

TOWN OF COTTESLOE



AUDIT COMMITTEE UNCONFIRMED MINUTES

AUDIT COMMITTEE
HELD IN THE

Mayor's Parlour, Cottesloe Civic Centre 109
Broome Street, Cottesloe
4:30pm Monday, 27 May 2024

A handwritten signature in blue ink, appearing to read "W. Scott", is positioned to the left of the text.

WILLIAM MATTHEW SCOTT

Chief Executive Officer

30 May 2024

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1 DECLARATION OF MEETING OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member announced the meeting opened at 4.30pm.

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

The Presiding Member drew attention to the Town’s Disclaimer.

3 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Nil.

4 ATTENDANCE

Members

| | |
|----------------------|--------------------------|
| Mayor Lorraine Young | 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

| | |
|-------------------|------------------|
| Mr Stephen Mellor | Community Member |
|-------------------|------------------|

Apologies

| | |
|-----------------|----------------|
| Cr Helen Sadler | Elected Member |
|-----------------|----------------|

5 DECLARATION OF INTERESTS

Nil

6 CONFIRMATION OF MINUTES

AC003/2024

Moved Cr Irvine

Seconded Mr Dimsey

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

Carried 6/0

7 PRESENTATIONS

Nil

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.

The Committee suggested that the Administration consider:

- 1. Displaying in the Compliance Calendar that Elected Member meeting attendance is reviewed more frequently than WALGA’s recommended quarterly review.
- 2. An earlier timeline than December 2024 for the adoption of a new Workforce Plan.

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

AC004/2024

MOTION FOR BEHIND CLOSED DOORS

Moved Presiding Member Young Seconded Cr Heath

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

Carried 6/0

The public and members of the media were requested to leave the meeting at 4.44pm.

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.

OFFICER RECOMMENDATION

THAT the Audit Committee recommends to Council that:

- 1. The updated Risk Register (as attached) is NOTED;

AC0055/2024

MOTION

Moved Presiding Member Young Seconded Mr Dimsey

THAT the Audit Committee recommends to Council that:

- 1. The updated Risk Register (as attached) is NOTED;
- 2. REQUESTS the Chief Executive Officer (CEO) to reconsider the Risk Rating allocated to risk profiles *Human Resources* and *IT and Communications*; and
- 3. The CEO reports quarterly to the Audit Committee on risk mitigation actions.

Carried 6/0

Rationale

- 1. The Audit Committee had discussions around the current and forecast context for human resources and IT. The items discussed may further inform the status of the risk profiles.
- 2. A quarterly update on key areas of exposure and action taken to mitigate or control these risk is viewed to support good governance.

AC0066/2024

MOTION FOR RETURN FROM BEHIND CLOSED DOORS

Moved Presiding Member Young Seconded Mr Hart

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.

Carried 6/0

The public and members of the media returned to the meeting at 5.50pm.

11 NEXT MEETING

Monday, 2 September 2024.

12 MEETING CLOSURE

The Presiding Member announced the meeting closed at 5.51pm.

TOWN OF COTTESLOE



ATTACHMENTS

AUDIT COMMITTEE – 27 MAY 2024

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TOWN OF COTTESLOE



AUDIT COMMITTEE

ATTACHMENT

ITEM 8.1.1A: COMPLIANCE CALENDAR - MAY 2024

2024 Compliance Calendar

Updated May 2024

| | Compliance Action | Compliance Requirement | Section / Ref | Good Practice Resources and LG Operational Procedures | Compliance Frequency | Position Title Officer Responsible for Action Compliance | Date Completed | Records Ref (Evidence of completion) | Comments. If Action not completed, report on plan to rectify non-compliance |
|-------------------------------|--|---------------------------|--|--|----------------------|--|----------------|--------------------------------------|---|
| January - Take Action | | | | | | | | | |
| Jan | Compliance Audit Return - Commence Audit Commence the Compliance Audit Return as an internal audit. Due: 31 March 2022 | Local Government Act 1995 | s.7.13(1)(i) Audit.Reg. 13, 14 and 15 | | Annual | Director Corporate and Community Services | 28/03/2024 | D24/18317 | Complete. |
| Jan | Policy Manual - Review Undertake a review of all Council Policies and provide report / reports to Council to, as necessary; amend policies or delete redundant policies. | Local Government Act 1995 | s.2.7(2)(b) | | Annual | Director Corporate and Community Services | | CLL/1+ | Underway - approximately less than 50% complete. |
| Jan | Official Conduct Complaints Register - Internal Audit Review register for compliance with s.5.121 | Local Government Act 1995 | s.5.121 | DLGSCI Website - Local Government Standards Panel | Annual | Executive Support and Governance Coordinator | | | Complete. |
| Jan | Annual Budget - Review Between 1 January and 31 March in each financial year, a review of the annual budget is to be carried out. • Review must be submitted to Council within 30 days after it has been carried out. • Council is to consider the review and determine, by absolute majority, whether or not to adopt the review, any parts of the review or any recommendations made in the review DUE: 31 March | Local Government Act 1995 | FM Reg.33A(1) (2A) (2) (3) | DLGSC website - WA Local Government Accounting Manual | Annual | Director of Corporate and Community Services (Finance Manager) | 28/02/2024 | D24/7796 | Complete - OCM March 2024. |
| Jan | Elected Member Training / Professional Development Policy - Review Review Council Policy to ensure Elected Member protocols for applying for and accessing professional development are in place and that budgets are sufficient | n/a | n/a | | Annual | Executive Support and Governance Coordinator | | | Under review. |
| Jan | Audit - Auditor's Report Copies provided Copy of the Audit report to be provided to the Mayor, CEO and the Minister within 30 days of completing the audit. | Local Government Act 1995 | s.7.9 Audit.Reg.10(1) | | Annual | Finance Manager | | D24/7499 | Complete - OCM February 2024. |
| February - Take Action | | | | | | | | | |
| Feb | Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates. | Local Government Act 1995 | s.6.4 FM.Reg.34 | DLGSC WA Local Government Accounting Manual | Monthly | Finance Manager | | D24/817 D24/2443 | Complete - OCM February 2024. |
| Feb | Compliance Audit Return - Finalise Audit Complete the Compliance Audit Return as an internal audit and prepare Council report for consideration via Audit Committee. | Local Government Act 1995 | s.7.13(1)(i) Audit.Reg. 13, 14 and 15 | | Annual | Director Corporate and Community Services | 12/02/2024 | D24/5539 | Complete - OCM March 2024. |
| Feb | Long Term Financial Plan - Review Update the Local Term Financial Plan to include outcomes of Corporate Business Plan Review and report with recommendations to Council | Local Government Act 1995 | s.5.56 Admin.Reg.19DA | DLGSC website - Integrated Planning and Reporting Framework and Guidelines | Annual | Finance Manager | | | Due late 2024. |
| Feb | Annual Budget - Copy of Review to DLGSCI Executive Director within 30 days after Budget Review adoption, plus a copy of the Council Report / Minutes relevant to Budget Review adoption. | Local Government Act 1995 | FM.Reg.33A(4) | DLGSC website - WA Local Government Accounting Manual | Annual | Finance Manager | 16/05/2024 | D24/20674 | Complete. |
| Feb | Rate Exempted Properties - Review In preparation for next financial year, review previously approved rate exempt properties to determine if the basis of exemption remains unchanged. Advise owners where status is changed or approval has expired. | Local Government Act 1995 | s.6.26(2) | | 3-yearly | Finance Manager | | | Programmed. |

| | Compliance Action | Compliance Requirement | Section / Ref | Good Practice Resources and LG Operational Procedures | Compliance Frequency | Position Title Officer Responsible for Action Compliance | Date Completed | Records Ref (Evidence of completion) | Comments. If Action not completed, report on plan to rectify non-compliance |
|----------------------------|--|---------------------------|---|---|----------------------|--|----------------|--------------------------------------|---|
| Feb | Authorised Persons - Review Review the LG's authorised persons to ensure authorisations are accurate, valid and the correct certificates of authorisation and / or identity cards have been issued | Various | | WALGA Decision Making in Practice Toolkit - Part 3 Authorisations | Annual | Director Corporate and Community Services | | | June'24. |
| Feb | Annual Financial Report - Auditor Report Auditor's Report is to be presented to the Council, via the Audit Committee, to determine actions required in response to any matters raised | Local Government Act 1995 | s.7.12AC | DLGSC website - WA Local Government Accounting Manual | Annual | Finance Manger | 27/2/24 | D24/7499 | Complete. |
| Feb | Annual Report - Accepted , by Absolute Majority, by no later than 31 December (Auditor General involvement is impacting this timeline) | Local Government Act 1995 | s.5.53 s.5.54 | DLGSC website - WA Local Government Accounting Manual | Annual | Director of Corporate and Community Services | 27/2/24 | SUB/2793 | Complete - OCM February 2025. |
| Feb | Local Laws Review - Statewide Public Notice , calling for submissions closing not less than 6 weeks after the Public Notice. Made / Last Reviewed: Underway Review Due by: | Local Government Act 1995 | s.3.16(2), (2a) | WALGA website - Local Laws Manual Subscription Service DLGSCI website - Local Laws Statutory Procedures Checklist DLGSCI website - Local Laws Register | 8 yearly Due by: | Director of Corporate and Community Services | | CLL/1+ | Meeting Procedure, Parking and Dogs completed. |
| Feb | Local Laws Review - Following close of public submissions - Report to Council to complete the review. Council to determine, by Absolute Majority, if the Local Law should be repealed or amended. If resolved for amendment, commence s.3.12 Procedure for making local laws. Made / Last Reviewed: Underway Review Due by: | Local Government Act 1995 | s.3.16(3)(4) | WALGA website - Local Laws Manual Subscription Service DLGSC website - Local Laws Statutory Procedures Checklist DLGSC website - Local Laws Register | 8 yearly Due by: | Director of Corporate and Community Services | | CLL/1+ | Underway. |
| March - Take Action | | | | | | | | | |
| Mar | Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates. | Local Government Act 1995 | s.6.4 FM.Reg.34 | DLGSC WA Local Government Accounting Manual | Monthly | Finance Manager | | D24/9335 | Complete - OCM March 2024. |
| Mar | Compliance Audit Return - Report to Audit Committee Compliance Audit Return, report considered by Audit Committee, with recommendations to Council. Note - Schedule Committee / Council consideration with sufficient time to enable submission to DLGSCI by 31 March | Local Government Act 1995 | s.7.13(1)(i) Audit.Regs. 13, 14 and 15 | | Annual | Director Corporate and Community Services | 13/3/24 | D24/9711 | Complete. |
| Mar | Compliance Audit Return - Report to DLGSCI Compliance Audit Return certified by CEO and President / Mayor. Copy of Compliance Audit Return and Council report / minutes provided to Executive Director of DLGSCI DUE: 31 March | Local Government Act 1995 | s.7.13(1)(i) Audit.Regs. 13, 14 and 15 | | Annual | Director Corporate and Community Services | 28/3/24 | D24/18322 | Complete. |
| Mar | Annual Budget - Differential Rates and Minimum Payment Setting - Council Report Council Report required recommending Council to endorse the proposed Differential Rates and minimum payments for the purpose of giving Local Public Notice and calling for submissions. This report and Council decision must occur with sufficient time to enable compliance with the Local Public Notice requirements and 21 day public submission period - s.6.36 before Council resolves to impose the differential rates as part of the Annual Budget. • Notice must be published within the period 2 months before the commencement of the financial year | Local Government Act 1995 | s.6.33 s.6.35 s.6.36 FM.Reg.52A | DLGSC WA Local Government Accounting Manual | Annual | Director of Coporate and Community Services | | | Underway in line with the budget timetable. |

| | Compliance Action | Compliance Requirement | Section / Ref | Good Practice Resources and LG Operational Procedures | Compliance Frequency | Position Title Officer Responsible for Action Compliance | Date Completed | Records Ref (Evidence of completion) | Comments. If Action not completed, report on plan to rectify non-compliance |
|-----|---|---|---------------------------------------|---|----------------------|--|----------------|--------------------------------------|--|
| Mar | Annual Budget - Fees and Charges - Review In preparation for the Annual Budget, undertake an Administrative review of Fees and Charges to inform the fees and charges proposed for including in the Annual Budget. The Review should ensure: • Fees / Charges are set for a proper purpose - s.6.16(2) • The amount of each Fee or Charge has been set in accordance with s.6.17 • Fees and Charges to be imposed by the LG under other written laws are included and separately identified as to if the LG has the power to set the level of the Fee or Charge OR if the level has been set by / under the other written law. | Local Government Act 1995 | s.6.16 s.6.17 s.6.18 | DLGSC website - WA Local Government Accounting Manual | Annual | Director of Corporate and Community Services | | | Underway in line with the budget timetable. |
| Mar | Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day | Local Government Act 1995 | s.5.75 | WALGA Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns | Bi-monthly | Executive Support and Governance Coordinator | Ongoing | | Complete. |
| Mar | Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee. | Local Government Act 1995 | s.5.88(3)(4) | | Bi-monthly | Executive Support and Governance Coordinator | Ongoing | | Complete |
| Mar | Emergency Services Levy - Option B Payment Due Due by: 21 March and ESL Assessment Profile Return Form A | DFES - ESL Manual of Operating Procedures | | DFES -ESL Manual of Operating Procedures | Quarterly | Finance Manager | 14/03/2024 | Payment Batch 2314 | Complete. |
| Mar | Annual Electors' General Meeting - Scheduled on: 20/03/2024 (not more than 56 days after the Annual Report has been adopted). | Local Government Act 1995 | s.5.27 Admin.Reg.15, 17 and 18, | | Annual | Director of Corporate and Community Services | 20/3/24 | SUB/2801 | Complete - AGM 20/3/24. |
| Mar | Annual Elector's General Meeting - Minutes / Decision to Council , either the first Ordinary Council Meeting after the AEGM OR at a Special Council Meeting called for that purpose. Reasons for any Council decision made in response to an AEGM decision. | Local Government Act 1995 | s.5.33 | | Annual | Executive Support and Governance Coordinator | 4/05/2024 | D24/14560 | Complete. |
| Mar | Trust Fund s.6.9 - Internal Audit Conduct an audit of the Trust Fund to ensure compliance with the following: • Trust Fund holds all money or value of assets required by this Act or other written laws • Money or value of assets held only applied for the purposes of the Trusts affecting it. • Money or value of assets is paid or delivered to the person entitled to it, when due - including interest earned. • Money held for 10 years may be transferred to Municipal Fund, but LG is required to repay the money, together with interest earned, to a person claiming and establishing a right to repayment - records have been retained and protected to evidence entitlement. Option: Report Audit Outcomes / Actions to Audit Committee | n/a | n/a | | Annual | Finance Manager | | | Review underway - Pending final decision by the Executives on funds utilisation. |
| Mar | Integrity in Procurement - Internal Audit Review policies, procedures, internal controls, relevant to purchasing activities, making payments and contract management, as well as practices for recruitment, induction and training of employees involved in procurement. | Local Government Act 1995 | FM Reg.5 Audit.Reg.17(1) | WALGA website - Integrity in Procurement - Self Audit Template | Annual | Director of Corporate and Community Services | | | Reg 17 review required every 3 years, last review was in 2023. |

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|----------------------------|--|---------------------------|--|--|------------------------------------|--|----------------|--------------------------------------|---|
| Mar | Internal Control - Review Undertake a review of the appropriateness and effectiveness of the Internal Control system and procedures at least once every 2 calendar years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date):28/02/2023 Due by: 30/02/2025 | Local Government Act 1995 | Audit.Reg. 17(1)(b) | DLGSC website - WA Local Government Accounting Manual | Biennial Next Due: 2025 | Director of Corporate and Community Services | 28/2/23 | D22/48336 | Risk Register Review May'24. |
| Mar | Legislative Compliance - Review Undertake a review of the appropriateness and effectiveness of the Legislative Compliance system and procedures at least once every 2 calendar years. CEO to report Review results to Council via the Audit Committee. Last completed (OCM decision date): 2023. Due by: 2026 | Local Government Act 1995 | Audit.Reg. 17(1)(c) | AS 3806-2006 Compliance Programs | Triennial Next Due: 2026 | Director of Corporate and Community Services | | | Reg 17 review required every 3 years, last review was in 2023. |
| Mar | Other - Complete Budget Review | | | | | Finance Manager | OCM31/2024 | | Complete. |
| Mar | Other - Commence Budget 2023/24 | | | | | Finance Manager | | | Commenced. |
| April - Take Action | | | | | | | | | |
| Apr | Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates. | Local Government Act 1995 | s.6.4 FM.Reg.34 | DLGSC WA Local Government Accounting Manual | Monthly | Finance Manager | | D24/13118 | Complete - OCM April 2024. |
| Apr | Elections - Enrolment Eligibility Claims (Owners and Occupiers) Register - Prepare for Elections - Review register and take action re expired Eligibility Claims (no longer property owner / claim based on occupation or nominee expired) | Local Government Act 1995 | s.4.35 Elections Regs.14 and 15 Form 6 and 7 | WALGA Template Enrolment Eligibility Claims Register | Annual | Finance Manager | | | No action required, not election year. |
| Apr | Audit - Compliance Audit Return Action Plan Prepare a Compliance Audit Return Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from the Compliance Audit Return. Provide Compliance Audit Return Action Plan to Council via Audit Committee for endorsement. | n/a | n/a | Operational Practice | Annual or as required | Director Corporate and Community Services | 31/03/2023 | D23/15625 & D23/22456 | There are no outstanding items from the Compliance Audit Return to plan for. |
| Apr | Audit - Compliance Audit Return Action Plan Prepare an Compliance Audit Return Action Plan progress report that details progress to completing outcomes / actions arising from the Audit Report. Provide Compliance Audit Return Action Plan Progress Report to Council via Audit Committee for endorsement. | n/a | n/a | Operational Practice | Annual or as required | Director Corporate and Community Services | 30/05/2023 | | There are no outstanding items from the Compliance Audit Return to plan for. |
| Apr | Public Access to Information - Audit Check LG website, Library and LG office to ensure all information listed in s.5.94 and Admin. Reg.29 is publicly accessible (see s.5.96 too) and that customer service staff are trained to provide access accordingly. Audit to note limitations: s.5.95 and Admin. Regs. 29A and 29B | Local Government Act 1995 | s.5.94 Admin. Reg.29 s.5.95 s.5.96 Admin. Regs 29A and 29B | WALGA Guideline - Schedule of Public Information Access | Annual | Director Corporate and Community Services | | | Not commenced - May'24. |

| | Compliance Action | Compliance Requirement | Section / Ref | Good Practice Resources and LG Operational Procedures | Compliance Frequency | Position Title Officer Responsible for Action Compliance | Date Completed | Records Ref (Evidence of completion) | Comments. If Action not completed, report on plan to rectify non-compliance |
|-----|--|--|---|---|----------------------|--|----------------|--------------------------------------|---|
| Apr | <p>Annual Budget - Fees and Charges Schedule In preparation for the Annual Budget, a preliminary Council report may be provided detailing the revised Schedule of Fees and Charges, recommending endorsement for inclusion in the Annual Budget.</p> <p>Council's early consideration enables separate and detailed review, outside of the budget adoption, with any changes proposed then included in the Budget calculations.</p> <p>In any case, the Schedule of Fees and Charges must be included in the Annual Budget and Annual Budget Report, with a separate recommendation for Council to impose the Schedule of Fees and Charges, by absolute majority, as part of the Annual Budget adoption.</p> | Local Government Act 1995 | s.6.16 s.6.17 s.6.18 | DLGSC website - WA Local Government Accounting Manual | Annual | Director of Corporate and Community Services | | | Underway in line with the budget timetable. |
| Apr | <p>Annual Budget - Health (Miscellaneous Provisions) Act 1911 Fees and Charges Fees or charges fixed by resolution under a Health Local Law as prescribed in s.334C(1), notice of the resolution must be published at least 14-days before the day on which the resolution is to take effect:</p> <ul style="list-style-type: none"> • in the Government Gazette and • in a newspaper circulating generally throughout the LG's District | Health (Miscellaneous Provisions) Act 1911 | s.344C | | Annual | Director of Development and Regulatory Services | | | Set and reviewed in annual fees and charges. |
| Apr | <p>Annual Budget - Rate Setting Statement In preparation for the Annual Budget, a preliminary Council report may be provided detailing the Rates Setting Statement. Early Council consideration enables:</p> <ul style="list-style-type: none"> • consideration of public submissions on Differential Rates - see s.6.36(4) • separate and detailed review of rating implications, outside of the budget adoption • Any changes proposed are then included in the Budget calculations. <p>In any case, the Rate Setting Statement must be included in the Annual Budget Adoption Report, with a separate recommendation for Council to impose, by absolute majority:</p> <ul style="list-style-type: none"> • the general rate (uniformly or differentially) • a specified area rate • minimum payment, • service charges • impose a discount | Local Government Act 1995 | s.6.32 s.6.35 s.6.36(4) s.6.37 s.6.38 s.6.46 FM.Regs. r.22(1)(d) (2) r.26 r.33(1)(c) r.52 | DLGSC website - WA Local Government Accounting Manual | Annual | Finance Manager | | | Underway in line with the budget timetable. |
| Apr | <p>Annual Budget - Borrowings - Changes or New In preparation for the Annual Budget, the preliminary Council report may be provided, recommending endorsement for inclusion in the Annual Budget. Early Council consideration enables</p> <ul style="list-style-type: none"> • detailed review outside of the Budget adoption • any changes proposed are then included in the Budget calculations. <p>In any case, Borrowings must be included in the Annual Budget and Annual Budget report, with a separate recommendation for Council to resolve, to expend the money or utilise the loan.</p> | Local Government Act 1995 | s.6.20 s.6.21 | DLGSC website - WA Local Government Accounting Manual | Annual | Finance Manager | | | Underway in line with the budget timetable. |
| Apr | <p>Annual Budget - Setting Elected Member Fees, Payments and Reimbursements Salaries and Allowances Tribunal Determination for Local Government Elected Members (published annually usually in April). Report to Council for decision to set fees, allowances and reimbursements in accordance with the determination.</p> | Local Government Act 1995 | Part 5, Div.8 Admin. Regs. Part 8 | Salaries and Allowances Tribunal website - Determination for Local Government | Annual | Finance Manager | | | Underway in line with the budget timetable. |

| | Compliance Action | Compliance Requirement | Section / Ref | Good Practice Resources and LG Operational Procedures | Compliance Frequency | Position Title Officer Responsible for Action Compliance | Date Completed | Records Ref (Evidence of completion) | Comments. If Action not completed, report on plan to rectify non-compliance |
|--------------------------|--|---------------------------|--|--|-----------------------|--|----------------|---|--|
| Apr | Annual Budget - Reserve Accounts - Changes or New Council decision, by absolute majority, if Annual Budget proposes: • Changes to the purpose of a Reserve Account; OR • Using the money in a Reserve Account for another purpose | Local Government Act 1995 | s.6.11 | DLGSC website - WA Local Government Accounting Manual | Annual | Finance Manager | | | Underway in line with the budget timetable. |
| Apr | Annual Budget - Setting Interest Rate for Money Owed Council decision, by absolute majority, to require a person to pay interest rate set in the Annual Budget on any amount of money (other than rates and service charges) owed to the Local Government for a period of time as determined by Council that is not less than 35 days . May be by separate report or included in Annual Budget report with separate recommendation. | Local Government Act 1995 | s.6.14 FM.Reg.19A and 19B | DLGSC website - WA Local Government Accounting Manual | Annual | Finance Manager | | | Underway in line with the budget timetable. |
| Apr | Annual Budget - Differential Rates and Minimum Payment Setting - Local Public Notices After the Council endorsement for advertising proposed Differential Rates and minimum payments, Local Public Notice must be published with sufficient time to comply with: • Notice must be published within the period 2 months before the commencement of the financial year • Notice must contain details of each rate or minimum payment. • Notice must invite public submissions within 21 days (or longer) of the notice • Notice must advise where public can inspect a document describing the object of, and reasons for, each proposed rate and minimum payment. | Local Government Act 1995 | s.6.33 s.6.35 s.6.36 FM.Reg.52A | DLGSC website - WA Local Government Accounting Manual | Annual | Director of Corporate and Community Services | | | Underway in line with the budget timetable. |
| Apr | Audit - Audit Report Published on Website CEO must publish on the LGs website, a copy of the Council's report and resolutions made in regard to the Auditor's Report, within 14 days of giving the report to the Minister. Note - this requirement is separate and in addition to the publication of the report on the website as part of the official Council minutes. | Local Government Act 1995 | s.7.12A (5) | | Annual or as required | Finance Manager | 28/02/2024 | https://www.cotlesloe.wa.gov.au/town/corporate-plans-and-documents/annual-reports.aspx | Published. |
| Apr | Workforce Plan - Review Update the Workforce Plan to include outcomes of Corporate Business Plan Review and report, with recommendations to Council. | Local Government Act 1995 | s.5.56 Admin.Reg.19DA | DLGSC website - Integrated Planning and Reporting Framework and Guidelines | Annual | Manager People and Culture | 4/12/2022 | D22/18612 | New Workforce Plan to be created when Manager People and Culture commences. Workforce Plan 2021-24 in use. |
| Apr | Asset Management Plan - Review Update the Asset Management Plan to include outcomes of the Corporate Business Plan Review and report with recommendations to Council | Local Government Act 1995 | s.5.56 Admin.Reg.19DA | DLGSC website - Integrated Planning and Reporting Framework and Guidelines | Annual | Director Engineering Services | 3/02/2023 | D23/10524 | Current plan under review. New Asset Management Plan scheduled by end 2024. |
| Apr | Long Term Financial Plan - Review Update the Local Term Financial Plan to include outcomes of Corporate Business Plan Review and report with recommendations to Council | Local Government Act 1995 | s.5.56 Admin.Reg.19DA | DLGSC website - Integrated Planning and Reporting Framework and Guidelines | Annual | Director of Corporate and Community Services | | | Long Term Plan to be reviewed in second half of 2024. |
| Apr | Other - ANZAC Day Ceremony | | | | | Events Coordinator | | | Complete. |
| May - Take Action | | | | | | | | | |
| May | Monthly Financial Report LG is to prepare each month a statement of financial activity reporting on the revenue and expenditure as set out in the annual budget under FM.Reg.22(1)(d). Presented at an Ordinary Council meeting within 2-months after the end of the month to which the statement relates. | Local Government Act 1995 | s.6.4 FM.Reg.34 | DLGSC WA Local Government Accounting Manual | Monthly | Finance Manager | | D24/17226 | Schedule for OCM May 2024. |

| | Compliance Action | Compliance Requirement | Section / Ref | Good Practice Resources and LG Operational Procedures | Compliance Frequency | Position Title Officer Responsible for Action Compliance | Date Completed | Records Ref (Evidence of completion) | Comments. If Action not completed, report on plan to rectify non-compliance |
|-----|--|--|---|--|-----------------------|--|----------------|--------------------------------------|--|
| May | Primary Returns - Request Primary Return from any new employee who is a Designated Employee. Return must be received by CEO within 3 months of the person's start day | Local Government Act 1995 | s.5.75 | WALGA Guideline - Primary and Annual Returns Management DLGSC Operational Guideline No.21 Disclosure of Financial Interests in Returns | Bi-monthly | Executive Support and Governance Coordinator | | | Scheduled for June. |
| May | Financial Interests Register - Review Review register to remove Primary and Annual Returns (not other interest disclosures) from the Financial Interest Register that relate to persons who are no longer Designated Employees (resigned or changed roles) or for Elected Members who have resigned. Returns that are removed are to be kept by the CEO as LG Record for at least 5 years after the person ceased to be a Designated Employee. | Local Government Act 1995 | s.5.88(3)(4) | | Bi-monthly | Executive Support and Governance Coordinator | | | Scheduled for June. |
| May | Elected Members - Review Meeting Attendance Register - check EMs have not been absent for 3 consecutive meetings without Leave of Absence being granted | Local Government Act 1995 | s.2.25 | | Quarterly | Executive Support and Governance Coordinator | | | Scheduled for June. |
| | Customer Complaints Handling - Review • Review the complaint handling policy, procedures and Elected Member and Employee training • Analyse complaints data to identify opportunities to improve service provision • Provide periodic reports to Council on complaints data analysis | n/a | n/a | | Ongoing | Director Corporate and Community Services | | | Manager Community and Community Services reviewing Customer Charter. |
| May | Official Conduct Complaints Officer - Internal Audit Local Government has designated a Senior Employee [s.5.37] as its Complaints Officer, if not, then the CEO is the Complaints Officer. | Local Government Act 1995 | s.5.120 | DLGSC Website - Local Government Standards Panel | Annual | Chief Executive Officer | | | Default - CEO. |
| May | Audit - Audit Report Action Plan Prepare an Audit Report Action Plan that assigns responsibility and timeframes for implementing outcomes / actions arising from the Audit Report. Provide Audit Report Action Plan to Council via Audit Committee for endorsement. For June Audit meeting. | n/a | n/a | Operational Practice | Annual or as required | Finance Manager | | | No Action Plan required - no outstanding audit items. |
| May | Fines Enforcement - Designated Prosecuting Officers Review Designated Prosecuting Officers and provide written advice to Fines Enforcement Registry of changes. | Fines, Penalties and Infringement Notices Enforcement Act 1994 | s.13(2) | | Annual | Director Development and Regulatory Services | | | The Delegated Authority/Authorised Officers review will incorporate this item. |
| May | Designated Employees - Review status of employees who have been nominated as Designated Employees but who are not delegated authority and are not members of a Council Committee. | Local Government Act 1995 | s.5.74 | | Annual | Chief Executive Officer | | | The Delegated Authority/Authorised Officers review will incorporate this item. |
| May | Senior Employees - Review status of employees who have been designated as Senior Employees under s.5.37. Provide report to Council to amend Senior Employee status. | Local Government Act 1995 | 5.36 | | Annual | Chief Executive Officer | 22/08/24 | OCM 174/2023 | Complete. |
| May | Delegation Register Review - Delegations are to be reviewed by the delegator at least once every financial year Last Reviewed: July 2023 Next Due: July 2024 | Local Government Act 1995 | s.5.16, 5.17, 5.18 s.5.42, 5.43, 5.44, 5.45, 5.46 s.7.1B | WALGA website - Decision Making in Practice Toolkit Part 2 Delegations WALGA website - Webinar - Decision Making in Practice - Delegations DLGSC website - Operational Guideline No.17 Delegations | Annual | Director Corporate and Community Services | | | Scheduled for OCM May 2024. |
| May | Other - Complete Insurance Renewal | | | | | Director Corporate and Community Services | | | Completed. |
| May | Other - Check Performance Appraisals | | | | | Director Corporate and Community Services | | | Almost all complete. |

Chief Executive Officer: Matthew Scott
Director Engineering Services: Shaun Kan
Director Development & Regulatory Services: Steve Clever
Director Corporate and Community Services: TBC
Finance Manager: Sheryl Teoh
Planning Manager: Paul Neilson
Project Manager (Engineering): Renuka Ismalage
Governance and Executive Support Coordinator (CEO): Jackie Pilkington
Executive Services Officers: Rachel Cranny, Janet Boyle & Kate Saunders
Manager People & Culture: TBC
Manager Community and Customer Services: Sandra Watson
Communications & Marketing Coordinator: Lisa Mattiske
Statutory Planning Coordinator: Ed Drewett

Compliance Calendar Sources:
Compliance items, see also: WALGA Guideline for Implementing a Compliance Calendar
Department of Local Government, Sporting and Cultural Industries (DLGSCI)

TOWN OF COTTESLOE



AUDIT COMMITTEE

ATTACHMENT

ITEM 8.1.2A: AUDIT RESOLUTION DATABASE - MAY 2024

Audit Committee Resolution Database

Updated May 2024



This document lists Council resolutions (D24/1714) for Audit Committee related items since the previous Audit Committee papers.

| Council Meeting | Item Number | Item Title | Resolution | Complete (Y/N) | Comments |
|-----------------|-------------|---|---|----------------|----------|
| 23.04.2024 | 10.1.2 | RECEIVAL OF ANNUAL ELECTORS MEETING MINUTES | THAT Council RECEIVES the Unconfirmed Minutes of the Annual General Meeting of Electors for the 2022/23 financial year held on Wednesday, 20 March 2024 | Y | |
| 23.04.2024 | 10.1.1 | MONTHLY FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2023 TO 29 FEBRUARY 2023 | THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2023 to 29 February 2024 as submitted to the 23 April 2024 meeting of Council. | Y | |
| 26.03.2024 | 10.1.2 | MONTHLY FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2023 TO 31 JANUARY 2024 | THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2023 to 31 January 2024 as submitted to the 26 March 2024 meeting of Council. | Y | |
| 13.03.2024 | 9.1.1 | ELECTED MEMBER APPOINTMENT TO AUDIT COMMITTEE | THAT Council by Absolute Majority: 1. APPOINTS Cr Sadler as a member of the Audit Committee | Y | |
| 27.02.2024 | 10.1.3 | MONTHLY FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2023 TO 31 DECEMBER 2023 | THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2023 to 31 December 2023 as submitted to the 27 February 2024 meeting of Council. | Y | |
| 27.02.2024 | 10.1.2 | MONTHLY FINANCIAL STATEMENTS FOR THE PERIOD 1 JULY 2023 TO 30 NOVEMBER 2023 | THAT Council RECEIVES the Monthly Financial Statements for the period 1 July 2023 to 30 November 2023 as submitted to the 27 February 2024 meeting of Council. | Y | |
| 27.02.2024 | 10.1.1 | ACCEPTANCE OF THE 2022/2023 ANNUAL REPORT | That Council, by Absolute Majority: 1. ACCEPTS the ANNUAL Report for the Town of Cottesloe for the year ended 30 June 2023. 2. SETS the time and date of the General Meeting of Electors at 6pm, 20 March 2024 in the War Memorial Hall, and that the purpose of the meeting be - "to discuss the contents of the 2022/23 Annual Report (incorporating the 2022/23 Annual Financial Statements and Auditor's Report) and any other general business". 3. NOTES that local public notice will be issued on 28 February 2024, to ensure the minimum 14 days notice of the General Meeting of Electors is provided. | Y | |