

TOWN OF COTTESLOE



AUDIT COMMITTEE

AGENDA

**AUDIT COMMITTEE
TO BE HELD IN THE
Mayor's Parlour, Cottesloe Civic Centre
109 Broome Street, Cottesloe
4:30pm Monday, 27 May 2024**

Town of Cottesloe


AUDIT COMMITTEE MEETING

Notice is hereby given that the next Audit Committee Meeting will be held in the Mayor's Parlour,
Cottesloe Civic Centre

109 Broome Street, Cottesloe on **27 May 2024** commencing at **4:30pm**.

The business to be transacted is shown on the Agenda hereunder.

Yours faithfully,



William Matthew Scott
Chief Executive Officer

23 May 2024

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Town for any act, omission, statement or intimation occurring during committee or council meetings.

The Town of Cottesloe disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission, statement or intimation occurring during committee or council meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a council meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by any member or officer of the Town of Cottesloe during the course of any meeting is not intended to be and is not taken as notice of approval from the Town.

The Town of Cottesloe wishes to advise that any plans or documents contained within the agenda or minutes may be subject to copyright law provisions (*Copyright Act 1968*, as amended) and that the express permission of the copyright owner(s) should be sought prior to their reproduction.

Members of the public should note that no action should be taken on any application or item discussed at a committee or council meeting prior to written advice on the resolution of council being received.

Agenda and minutes are available on the Town's website www.cottesloe.wa.gov.au

PURPOSE

The purpose of the Audit Committee is to:

- Guide and assist the local government in carrying out its financial management and audit functions.
- Monitor and advise the Chief Executive Officer in reviews conducted into financial management and audit systems and procedures.
- Oversee the implementation of any resulting Council recommendations so as to support better decision-making, greater accountability to the community and ensure a more efficient and effective Local Government.

TERMS OF REFERENCE

Under section 16 of the *Local Government (Audit) Regulations 1996*, 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.*

Under section 14(3A) of the Regulations, the Audit Committee:

- (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.*

TABLE OF CONTENTS

ITEM	SUBJECT	PAGE NO
1	DECLARATION OF MEETING OPENING/ANNOUNCEMENT OF VISITORS	2
2	DISCLAIMER	2
3	ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION	2
4	ATTENDANCE	2
5	DECLARATION OF INTERESTS	3
6	CONFIRMATION OF MINUTES	3
7	PRESENTATIONS	3
8	REPORTS	4
8.1	REPORTS OF OFFICERS	4
8.1.1	COMPLIANCE CALENDAR	4
8.1.2	AUDIT COMMITTEE RESOLUTION DATABASE	5
8.2	ITEMS FOR DISCUSSION	6
9	GENERAL BUSINESS	6
10	MEETING CLOSED TO PUBLIC	6
10.1	MATTERS FOR WHICH THE MEETING MAY BE CLOSED	6
10.1.1	RISK REGISTER REVIEW	6
11	NEXT MEETING	6
12	MEETING CLOSURE	6

1 DECLARATION OF MEETING OPENING/ANNOUNCEMENT OF VISITORS

1.1 ACKNOWLEDGEMENT OF COUNTRY

I would like to begin by acknowledging the Whadjuk Nyoongar people, Traditional Custodians of the land on which we meet today, and pay my respects to their Elders past and present. I extend that respect to Aboriginal and Torres Strait Islander peoples here today.

2 DISCLAIMER

Refer to the Disclaimer on the inside of the cover page

3 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

The meeting will be recorded, solely for the purpose of confirming the correctness of the Minutes.

4 ATTENDANCE

Members

Mayor Lorraine Young	Elected Member
Cr Helen Sadler	Elected Member
Cr Sonja Heath	Elected Member
Cr Jeffrey Irvine	Elected Member
Mr Andrew Dimsey	Community Representative
Mr Nathan Hart	Community Representative
Mr Ian McKenzie	Community Representative

Officers

Mr Matthew Scott	Chief Executive Officer
Ms Sheryl Teoh	Finance Manager
Ms Irene Wai Shan Au-Yeung	Assistant Finance Manager
Ms Kate Saunders	Executive Services Officer

Visitors

Apologies

5 DECLARATION OF INTERESTS

6 CONFIRMATION OF MINUTES

That the Minutes of the Audit Committee Meeting held on Wednesday 13 March 2024 be confirmed as a true and accurate record.

7 PRESENTATIONS

8 REPORTS

8.1 REPORTS OF OFFICERS

8.1.1 COMPLIANCE CALENDAR

Attachments: 8.1.1(a) Compliance Calendar - May 2024 [under separate cover]

The Compliance Calendar has been adapted specifically for the Town of Cottesloe from the WALGA model to govern best practices across the calendar year.

The Compliance Calendar is provided for the information of the Audit Committee.

8.1.2 AUDIT COMMITTEE RESOLUTION DATABASE

Attachments: 8.1.2(a) Audit Resolution Database - May 2024 [under separate cover]

The Audit Committee Resolution Database provides an update on Council resolutions put forward by the Audit Committee since the previous meeting and resolutions linked to their Charter. This is provided for information.

8.2 ITEMS FOR DISCUSSION

Nil

9 GENERAL BUSINESS

9.1 COMMITTEE MEMBERS

9.2 OFFICERS

10 MEETING CLOSED TO PUBLIC

10.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

MOTION FOR BEHIND CLOSED DOORS

That, in accordance with Section 5.23(2) (a) and (f(ii)), the discuss the confidential reports behind closed doors.

10.1.1 RISK REGISTER REVIEW

This item is considered confidential in accordance with the *Local Government Act 1995* section 5.23(2) (a) and (f(ii)) as it contains information relating to a matter affecting an employee or employees and a matter that if disclosed, could be reasonably expected to endanger the security of the local government’s property.

MOTION FOR RETURN FROM BEHIND CLOSED DOORS

In accordance with Section 5.23 that the meeting be re-opened to members of the public and media and motions passed behind closed doors be read out if there are any public present.

11 NEXT MEETING

Monday, 2 September 2024

12 MEETING CLOSURE