



SHIRE OF  
**MERREDIN**  
INNOVATING THE WHEATBELT

# AGENDA

## Audit Committee Meeting

To be held in Council Chambers  
Corner King & Barrack Street's, Merredin  
Tuesday, 17 October 2023  
Commencing 5:00pm



# Notice of Meeting



Dear President and Councillors,

The next meeting of the Audit Committee of the Shire of Merredin will be held on Tuesday, 17 October 2023 in the Council Chambers, Corner King & Barrack Streets, Merredin. The format will be:

5:00 pm                      Audit Committee

Lisa Clack  
CHIEF EXECUTIVE OFFICER  
13 October 2023

## DISCLAIMER

### **PLEASE READ THE FOLLOWING IMPORTANT DISCLAIMER BEFORE PROCEEDING:**

Statements or decisions made at this meeting should not be relied or acted on by an applicant or any other person until they have received written notification from the Shire. Notice of all approvals, including planning and building approvals, will be given to applicants in writing. The Shire of Merredin expressly disclaims liability for any loss or damages suffered by a person who relies or acts on statements or decisions made at a Council or Committee meeting before receiving written notification from the Shire.

The advice and information contained herein is given by and to Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

<b>Common Acronyms Used in this Document</b>	
WEROC	Wheatbelt East Regional Organisation of Councils
GECZ	Great Eastern Country Zone
WALGA	Western Australian Local Government Association
CEACA	Central East Aged Care Alliance
CEO	Chief Executive Officer
DCEO	Deputy CEO
EMDS	Executive Manager of Development Services
EMES	Executive Manager of Engineering Services
EMCS	Executive Manager of Corporate Services
EA	Executive Assistant to CEO
LPS	Local Planning Scheme
LGIS	Local Government Insurance Services
SRP	Strategic Resource Plan
CBP	Corporate Business Plan
CSP	Community Strategic Plan
MRCLC	Merredin Regional Community and Leisure Centre
CWVC	Central Wheatbelt Visitors Centre
MoU	Memorandum of Understanding

Shire of Merredin  
Audit Committee Meeting  
5:00pm Tuesday, 17 October 2023



**1. Official Opening**

**2. Record of Attendance / Apologies and Leave of Absence**

**Councillors:**

Cr M McKenzie	President
Cr D Crook	Deputy President
Cr J Flockart	
Cr R Manning	
Cr P Patroni	

**Staff:**

L Clack	CEO
L Boehme	EMCS
M Wyatt	EO

**Members of the Public:**

**Apologies:**

**Approved Leave of Absence:**

**3. Public Question Time**

Members of the public are invited to present questions about matters affecting the Shire of Merredin and its residents.

**4. Disclosure of Interest**

**5. Confirmation of Minutes of the Previous Meeting**

- 5.1 Audit Committee Meeting held on 18 July 2023  
Attachment 5.1A

**Voting Requirements**


Simple Majority  Absolute Majority

**Officers Recommendation**

**That the minutes of the Audit Committee Meeting held on 18 July 2023 be confirmed as a true and accurate record of proceedings.**

## 6. Officer's Reports

### 6.1 Regulation 17 and Risk Action Plan Review October 2023

<h1>Corporate Services</h1> 	
<b>Responsible Officer:</b>	Leah Boehme, EMCS
<b>Author:</b>	As above
<b>Legislation:</b>	<i>Local Government (Audit) Regulations 1996</i>
<b>File Reference:</b>	Nil
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	Attachment 6.1A – Reg 17 and Risk Action Plan Review October 2023

#### Purpose of Report

Executive Decision

Legislative Requirement

The purpose of this report is to provide the Audit Committee with an update on the Shire of Merredin's (the Shire) progress toward the actions highlighted during the Chief Executive Officer's (CEO) review of Risk Management, Internal Controls and Legislative Compliance, which was presented to the Audit Committee and to Council in December 2022. The review document also provides updates on progress toward findings from the 2020/21 and 2021/22 Audits.

#### Background

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the CEO to review the appropriateness and effectiveness of the local government systems and procedures in relation to risk management, internal control and legislation compliance.

The review may relate to any or all of the matters referred to the sub-regulation (1) (a), (b) and (c), but each of those matters is to be the subject of a review at least once every three (3) financial years.

The CEO is to report to the Audit Committee the results of that review and then provide updates on the progress toward identified actions on a regular basis. The Shire will aim to provide quarterly updates each year.

#### Comment

Attachment 6.1A outlines the steps taken toward completing the actions identified during the Reg 17 and Risk reviews. A number of items have been completed since the last review was presented to the Audit Committee in July 2023.

The progress toward the Risk Dashboard items has seen further growth, with a number of items progressing. There are still a number of actions to be commenced which involve changes requiring longer periods of time before they are expected to be completed.

### Policy Implications

Policy 3.24 – Risk Management applies.

### Statutory Implications

Regulation 17 of the *Local Government (Audit) Regulations 1996* applies.

### Strategic Implications

#### ∅ Strategic Community Plan

Theme:	4. Communications and Leadership.
Service Area Objective:	4.2 - Decision Making. 4.2.2 – The Shire is progressive while exercising responsible stewardship of its built, natural and financial resources. 4.2.3 – The Council is well informed in their decision-making, supported by a skilled administration team who are committed to providing timely, strategic information and advice. 4.4.1 – The Shire is continuously working to maintain efficient communication, providing open, transparent and factual information, through a variety of channels.
Priorities and Strategies for Change:	Nil

#### ∅ Corporate Business Plan

Theme:	4 – Communication.
Objective:	4.4 – Communications.
Timeline:	4.4.1 – The Shire is continuously working to maintain efficient communication, providing open, transparent and factual information, through a variety of channels.

### Sustainability Implications

#### ∅ Corporate Business Plan

Nil

### Risk Implications

By regularly reviewing the Shire’s Risk Dashboard and Regulation 17 Review and providing updates to the Audit Committee and Council, the risk to the Organisation should decrease.

### Financial Implications

Nil

### Voting Requirements

Simple Majority

Absolute Majority

### Officers Recommendation

**That the Audit Committee;**

- 1. NOTES the quarterly Reg 17 and Risk Action Plan Progress Report for October 2023 as presented in Attachment 6.1A; and**
- 2. RECOMMENDS that Council NOTES the Reg 17 and Risk Action Plan Progress Report as tabled to the Audit Committee.**

## **6.2 Update Briefing on 2022/23 Financial Audit and Financial Management Review**

Mrs Leah Boehme, Executive Manager Corporate Services to give a verbal update on the progress on the 2022/23 Financial Audit and the Financial Management Review currently underway.

## **7. Closure**



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