



Audit & Risk Committee Notice of Meeting | 9th March 2021

Dear Councillors

I respectfully advise that the AUDIT & RISK COMMITTEE MEETING will be held in the Shire Council Chambers, Jennaberring Road, Quairading, WA on Tuesday 9th March 2021 commencing at 5:00pm.

MEETING AGENDA ATTACHED

Graeme Fardon

Graeme Fardon
CHIEF EXECUTIVE OFFICER

Date: 5th March 2021



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SHIRE OF QUAIRADING

ITEM 1 OPENING & ANNOUNCEMENTS

The Chairperson opened the Meeting at _____ pm.

"Before we start our Meeting, I would like to acknowledge that we are meeting on Noongar land and we pay respect to the original custodians...past, present and future and welcome you all here today for this Meeting".

ITEM 2 ATTENDANCE AND APOLOGIES

Councillors

Cr JN Haythornthwaite	Chairperson / Deputy Shire President
Cr WMF Davies	Shire President
Cr BR Cowcill	
Cr JW Haythornthwaite	
Cr JR Hippiisley	
Cr PD Smith	
Cr TJ Stacey	

Council Officers

Mr GA Fardon	Chief Executive Officer
Mr NL Gilfellon	Executive Manager of Corporate Services
Mr A Rourke	Executive Manager of Works & Services
Mr RM Bleakley	IPR/ Strategic Projects Officer

Observers/Visitor

Apologies

Cr B McGuinness

Approved Leave of Absence

ITEM 3 DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

ITEM 4 DECLARATIONS OF INTEREST

Elected Members in accordance with section 5.61 and 5.65 of the Local Government Act 1995 and the Local Government (Model Code of Conduct) Regulations 2021 Schedule 1 Division 4 regulation 22:

A member who has an interest in any matter to be discussed at a Council or Committee meeting that will be attended by the member must disclose the nature of the interest -

- (a) in a written notice given to the CEO before the meeting; or
- (b) at the meeting immediately before the matter is discussed.

Local Government employees in accordance with section 5.70 or 5.71 of the Local Government Act 1995 and the Local Government (Administration) Regulations 1996 Part 4A Division 2, regulation 19AD:

An employee who has an interest in any matter to be discussed at a council or committee meeting attended by the local government employee disclose the nature of the interest –

- (a) in a written notice given to the CEO before the meeting; or
- (b) at the meeting immediately before the matter is discussed.

ITEM 5 CONFIRMATION OF MINUTES AND BUSINESS ARISING

5.1 Confirmation of Minutes – 8th December 2020

RECOMMENDATION

MOVED _____ **SECONDED** _____

That the Minutes of the Audit & Risk Committee Meeting held on the 8th December 2020 be confirmed as a true and accurate record.

CARRIED ____/____

VOTING REQUIREMENTS - Simple Majority

5.2 Business Arising

SHIRE OF QUAIRADING

The Quairading Audit & Risk Committee Minutes of the Meeting held on 8th December 2020 commencing at 5.12 pm.

ITEM 1 OPENING & ANNOUNCEMENTS

The Chairperson opened the Meeting at 5.12 pm.

"Before we start our Meeting, I would like to acknowledge that we are meeting on Noongar / Ballardong land and we pay respect to the original custodians...past, present and future and welcome you all here today for this Meeting".

ITEM 2 ATTENDANCE AND APOLOGIES

Councillors

Cr JN Haythornthwaite	Chairperson / Deputy Shire President
Cr BR Cowcill	
Cr JW Haythornthwaite	
Cr JR Hippiisley	
Cr B McGuinness	
Cr PD Smith	
Cr TJ Stacey	

Council Officers

Mr GA Fardon	Chief Executive Officer
Mr NL Gilfellon	Executive Manager of Corporate Services
Mr A Rourke	Executive Manager of Works & Services
Mr RM Bleakley	IPR/ Strategic Projects Officer

Observers/Visitor

Nil.

Apologies

Cr WMF Davies	Shire President
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Approved Leave of Absence

Nil.

ITEM 3 DEPUTATIONS / PRESENTATIONS / SUBMISSIONS

Nil

ITEM 4 DECLARATIONS OF INTEREST

Councillors to use pro forma declaration of interest handed to Chief Executive Officer prior to meeting or verbal declaration of interest.

Nil, at this time.

ITEM 5 CONFIRMATION OF MINUTES AND BUSINESS ARISING

5.1 Confirmation of Minutes – 8th September 2020

RECOMMENDATION

RECOMMENDATION: AR6-20/21**MOVED Cr McGuinness SECONDED Cr Cowcill**

That the Minutes of the Audit & Risk Committee Meeting held on the 8th September 2020 be confirmed as a true and accurate record.

CARRIED 7/0

5.2 Business Arising

Nil.

ITEM 6 STANDING ITEMS – EXTERNAL AUDIT

Audit & Risk Committee - Terms of Reference 7.6

6.1 2020/2021 Financial Audit – Office of the Auditor General (OAG)

Meeting Date	8 th December 2020
Responsible Officer	CEO Graeme Fardon
Reporting Officer	CEO Graeme Fardon
Attachments	Correspondence from the Auditor General, Ms Caroline Spencer
Owner/Applicant	N/A
Disclosure of Interest	Nil

OFFICER RECOMMENDATION

RECOMMENDATION: AR7-20/21

MOVED Cr Hippisley SECONDED Cr Stacey

That the Audit and Risk Committee recommend to Council: -

That Council Note the Correspondence from the Auditor General advising that the OAG will be undertaking Council's Audit commencing in the 2020/2021 Financial Year.

CARRIED 7/0

IN BRIEF

- The State Government in October 2017 mandated that the Auditor General be responsible for the audits of all local governments and Regional Councils.
- The Audit task by the Office of the Auditor General has been phased in over a three-year period.
- The 2019/2020 Financial Year is the last year of the 3 Year Audit Contract with Moore Australia (formerly Moore Stephens).
- It is anticipated that the 2019/2020 Audit will be completed in the coming week and the certified Annual Final Statements and signed Audit Report will be available for inclusion in the December 2020 Council Meeting Agenda.
- The Auditor General has written to the Shire President and CEO advising that the 2020/2021 Audit will be undertaken by the Office of the Auditor General.
- The Auditor General has committed for her Office to be in contact in the coming months to discuss the details of the transition from Private Auditors to the OAG.

MATTER FOR CONSIDERATION

Noting Correspondence from the Auditor General on the transition to Council's Financial Audits to be undertaken by the Office of the Auditor General.

BACKGROUND

It is expected that the Office of the Auditor General will make contact early in 2021 to arrange a meeting with Council representatives and Officers to commence the Audit Planning and Scheduling.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government Amendment (Auditing) Act 2017

Local Government (Audit) Regulations 1996

POLICY IMPLICATIONS

N/A.

FINANCIAL IMPLICATIONS

The Auditor General has identified that the cost of LGA Audits have increased significantly for many Councils following the OAG taking on the Audit Responsibility and Function. The OAG has committed to provide Council with information on the Audit Fees to be charged for the 2020/2021 Audit.

Council has budgeted the Amount of \$33,700 in the current financial year. Funds will be expended to make payment to Moore Australia for the work undertaken to complete the 2019/2020 Audit.

STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G4	Sound Organisation
G4.1	Maintain sustainability ratios at or above basic level
G4.2	Increase non-rates revenue generation
G4.3	Ensure optimum organisational capacity and efficiency

COMMUNITY CONSULTATION

No consultation was required or undertaken in relation to this report.

RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. It is anticipated that cost will be significantly increased with the Audit to be conducted by the OAG.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low

Operation – Risk Matrix Rating is assessed as Low

Natural Environment – Risk Matrix Rating is assessed as Low.

ITEM 7 STANDING ITEMS – INTERNAL AUDIT

Audit & Risk Committee - Terms of Reference 7.5

No matters for consideration.

ITEM 8 STANDING ITEMS – FINANCIAL REPORTING

Audit & Risk Committee - Terms of Reference 7.2

8.1 Grant Funding Status Report

Meeting Date	8 th December 2020
Responsible Officer	CEO Graeme Fardon
Reporting Officer	IPR&SPO Richard Bleakley
Attachments	(i) Grants Register Status Report 1 (ii) Grants Register Status Report 2 (Summary Report)
Owner/Applicant	Shire of Quairading
Disclosure of Interest	Nil

OFFICER RECOMMENDATION

RECOMMENDATION: AR8-20/21

MOVED CR McGuinness SECONDED Cr Cowcill

That the Audit and Risk Committee recommend to Council that: -

Council notes the Grants Status Reports dated December 2020.

CARRIED 7/0

IN BRIEF

- This Report provides an update on the status of grants submitted and new grant opportunities and is provided for information and discussion.
- This Report includes Grants that are continuing /carried over from the 2019/2020 and are being acquitted in the current Financial Year.
- Report details current successful Grants (Competitive and Non Competitive).
- No Grant Applications have been declined in 2020/2021.
- Further Grant Funding avenues being explored by the Grants Team are detailed.

MATTER FOR CONSIDERATION

Noting the Grants Status Report.

BACKGROUND

Council requires the Chief Executive Officer to report on the Eligible Grant Eligibility and Grant Activity during the 2020/2021 Year.

Report is to include Grant funding success rate i.e. number of applications, number achieved and value / timelines of received funding.

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

All Grants reported have been included in Council's Adopted Budget for the 2020/2021 Financial Year.

Council is awaiting the outcome of the Application to Lotterywest for funding assistance towards the Kwirradging Koort Community Park Project.

In addition, Council has received advice that the Federal Government has granted an additional \$288,492 under the Local Roads and Community Infrastructure Program Extension. Information regarding the Guidelines and Conditions of this additional funding is awaited.

Allocation of these funds to a Project/s will be the subject of a further Officer's Report to coincide with the Budget Review in February / March 2021.

Details of Council's cash and In Kind Contributions are listed in the Grants Register Status Report (Attachment No. 1)

STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

COMMUNITY CONSULTATION

No consultation was required or undertaken in relation to this report.

RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. All Grants approved have been included in the 2020/2021 Adopted Budget. Additional Grant Funding will be included in the Statutory Budget Review process.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. The Report provides transparency on the treatment and use of the Government Grant Funding and provides Committee with information to assess how Management are administering the various Grants.

Operation – Risk Matrix Rating is assessed as Low. Preparation and maintenance of the Grants Register is undertaken within Council's existing Organisational Structure and resources.

Natural Environment – Risk Matrix Rating is assessed as Low.

COMMENT

Attachment 1 – Grants Register Report as at 2nd December 2020 provides a summary of current project grant portfolio.

Attachment 2 – Grant Program Status Report details the Shire's grant inventory status – competitive and non-competitive.

Status	Number	Grant Funding
Closed / Completed	6	\$430,420
Active	13	\$5,440,963
Applications	2	\$758,492
New research	11	
	Total	32
		\$6,629,875

ITEM 9 STANDING ITEMS – CONTROLS, SYSTEMS AND PROCEDURES

Audit & Risk Committee - Terms of Reference 7.3

9.1 Policy Manual Review 2020

Meeting Date	8 th December 2020
Responsible Officer	CEO Graeme Fardon
Reporting Officer	CEO Graeme Fardon
Attachments	(i) Policy Manual Review 2020 (ii) FIN.3 Significant Accounting Policies
Owner/Applicant	Shire of Quairading
Disclosure of Interest	Nil

OFFICER RECOMMENDATION

RECOMMENDATION: AR9-20/21

MOVED Cr McGuinness SECONDED Cr Cowcill

That the Risk and Audit Committee Recommend to Council that: -

1. The policy amendments outlined in Attachment (i) specifically in relation to the following policies:
 - CS.2 Communication Policy
 - ENV.1 Town Treescape Policy
 - ENV.2 Road Reserve Weed Control Policy
 - FIN.5 Rates Collection Policy
 - GOV.7 Shire of Quairading Bush Fire Advisory Committee Terms of Reference
 - INF.2 Private Entrances Pipe Crossing (Rural Policy)
 - INF.3 Verge Improvement Policy
 - INF4. Urban Crossover Policy
 - INF.5 Rural Roadside Tree Planting Policy
 - ORG.5 Related Party Disclosure Policy
2. The revocation of the following policy (Attachment (ii)):
 - FIN.3 Significant Accounting Policies
3. The following revised policy for inclusion in the Council Policy Manual:
 - FIN.3.1 Significant Accounting Policies

CARRIED 6/1

Pursuant to Section 5.21 (4) of the Local Government Act, Cr John Haythornthwaite requested that the Vote of all Members be recorded in the Minutes.

FOR: Cr Jo Haythornthwaite, Cr Cowcill, Cr Hippisley, Cr McGuinness, Cr Smith and Cr Stacey

AGAINST: Cr John Haythornthwaite

IN BRIEF

- Council completed its Major Review of the Policies in December 2018.
- Council committed to review its Policies every two years.
- Minor amendments and new policies can be considered and adopted by Council at any time.
- The CEO and Senior Management have undertaken a Review of the current Policies and are presented for Committee consideration for Recommendation to Council.
- The Terms of Reference for Council's Standing Committees are reviewed annually by each Committee and any amendments are recommended to Council for adoption.
- Due to significant changes to legislation and the Australian Accounting Standards it is recommended that Policy FIN.3 be rescinded and replaced by Policy FIN 3.1
- The reviewed Terms of Reference for this Committee will be considered in Item 11.1 of the Meeting Agenda.

MATTER FOR CONSIDERATION

To consider and make Recommendation to Council on the reviewed and amended Policy Manual for the Shire of Quairading.

BACKGROUND

In accordance with section 2.7(2)(b) of the Local Government Act 1995, Council is to determine the local government's policies.

Committee to consider the recommended reviewed Policy Manual and make Recommendation of its adoption to Council.

In 2018 an update of the organisation's policy framework was undertaken to give the Shire a clearer 'policy scope' for the core principles / values that are important to Council, Staff and Community and fall in line with the Strategic Community Plan and Integrated Planning and Reporting Framework.

The 2020 review of the Policy Manual is inclusive of policies requiring review annually/biennially, those scheduled for review in 2020 and the review, amendment and inclusion of any other policies as required by legislative or operational change.

The objectives of the Council's Policy Manual are:

- a) to provide Council with a formal written record of all policy decisions
- b) to provide employees with precise direction in how to act in accordance with Council's wishes;
- c) to enable employees to act promptly in accordance with Council's requirements, but without reference to Council, in the case of delegated actions;
- d) to allow Councillors to be knowledgeable in how the Administration will act in relation to policy matters;
- e) to enable a record of Council policy decisions and to ensure they are in keeping with community expectations, current trends and circumstances; and
- f) to enable ratepayers to obtain immediate advice on matters of Council Policy.

STATUTORY ENVIRONMENT

Local Government Act 1995

The Local Government Act 1995 provides the basis for many of the Shire's policies, therefore consistency with this legislation has been reflected in the review, assessment and amendments proposed.

Section 2.7(2) Provides that Council is to oversee the allocation of local government finances and resources and to determine the local government policies.

Section 3.1 – Provides that the general function of the local government is to provide for the good government of persons in its district.

Bush Fires Act 1954

The Bush Fire Advisory Committee is established under Section 67 of the Act.

Planning and Development Act 2005

The three Policies relating to Town Planning and Land Use remain unchanged upon the recommendation of Council's Town Planning Consultant.

The Policies will need to be reviewed once Town Planning Scheme No. 3 is Approved and Gazetted and the Local Planning Strategy is approved by the WA Planning Commission.

POLICY IMPLICATIONS

Scheduled Review of Council's Policies.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability
G4	Sound Organisation
G4.3	Ensure optimum organisational capacity and efficiency

CONSULTATION

Consultation was undertaken with the Executive Management Team.

RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. The development and regular review of policies ensures a consistent and adopted approach for the Shire to effectively achieve strategic objectives contained within the Key Result Areas of the Strategic Community Plan.

Operation – Risk Matrix Rating is assessed as Low. Each Policy item bring to Council a degree of risk, though the overall impact of Policy is as an attempt to mitigate the level of risk to the organisation through sound Governance and Management Policy.

Natural Environment – Risk Matrix Rating is assessed as Low.

COMMENT

The Shire of Quairading Policy Manual has been prepared to assist Council and staff to administer the Shire.

This Manual is a compilation of policy on subject matters that form the basis of administrative decision making, without the need to refer matters to the Council for a decision before they can be enacted. It also enables Councillors and staff to readily answer questions raised by electors, the public and stakeholders about the usual business of the Shire.

As new policies are adopted, or existing policies are amended, the Manual is updated, maintaining the Shire's most recent view on how it will conduct business.

The Policy Manual is reviewed Biennially by the Council and tested by Management to ensure that the policies are still consistent with Council's current stance, preference and consistent with current legislation.

A number of minor amendments have been made throughout the Policy Manual. These amendments include updates to formatting, spelling and grammar, organisational changes, rewording of sections to increase clarity, standardisation of terms used and updates to legislation references. These amendments are considered to be minor as they do not alter the purpose or objective of the policy.

The Policy identified as having a major review is discussed in further detail below:

Accounting Policy

The Significant Accounting Policies have been previously based on the Policies outlined in Budget and Financial Statement Templates. Due to significant recent changes in the Accounting Standards that have affected Council, including but not limited to AASB 15 Revenue from Contracts with Customers, AASB 16 Leases, AASB 1058 Income for Not-for-Profit Entities. The updated policies from the latest template have been presented.

Other significant changes are the useful life of Assets. The new timeframes were provided by our Roads Engineer Rod Munns and agreed upon by Senior Management. This has been done to bring the useful life closer to industry standards. The other change was to clarify the Capitalisation Threshold. This was to remove any uncertainty on its usage and to introduce a simple new Capitalisation Threshold.

ITEM 10 STANDING ITEMS – RISK MANAGEMENT REPORTS AND ISSUES

Audit & Risk Committee - Terms of Reference 7.1, 7.3

10.1 Report on Excess Annual Leave and Long Service Leave

Meeting Date 8th December 2020

Responsible Officer EMCS Nathan Gilfellow

Reporting Officer SFO Jodie Yardley

Attachments Nil

Owner/Applicant Shire of Quairading

Disclosure of Interest Nil

OFFICER RECOMMENDATION

RECOMMENDATION: AR10-20/21

MOVED Cr Stacey SECONDED Cr Smith

That the Audit and Risk Committee Recommend to Council that: -

Council receive the report on the Shire's Leave Liabilities.

CARRIED 7/0

IN BRIEF

- Since 2017, Council has requested that excess Annual Leave and Long Service Leave be reported to the Audit and Risk Committee
- Council receive the report on the Shire's Leave Liabilities.

MATTER FOR CONSIDERATION

Report on Excess Annual Leave and Long Service Leave Entitlements and Leave Liabilities.

BACKGROUND

Since 2017, Council has requested that excess Annual Leave and Long Service Leave be reported to the Audit and Risk Committee.

The current policy defines excess leave as when the Employee has accrued more than eight weeks paid annual leave.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Long Service Leave Regulations)

Local Government Industry Award 2010

The Industry Award defines Excess Leave as -

*"An Employee has an **excess leave accrual** if the employee has accrued more than eight weeks paid annual leave"*

POLICY IMPLICATIONS

Current Policy: Leave Management Policy (ORG.2)

FINANCIAL IMPLICATIONS

Annual and Long Service Leave Reserve Fund Cash Balance as at 30th November 2020 is \$206,349.

The Annual Budget treats Current Leave as Accruals.

The Annual and Long Service Leave Reserve funds any prior year Leave entitlements taken by Staff or paid out.

The current Liability for both types of Leave (if all Claimed on 30th November 2020) is calculated at \$262,515.

STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

COMMUNITY CONSULTATION

N/A

RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial – Risk Matrix Rating is considered as Medium Risk. Financial exposure and therefor Risk escalation, if Leave accruals are not monitored and managed.

Health – Risk Matrix Rating is considered as Low Risk

Reputation – Risk Matrix Rating is considered as Low Risk

Operation – Risk Matrix Rating considered Low Risk

Natural Environment – Risk Matrix Rating is considered as Low Risk.

COMMENT

This report has been prepared to inform the Audit and Risk Committee of the current leave liabilities and of any employees who have excess leave and the steps taken to reduce these liabilities.

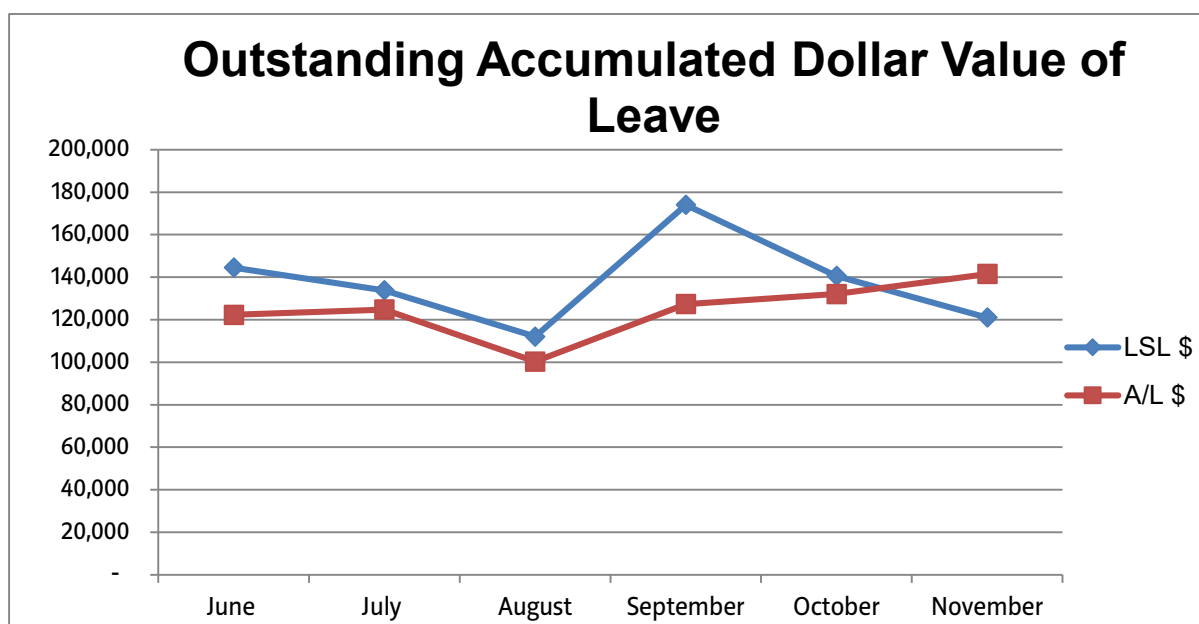
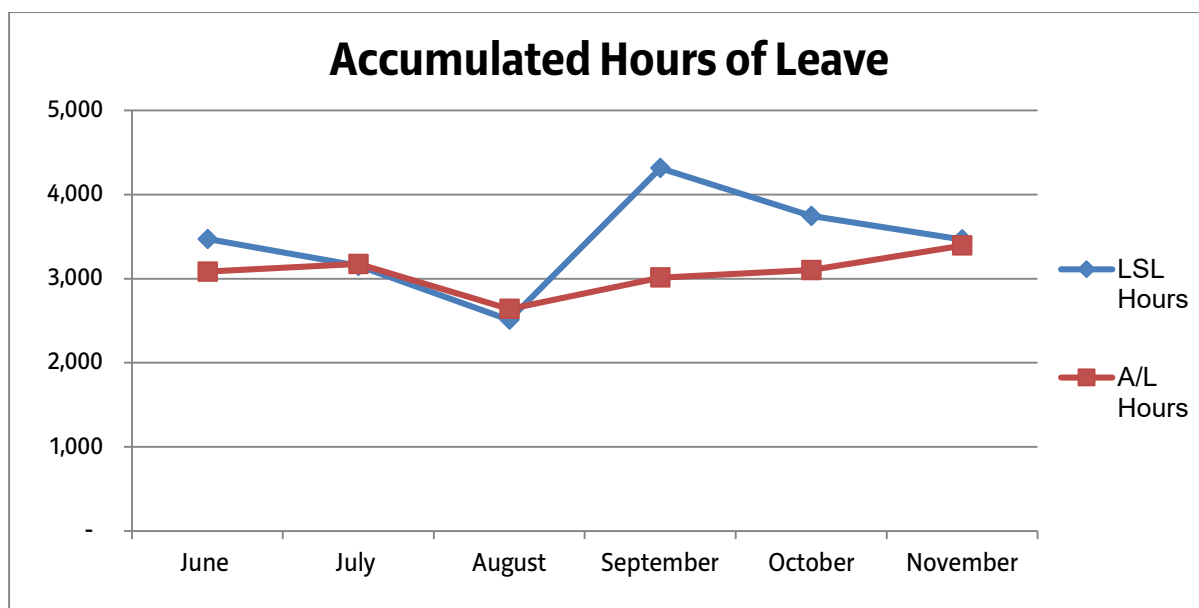
As at the 30th November 2020, no employee has excess annual leave.

Since August 2020, there has been an increase of 19.9% (in Dollar Value) in the Annual Leave Liability. This is likely due to natural increase during a period where little leave is taken.

The Long Service Leave Liability has increased 8% (in Dollar Value) since August 2020. This is due to two employees using their leave entitlement and two employees becoming entitled to their leave entitlements.

	<i>LSL Hours</i>	<i>LSL \$</i>	<i>AL Hours</i>	<i>AL \$</i>
<i>May</i>	3,472	144,506	3,141	131,346
<i>June</i>	3,472	144,506	3,293	137,579
<i>July</i>	3,152	133,795	3,396	141,026
<i>August</i>	2,511	112,029	2,879	117,983

September	4,315	174,057	3,013	127,3612
October	3,746	140,599	3,102	132,103
November	3,465	121,016	3,393	141,499



ITEM 11 STANDING ITEMS – OTHER

Audit & Risk Committee - Terms of Reference 9.2 & 9.5

11.1 Review of Committee Terms of Reference and Performance

Meeting Date	8 th December 2020
Responsible Officer	CEO Graeme Fardon
Reporting Officer	CEO Graeme Fardon
Attachments	(i) GOV.5 Audit & Risk Committee – Terms of Reference December 2019 Revised
Owner/Applicant	Audit & Risk Committee
Disclosure of Interest	Nil

OFFICER RECOMMENDATION

RECOMMENDATION: AR11-20/21

MOVED Cr Hippiisley SECONDED Cowcill

That the Risk and Audit Committee Recommend to Council that: -

1. Council adopt the revised Audit and Risk Committee Terms of Reference.

CARRIED 6/1

Committee Discussion

Committee reviewed its performance and activity level during the past 12 months and the consensus of the Members was that the Committee was performing well and in accordance with the Terms of Reference.

IN BRIEF

- This Report recommends that the Committee's Terms of Reference be reviewed to reflect the changing legislative requirements of the Audit and Risk Committee.
- Committee was established by Council in October 2017 for a 2-year term coinciding with the Election Cycle.
- Council has re-established the Committee on the 31st October 2019 with all Councillors being Members of the Committee.
- The Administration have reviewed the Terms of Reference and made suggested tracked changes to the current Terms of Reference to be considered by Committee before Recommendation to Council.
- The major significant change to the Policy is in Part 7.6 relating to the External Audit which will be conducted by the Auditor General from the 2020/2021 Financial Year.

MATTER FOR CONSIDERATION

The Review of the Audit & Risk Committee Terms of Reference

BACKGROUND

The primary purpose of an Audit & Risk Committee is to provide oversight of the financial reporting processes, the audit process, the Shire's system of internal controls and compliance with legislation and regulations.

In 2017, amendments to the Local Government Act 1995 were passed by State Parliament enabling the Auditor General to audit local government finances and performance. This Amendment also provided more detail on the role and responsibilities of the Audit Committee.

The amendments to the Act have been supported by changes to the *Local Government (Financial Management) Regulations 1996* and the *Local Government (Audit) Regulations 1996* which were gazetted on the 26th June 2018.

The State Government have not passed Legislation in regard to requiring an Independent Qualified person to also sit on the Audit Committee. However, this has been strongly mooted in the current Review of the Local Government Act.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Audit) Regulations 1996

Reg16. Functions of audit committee

An audit committee has the following functions –

- (a) to guide and assist the local government 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) to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;
- (c) to 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 council;
- (d) to 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) to 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) to oversee the implementation of any action that the local government –
 - (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) to perform any other function conferred on the audit committee by these regulations or another written law.

[Regulation 16 inserted: Gazette 26 Jun 2018 p. 2386-7.]

POLICY IMPLICATIONS

In accordance with clause 9.5 of the Audit & Risk Committee Terms of Reference, the committee is required to, at least once a year, to review its own Performance and Terms of Reference to ensure it is operating at maximum effectiveness and recommend changes it considers necessary to the Council for approval.

FINANCIAL IMPLICATIONS

Nil.

STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

COMMUNITY CONSULTATION

Public consultation was not relevant to the development of this report.

RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. Councillors Meeting Fees are provided for in Council's Budget. Auditor Fees are provided for in Council's Budget.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. Reputational Risk is Mitigated with the effective operation of Council's Risk and Audit Committee and sound Governance and Financial management in place.

Operation – Risk Matrix Rating is assessed as Low. The annual review process provides a mechanism to ensure good governance of Council's Audit & Risk Committee. The Review process and Committee Structure is part of Council's normal operations.

Natural Environment – Risk Matrix Rating is assessed as Low.

11.2 Governance Training and Support

Audit and Risk Committee – Terms of Reference 9.1

The WALGA Governance Team are available to provide additional Training and Support on Governance for Elected Members and for Senior Staff.

The CEO has discussed availability of WALGA Presenters for a ½ day Update on Governance trends and emerging LG Compliance issues (LG Act Review, Model Codes of Conduct etc.).

WALGA will also be able to provide the Committee with information on the experiences of the LGA's that are already Audited by the Office of the Auditor General and how best to prepare for the transition to the OAG.

Provisionally this Training/Update Session has been scheduled for Friday 12th February 2020.

Support from the Meeting for WALGA Governance Training early in 2021.

The Committee requested that the Provisional Date be loaded onto the Councillors Diary.

Cr Jo Haythornthwaite requested that Councillors submit any Governance Areas or Questions to the CEO to enable WALGA Presenters to prepare for the Training Workshop.

ITEM 12 COUNCILLORS' EMERGING ISSUES

Cr McGuinness

Cr McGuinness provided comment in regard to WACHS having Bush Fire Risk Site Assessments for Health Campuses being undertaken and that there may be exposure for Council where there is Council managed land within the enlarged Risk Assessment Zone.

The CEO undertook to discuss this issue with the Community Emergency Services Manager to clarify the role of the Bushfire Advisory Committee when the WACHS Risk Assessments are undertaken.

ITEM 13 CONFIDENTIAL BUSINESS – AS PER LOCAL GOVERNMENT ACT S5.23 (2)

No matters for consideration.

ITEM 14 NEXT MEETING DATE

The next Audit & Risk Committee Meeting is scheduled to take place on Tuesday 9th March 2021, commencing at 5.00 pm on at the Council Chambers, 10 Jennaberring Road, Quairading.

ITEM 15 CLOSURE

There being no further business, the Chairman closed the Meeting at 5.44 pm.

I certify the Minutes of the Audit & Risk Committee Meeting held on 8th December 2020 were confirmed on 9th March 2021 as recorded on Resolution No. _____.

Confirmed..... 09/03/2020

ITEM 6 STANDING ITEMS – EXTERNAL AUDIT

Audit & Risk Committee - Terms of Reference 7.6

6.1 2020/2021 Financial Audit – Office of the Auditor General (OAG)

The Chief Executive Officer contacted the OAG regarding timeframes of the 2020/2021 Financial Audit. No correspondence has been received from the OAG.

ITEM 7 STANDING ITEMS – INTERNAL AUDIT

Audit & Risk Committee - Terms of Reference 7.5

7.1 Statutory Compliance Audit Return 2020

Meeting Date	9 th March 2021
Responsible Officer	CEO Graeme Fardon
Reporting Officer	Consultant Niel Mitchell, Conway Highbury Pty Ltd
Attachments	Compliance Audit Return 2020
Owner/Applicant	Shire of Quairading
Disclosure of Interest	Nil

OFFICER RECOMMENDATION

MOVED _____ SECONDED _____

That the Audit and Risk Committee recommend to Council that: -

The Statutory Compliance Audit Return for the period 1st January 2020 to 31st December 2020 be adopted by Council.

CARRIED ___/___

VOTING REQUIREMENTS - Simple Majority

IN BRIEF

- Council budgeted for Council's Compliance Report (CAR) to be prepared by an independent Consultant.
- Independent Review undertaken by Mr Niel Mitchell of Conway Highbury Pty Ltd and the Draft CAR submitted to the CEO for presentation to the Audit & Risk Committee for consideration and recommendation to Council.
- N/A Responses indicate that the particular Compliance Requirement was not actioned or required during the Year under Review.
- All Audit and Financial Management Compliance was completed within the Statutory timeframes.
- Only issues of non-compliance noted related to -
 - Disclosures of Interest section Q's 15, 16
- A uniformly high standard was noted for both the Compliance Audit Return, and other statutory matters reviewed in preparation of responses for the Return

MATTER FOR CONSIDERATION

Consideration of the Statutory Compliance Audit Return for the year ended 31st December 2020.

BACKGROUND

Council is required to undertake a Compliance Audit, via the Statutory Compliance Return provided by the Department of Local Government each year.

Council budgeted for Council's Compliance Report (CAR) to be prepared by an independent Consultant.

Independent Review undertaken by Mr Niel Mitchell of Conway Highbury Pty Ltd with onsite visit undertaken on the 27th and 28th January 2021.

The consultant noted a high standard of compliance both the in the matters specifically addressed by the Compliance Return and other matters noted in passing during preparation of the return. While no specific investigations were carried out in non-related matters, a range of suggestion were made for the CEO's review to assist with administration.

The Independent Consultant has reviewed the organisation's Procedures, Processes and Actions for the 2020 Calendar Year and prepared the Draft Statutory Compliance Return for consideration by the Audit & Risk Committee and Recommendation to Council.

Compliance Return comprises of Questions in the following Areas of Activity: -

- 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
- Optional Questions – All Answered
- Tenders for Providing Good & Services

The Statutory Compliance Return is to be presented to Audit & Risk Committee and then Report by Recommendation to Council at the March 2021 Ordinary Council Meeting.

Council is required to submit the Signed (Shire President and CEO) Statutory Compliance Return and relevant Council Minutes to the Director General of the Department of Local Government by the 31st March 2021.

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996

14. Compliance audits by local governments

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be –
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

15. Compliance audit return, certified copy of etc. to be given to Executive Director

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

- (2) In this regulation –

certified in relation to a compliance audit return means signed by –

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

POLICY IMPLICATIONS

N/A.

FINANCIAL IMPLICATIONS

Council has budgeted \$3000 for the preparation of the 2020 CARS by an Independent Consultant.

GL 0532 (Total Budget Amount of \$46,700) provides for the External Audit, Grant Acquittal Audits, Financial Management Review and the Annual Compliance Audit Return.

Conway Highbury P/L have quoted a maximum amount of \$3500 plus mileage and will only bill actual time taken to complete the CAR work, if less than the \$3500.

STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability
G4	Sound Organisation
G4.1	Maintain sustainability ratios at or above basic level
G4.2	Increase non-rates revenue generation
G4.3	Ensure optimum organisational capacity and efficiency

COMMUNITY CONSULTATION

N/A

RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. Risk is mitigated through ongoing review and monitoring of Council's Management & Compliance Procedures and Processes. The Compliance Audit Return is separate to Council's External Audit and is a Statutory requirement to be met by Council.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. High level Compliance achieved mitigates the reputational risk that may occur from non-compliance. Independent assessment of Council's Compliance undertaken in 2021 for the 2020 Year.

Operation – Risk Matrix Rating is assessed as Low. Compliance undertaken as part of Council's day to day operations. The 2020 CAR undertaken by independent person with assistance from Council's Staff.

Natural Environment – Risk Matrix Rating is assessed as Low.



Quairading - Compliance Audit Return 2020

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of the relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2020?	N/A		Niel Mitchell
2	s3.59(2)(b) F&G Regs 7,8,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2020?	N/A		Niel Mitchell
3	s3.59(2)(c) F&G Regs 7,8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2020?	N/A		Niel Mitchell
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2020?	N/A		Niel Mitchell
5	s3.59(5)	During 2020, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Niel Mitchell



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Delegation of Power/Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16	Were all delegations to committees resolved by absolute majority?	N/A		Niel Mitchell
2	s5.16	Were all delegations to committees in writing?	N/A		Niel Mitchell
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Niel Mitchell
4	s5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Niel Mitchell
5	s5.18	Has council reviewed delegations to its committees in the 2019/2020 financial year?	N/A		Niel Mitchell
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes		Niel Mitchell
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes	Register of Delegations 27 February 2020	Niel Mitchell
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes		Niel Mitchell
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Niel Mitchell
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority?	Yes		Niel Mitchell
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?	Yes		Niel Mitchell
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2019/2020 financial year?	Yes		Niel Mitchell
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Admin Reg 19?	Yes		Niel Mitchell

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	N/A		Niel Mitchell



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No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	N/A		Niel Mitchell
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Niel Mitchell
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes	All elected in October 2019	Niel Mitchell
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2020?	Yes		Niel Mitchell
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Niel Mitchell
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Niel Mitchell
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Niel Mitchell
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Niel Mitchell
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Niel Mitchell
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Niel Mitchell
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Niel Mitchell
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Niel Mitchell



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No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Niel Mitchell
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?	No	Declared at Committee meeting, but not at subsequent Council meeting where same matter discussed.	Niel Mitchell
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11 (2) was the nature of the interest recorded in the minutes?	No	Declared that an interest was held, but not the nature.	Niel Mitchell
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Niel Mitchell
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Niel Mitchell
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Niel Mitchell
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?	Yes	Policy GOV.1	Niel Mitchell
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?	Yes	Form to be updated	Niel Mitchell

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	N/A		Niel Mitchell
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A		Niel Mitchell



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Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate?	N/A		Niel Mitchell
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	N/A		Niel Mitchell
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	Yes		Niel Mitchell

Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes	31 Oct 2019	Niel Mitchell
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Niel Mitchell
3	s7.3(1) & s7.6(3)	Was the person or persons appointed by the local government to be its auditor appointed by an absolute majority decision of council?	Yes	Auditor General from 2020/2021	Niel Mitchell
4	s7.3(3)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor a registered company auditor or an approved auditor?	Yes		Niel Mitchell
5	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2020 received by the local government by 31 December 2020?	Yes	10 Dec 2020	Niel Mitchell
6	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?	N/A	No matters raised	Niel Mitchell



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No	Reference	Question	Response	Comments	Respondent
7	s7.12A(4)(a)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters?	N/A		Niel Mitchell
8	s7.12A(4)(b)	Where the local government was required to prepare a report under s.7.12A(4)(a), was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A		Niel Mitchell
9	s7.12A(5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	N/A		Niel Mitchell
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives and scope of the audit, a plan for the audit, details of the remuneration and expenses paid to the auditor, and the method to be used by the local government to communicate with the auditor?	Yes		Niel Mitchell
11	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	Yes		Niel Mitchell

Integrated Planning and Reporting

No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted 26 Oct 2017. New SCP underway. Minor review every 2 years undertaken - adopted by Council 19 Dec 2019	Niel Mitchell
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted 26 Oct 2017. New CBP underway	Niel Mitchell
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes	New CBP underway	Niel Mitchell



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Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Niel Mitchell
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	N/A		Niel Mitchell
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A		Niel Mitchell
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	N/A		Niel Mitchell
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	N/A		Niel Mitchell
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Niel Mitchell

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	No	CEO is default	Niel Mitchell
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)?	Yes		Niel Mitchell
3	s5.121(2)	Does the complaints register include all information required by section 5.121 (2)?	Yes		Niel Mitchell
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	Yes		Niel Mitchell

Optional Questions					



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No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to 31 December 2020? If yes, please provide the date of council's resolution to accept the report.	No	28 June 2018 Review scheduled within statutory time frame	Niel Mitchell
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to 31 December 2020? If yes, please provide date of council's resolution to accept the report.	No	26 September 2019 Review scheduled within statutory time frame	Niel Mitchell
3	s5.87C(2)	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift?	Yes		Niel Mitchell
4	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, did the disclosure include the information required by section 5.87C?	Yes		Niel Mitchell
5	s5.90A(2)	Did the local government prepare and adopt by absolute majority a policy dealing with the attendance of council members and the CEO at events?	Yes	27 February 2020	Niel Mitchell
6	s.5.90A(5)	Did the CEO publish an up-to-date version of the attendance at events policy on the local government's official website?	Yes	Included in Policy Manual - on website	Niel Mitchell
7	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	No	Process underway	Niel Mitchell
8	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes	26 March 2020	Niel Mitchell
9	s5.127	Did the local government prepare a report on the training completed by council members in the 2019/2020 financial year and publish it on the local government's official website by 31 July 2020?	Yes		Niel Mitchell
10	s6.4(3)	By 30 September 2020, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2020?	Yes		Niel Mitchell



Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Does the local government have a current purchasing policy that complies with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Niel Mitchell
2	F&G Reg 11A(1)	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Niel Mitchell
3	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in F&G Reg 11(1)?	Yes		Niel Mitchell
4	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	Yes		Niel Mitchell
5	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		Niel Mitchell
6	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?	Yes		Niel Mitchell
7	F&G Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	Yes		Niel Mitchell
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website?	Yes		Niel Mitchell
9	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	Yes		Niel Mitchell



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No	Reference	Question	Response	Comments	Respondent
10	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	Yes		Niel Mitchell
11	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	Yes		Niel Mitchell
12	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	N/A	No EOI invited	Niel Mitchell
13	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Niel Mitchell
14	F&G Reg 23(3)	Were all expressions of interest that were not rejected assessed by the local government?	N/A		Niel Mitchell
15	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services as an acceptable tenderer?	N/A		Niel Mitchell
16	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	N/A		Niel Mitchell
17	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	N/A	No panels invited	Niel Mitchell
18	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation?	N/A		Niel Mitchell
19	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application?	N/A		Niel Mitchell
20	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of F&G Reg 24AG?	N/A		Niel Mitchell



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No	Reference	Question	Response	Comments	Respondent
21	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications?	N/A		Niel Mitchell
22	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	N/A		Niel Mitchell
23	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	N/A		Niel Mitchell
24	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	N/A	No regional price preference policy	Niel Mitchell

I certify this Compliance Audit Return has been adopted by council at its meeting on _____

Signed Mayor/President, Quairading

Signed CEO, Quairading

ITEM 8 STANDING ITEMS – FINANCIAL REPORTING

Audit & Risk Committee - Terms of Reference 7.2

8.1 Grant Funding Status Report

Meeting Date	9 th March 2021
Responsible Officer	CEO Graeme Fardon
Reporting Officer	IPR&SPO Richard Bleakley
Attachments	(i) Grants Register Status Report 1 (ii) Grants Register Status Report 2 (Summary Report)
Owner/Applicant	Shire of Quairading
Disclosure of Interest	Nil

OFFICER RECOMMENDATION

MOVED _____ **SECONDED** _____

That the Audit and Risk Committee recommend to Council that: -

Council notes the Grants Status Reports dated March 2021.

CARRIED ___/___

VOTING REQUIREMENTS – Simple Majority

IN BRIEF

- This Report provides an update on the status of grants submitted and new grant opportunities and is provided for information and discussion.
- This Report includes Grants that are continuing /carried over from the 2019/2020 and are being acquitted in the current Financial Year.
- Report details current successful Grants (Competitive and Non Competitive).
- No Grant Applications have been declined in 2020/2021.
- One grant application (Community Park) is currently on hold pending closure of COVID-19 Grant Funding Program at LotteryWest.
- Further Grant Funding avenues being explored by the Grants Team are detailed.

MATTER FOR CONSIDERATION

Noting the Grants Status Report.

BACKGROUND

Council requires the Chief Executive Officer to report on the Eligible Grant Eligibility and Grant Activity during the 2020/2021 Year.

Report is to include Grant funding success rate i.e. number of applications, number achieved and value / timelines of received funding.

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

All Grants reported have been included in Council's Adopted Budget for the 2020/2021 Financial Year.

Council is awaiting the outcome of the Application to Lotterywest for funding assistance towards the Kwirading Koort Community Park Project. It is anticipated that Council's Application will be considered in July / August 2021.

In addition, Council has received advice that the Federal Government has granted an additional \$288,492 under the Local Roads and Community Infrastructure Program Extension (COVID-19). Information regarding the Guidelines and Conditions of this additional funding have been received.

Allocation of these funds to a Project will be the subject of a further Officer's Report to the March 2021 OCM.

Details of Council's cash and In-Kind Contributions are listed in the Grants Register Status Report (Attachment No. 1)

STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027**Governance Objective: Strong governance and community engagement**

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

COMMUNITY CONSULTATION

No consultation was required or undertaken in relation to this report.

RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial - Risk Matrix Rating is assessed as Low. All Grants approved have been included in the 2020/2021 Adopted Budget. The additional Grant Funding offered under the Local Roads and Community Infrastructure Program Extension (COVID-19) and the relevant Project will be included in the 2021/2022 Draft Budget.

Health – Risk Matrix Rating is assessed as Low

Reputation – Risk Matrix Rating is assessed as Low. The Report provides transparency on the treatment and use of the Government Grant Funding and provides Committee with information to assess how Management is administering the various Grants.

Operation – Risk Matrix Rating is assessed as Low. Preparation and maintenance of the Grants Register is undertaken within Council's existing Organisational Structure and resources.

Natural Environment – Risk Matrix Rating is assessed as Low.

COMMENT

Attachment 1 – Grants Register Report as at 3rd March 2021 provides a summary of current project grant portfolio.

Attachment 2 – Grant Program Status Report details the Shire’s grant inventory status – competitive and non-competitive.

Status	Number	Grant Funding
Closed / Completed	3	\$274,919
Active	12	\$5,303,423
Applications	2	\$758,492
New research	12	\$0
Total	29	\$6,336,834

GRANTS REGISTER REPORT MARCH 2021

Year	(All)
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Project Name	Grant Value	Sum of Shire (Cash)	Sum of Shire (InKind)	Other Contribution (Kind)	Total Project Cost
Active					
Better Choices					
Second iteration of Better Choices Program including event at Cunderdin 2020/21. Three events to go	\$8,348	\$0	\$5,000	\$0	\$13,348
Financial Assistance Grant					
Total FAG's for 20/21 will be the same as 19/20, being \$1,824,630 with \$982,619 prepaid to Council as an Advance Payment. Balance to be paid quarterly instalments.	\$1,837,365	\$0	\$0	\$0	\$1,837,365
Roads to Recovery Funding					
5 year program - 100% claimed 20/21	\$356,530	\$0	\$0	\$0	\$356,530
Wheatbelt Secondary Freight Network					
2 claims made - 80%. Final 20% upon Certificate of Completion	\$1,223,129	\$87,371	\$0	\$0	\$1,310,500
Emergency Services Levy					
Ongoing annual payment for local bush fire brigades.	\$74,790	\$0	\$0	\$0	\$74,790
Revegetation Project					
The project was for revegetation and/or fencing projects. The total of the funding requested was \$24,624 and included \$4,500 towards Project Officer salary. Advertising commenced for 2020 planting. Acquittal March 21	\$24,624	\$0	\$0	\$0	\$24,624
Swimming Lessons					
Project has been approved by Royal Lifesaving Western Australia. Lessons to commence mid-January for 8 weeks.	\$2,000	\$1,300	\$0	\$0	\$3,300
Airport Upgrade					
Project progress report completed. 50% funding received	\$38,484	\$44,134	\$0	\$0	\$82,618
Drought Community Program					
Project implementation commenced. 50% received	\$1,000,000	\$115,000	\$0	\$0	\$1,115,000

Project Name	Grant Value	Sum of Shire (Cash)	Sum of Shire (InKind)	Other Contribution (Kind)	Total Project Cost
Regional Road Group Funding					
40% claimed Job1, and 100% Job 2 Goldfields Rd.	\$343,806	\$179,230	\$0	\$0	\$523,036
Australia Day Branding Program					
Grant paid and merchandise ordered. Following up non-delivered merchandise	\$1,000	\$0	\$0	\$0	\$1,000
Local Roads & Community Infrastructure Program					
Funding Agreement signed. Three road upgrade projects - Stacey Bus Rd, Badjaling North Rd, Pannell Rd + hockey lights \$35k. 50% Received	\$393,347	\$0	\$0	\$0	\$393,347
Active Total	\$5,303,423	\$427,035	\$5,000	\$0	\$5,735,458
Application Period					
Local Roads & Community Infrastructure Program					
Pending funding approval. Car Park design and/or balance of Community park	\$288,492	\$0	\$0	\$0	\$288,492
Application Period Total	\$288,492	\$0	\$0	\$0	\$288,492
Application Submitted					
Community Park & Nature Playground					
Application submitted to Lotterywest on 10th October 2020	\$470,000	\$150,000	\$0	\$0	\$620,000
Application Submitted Total	\$470,000	\$150,000	\$0	\$0	\$620,000
New / Researching					
Independent Living Units					
Focus Group has reconvened with the recruitment of Slavin Architect consultancy.	\$0	\$30,000	\$0	\$0	\$30,000
Old School Site					
Working Group meeting held 28th January. Referred back to architect for refinement	\$0	\$3,000	\$0	\$0	\$3,000
Natural Disaster Resilience Program (NDRP)					
Scoping of Upgrade to Shire Hall ablutions to include shower facilities as Shire Emergency Centre	\$0	\$0	\$0	\$0	\$0
Youth Centre upgrades					
Phase two of renovation	\$0	\$0	\$0	\$0	\$0

Project Name	Grant Value	Sum of Shire (Cash)	Sum of Shire (InKind)	Other Contribution (Kind)	Total Project Cost
Pool Heating					
Preliminary research on feasibility and costing of pool heating. Letty Mills presenting petition to Feb OCM. Possible CSRFF grant?	\$0	\$0	\$0	\$0	\$0
Christmas decorations					
Commercial suppliers briefing Feb 21	\$0	\$0	\$0	\$0	\$0
Salmon Gums Woodland					
Ongoing consultation with Mick Grage on design and project development	\$0	\$0	\$0	\$0	\$0
Main streetscape					
Preliminary phase in community consultation and the development of a Concept	\$0	\$0	\$0	\$0	\$0
Car Park development					
Design phase of project	\$0	\$0	\$0	\$0	\$0
Bike Track/skate park					
Targetting teenage demographic	\$0	\$0	\$0	\$0	\$0
Town Hall Mural					
Researching funding	\$0	\$0	\$0	\$0	\$0
CBH Bin Mural					
Researching funding	\$0	\$0	\$0	\$0	\$0
New / Researching Total	\$0	\$33,000	\$0	\$0	\$33,000
Grand Total	\$6,061,915	\$610,035	\$5,000	\$0	\$6,676,950

Grant Program Status

2019/20 and 2020/21

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(1st Quarter 2021)

Status: **Approved Programs**
 Year (Multiple Items)

Status	No. Grants	Grant Value (\$)
Competitive		
Closed	1	\$1,700
Active	5	\$74,456
Application Submitted	1	\$470,000
New / Researching	12	\$0
Competitive Total	19	\$546,156
Non-competitive		
Project Completed	2	\$273,219
Active	7	\$5,228,967
Application Period	1	\$288,492
Non-competitive Total	10	\$5,790,678
Grand Total	29	\$6,336,834

Year (Multiple Items)
 Status: **Declined**

Grant	Grant Value	Shire Contribution
Grand Total		

Comment:
 No grant applications rejected in the current Financial Year.
 Focus has been on non-competitive grant windows and criteria to ensure compliance of proposed projects.

Grant Program Status

2019/20 and 2020/21

(1st Quarter 2021)

Status: **New / Researching**

Programme Name	Status/Comments	Responsible Officer
Independent Living Units	Focus Group has reconvened with the recruitment of Slavin Architect consultancy.	Richard Bleakley
Old School Site	Working Group meeting held 28th January. Referred back to architect for refinement	Sarah Caporn
Natural Disaster Resilience Program (NDRP)	Scoping of Upgrade to Shire Hall ablutions to include shower facilities as Shire Emergency Centre	CESM - Simon Bell
Youth Centre upgrades	Phase two of renovation	Jen Green
Pool Heating	Preliminary research on feasibility and costing of pool heating. Letty Mills presenting petition to Feb OCM. Possible CSRFF grant?	Sarah Caporn
Christmas decorations	Commercial suppliers briefing Feb 21	Sarah Caporn
Salmon Gums Woodland	Ongoing consultation with Mick Grage on design and project development	Sarah Caporn
Main streetscape	Preliminary phase in community consultation and the development of a Concept	Richard Bleakley
Car Park development	Design phase of project	Allan Rourke
Bike Track/skate park	Targetting teenage demographic	Sarah Caporn
Town Hall Mural	Researching funding	Sarah Caporn
CBH Bin Mural	Researching funding	Jen Green

ITEM 9 STANDING ITEMS – CONTROLS, SYSTEMS AND PROCEDURES

Audit & Risk Committee - Terms of Reference 7.3

No matters for consideration.

ITEM 10 STANDING ITEMS – RISK MANAGEMENT REPORTS AND ISSUES

Audit & Risk Committee - Terms of Reference 7.1, 7.3

10.1 Report on Excess Annual Leave and Long Service Leave

Meeting Date	9 th March 2021
Responsible Officer	EMCS Nathan Gilfellow
Reporting Officer	SFO Kaiser Uddin
Attachments	Nil
Owner/Applicant	Shire of Quairading
Disclosure of Interest	Nil

OFFICER RECOMMENDATION

<p>MOVED _____ SECONDED _____</p> <p>That the Audit and Risk Committee Recommend to Council that: - Council receive the report on the Shire's Leave Liabilities.</p> <p style="text-align: right;">CARRIED ____/____</p>

VOTING REQUIREMENTS - Simple Majority

IN BRIEF

- Since 2017, Council has requested that excess Annual Leave and Long Service Leave be reported to the Audit and Risk Committee
- Council receive the report on the Shire's Leave Liabilities.

MATTER FOR CONSIDERATION

Report on Excess Annual Leave and Long Service Leave Entitlements and Leave Liabilities.

BACKGROUND

Since 2017, Council has requested that excess Annual Leave and Long Service Leave be reported to the Audit and Risk Committee.

The current policy defines excess leave as when the Employee has accrued more than eight weeks paid annual leave.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Long Service Leave Regulations)

Local Government Industry Award 2020

The Industry Award defines Excess Leave as -

*"An Employee has an **excess leave accrual** if the employee has accrued more than eight weeks paid annual leave"*

POLICY IMPLICATIONS

Current Policy: Leave Management Policy (ORG.2)

FINANCIAL IMPLICATIONS

Annual and Long Service Leave Reserve Fund Cash Balance as at 28th February 2021 is \$206,589.35.

The Annual Budget treats Current Leave as Accruals.

The Annual and Long Service Leave Reserve funds any prior year Leave entitlements taken by Staff or paid out.

The current Liability for both types of Leave (if all Claimed on 28th February 2021) is calculated at \$249,437.00.

STRATEGIC IMPLICATIONS – Strategic Community Plan 2017 - 2027

Governance Objective: Strong governance and community engagement

ITEM	OUTCOMES AND STRATEGIES
G1	Robust Integrated Planning and Reporting (IPR)
G1.1	Continual improvement in IPR, transparency and accountability

COMMUNITY CONSULTATION

N/A

RISK ASSESSMENT – Risk Management Policy and Risk Management Governance Framework Applicable.

Financial – Risk Matrix Rating is considered as Medium Risk. Financial exposure and therefor Risk escalation, if Leave accruals are not monitored and managed.

Health – Risk Matrix Rating is considered as Low Risk

Reputation – Risk Matrix Rating is considered as Low Risk

Operation – Risk Matrix Rating considered Low Risk

Natural Environment – Risk Matrix Rating is considered as Low Risk.

COMMENT

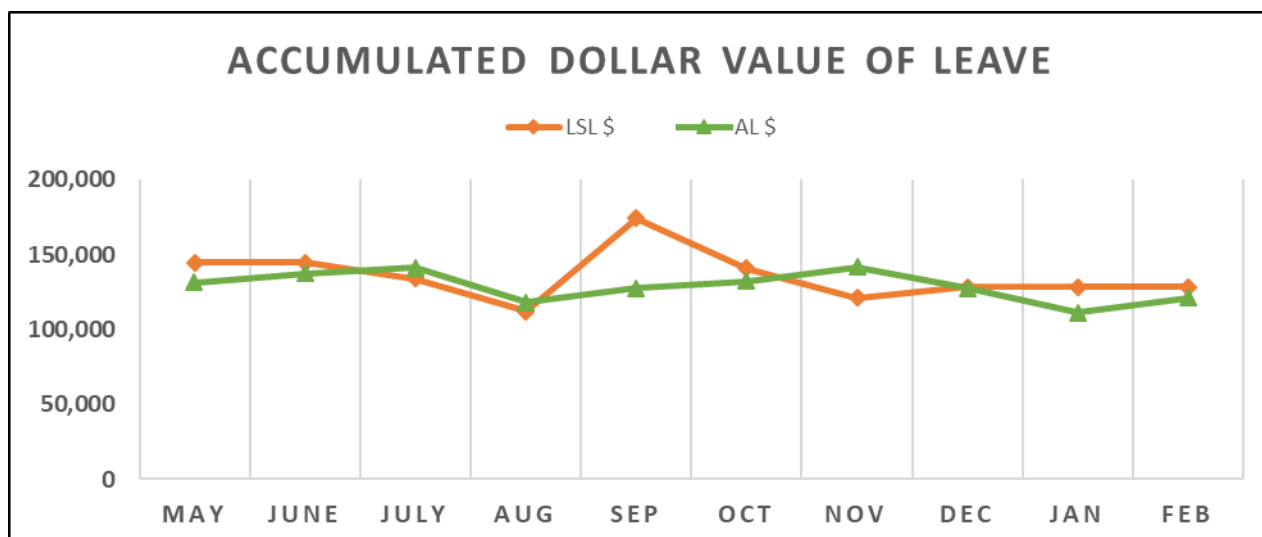
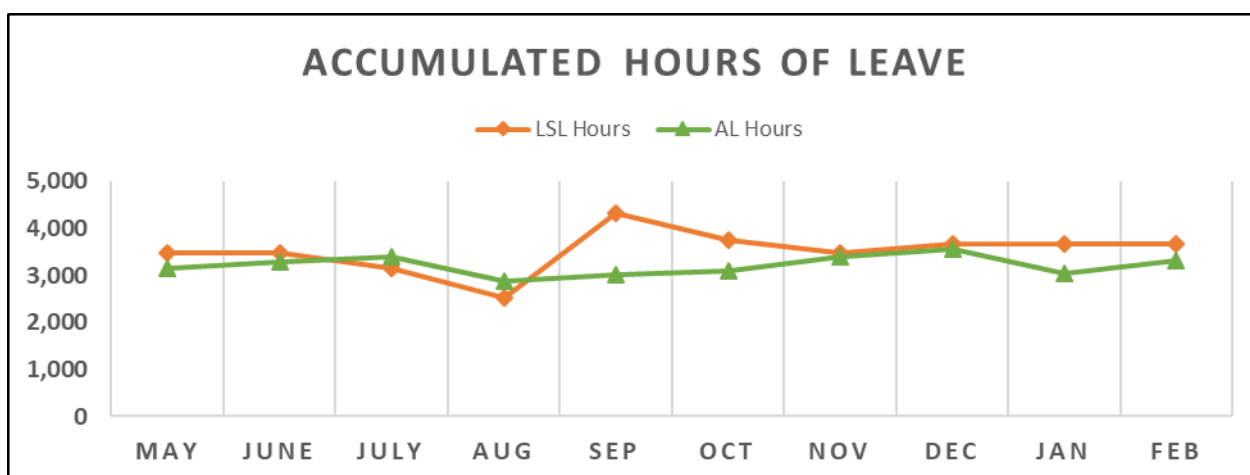
This report has been prepared to inform the Audit and Risk Committee of the current leave liabilities and of any employees who have excess leave and the steps taken to reduce these liabilities.

As at the 28th February 2021, one employee has excess annual leave. Management will discuss the excess leave with the employee.

Since November 2020, there has been a decrease of 14.4% (in Dollar Value) in the Annual Leave Liability. This is likely due to natural decrease during a period where more leave is taken during the Christmas period.

The Long Service Leave Liability has had a 6% increase since November 2020. This is due to the anniversary of two employees in December 2020.

	<i>LSL Hours</i>	<i>LSL \$</i>	<i>AL Hours</i>	<i>AL \$</i>
<i>May</i>	3,472	144,506	3,141	131,346
<i>June</i>	3,472	144,506	3,293	137,579
<i>July</i>	3,152	133,795	3,396	141,026
<i>August</i>	2,511	112,029	2,879	117,983
<i>September</i>	4,315	174,057	3,013	127,361
<i>October</i>	3,746	140,599	3,102	132,103
<i>November</i>	3,465	121,016	3,393	141,499
<i>December</i>	3,663	128,244	3,555	127,688
<i>January</i>	3,663	128,244	3,044	111,379
<i>February</i>	3,663	128,244	3,325	121,193



ITEM 11 STANDING ITEMS – OTHER

Audit & Risk Committee - Terms of Reference 9.1, 9.2 & 9.5

11.1 Governance Training and Support

The WALGA Governance Team are available to provide additional Training and Support on Governance for Elected Members and for Senior Staff.

Training Session has been confirmed for Friday 19th March 2021.

9.30 am	Arrival
10 am – 12 noon	Morning Session
12 noon – 12.30 pm	Lunch Break
12.30 pm – 2.30 pm	Afternoon Session

Topics to be covered: -

- Refresher on Roles and Responsibilities of Elected Members
- Councillors Model Code of Conduct
- Council Meeting Conduct (as we don't have Meeting Local Laws, but have drafted previously and not supported)
- Any advice on the role of the Audit & Risk Committee as we are transitioning to Audits under the OAG in 20/21.
- The number of Council Committees and the implications for Council
- LG Act Review Update (noting that McGowan Government will be in Caretaker mode until the State Election)
- Model Standards & Guidelines for the Recruitment of CEO
- Other emerging Governance Trends in Local Government.

Information submitted for Councillor's Diary purposes.

ITEM 12 COUNCILLORS' EMERGING ISSUES

ITEM 13 CONFIDENTIAL BUSINESS – AS PER LOCAL GOVERNMENT ACT S5.23 (2)

No matters for consideration.

ITEM 14 NEXT MEETING DATE

The next Audit & Risk Committee Meeting is scheduled to take place on Tuesday 8th June 2021, commencing at 5.00 pm on at the Council Chambers, 10 Jennaberring Road, Quairading.

ITEM 15 CLOSURE

There being no further business, the Chairman closed the Meeting at _____ pm.