



# AGENDA

## Audit Committee Meeting

to be held on

**Tuesday 8 April 2025**

at

**5.00pm**

in the

**Shire of Irwin Council Chambers**

11-13 Waldeck Street, Dongara

Shane Ivers  
**Chief Executive Officer**  
4 April 2025

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# AUDIT COMMITTEE MEETING

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## **AGENDA**

- 1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**
- 2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE**

### **Members**

Cr B Wyse	Shire of Irwin
Cr I Scott	Shire of Irwin
Cr P Summers	Shire of Irwin

### **Staff**

Mr S D Ivers	Chief Executive Officer
Ms P Machaka	Manager Finance
Ms S Mearns	Executive Assistant

### **Apologies**

### **Guests**

- 3. CONFIRMATION OF MINUTES**

#### **3.1. Minutes of the Audit Committee Meeting held 11 February 2025**

A copy of the minutes of the Audit Committee Meeting held 11 February 2025 have been provided to all Committee Members under separate cover.

<b>RECOMMENDATION:</b>
<b>That the Minutes of the Audit Committee Meeting, held 11 February 2025, be confirmed as a true and accurate recording of that meeting.</b>

- 4. COMPLIANCE AUDIT RETURN (CAR) 2024**

Members of the Audit Committee have been provided with the completed Compliance Audit Return (CAR) for the 2024 calendar year as attached. Local governments are required to Complete the statutory compliance return annually and have the return adopted by Council.

The return is a checklist of a local government's compliance with the requirements of the *Local Government Act 1995* and its Regulations, concentrating on areas of compliance considered "high risk".

The Audit Committee is to review the annual CAR and report to Council the results of that review, prior to adoption of the return by Council. After adoption, the return is to be signed by the Shire President and the CEO prior to it being forwarded to the Department of Local Government, Sport and Cultural Industries (DLGSCI) by no later than 31 March 2025.

Due to staffing challenges, the CAR was not lodged with the DLGSCI by the required date.

The following provides an outline of each section addressed in the 2024 return:

### **Commercial Enterprises by Local Governments**

Council endorsed the progression of the Local Government Corporate Services Association at its Ordinary Council Meeting held 26 June 2024.

### **Delegation of Power/Duty**

As no delegations to committees were made during 2024, N/A responses were provided.

It is to be noted that the Delegations Register was reviewed and presented to Council for adoption at its Ordinary Council Meeting held 25 June 2024.

### **Disclosure of Interest**

During 2024 the Minutes of Meetings recorded the departure and return of persons who disclosed an interest.

All annual returns were submitted by the 31 August 2024 as required under s5.76 of the *Local Government (Administration) Regulations 1996*.

Regarding items No. 20 and 21, which pertain to the publication of the Code of Conduct for Employees and the Code of Conduct for Council Members, Committee Members, and Candidates of a Local Government, these documents were unintentionally removed from the website during the transition to a new format. We are pleased to inform you that both Codes of Conduct have now been successfully republished on the Shire of Irwin website.

### **Disposal of Property**

The Shire did not dispose of any property during 2024 therefore N/A responses were provided.

### **Elections**

The Shire of Irwin held an Extraordinary Election on 12 July 2024. No electoral gifts were declared.

### **Finance**

The Shire complies with all areas relating to the Audit Committee.

Regarding item No 4, it is to be noted that two matters were listed in the Auditors Report relating to:

1. Excessive Leave Balances; and
2. A missed update of Landgate UV Valuations in the Synergy Rates System.

A new Policy is currently being created in relation to staff leave balances and a new reconciliation procedure has been put in place in relation to valuations.

### **Local Government Employees**

This section relates to the recruitment of the CEO or designated senior employees. All responses are N/A as there were no appointments of the CEO or senior employees during the reporting period.

**Official Conduct**

The Shire is considered to be compliant with all sections of the Act relating to complaints.

**Optional Questions**

The Financial Management Review & Regulation 17 Audit was last performed in 2022. The review which is to be conducted every three years is currently being undertaken by the Shire.

**Tenders for Providing Goods and Services**

The Shire is considered to be fully compliant in all areas relating to tenders.

Adoption of the CAR is a statutory requirement of Council which could have major compliance implications for the Shire and is therefore considered to have a high-risk rating, however the completion of this return annually helps to ensure that the local government is following sound governance practices and is complying with the relevant Acts and Regulations.

**RECOMMENDATION:**

**That Council adopts the Shire of Irwin's Compliance Audit Return for the period 1 January 2024 to 31 December 2024 at the 22 April 2025 Ordinary Council Meeting.**

5. **GENERAL BUSINESS**
6. **URGENT BUSINESS APPROVED BY CHAIR OR BY COMMITTEE DECISION**
7. **SETTING OF FUTURE MEETING DATES**
8. **CLOSURE**