



# SHIRE OF WOODANILLING



Audit Committee Meeting  
Unconfirmed Minutes  
18 March 2025

## DISCLAIMER

This agenda has yet to be dealt with by the Audit Committee. The recommendations shown at the foot of each item have yet to be considered by the Audit Committee and are not to be interpreted as being the position of the Audit Committee. The minutes of the meeting held to discuss this agenda should be read to ascertain the decision of the Audit Committee.

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## CONTENTS

<b>1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS</b>	<b>2</b>
<b>2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)</b>	<b>2</b>
<b>3. APOLOGIES</b>	<b>2</b>
<b>4. APPLICATIONS FOR LEAVE OF ABSENCE</b>	<b>2</b>
<b>5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE</b>	<b>2</b>
<b>6. PUBLIC QUESTION TIME</b>	<b>2</b>
<b>7. DECLARATIONS OF COUNCILLORS OR OFFICERS INTEREST</b>	<b>2</b>
<b>8. CONFIRMATION OF PREVIOUS MINUTES:</b>	<b>2</b>
8.1. AUDIT COMMITTEE MEETING 17 DECEMBER 2024	2
<b>9. AUDIT COMMITTEE REPORTS</b>	<b>3</b>
9.1. COMPLIANCE AUDIT RETURN 2024	3
<b>10. CLOSURE OF MEETING</b>	<b>6</b>

# AUDIT COMMITTEE MEETING AGENDA

## 1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chairperson, Cr Douglas will declare the meeting open at 3:04pm. The Chairperson will alert the meeting to the procedures for emergencies including evacuation, designated exits, and muster points.

## 2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

### Present:

Cr D Douglas	Shire President
Cr HR Thomson	Deputy Shire President
Cr B Smith	
Cr I Garstone	
Cr K Stephens	
Cr R Marshall	

### Officers:

Mark Hook	Acting Chief Executive Officer
Ciara Whitmore	Customer Service Officer

### Apologies:

### Observers:

## 3. APOLOGIES

Nil.

## 4. APPLICATIONS FOR LEAVE OF ABSENCE

Nil.

## 5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil.

## 6. PUBLIC QUESTION TIME

Nil.

## 7. DECLARATIONS OF COUNCILLORS OR OFFICERS INTEREST

Nil

## 8. CONFIRMATION OF PREVIOUS MINUTES:

### 8.1. AUDIT COMMITTEE MEETING 17 DECEMBER 2024

#### COUNCIL DECISION

That the Minutes of the Audit Committee meeting held 17 December 2024 be confirmed as a true and correct record of proceedings without amendment.

#### COMMITTEE DECISION – ITEM 8.1.AUDIT COMMITTEE MEETING 17 DECEMBER 2024

Moved: Cr Thomson                      Seconded: Cr Garstone

That the Minutes of the Audit Committee meeting held 17 December 2024 be confirmed as a true and correct record of proceedings without amendment.

**CARRIED 6/0**

For: Cr Douglas, Cr Thomson, Cr Smith, Cr Garstone, Cr Stephens, Cr Marshall

Against: Nil

## 9. AUDIT COMMITTEE REPORTS

### 9.1. COMPLIANCE AUDIT RETURN 2024

<b>File Reference</b>	ADM0017
<b>Date of Report</b>	21 February 2024
<b>Responsible Officer</b>	Mark Hook, Acting Chief Executive Officer
<b>Author/s of Report</b>	Mark Hook, Acting Chief Executive Officer
<b>Disclosure of any Interest</b>	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
<b>Voting Requirement</b>	Absolute Majority
<b>Attachment</b>	<b>Attachment 9.1.1</b> – Compliance Audit Return 2024

#### BRIEF SUMMARY

The purpose of this report is for the Audit Committee to consider the Local Government Compliance Audit Return (CAR) for the period 1 January 2024 to 31 December 2024 and make a recommendation to Council to determine a position.

#### BACKGROUND/COMMENT

The Department of Local Government, Sport and Cultural Industries (DLGSC) requires all local governments to complete and lodge an annual Compliance Audit Return for the preceding year by 31 March in the following calendar year.

The annual return required responses in the following broad categories:

- Commercial Enterprises by Local Governments;
- Delegation of Power/Duty;
- Disclosure of Interest;
- Disposal of Property;
- Elections;
- Finance;
- Integrated Planning and Reporting;
- Local Government Employees;
- Official Conduct;
- Other; and
- Tenders for Providing Goods and Services.

In general, the Shire has achieved in most categories however the IPR area is currently in progress. Responses were provided for each of the sections and is detailed in **Attachment 9.1.1**.

Provided for the Audit Committee is the completed annual Compliance Audit Return for the period 1 January 2024 to 31 December 2024 and subject to Council's formal acceptance it is proposed to lodge the completed return with the Department by 31 March 2025.

#### STATUTORY/LEGAL IMPLICATIONS

The Council is obliged to complete and submit the Woodanilling's Compliance Audit Return 2023 in accordance with the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996*.

- Section 7.13(1)(i) of the *Local Government Act 1995* requires local governments to carry out, in the prescribed manner and in the form approved by the Minister an audit of compliance with statutory requirements prescribed in the *Local Government (Audit) Regulations 1996*.
- Regulation 13 of the *Local Government (Audit) Regulations 1996* details the statutory requirements that must be addressed within the compliance audit.
- Regulation 14 of the *Local Government (Audit) Regulations 1996* specifies the requirement to undertake a compliance audit for the annual period 1 January to 31 December and the process by which the audit return is to be considered by Council.

- Regulation 15 of the *Local Government (Audit) Regulations 1996* details the actions to be taken to certify the audit return and to submit the return by 31 March following the period to which the return relates.

### POLICY IMPLICATIONS

There is no relevant plans or policies to consider in relation to this matter.

### FINANCIAL IMPLICATIONS

There are no financial implications associated with this report.

### STRATEGIC IMPLICATIONS

#### THEME 3

#### Governance

#### OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

#### STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

### CONSULTATION/COMMUNICATION

Consultation has been undertaken with relevant officers in regard to compliance requirements being met or not.

### RISK MANAGEMENT

There is a risk that Council will be in breach of its statutory obligations should it not complete and adopt the Compliance Audit Return 2023. Accordingly, it has been assessed that the level of risk is high.

Consequence Likelihood	Insignificant	Minor	Moderate	Major	Extreme
Almost	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

## VOTING REQUIREMENTS

Absolute Majority

## OFFICERS RECOMMENDATION

That the Audit Committee recommends to council that it:

1. Adopts the 2024 Local Government Compliance Audit Return for the period 1 January 2024 to 31 December 2024 as contained in **Attachment 9.1.1**; and
2. Authorises the Shire President and Acting Chief Executive Officer to certify, in accordance with Regulation 15 of the *Local Government (Audit) Regulations 1996*, the completed 2024 Compliance Audit Return and submit to the Department of Local Government, Sport and Cultural Industries by the 31<sup>st</sup> March 2025.

### **COMMITTEE DECISION – ITEM 9.1. COMPLIANCE AUDIT RETURN 2024**

**Moved: Cr Smith**

**Seconded:**

**Cr Thomson**

That the Audit Committee recommends to council that it:

1. Adopts the 2024 Local Government Compliance Audit Return for the period 1 January 2024 to 31 December 2024 as contained in Attachment 9.1.1; and
2. Authorises the Shire President and Acting Chief Executive Officer to certify, in accordance with Regulation 15 of the Local Government (Audit) Regulations 1996, the completed 2024 Compliance Audit Return and submit to the Department of Local Government, Sport and Cultural Industries by the 31<sup>st</sup> March 2025.

**CARRIED 6/0**

**For: Cr Douglas, Cr Thomson, Cr Smith, Cr Garstone, Cr Stephens, Cr Marshall**

**Against: Nil**

## **10. CLOSURE OF MEETING**

There being no further business to discuss the Chairperson, Cr Douglas will declare the meeting closed at 3:07pm.