

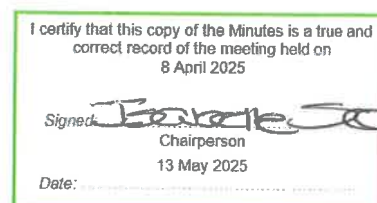


Shire of Irwin Audit Committee Meeting

held in the Council Chambers

Tuesday, 8 April 2025

Minutes



1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Cr Scott, Chairperson declared the meeting open at 4.59pm and welcomed Committee Members and Shire Officers to the meeting.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Members

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

Cr B Wyse

Shire of Irwin

Guests

Nil

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.

| COMMITTEE DECISION | | 010425 |
|--|----------------------|--------------------|
| MOVED: Cr Summers | | SECONDED: Cr Scott |
| That the Minutes of the Audit Committee Meeting, held 11 February 2025, be confirmed as a true and accurate recording of that meeting. | | |
| VOTING DETAILS: | | CARRIED: 2/0 |
| For: | Cr Summers, Cr Scott | |
| Against: | Nil | |

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.

Integrated Planning and Reporting

The Shire of Irwin Strategic Community Plan was last reviewed in 2023 following it being adopted on 26 October 2021.

The Shire's Corporate Business Plan is scheduled to be reviewed in the 2025/26 Financial Year.

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.

| COMMITTEE DECISION | | 020425 |
|---|----------------------|----------------------|
| MOVED: Cr Scott | | SECONDED: Cr Summers |
| That the Shire of Irwin Audit Committee recommend Council adopt 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. | | |
| VOTING DETAILS: | | CARRIED: 2/0 |
| For: | Cr Summers, Cr Scott | |
| Against: | Nil | |

5. GENERAL BUSINESS

The CEO spoke to Committee Members in relation to the *Local Government Amendment Bill 2024* and the proposed reforms to governance and committees.

The *Local Government Amendment Bill 2024 (the Bill)* proposes to change the *Local Government Act 1995 (the Act)* to provide for various reforms which includes:

- Changing audit committees to have an improved focus as "audit, risk and improvement committees" that are independently chaired, with greater clarity on how council committees should operate.

The CEO confirmed that more information will be provided to the Committee once the Bill has been enacted.

6. URGENT BUSINESS APPROVED BY CHAIR OR BY COMMITTEE DECISION

Nil

7. SETTING OF FUTURE MEETING DATES

Future meeting dates to be confirmed.

8. CLOSURE

There being no further business the Audit Committee Meeting closed at 5.16pm.