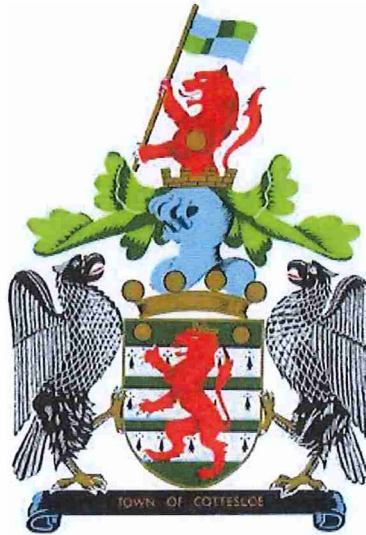


TOWN OF COTTESLOE



AUDIT COMMITTEE

UNCONFIRMED MINUTES

AUDIT COMMITTEE
HELD IN THE
Mayor's Parlour, Cottesloe Civic Centre
109 Broome Street, Cottesloe
4:30 PM Monday, 7 October 2024

A handwritten signature in black ink, appearing to read 'William Matthew Scott', is written over a large, light blue oval watermark.

WILLIAM MATTHEW SCOTT
Chief Executive Officer

14 October 2024

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1 DECLARATION OF MEETING OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member announced the meeting opened at 4:32 pm.

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 Nathan Hart	Community Representative
Mr Ian McKenzie	Community Representative

Officers

Mr Matthew Scott	Chief Executive Officer
Vicki Cobby	Director Corporate and Community Services
Ms Jacquelyne Pilkington	Governance and Executive Support Coordinator

Visitors

Ms Yvonne Hart

Apologies

Cr Helen Sadler	Elected Member
Mr Andrew Dimsey	Community Representative

5 DECLARATION OF INTERESTS

Nil

6 CONFIRMATION OF MINUTES

AC007/2024

Moved Cr Irvine

Seconded Mr Hart

That the Minutes of the Audit Committee Meeting held on Monday 27 May 2024 be confirmed as a true and accurate record.

Carried 5/0

7 PRESENTATIONS

Nil

8 REPORTS

8.1 REPORTS OF OFFICERS

8.1.1 AUDIT COMMITTEE RESOLUTION DATABASE

Attachments: 8.1.1(a) Audit Resolution Database - September 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.

8.1.2 COMPLIANCE CALENDAR

Attachments: 8.1.2(a) Audit Compliance Calendar - September 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 the Elected Member Training Register in the Compliance Calendar: this would ensure transparency and accountability by making training records of Elected Members visible and accessible, ensuring that all required training is completed.
2. A running tally of attendance (Electronic and In-Person) in the Council Agenda: to track and display Council Members attendance at meetings as per WALGA requirements.

8.1.3 PROPOSED AMENDMENTS TO THE PURCHASING POLICY

Directorate: Corporate and Community Services
Author(s): Sandra Watson, Manager Community and Customer Services
Authoriser(s): William Matthew Scott, Chief Executive Officer
File Reference: D24/36278
Applicant(s): Internal
Applicant(s) Proponents:
Author Disclosure of Interest: Nil

SUMMARY

The Town’s Purchasing Policy has recently been reviewed, with particular emphasis on ensuring that the authorisation of purchase orders and invoices can be undertaken by the appropriate officers at the appropriate level. This approach is to address the circumstance of a job title change or a new role being introduced, and officers still having the authority to approve purchase orders and invoices. In addition, some smaller changes to the policy are also being suggested.

OFFICER RECOMMENDATION IN BRIEF

That the Audit Committee endorse and recommend that Council adopt the proposed amendments to the Purchasing Policy.

BACKGROUND

The Town’s Purchasing Policy has been reviewed to ensure that when a job title changes or a new role is introduced, officers will have the appropriate authority to authorise purchase orders and invoices. By way of illustration, the Manager Community and Customer Services commenced with the Town in April of this year, however as this job title was not listed in the Purchasing Policy as the majority of roles are specific, the officer has been unable to authorise purchase orders and invoices. It is proposed that the purchasing authority limits align with bands. For example the band of ‘All Managers’ have a purchase order limit of \$10,000, with any exceptions listed.

In addition, some changes to section 4 of the policy ‘Sustainable Purchasing’ are also proposed to ensure that goods or services can be procured inline with this policy and that best value can be maintained. For example, in the situation of when there is a sole supplier and they may not meet all the requirements of ‘sustainable purchasing’.

OFFICER COMMENT

The proposed amendments to the Purchasing Policy related to job titles and purchasing limits are listed in the table below. Where there are no changes to the purchasing authority this is noted in the comment column. It is considered that by making the references to job titles more generic in the purchasing limits and authorisation section, any anomalies will be addressed when job titles change or new roles are introduced. There are no changes to the purchase order limits proposed.

Purchasing Thresholds and Purchase Order Limits

Title	Purchase Order Limit	Comment
Chief Executive Officer	\$250,000	No change
Directors	Maximum of \$150,000	Specific titles removed and generic term 'Director' used – no other changes
Manager Parks and Operations	Maximum of \$150,000	No change
All other Managers not already listed	Maximum of \$10,000	Generic term for all other managers
Coordinator Ranger Services	Maximum of \$10,000	Title change to this role (previously a 'Manager')
Coordinator Infrastructure	Maximum of \$10,000	New addition – role title change
Event Coordinator	Maximum of \$10,000	No change
Coordinators not already listed	Maximum of \$2000	Generic term for all other Coordinators
Team Leaders	Maximum of \$2000	Generic term
Senior Administration Officers	Maximum of \$2000	Generic term
Administrator Building Administrator Planning	Maximum of \$2000	Generic term
Executive Service Officers	Maximum of \$2000	Generic term
Community Development Officer	Maximum of \$2000	No change

ATTACHMENTS

8.1.3(a) Proposed Purchasing Policy [under separate cover]

8.1.3(b) Proposed Purchasing Policy - marked up [under separate cover]

CONSULTATION

Executive team and Finance staff.

STATUTORY IMPLICATIONS

Local Government Act 1995

Local Government (Functions and General) Regulations 1996

Part 4 – Provision of goods and services

Division 1 Purchasing Policies

Regulation 11A Purchasing Policies for local governments

POLICY IMPLICATIONS

If the officer’s recommendation is accepted by Council, the ‘*Purchasing Policy*’ will be updated to reflect the amendments.

STRATEGIC IMPLICATIONS

This report is consistent with the Town’s *Council Plan 2023 – 2033*.
Priority Area 4: Our Leadership and Governance - Strategic leadership providing open and accountable governance.
Major Strategy 4.3: Deliver open, accountable and transparent governance.

RESOURCE IMPLICATIONS

Resource requirements are in accordance with the existing budgetary allocation.

ENVIRONMENTAL SUSTAINABILITY IMPLICATIONS

There are no perceived sustainability implications arising from the officer’s recommendation.

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Audit Committee ENDORSES and RECOMMENDS that Council ADOPTS the amended Purchasing Policy.

AC008/2024

ALTERNATE MOTION

Moved Presiding Member Young Seconded Cr Heath
That the Audit Committee ENDORSES and RECOMMENDS that Council ADOPTS the amended Purchasing Policy subject to minor changes to a comments within a table, referring to delegates under section 8 of the proposed policy.

Carried 5/0

8.2 ITEMS FOR DISCUSSION

Nil

9 GENERAL BUSINESS

9.1 COMMITTEE MEMBERS

9.2 OFFICERS

Advised the Audit Committee that Administration needed to seek an extension for the Financial Statements to the Auditors as Administration was not able to meet the deadline of 30 September 2024 and has been extended to the 31 October 2024.

10 MEETING CLOSED TO PUBLIC

10.1 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

AC009/2024

MOTION FOR BEHIND CLOSED DOORS

Moved Presiding Member Young Seconded Cr Heath

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

Carried 5/0

The public and members of the media were requested to leave the meeting at 4:58 pm

10.1.1 RISK REGISTER UPDATE

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

AC010/2024

MOTION

Moved Cr Irvine Seconded Mr McKenzie

The Audit Committee notes the Risk Profile and Reporting Register and will receive an update on Actions including the amendments discussed, at it’s next meeting.

Carried 5/0

AC011/2024

MOTION FOR RETURN FROM BEHIND CLOSED DOORS

Moved Presiding Member Young Seconded Cr Irvine

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 5/0

The public and members of the media returned to the meeting at 5:27 pm.

11 NEXT MEETING

2 December 2024

12 MEETING CLOSURE

The Presiding Member announced the meeting closed at 5:27 pm.