



Shire of Esperance

AUDIT COMMITTEE

WEDNESDAY 7 AUGUST 2024

MINUTES



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ETHICAL DECISION MAKING AND CONFLICTS OF INTEREST

Council is committed to a code of conduct and all decisions are based on an honest assessment of the issue, ethical decision-making and personal integrity. Councillors and staff adhere to the statutory requirements to declare financial, proximity and impartiality interests and once declared follow the legislation as required.

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SHIRE OF ESPERANCE

MINUTES

**AUDIT COMMITTEE MEETING HELD IN COUNCIL MEETING ROOM ON
7 August 2024
COMMENCING AT 11:00AM**

1. OFFICIAL OPENING

The Chief Executive Officer declared the meeting open at 11:00am and then called for a chair. Cr Flanagan was nominated and voted in. Cr Flanagan took the chair.

2. ATTENDANCE

Members

Cr S Flanagan	Shire of Esperance (Presiding Member)
Pres R Chambers	Shire of Esperance
Cr G Johnston	Shire of Esperance

Shire Officers

Mr S Burge	Chief Executive Officer
Ms R Hamilton	Manager Financial Services
Mrs F Baxter	Director Corporate & Community Services

Members of the Public & Press

3. APOLOGIES & NOTIFICATION OF GRANTED LEAVE OF ABSENCE

Cr S McMullen	Shire of Esperance	Granted Leave
Mr K Mills	Community Representative	

4. PUBLIC QUESTION TIME

Nil Questions

5. DEPUTATIONS, PRESENTATIONS, INSPECTIONS, PETITIONS

Nil

6. DECLARATION OF MEMBERS INTERESTS

6.1 Declarations of Financial Interests – Local Government Act Section 5.60a
Nil

6.2 Declarations of Proximity Interests – Local Government Act Section 5.60b
Nil

6.3 Declarations of Impartiality Interests – Admin Regulations Section 34c
Nil

7. **CONFIRMATION OF MINUTES**

Moved: Cr Johnston
Seconded: Pres Chambers

AU0824-130

That the Minutes of the Audit Committee Meeting of the 5 March 2024 be confirmed as a true and correct record.

**CARRIED
F3 – A0**

For: Cr Johnston, Cr Flanagan, Pres Chambers

8. **NEW BUSINESS OF AN URGENT NATURE**

Nil

9. MATTERS REQUIRING A DETERMINATION OF COMMITTEE

Item: 9.1

Risk Register and Audit Regulation 17 Action Update

Author/s	Sarah Walsh	Coordinator Governance & Corporate Support
Authorisor/s	Felicity Baxter	Director Corporate and Community Services

File Ref: D24/6012

Applicant

Internal

Location/Address

N/A

Executive Summary

For the Audit Committee to consider the reported progress report on actions generated from the 2023 Risk Register and Audit Regulation 17 reviews and review recent updates to the Risk Management Policy required for recent Work Health and Safety (WHS).

Recommendation in Brief

That the Audit Committee receive the report on actions from the 2023 Risk Register and Audit Regulation 17 reviews, and review the Risk Management Policy inclusive of amendments, inclusions and deletions as reviewed.

Background

The most recent review of systems and procedures as required under Regulation 17 of the *Local Government (Audit) Regulations 1996* was conducted and put to the Audit Committee in March 2023. Regular updates of the actions recommended from the report by Civic Legal are provided to the Audit Committee for review.

Based on changes to the Work Health and Safety Act, Work Health and Safety (General) Regulations and the Workers Compensation and Injury Management Act in Western Australia a review of the WHS Plan and WHS Safe Work Procedures was undertaken. It was viewed as prudent to include a review of the Risk Management Policy as part of this review. The most significant changes to the Policy are changes to the Financial Impact Ratings in the Risk Assessment Criteria (see attached).

Officer's Comment

All actions raised within the Regulation 17 and Risk Register reviews have been entered into the Shire's reporting system, with reports being generated quarterly to track progress of each item. The most current quarterly reports are attached for reference.

The Risk Management Policy has been reviewed with the following changes being proposed:

- Updated purpose
- Include more specific scope
- Amend definition for Risk
- Remove definition for Risk Management
- Add definitions for CEO, Councillor, Risk Appetite, SOE and WHS
- Minor wording changes to practice section
- Replace risk tables with updated information

- Update referencing documents

For more details on the changes, please refer to the amended document attached to this report.

Consultation

Executive Management Team
Relevant staff across the Shire.

Financial Implications

Nil

Asset Management Implications

Nil

Statutory Implications

Nil

Policy Implications

Nil

Strategic Implications

Council Plan 2022 – 2032

Performance - Outcome 15. Operational excellence and financial sustainability

Objective 15.1. Provide responsible, agile and innovative planning and resource management.

Environmental Considerations

Nil

Attachments

- A. Risk Register Report - Q4 2023/2024
- B. Audit Regulation 17 Report - Q4 2023/2024
- C. Risk Management Policy

RECOMMENDATION AND DECISION

Item 9.1 Risk Register and Audit Regulation 17 Action Update

Officers Recommendation

That the Audit Committee;

1. Recommend to Council that the status report on actions from the 2023 Risk Register and Audit Regulation 17 review be accepted and
2. Recommend that Council adopt the Risk Management Policy inclusive of amendments, inclusions and deletions as reviewed.

MOTION

Moved: Pres Chambers

Seconded: Cr Johnston

AU0824-131

Committee Decision

That the Audit Committee; recommend that Council adopt the Risk Management Policy inclusive of amendments, inclusions and deletions as reviewed.

CARRIED

F3 – A0

For: Cr Johnston, Cr Flanagan, Pres Chambers

Reason: The Risk Register and Audit Regulation 17 were withdrawn to allow for further work to be conducted.



Risk Register Summary

Q4 2023/2024



Shire of Esperance

Risk Register Summary Q4 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
RR1	Develop SOPs	Being developed. Workshop supervisor to review current draft SOP.	Manager Asset Planning
RR2	Implement risk assessment processes for high risk assets		Manager Asset Planning
RR3	Building routine maintenance to be incorporated into MEX	No Action.	Manager Asset Planning
BAU5.1.6.17	Develop Generator Action Plan	Depot - Discussions held with electrical contractor. Location of generator determined. Admin - Will need to be a part of the solar system upgrade. work a solution with Griff's electrical and Save Energy.	Manager Asset Planning
BAU5.1.6.25	Test and Review IT Disaster recovery plan	Post OAG review of plan found that more information was required in a couple of areas to make sure that the plan is easier to follow in a disaster. This is currently being collated and work is continuing to integrate it into the DR plan.	Manager Information Services
BAU5.1.6.28	Review the Workforce Plan	Completed.	Manager Human Resources
RR4	Review business continuity framework with operational teams	Last time I spoke with the Manager of Human Resources, business continuity was not a WHS item. Happy to be a part of the process.	Senior WHS/Risk Officer
RR5	Develop cyber response plan	A draft Cyber Incident Response plan has been created although more work is needed before going to peer review.	Manager Information Services
RR6	Develop SOPs	The waste team has completed a review of all existing SOPs and will now focus on new SOPs that are required to document and improve work practices. The environmental health team is reviewing and improving SOPs, adding checklists and standard templates, emails and letters to support these processes.	Manager Waste & Environmental Health
BAU5.1.6.2	Implement workflow process in CM9	Obsolete. Not a requirement with current business process.	Coordinator Information Services
RR7	Review induction process	After decision not to go with Big Red Sky looking at Work Metrics as option. Proposal being finalised.	Manager Human Resources

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Risk Register Summary Q4 2023/2024

RR8	Investigate software options for Delegation Register	IT have assisted to automate document generation process for this year's review using existing software available, which will save time in future. Alternative software options to be investigated as time allows.	Coordinator Governance & Corporate Support
BAU5.1.6.3	Investigate review function through CM9 to notify users when Legal documents require review	Technically completed. Requires responsible officers to determine legal documents and advise what notification would be appropriate.	Manager Information Services
BAU5.1.6.4	Implement unique numbering for controlled documents and master register	Document Control Group is working through this task.	Manager Information Services
BAU5.1.6.7	Establish HR SOPs (document control, approval and communication processes)	Work almost completed on WHS procedures following discussions with Marsh and CCIWA. Will be uploaded onto the intranet in May.	Manager Human Resources
BAU5.1.6.8	Identify strategy to capture corporate knowledge	Standard Operating Procedure templates developed and working group set-up to control documents. KPI's to develop Standard Operating Procedures distributed through the performance review process with relevant staff.	Chief Executive Officer
BAU5.1.6.9	SOP for performance review process	Completed.	Manager Human Resources
BAU5.1.6.11	Identify Critical Roles within the organisation	Review completed of Corporate and Community Services and changes implemented. These changes are based on identification of critical roles and employee skill sets.	Manager Human Resources
BAU5.1.6.12	SOP Management of staff volunteering hours	Completed.	Manager Human Resources
RR9	Update policies and procedures to align with state system and WHS Act change	Completed.	Manager Human Resources
RR10	Finalise draft internal engagement plan		Manager Marketing & Communications
RR11	Social media record keeping SOPs		Manager Marketing & Communications
RR12	Review Reserve Hierarchy	Not commenced, scheduled in 2024.	Manager Parks & Environment
BAU5.1.6.13	Resolve waste water issue at Depot- Propose to remove current washdown bay	On Hold.	Director Asset Management

Shire of Esperance

Risk Register Summary Q4 2023/2024

4.1.8	Prioritise the weed strategy	Not Started. Due to commence 2024 calendar year.	Manager Parks & Environment
BAU5.1.6.14	Review requirement for model waste local laws		Manager Waste & Environmental Health
RR13	Small plant serial number identification/sign in process	Planning has started.	Manager Asset Operations
BAU5.1.6.18	Increased inspections and documentation of Maintenance and Cleaning schedules	Monthly checklists have been rolled out at facilities and will be monitored. Procedures being developed for each site. LH cleaner undertaking inspections.	Coordinator Projects & Buildings
BAU5.1.6.19	Develop plan for generator use with IT systems		Manager Information Services
BAU5.1.6.20	SOP annual licences checks	Completed.	Manager Human Resources
BAU5.1.6.21	Develop post project debrief process for major projects	To be developed.	Director Asset Management
RR14	Arrange training in major projects/contracts for relevant staff	Not started.	Director Asset Management
BAU5.1.6.22	Establish emergency drill schedule for all sites	Drill schedule being amended to include Home Care.	Manager Development Services
BAU5.1.6.23	Implement actions from LGIS audit	Considerable work done during April on WHS Strategy, WHS Management Plan and associated Procedures. To be implemented in May following EMT endorsement.	Manager Human Resources
RR15	Security Upgrade (fobs)	Operating instruction to be written.	Manager Asset Planning
RR16	Introduce procedures for management of psychological hazards	SWP on Psychological hazards part of review being finalised in July 2024.	Manager Human Resources
BAU5.1.6.24	Develop management practice for contract review	Completed.	Director Asset Management
RR17	Contractor inductions & training in use of Rapid Global	With the new panels starting, this is being reiterated.	Director Asset Management
RR18	Develop procedure for minor contract supervision	Not Started.	Director Asset Management
RR19	Develop SOPs	Current draft SOPs to be finalised in due course. Began working on Delegated Authority documentation.	Coordinator Governance & Corporate Support



Audit Regulation 17 Review Summary Q4 2023/2024



Shire of Esperance

Audit Regulation 17 Review Q4 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
r.17.1	Include a review deadline in all council policies, with every endeavour being given to undertaking those reviews in a timely manner.	All council policies have been updated to new templates which includes review panel.	Governance & Corporate Support Coordinator
r.17.2	Draft and endorse a standard operating procedure for reviewing the Risk Register. This should address when identified risks are to be included in the register before the biennial review. Such risks may be identified, for example, through Hazard/Incident Report Forms.	On hold due to other priorities.	Governance & Corporate Support Coordinator
r.17.3	Undertake an audit/review of the Risk Management Procedures document, to ensure it is up to date and governance processes are being undertaken (e.g. internal audit on internal control procedures). Include review details for the Risk Management Procedures document at the beginning or end of the document.		Coordinator Workplace Health and Safety
r.17.4	Ensure the approval date and review dates are recorded in the Work Health and Safety Procedure - Workplace Inspections.		Coordinator Workplace Health and Safety
r.17.5	Draft a management practice or standard operating procedure for reviewing the BCP.	Again, not a Workplace Health and Safety item	Coordinator Workplace Health and Safety
r.17.6	Include a reminder to review the BCP in the compliance calendar.	Item included in Compliance Calendar for April and September.	Governance & Corporate Support Coordinator

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Audit Regulation 17 Review Q4 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
r.17.7	Include a review deadline in the IT Disaster Recovery Plan.	Has been included in current review.	Manager Information Services
r.17.8	Draft a procedure to address incorrect accounting estimates, capturing how to avoid them in the first instance, and how to address them if they occur.	Will be addressed in Financial Management Manual.	Manager Financial Services
r.17.9	Draft a management practice for dealing with litigious matters.	On hold due to other priorities.	Governance & Corporate Support Coordinator
r.17.10	Continue reminding employees about the Employee Code of Conduct and other ethical matters on a regular basis.	All new starters are made aware of the requirements of the Code of Conduct and all performance reviews reconfirm adherence to the Code.	Manager Human Resources
r.17.11	Ensure a review deadline is included in all management practices.	Forms part of the document control project.	Governance & Corporate Support Coordinator
r.17.12	Ensure the revision history for all policies/plans/procedures is updated as reviews occur, including the Occupational Safety and Health Management Plan.	This will be updated on all documents as part of document control project.	Governance & Corporate Support Coordinator
r.17.13	Review the Occupational Safety and Health Management Plan.		Coordinator Workplace Health and Safety
r.17.14	Review the Work Health and Safety Procedure - Working in Adverse Weather Conditions (February 2018) including the heading to ensure it reflects its intended purpose. Ensure the functions of the Health and Safety Committee are reflected in the procedural document where appropriate.		Coordinator Workplace Health and Safety

Shire of Esperance

Audit Regulation 17 Review Q4 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
r.17.15	Develop a procedure for managing insurable risks, including the need for officers to actively participate in the insurers annual risk assessment process.	On hold due to other priorities.	Governance & Corporate Support Coordinator
r.17.16	Ensure the six month follow up report is scheduled in the Compliance Calendar.	Item included into Compliance Calendar for March.	Governance & Corporate Support Coordinator
r.17.17	Draft and endorse a management procedure regarding the management of large projects. This would address the question of when a project manager or other external consultants should be hired, as well as additional financial and other risk mitigation strategies.	Not started	Director Asset Management
r.17.18	Ensure written guidance is provided to officers regarding when the (more extensive) evaluation process ought to occur, rather than allowing price to be the only consideration.	Not started	Director Asset Management
r.17.19	Ensure changes to the Shire's control environment are regularly discussed at Organisational Management Team meetings. Draft a short management practice regarding what control changes must be communicated to staff and how they are to be communicated. This may include responses to auditor comments, changes to legislation, policy reviews, management practice reviews, standard operating procedure reviews, etc.	A draft Management Practice regarding control practices that should be in place is in progress.	Director Corporate and Community Services

Shire of Esperance

Audit Regulation 17 Review Q4 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
r.17.20	HR to conduct a review of individual business area inductions to ensure they are appropriate and are conducted consistently.	WHS team worked with individual business areas and where required participated in individual business area inductions.	Manager Human Resources
r.17.21	Review the New Employee Acknowledgment of Receipt to ensure all relevant/useful documents are included. This may, for example, include certain policies applicable to most or all employees.	Completed.	Manager Human Resources
r.17.22	Ensure IT practices are supported by written procedural documents. Ensure those documents are regularly reviewed.	Several new process documents have been scoped and outlines created however more work is needed to create SOPs from them. Small updates have been made to some existing SOPs and are under peer review before going to the Document Control Group.	Manager Information Services
r.17.23	Draft a policy to identify the Shire's standards in regard to cyber security. Draft procedural documents to support officers working in this area.	A draft Cyber Incident Response plan has been created although more work is needed before going to peer review. Once this is done then a Policy will be created.	Manager Information Services
r.17.24	Reinforce the requirement to record the use of delegations in accordance with statutory requirements. This may be a topic of an internal audit and/or could be addressed in the performance reviews of relevant officers.	Highlighted this requirement at June staff meeting. No progress on development of training due to other priorities.	Governance & Corporate Support Coordinator
r.17.25	Ensure the Policy Review Checklist is either attached to, or referenced in, the relevant standard operating procedure.	This will be updated on all documents as part of document control project.	Governance & Corporate Support Coordinator

Shire of Esperance

Audit Regulation 17 Review Q4 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
r.17.26	Begin a program of conducting periodic internal reviews of systems and procedures. This may address discrete topics such as recording the use of delegations or completion of cash acknowledgement forms.		Director Corporate and Community Services
r.17.27	Ensure review deadlines are included in council policies, management practices and standard operating procedure.	Forms part of document control project.	Governance & Corporate Support Coordinator
r.17.28	Draft a management procedure or standard operating procedure for engaging legal advisors. This should provide guidance on how to assess when legal advice is required and who is authorised to approve legal advice being sought.	On hold due to other priorities.	Governance & Corporate Support Coordinator
r.17.29	Consider including employee authority levels regarding the execution of documents in job descriptions.	No change.	Manager Human Resources
r.17.30	Draft a written procedure for logging records in and out, to assist records officers.	Existing procedures assessed as being satisfactory until updated as part of Shire Document Control project.	Information Management Coordinator
r.17.31	Draft a standard operating procedure for the internal audits of IT software.	No progress as yet	Manager Information Services

Shire of Esperance

Audit Regulation 17 Review Q4 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
r.17.32	Financial procedures should be reviewed and collated into a comprehensive Financial Procedures Manual. This will help to make procedures and standards clearer for employees to follow.	Financial management manual started and is being updated.	Manager Financial Services
r.17.33	Draft a standard operating procedure for investigating variances.	Reporting on variances has now changed hands and management reporting will allow for better understanding of variances.	Manager Financial Services
r.17.34	Continue to regularly reinforce records management protocols including the transfer of finalised documents into TRIM.	Reviewing existing induction and Content Manager (CM) user documentation, and intent to develop content for inclusion in monthly Handy Facts newsletter.	Information Management Coordinator
r.17.35	Develop and finalise the User Terms and Conditions.	Developed for inclusion with the next review of Management Practice - Computer System Usage Code of Practice by Manager of Information Systems.	Information Management Coordinator
r.17.36	Ensure the complete procedure for the approval of financial payments is captured in a written procedure.	Currently making changes to some procedures to provide more efficiency. Once embedded procedures can be drawn up.	Manager Financial Services
r.17.37	Ensure all procedural documents are dated.	This will be updated on all documents as part of document control project.	Governance & Corporate Support Coordinator
r.17.38	Ensure that the cash management practice for the Shire is captured in a written procedure. Ensure all facilities where cash is collected have written procedures to support staff managing or handling the cash received.	Financial Management Manual has been progressed. Cash handling areas have been identified and the Finance Manager is working to ensure that all areas take procedures in these areas from the Finance department.	Manager Financial Services

Shire of Esperance

Audit Regulation 17 Review Q4 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
r.17.39	Conduct periodic audits to ensure that the receipt forms are correctly signed. Ensure all relevant officers are promptly reminded of the correct procedure or receive further training, whenever the form is not correctly signed or completed.		Manager Financial Services
r.17.40	Review the Records Management Procedures Manual. Ensure the manual is reviewed regularly (every two years).	Ad hoc updates as required, ready for the organisational wide document control project, and where feasible will concentrate on content used by other business units rather than content just used by the IM team.	Information Management Coordinator
r.17.41	Include the Assets Register review in the Compliance Calendar.	Item included in Compliance Calendar for June.	Governance & Corporate Support Coordinator
r.17.42	Consider expanding the scope of the Compliance Calendar to include legislative compliance matters in other departments. Alternatively, a separate global calendar could be created for this more expansive purpose. Ensure all departments have an adequate system of monitoring legislative compliance.	Awaiting further advice from Director External Services regarding any additional items that should be included for their area.	Governance & Corporate Support Coordinator
r.17.43	Complete the standard operating procedure for completing CARs before the next CAR deadline. Ensure this addresses the standard of evidence/sampling required to adequately answer the questions.	SOP completed and saved in Content Manager (CM) - will be reviewed during next CAR lodgement process.	Governance & Corporate Support Coordinator

Shire of Esperance

Audit Regulation 17 Review Q4 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
r.17.44	Consider including a consistent 'Governance Updates' section within each Handy Facts newsletter. This will ensure changes to policies, legislation and other governance issues are regularly considered and communicated to employees.	Regular updates are provided to Marketing & Communications team for inclusion in Handy Facts. Monthly updates also provided at staff meetings.	Governance & Corporate Support Coordinator
r.17.45	Review Complaint Handling Policy to ensure all types of complaints are captured including Public Interest Disclosures and Corruption & Crime Commissions reporting.		Director Corporate and Community Services
r.17.46	Develop internal procedures to identify adverse trends if this is practicable (e.g. include item on Executive Team agenda for discussion; monitoring external customer and stakeholder feedback).	An item for this is now included on all EMT Agendas.	Director Corporate and Community Services
r.17.47	Review the role of the audit committee with particular consideration towards increasing its involvement in matters relating to risk.	Scope of the audit committee is reviewed as part of the Councillor appointment to the committee post Council elections.	Chief Executive Officer
r.17.48	Ensure adequate training is provided to the independent member of the audit committee in regard to local government practices and the functions of the audit committee.	Post Council elections and when members have been appointed then training considerations will be reviewed.	Chief Executive Officer
r.17.49	Incorporate into the Evaluation Report, a declaration to confirm relevant processes and legislative requirements have been met.	Wording has been incorporated into the evaluation report	Director Asset Management

Shire of Esperance

Audit Regulation 17 Review Q4 2023/2024

Action Code	Action Name	Comments	Responsible Officer Position
r.17.50	Draft and endorse the standard operating procedure to guide the local law review.	SOPs completed and saved in Content Manager.	Governance & Corporate Support Coordinator
r.17.51	Ensure local law reviews are begun in time to enable deadlines to be met. The Shire should be aware that this process often requires over a year to complete.	6 monthly reminder set into Corporate Support outlook calendar to remind responsible officers of their requirements.	Governance & Corporate Support Coordinator

Item: 9.2

Interim Audit Report

Author/s	Roselyn Hamilton	Manager Financial Services
Authorisor/s	Felicity Baxter	Director Corporate and Community Services

File Ref: D24/21161

Applicant

Internal

Location/Address

Shire of Esperance

Executive Summary

Core to the Audit Committee's role, is to liaise with the local government's auditor to give Council confidence that the performance of the local government in managing its financial affairs. The purpose of this report is for the Audit Committee to consider the Interim Audit Management Letter.

Recommendation in Brief

That the Audit Committee note the matter raised in the Interim Audit Management Letter and the recommendations to reduce the risk.

Background

Each financial year, the External Auditor conducts an Interim Audit to monitor that financial controls are adequately in place. This is done by conducting sample testing of the key financial functions, such as creditor payments, debtor receipts, payroll processes, investments and banking, integrity of the asset register and accuracy in financial reporting. In this way the auditor obtains an understanding of the key business processes, risks and internal controls relevant to the annual financial report.

Moore Australia (Auditors) on behalf of the Office of the Auditor General (OAG) currently conducts the Shire's external audits. They recently undertook the interim audit in preparation of the 30 June 2024 annual financial audit. During this audit systems and controls as described above were tested. The auditor has noted one matter that needed to be brought to the attention of the Shire. This is explained in more detail in the management letter attached.

Officer's Comment

The matter raised by the Auditor was:

- *Purchase Orders were raised after supplier invoices were received – considered a moderate risk with no potential impact on the audit opinion*

Sample testing of payment transactions noted 2 instances out of a total of 28 (7.1%) transactions tested where purchase orders were raised after the supplier invoice date was received. The implication of this is that these purchases carried the inherent risk of being unauthorised expenditures.

The accompanying recommendation is to remind all officers to raise orders prior to authorising the works/services or ordering goods. This ensures budget responsibility. Further to this, they encourage periodic reviews of subscriptions to encourage a more conscious decision to continue with them.

Management have committed to reminding officers of this requirement and ensure that subscriptions are reviewed at the beginning of each financial year or subscription period.

Consultation

Moore Australia (Auditors) – on behalf of the Office of the Auditor General
Executive Management Team

Financial Implications

Nil

Asset Management Implications

Nil

Statutory Implications

Nil

Policy Implications

Nil

Strategic Implications

Council Plan 2022 - 2032

Performance - Outcome 15. Operational excellence and financial sustainability

Objective 15.1. Provide responsible, agile and innovative planning and resource management.

Provide responsible resource and planning management for now and the future.

Environmental Considerations

Nil

Attachments

A. [Interim Audit Letter to the President 2024](#)

B. [Interim Audit Management Report 2024](#)

RECOMMENDATION AND DECISION

Item 9.2 Interim Audit Report

Moved: Cr Johnston
Seconded: Pres Chambers

AU0824-132

Committee Decision

That the Audit Committee note the matters raised in the Interim Audit Management Letter and the recommendations to reduce the risk.

CARRIED
F3 – A0

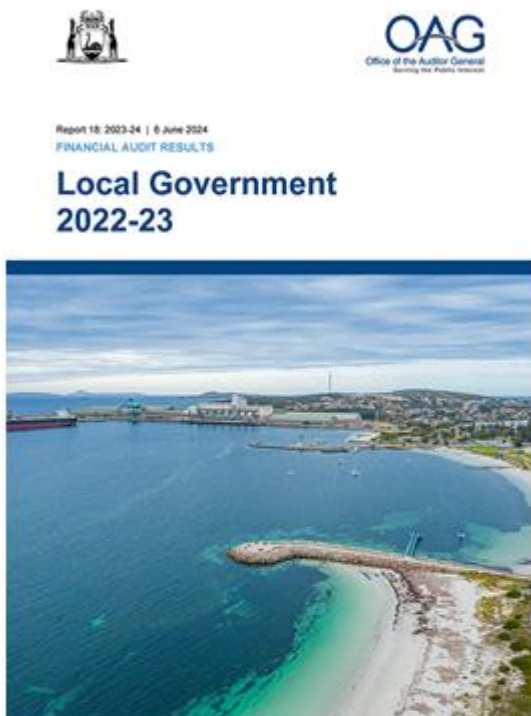
For: Cr Johnston, Cr Flanagan, Pres Chambers

10. ELECTED MEMBERS

Nil

11. SHIRE OFFICERS

Mrs Baxter passed onto to the Audit Committee the Office of the Auditor General's congratulations to our Finance Team for their high quality financial reporting. Mrs Baxter pointed out that the Shire of Esperance has been recognised as one of the 2022-23 best practice entities and this has been included in the Local Government 2022-23 – Financial Audit Results as per below.



Dear Shane Burge

Congratulations, we have recognised your entity as one of the 2022-23 best practice entities for timeliness and quality of financial reporting and controls.

This achievement acknowledges your entity's performance across a number of criteria including a clear opinion, the timely preparation for audit, high quality financial report and working papers, and maintenance of good financial management controls.

I have included your best practice status in the [Local Government 2022-23 - Financial Audit Results](#) tabled in Parliament.

Once again, congratulations to you and your team.

Regards

Caroline Spencer
Auditor General

12. MATTERS BEHIND CLOSED DOORS

Nil

13. CLOSURE

The Presiding Member declared the meeting closed at 11:20am.

These Minutes were confirmed at a meeting held on _____

Signed _____

Presiding Member at the meeting at which the Minutes were confirmed.

Dated _____