



AUDIT COMMITTEE MEETING  
MINUTES

12 DECEMBER 2023

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**CITY OF GREATER GERALDTON****AUDIT COMMITTEE MEETING  
TO BE HELD ON TUESDAY 12 DECEMBER 2023 AT 3.30PM  
IN THE GREENOUGH ROOM – CIVIC CENTRE****MINUTES**

**1 DECLARATION OF OPENING:** The meeting was declared open by Director P Radalj at 3.30pm

**2 ATTENDANCE**

Present:

Mayor Clune  
Cr Colliver  
Cr Denton  
Cr Librizzi

Officers:

R McKim, Chief Executive Officer  
P Radalj, Director Corporate Services  
N Jane, Chief Financial Officer  
T Machukera, Financial Accountant  
M Adam, Minute Secretary

By Invitation: (by video link)

Mark Ambrose - OAG  
Amit Kambra – RSM  
A J Neo -RSM

Apologies:

Nil

Leave of Absence:

Nil

**3 ELECTION OF PRESIDING MEMBER**

The election of presiding member of the Audit Committee was conducted in accordance with the provisions of section 5.12, Schedule 2.3 , Schedule 4.1 and section 4.55 of the *Local Government Act 1995*.

One nomination was received from Mayor Clune.

**MOVED: Cr Librizzi : SECONDED: Cr Denton**

**COMMITTEE DECISION**

**That Mayor Clune is Elected as presiding member of the Audit Committee**

**Term of office 12 December 2023 – 18 October 2025**

**ELECTED UNOPPOSED**

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The Meeting was handed over to the presiding member Mayor Clune at 3.34 pm

Cr Colliver joined the meeting 3.35pm

#### **4 ELECTION OF DEPUTY PRESIDING MEMBER**

In accordance with the provisions of section 5.12, Schedule 2.3 and Schedule 4.1 and section 4.55 of the *Local Government Act 1995*.

One nomination was received from Cr Colliver

**MOVED: Cr Librizzi SECONDED: Cr Denton**

#### **COMMITTEE DECISION**

**That Cr Colliver is elected as deputy presiding member of the Audit Committee.**

**Term of office 12 December 2023 – 18 October 2025**

#### **ELECTED UNOPPOSED**

#### **5 CONFIRMATION OF PREVIOUS MINUTES**

Recommendation: That the minutes of the City of Greater Geraldton Audit Committee meeting held on **26 April 2023** as attached be accepted as a true and correct record of proceedings.

**MOVED: Cr Colliver SECONDED: Mayor Clune**

#### **COMMITTEE DECISION**

**That the minutes of the City of Greater Geraldton Audit Committee meeting held on 26 April 2023 as attached be accepted as a true and correct record of proceedings.**

#### **CARRIED 4/0**

<b>Name</b>	<b>Vote (For or Against)</b>
Mayor Clune	For
Cr Colliver	For
Cr Denton	For
Cr Librizzi	For

## 6 ITEMS FOR AUDIT COMMITTEE REVIEW

AC132	EXIT INTERVIEW OAG AND RSM
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<b>AGENDA REFERENCE:</b>	<b>D-23-163544</b>
<b>AUTHOR:</b>	<b>Nita Jane, Chief Financial Officer</b>
<b>EXECUTIVE:</b>	<b>P Radalj, Director Corporate Services</b>
<b>DATE OF REPORT:</b>	<b>5 December 2023</b>
<b>FILE REFERENCE:</b>	<b>GO/11/0020-002</b>
<b>ATTACHMENTS:</b>	<b>Yes (x5) 3 x Confidential</b>
	<b>A. Exit Meeting Agenda</b>
	<b>B. Confidential - Audit Planning Memorandum</b>
	<b>C. Confidential - Draft Management Letter – (Not provided)</b>
	<b>D. Confidential – Draft Closing Report</b>
	<b>E. Draft Annual Financial Report for 2022-2023</b>

### EXECUTIVE SUMMARY:

The purpose of this report is to enable an Audit Exit Meeting to be conducted for the 2022-23 financial audit. It also provides an opportunity for the Office of the Auditor General (OAG) and contract auditor RSM Australia, to discuss the draft Closing Report and Management Letter, and an occasion to raise any concerns associated with the audit process.

### EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority pursuant to Section 7.1 of the *Local Government Act 1995* RESOLVES to:

1. RECEIVE the Office of Auditor General overview of the audit findings for the year ended 30 June 2023 (as outlined in the draft Audit Closing Report); and
2. PROVIDE FEEDBACK to the Office of Auditor General on the findings and any other matter related to the audit.

### PROPONENT:

The proponent is the City of Greater Geraldton.

### BACKGROUND:

The Auditor General is responsible for the auditing of local governments within Western Australia. (Local Government (Audit) Regulations 1996. The Auditor General engaged RSM to conduct the financial audit for the City on their behalf, initially for the three years to 30 June 2023. The contract has been extended to include the 2023-24 and 2024-25 financial years.

In accordance with section 7.12A(2) of the Local Government Act 1995 and the Local Government Audit Regulation 1996, Council is required to meet with the external auditor at least once per year.

The Audit Committee met with representatives of the Auditor General and contract auditors RSM Australia on 26 April 2023 for the Audit Entrance Meeting. (AC131) and received the Audit Planning memorandum for the year ending 30 June 2023. (Attachment B).

The interim audit was conducted by RSM on behalf of the OAG and included an onsite visit from 1 to 5 May 2023.

In accordance with section 6.4(3) of the Local Government Act 1995, the 2022-23 Financial Report was prepared and submitted to the Office of the Auditor General on 29 September 2023.

The final audit was conducted by RSM on behalf of the OAG. The auditors worked remotely for the majority of the audit and attended the City offices for one week from 2 to 6 October 2023. They performed testing on all areas of the accounts, with a focus on areas they consider to be of high risk.

A further Audit Committee meeting will be scheduled early in the new calendar year once the final Annual Financial Report for 2022-23 is received from OAG including the Audit Report and Management Letter.

#### **COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:**

##### **Community:**

There are no adverse community impacts.

##### **Economy:**

There are no adverse economic impacts.

##### **Environment:**

There are no adverse environmental impacts.

##### **Leadership:**

Holding an Exit Meeting provides opportunity for the Audit Committee to undertake one of its primary functions and that is to examine and discuss with the auditors their findings in relation to audits conducted.

##### *Disclosure of Interest:*

No Officer involved in the preparation of this report has a declarable interest in this matter.

#### **RELEVANT PRECEDENTS:**

Each year an audit entrance and exit meeting is held with the Office of Auditor General, the contract auditor and the Audit Committee.

Item AC121 – Exit Interview OAG and RSM (held on 13 December 2022).

Item AC131 – Audit Entrance meeting with OAG and RSM (held on 26 April 2023).

#### **COMMUNITY/COUNCILLOR CONSULTATION:**

There has been no community/councillor consultation.

#### **LEGISLATIVE/POLICY IMPLICATIONS:**

*Local Government Act 1995, section 1.4 Terms used:*

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**auditor means —**

- (a) *in relation to an audit, other than a performance audit —*
  - (i) *in relation to a local government that has an audit contract that is in force — a person for the time being appointed under Part 7 Division 2 to be the auditor of the local government; and*
  - (ii) *in relation to a local government that does not have an audit contract that is in force — the Auditor General;*
- and*
- (b) *in relation to a performance audit — the Auditor General;*

**Local Government Act 1995, section 6.4 Financial report:**

- (1) *A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) *The financial report is to —*
  - (a) *be prepared and presented in the manner and form prescribed; and*
  - (b) *contain the prescribed information.*
- (3) *By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
  - (a) *the accounts of the local government, balanced up to the last day of the preceding financial year; and*
  - (b) *the annual financial report of the local government for the preceding financial year.*

**Local Government Act 1995, section 7.12AD Reporting on a financial audit:**

- (1) *The auditor must prepare and sign a report on a financial audit.*
- (2) *The auditor must give the report to —*
  - (a) *the mayor, president or chairperson of the local government; and*
  - (b) *the CEO of the local government; and*
  - (c) *the Minister.*

**Local Government (Audit) Regulations 1996, section 16:**

*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.*

#### **FINANCIAL AND RESOURCE IMPLICATIONS:**

Provision is made in the annual budget to undertake the audit function.

#### **INTEGRATED PLANNING LINKS:**

<b>Strategic Direction: Leadership</b>	<b>Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.</b>
Outcome 4.2	Decision making is ethical, informed and inclusive.
Outcome 4.3	Accountable leadership supported by a skilled and professional workforce.
Outcome 4.4	Healthy financial sustainability that provides capacity to respond to change in economic conditions and community priorities.
Outcome 4.7	Council understands its roles and responsibilities and leads by example.

#### **REGIONAL OUTCOMES:**

There are no impacts to regional outcomes.

#### **RISK MANAGEMENT:**

The audit committee plays an integral role in the oversight of CGG's management of regulatory compliance and risks, ensuring that required controls are being implemented and are effective.

#### **ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:**

No alternative options were considered.



**MOVED: Cr Colliver SECONDED: Cr Librizzi**

**COMMITTEE DECISION**

- 1. RECEIVE the Office of Auditor General overview of the audit findings for the year ended 30 June 2023 (as outlined in the draft Audit Closing Report); and**
- 2. PROVIDE FEEDBACK to the Office of Auditor General on the findings and any other matter related to the audit.**

**CARRIED 4/0**

<b>Name</b>	<b>Vote (For or Against)</b>
Mayor J Clune	For
Cr Colliver	For
Cr Denton	For
Cr Librizzi	For

AC133	REVIEW OF THE AUDIT COMMITTEE TERMS OF REFERENCE
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<b>AGENDA REFERENCE:</b>	<b>D-23-159120</b>
<b>AUTHOR:</b>	<b>M Adam, Coordinator Governance</b>
<b>EXECUTIVE:</b>	<b>P Radalj, Director Corporate Services</b>
<b>DATE OF REPORT:</b>	<b>GO/11/0020-002</b>
<b>FILE REFERENCE:</b>	<b>27 November 2023</b>
<b>ATTACHMENTS:</b>	<b>Yes (x1)</b> <b>Draft Audit Committee Terms of Reference</b>

**EXECUTIVE SUMMARY:**

The purpose of this report is to provide a draft of the Audit Committee Terms of Reference 2023 to the newly elected Audit Committee, for consideration and endorsement.

**EXECUTIVE RECOMMENDATION:**

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

1. Endorse the Audit Committee Terms of Reference 2023

**PROPONENT:**

The proponent is the City of Greater Geraldton.

**BACKGROUND:**

The Audit Committee Terms of Reference 2023 (attachment AC133) is provided for the purpose of deliberation and discussion by the newly elected Audit Committee, and to ensure that Audit Committee Members have shared understanding of the role of the committee.

At the Ordinary Meeting of Council on 28 November 2023 (report CEO110) Council resolved as follows;

Part A.

*RE-ESTABLISH the following listed Council Committees:*

- b. City of Greater Geraldton Audit Committee;*

Part B

*1. REQUIRE each internal Council Committee at their first meeting held following this resolution to:*

- a. APPOINT by Committee resolution a Council Member as Chairperson, and Council Member as a proxy Chairperson for the Committee: and*
- b. REVIEW the terms of reference of the Committee and report to Council any required changes in relation to named membership of the Committee.*

The Audit Committee Terms of Reference 2023 (TOR) are based on the provisions of the *Local Government Act 1995*, the *Local Government (Audit) Regulations 1996*, and Operational Guideline 9 - *The appointment, function and responsibilities of audit committees*, provided by the Department of Local Government Sport and Cultural Industries.

The TOR has been updated to align with the amended provisions of the *Local Government Act 1995* and *Local Government (Audit) Regulations 1996*, in relation to audit and audit committees.

The changes are not material in nature and relate to the following:

- A change to terminology - deputy committee member, presiding member & deputy.
- Additional information relating to quorum as per act amendments.
- A reference to the council member induction manual.

## **COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:**

### **Community:**

There are no adverse community impacts.

### **Economy:**

There are no adverse economic impacts.

### **Environment:**

There are no adverse environmental impacts.

### **Leadership:**

The objective of the Audit Committee is to assist the Council in fulfilling their oversight responsibilities in relation to;

- systems of risk management and internal control;
- the processes for monitoring compliance with legislation, including the code of conduct;
- financial and performance reporting; and
- external and internal audit.

### *Disclosure of Interest:*

No Officer involved in the preparation of this report has a declarable interest in this matter.

## **RELEVANT PRECEDENTS:**

The Audit Committee Terms of Reference were reviewed by the Audit Committee on 6 December 2021 (report AC113).

## **COMMUNITY/COUNCILLOR CONSULTATION:**

There has been no community/councillor consultation.

## **LEGISLATIVE/POLICY IMPLICATIONS:**

*Local Government Act 1995 s. 7.12A, 7.13(1)*

*Local Government (Audit) Regulations 1996 r 17*

*Local Government (Financial Management) Regulations 1996 r 5(2)(c)*

## **FINANCIAL AND RESOURCE IMPLICATIONS:**

There are no financial or resource implications.

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**INTEGRATED PLANNING LINKS:**

<b>Strategic Direction: Leadership</b>	<b>Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.</b>
Outcome 4.2	Decision making is ethical, informed and inclusive
Outcome 4.7	Council understands its roles and responsibilities and leads by example

**REGIONAL OUTCOMES:**

There are no impacts to regional outcomes.

**RISK MANAGEMENT:**

The Audit Committee is required by Council Resolution of 28 November 2023 (Report CEO110) to review its TOR at the first meeting of the committee after the ordinary election of the Council.

**ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:**

The Audit Committee may choose to simply discuss the TOR with the view to enhancing understanding by newly elected committee members. The committee may also choose to discuss and recommend changes to the TOR. Note that the Committee is able to seek a review of the TOR at a future time.

**MOVED: Cr Colliver      SECONDED Cr Denton**

**COMMITTEE DECISION****1. Endorse the Audit Committee Terms of Reference 2023**

**CARRIED 4/0**

<b>Name</b>	<b>Vote (For or Against)</b>
Mayor Clune	For
Cr Colliver	For
Cr Denton	For
Cr Librizzi	For

AC134	AUDIT COMMITTEE ANNUAL REPORT TO COUNCIL
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<b>AGENDA REFERENCE:</b>	<b>D-23-159122</b>
<b>AUTHOR:</b>	<b>M Adam, Coordinator Governance</b>
<b>EXECUTIVE:</b>	<b>P Radalj, Director Corporate Services</b>
<b>DATE OF REPORT:</b>	<b>27 November 2023</b>
<b>FILE REFERENCE:</b>	<b>GO/11/0020-002</b>
<b>ATTACHMENTS:</b>	<b>No</b>

**EXECUTIVE SUMMARY:**

The purpose of this report is to seek Audit Committee endorsement of the Annual Report of activities, for the period 1 July 2022 to 30 June 2023 for submission to Council.

**EXECUTIVE RECOMMENDATION:**

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

1. ENDORSE the summary of the Audit Committee activities for the period 1 July 2022 to 30 June 2023
2. SUBMIT the summary of Audit Committee activities for the period 1 July 2022 to 30 June 2023 to Council as the Audit Committee Annual Report of activities.

**PROPONENT:**

The proponent is the City of Greater Geraldton.

**BACKGROUND:**

In accordance with the *Local Government Act 1995* section 7.1A (1):

*“A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it”.*

The provisions of the City of Greater Geraldton Audit Committee Terms of Reference require the below:

- 5.2 The Committee shall report annually to the Council summarising its activities during the previous financial year.*

Below is a summary of the activities of the Audit Committee for the period 1 July 2022 to 30 June 2023 for the purposes of providing the above-mentioned report to Council:

**Audit Committee Meeting – 13 December 2022**

Report Number	Title	Decision
AC121	Exit interview OAG and RSM	1. RECEIVE the Office of Auditor General overview of the audit finding for the year ended 30 June 2022 (as outlined in the Audit Closing Report); and

		2. PROVIDE FEEDBACK to the Office of Auditor General on the findings and any other matter related to the audit.
AC122	2021-22 Annual Financial Report	<ol style="list-style-type: none"> <li>1. RECEIVE the Annual Financial Report for the financial year ended 30 June 2022;</li> <li>2. RECEIVE the Audit Report for the financial year ended 30 June 2022;</li> <li>3. NOTE that the Auditor has provided an unqualified audit opinion for the Annual Financial Report year ended 30 June 2022;</li> <li>4. RECOMMEND to Council the adoption of the audited Financial Report for the year ended 30 June 2022; and</li> <li>5. NOTE the findings identified during the Audit and REQUEST they be listed for review until completed.</li> </ol>
AC123	External Audit of Work Health & Safety Systems	<ol style="list-style-type: none"> <li>1. RECEIVE the LGIS Worksafe Plan Tier 3 Safety Audit; and</li> <li>2. REQUIRE an update on the status of the City of Greater Geraldton 2023-2024 Work Health &amp; Safety Strategy at the next Audit committee.</li> </ol>
AC124	Risk Management Update	<ol style="list-style-type: none"> <li>1. NOTE the status of the City of Geraldton Geraldton's risk management profile.</li> <li>2. NOTE the review of the City's Risk Management Framework &amp; Policies; and</li> <li>3. REQUIRE the CEO to report back to the Audit Committee the ongoing status of the City's risk profile.</li> </ol>
AC125	Audit Committee Annual Report to Council	<ol style="list-style-type: none"> <li>1. ENDORSE the summary of the Audit Committee activities for the period 1 July 2021 to 30 June 2022; and</li> <li>2. SUBMIT the summary of Audit Committee activities for the period 1 July 2021 to 30 June 2022 to Council as the Audit Committee Annual Report of Activities.</li> </ol>
AC126	Progress Report on Management Actions from Audit Reports	<ol style="list-style-type: none"> <li>1. RECEIVE the Progress Reports on the current status of management actions related to internal audits.</li> </ol>
AC127	IT Audit Reports – Progress on Actions	<ol style="list-style-type: none"> <li>1. NOTE the audit recommendations actioned or in-progress to uplift the City's cybersecurity and information security posture and reduce IT risk.</li> </ol>
AC128	Council Policy 4.28 Managing Unreasonable Customer Conduct	<ol style="list-style-type: none"> <li>1. NOTE the information provided below in relation to Council Policy 4.28 Managing Unreasonable Customer Conduct; and</li> <li>2. REQUIRE the CEO to report back annually to the Audit Committee at the</li> </ol>

		first meeting held after the close of the relevant financial.
AC129	Fraud and Corruption Control Plan	1. ENDORSE the Fraud and Corruption Control Plan 2022.

### Audit Committee Meeting –14 March 2023

Report Number	Title	Decision
AC130	Compliance Audit Return	1. REVIEW the results of the Compliance Audit Return 2022. 2. REPORT to Council the results of the Audit Committee review of the Compliance Audit Return 2022, at the Ordinary Meeting of Council on 28 March 2023.

### Audit Committee Meeting – 26 April 2023

Report Number	Title	Decision
AC131	Audit Entrance Meeting with OAG and RSM	Noted. The Committee Received the Audit Planning Memorandum for the year ending 30 June 2023.

### COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:

#### **Community:**

The Audit Committee plays an important oversight role in enhancing the credibility and objectivity of internal and external audit functions.

#### **Economy:**

There are no adverse economic impacts.

#### **Environment:**

There are no adverse environmental impacts.

#### **Leadership:**

The Audit Committee Terms of Reference clause 5.2 requires that the Committee shall provide an annual report to the Council summarising its activities during the previous financial year.

#### *Disclosure of Interest:*

No Officer involved in the preparation of this report has a declarable interest in this matter.

### RELEVANT PRECEDENTS:

The Audit Committee Annual Report of activities 2021-2022 was reviewed by the Audit Committee on 13 December 2022, report AC125, and the Council on 31 January 2023, report CS012.

**COMMUNITY/COUNCILLOR CONSULTATION:**

There has been no community/councillor consultation.

**LEGISLATIVE/POLICY IMPLICATIONS:**

*Local Government Act 1995* section 7.1A.

*Local Government (Audit) Regulations* regulation 16.

**FINANCIAL AND RESOURCE IMPLICATIONS:**

There are no financial or resource implications.

**INTEGRATED PLANNING LINKS:**

<b>Strategic Direction: Leadership</b>	<b>Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making.</b>
Outcome 4.2	Decision making is ethical, informed and inclusive.
Outcome 4.7	Council understands its roles and responsibilities and leads by example.

**REGIONAL OUTCOMES:**

There are no impacts to regional outcomes.

**RISK MANAGEMENT:**

**The primary objective of the Audit Committee is to assist the Council in fulfilling their oversight responsibilities in relation to risk management, internal control, compliance with legislative provisions, and financial and performance reporting. The Annual Report of Audit Committee activities enables Council to review the annual activities of the Committee and corresponding recommendations and is a requirement under clause 5.2 of the Audit Committee Terms of Reference.**

**ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:**

No alternatives have been considered.

**MOVED: Cr Librizzi    SECONDED: Cr Denton**

**COMMITTEE DECISION**

- 1. ENDORSE the summary of the Audit Committee activities for the period 1 July 2022 to 30 June 2023**
- 2. SUBMIT the summary of Audit Committee activities for the period 1 July 2022 to 30 June 2023 to Council as the Audit Committee Annual Report of activities.**



**CARRIED 4/0**

<b>Name</b>	<b>Vote (For or Against)</b>
Mayor Clune	For
Cr Colliver	For
Cr Denton	For
Cr M Librizzi	For

**7 FRAUD CONTROL – STANDING ITEM**

Nil

**8 GENERAL BUSINESS - LATE ITEM**

The committee discussed the preferred date for the next committee meeting, to review the 2022 – 2023 Annual Financial Report. The date selected is 23 January 2024 at 3.30pm

**9 MEETING CLOSURE**

There being no further business, the meeting was declared closed at **4.36 pm**