021 election.
16.02.21 Item 8.3 Audit and Risk Committee Self- Assessment	Director Corporate Services	Provide professional development opportunities to external committee members	Ongoing
16.02.21 Item 8.3 Audit and Risk Committee Self- Assessment	Director Corporate Services	Present the organisation's Strategic Risks as contained in the Corporate Business Plan to the Committee for review annually in August, prior to commencing the corporate business planning process.	To be presented at August committee meeting.
16.02.21 Item 8.3 Audit and Risk Committee Self- Assessment	Director Corporate Services	Advertise expressions of interest for external Audit and Risk Committee members prior to the October 2021 elections with a view to potentially increasing external membership on the Committee.	Advertising to commence 30 July 2021.

## VOTING REQUIREMENT

Simple Majority

## RECOMMENDATION

That the Committee receives the action items status report as at 7 May 2021 and notes the actions undertaken.

**9.0 URGENT BUSINESS (LATE REPORTS)**

**10.0 CLOSING PROCEDURES**

**10.1 Date, Time and Place of the Next Meeting**

**10.2 Closure of the Meeting**