



# MINUTES

## Audit Committee Meeting

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Wednesday, 4 November 2020 at 6.30pm

### **Disclaimer**

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**MINUTES OF THE ORDINARY MEETING OF THE AUDIT COMMITTEE HELD IN THE COUNCIL CHAMBER,  
135 CANNING HIGHWAY EAST FREMANTLE ON WEDNESDAY, 4 NOVEMBER 2020.**

**1. DECLARATION OF OPENING OF MEETING/ANNOUNCEMENTS OF VISITORS**

The Presiding Member opened the meeting at 6.37pm.

**2. ACKNOWLEDGEMENT OF COUNTRY**

*“On behalf of the Council I would like to acknowledge the Whadjuk Nyoongar people as the traditional custodians of the land on which this meeting is taking place and pay my respects to Elders past, present and emerging.”*

**3. RECORD OF ATTENDANCE**

**3.1 Attendance**

The following members were in attendance:

Cr A Natale                      Presiding Member  
Cr A McPhail  
Cr M McPhail  
Cr A Watkins

The following staff were in attendance:

Mr G Tuffin                      Chief Executive Officer  
Mr P Kocian                      Executive Manager Corporate Services  
Ms Bron Browning              Minute Secretary

**3.2 Apologies**

Mayor J O’Neill  
Cr J Harrington

**3.3 Leave of Absence**

Nil.

**4. MEMORANDUM OF OUTSTANDING BUSINESS**

Nil.

**5. DISCLOSURES OF INTEREST**

**5.1 Financial**

Nil.

**5.2 Proximity**

Nil.

**5.3 Impartiality**

Nil.

**6. PUBLIC QUESTION TIME**

**6.1 Responses to previous questions from members of the public taken on notice**

Nil.

**6.2 Public Questions**

Nil.

**7. PRESENTATIONS/DEPUTATIONS**

**7.1 Presentations**

Nil.

**7.2 Deputations**

Nil. The Auditor will be at the next meeting

**8. CONFIRMATION OF MINUTES OF PREVIOUS MEETING**

**8.1 Audit Committee (29 June 2020)**

**8.1 OFFICER RECOMMENDATION**

Moved Cr A McPhail, seconded Cr M McPhail

That the minutes of the Audit Committee meeting held on Monday 29 June 2020 be confirmed as a true and correct record of proceedings.

(CARRIED UNANIMOUSLY)

**9. ANNOUNCEMENTS BY THE PRESIDING MEMBER**

Nil.

## 10. REPORTS

### 10.1 Interim Audit Management Letter

<b>File ref</b>	F/AUD1
<b>Prepared by</b>	Peter Kocian, Executive Manager Corporate Services
<b>Supervised by</b>	Gary Tuffin, Chief Executive Officer
<b>Meeting Date:</b>	4 November 2020
<b>Voting requirements</b>	Simple Majority
<b>Documents tabled</b>	Nil
<b>Attachments</b>	1. Interim Audit Management Letter for Year Ended 30 June 2020

#### **Purpose**

The purpose of this report is for the Audit Committee to receive the Audit Management Letter from the 2020 interim audit.

#### **Executive Summary**

Interim Audit results for the year ended 30 June 2020 are presented to the Audit Committee in the attached management letter. The focus of the interim audit was to evaluate the Town's overall control environment and to obtain an understanding of the key business processes, risks and internal controls relevant to the audit of the annual financial report.

#### **Background**

In accordance with section 7.2 of the *Local Government Act 1995*, the accounts and annual financial report of a local government for each financial year are required to be audited by an Auditor.

Part 7 of the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996* addresses the situation of audit. In relation to the duties of the local government with respect to audits –

- a. *the local government is to do everything in its power to –*
  - i. *assist the auditor to conduct an audit and carry out his or her other duties under the Act; and*
  - ii. *ensure that audits are conducted successfully and expeditiously;*
- b. *a local government is to meet with its auditor at least once in every year;*
- c. *a local government is to examine the report of the auditor and is to –*
  - i. *determine if any matters raised require action to be taken by the local government; and*
  - ii. *ensure that appropriate action is taken in respect of those matters;*
- d. *local government is to –*
  - i. *prepare a report on any actions taken in respect of any matters raised in the report of the auditor; and*
  - ii. *forward a copy of that report to the Minister by the end of the next financial year, or six months after the last report prepared by the auditor is received by the local government, whichever is the latest in time.*

The primary role of the Audit Committee is to support Council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management systems, internal and external audit functions and ethical accountability. The Committee should critically

examine the audit and management reports provided by the external auditor and then determine if matters raised in the reports require action to be taken by the local government administration.

### Consultation

Chief Executive Officer

### Statutory Environment

Part 7 of the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996* applies to audit in local government.

### Policy Implications

The Department of Local Government has published Operational Guideline No. 9 Audit in Local Government that covers the appointment, functions and responsibilities of Audit Committees.

### Financial Implications

The annual budget includes an allocation of \$25,000 for internal audit project work. There may be a cost associated with implementing some of the audit findings.

### Risk Implications

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
Key findings from the interim and annual audits are not actioned	Possible (3)	Moderate (3)	Moderate (5-9)	Compliance	Control through Audit Committee monitoring of status report

### Risk Matrix

Consequence		Insignificant	Minor	Moderate	Major	Extreme	
		1	2	3	4	5	
Likelihood	Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
	Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
	Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
	Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
	Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

<b>Risk Rating</b>	9
<b>Does this item need to be added to the Town's Risk Register</b>	No
<b>Is a Risk Treatment Plan Required</b>	No

### Strategic Implications

Strategic Priority 5 – Leadership and Governance

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance

### Comment

All of the key findings from the interim and annual audit will be incorporated into the standing Status Report and will be presented to the Audit Committee for ongoing monitoring.

There are 11 findings contained within the Interim Audit Management Letter – 4 findings were identified in the current audit and 7 findings carried over from prior year audits.

Three of the current audit findings have been reviewed, controls implemented, and can be marked off as complete.

Of the 7 prior year findings, 2 have been completed, and 4 of the findings are considered to be ongoing as they relate to recurrent activities and are not static items.

#### **10.1 OFFICER RECOMMENDATION/COMMITTEE RESOLUTION A011120**

**Moved Cr A McPhail, seconded Cr Watkins**

**That the Audit Committee recommend Council:**

- 1. receive the Audit Management Letter from the Interim Audit for the Year Ended 30 June 2020, as presented as attachment 1 to this report.**
- 2. note that the key audit findings will be incorporated into the standing Status Report and will be presented to the Audit Committee for ongoing monitoring.**

**(CARRIED UNANIMOUSLY)**

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## 10.2 Recurrent Status Report – Risk Management, Internal Controls and Legislative Compliance

<b>File ref</b>	F/AUD1
<b>Prepared by</b>	Peter Kocian, Executive Manager Corporate Services
<b>Supervised by</b>	Gary Tuffin, Chief Executive Officer
<b>Meeting Date:</b>	4 November 2020
<b>Voting requirements</b>	Simple Majority
<b>Documents tabled</b>	Nil
<b>Attachments</b>	1. Status Report

### **Purpose**

It is recommended that the Audit Committee receive a status report on all outstanding matters raised in external audit reports, financial management reviews, performance audits, internal audit reports and any other review relevant to the Audit Committee's Terms of Reference.

### **Executive Summary**

A status report has been prepared reporting against identified issues with respect to audit, risk management, internal controls, procurement matters and legislative compliance. The status report is not an exhaustive listing and will become a living document and updated as issues are identified. It is presented to the Audit Committee to assist in their role to report to Council and provide advice and recommendations on matters relevant to its terms of reference.

### **Background**

The Department of Local Government has published an Operational Guideline on Audit in Local Government. Appendix 3 of this Guideline lists a number of matters that should be presented to an Audit Committee for review and monitoring:

#### Risk Management:

- Reviewing whether the local government has an effective risk management system;
- Reviewing whether the local government has a current and effective business continuity plan;
- Reviewing areas of potential non-compliance with legislation, regulations and standards and local governments policies;
- Reviewing the following; litigation and claims, misconduct, and significant business risks;
- Obtaining regular risk reports, which identify key risks, the status and the effectiveness of the risk management systems, to ensure that identified risks are monitored and new risks are identified, mitigated and reported;
- Assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance;
- Reviewing the effectiveness of the local governments internal control system with management and the internal and external auditors;
- Assessing whether management has controls in place for unusual types of transactions and/or any potential transactions that might carry more than an acceptable degree of risk;
- Assessing the local government's procurement framework with a focus on the probity and transparency of policies and procedures/processes and whether these are being applied.

#### Internal Control Systems:

- Separation of roles and functions, processing and authorisation;
- Control of approval of documents, letters and financial records;



- Limit of direct physical access to assets and records;
- Control of computer applications and information system standards;
- Regular maintenance and review of financial control accounts and trial balances;
- Comparison and analysis of financial results with budgeted amounts;
- Report, review and approval of financial payments and reconciliations;
- Comparison of the result of physical cash and inventory counts with accounting records.

Legislative Compliance:

- Monitoring compliance with legislation and regulations;
- Reviewing the annual Compliance Audit Return and reporting to Council the results of that review;
- Reviewing whether the local government has procedures for it to receive, retain and treat complaints, including confidential and anonymous employee complaints;
- Obtaining assurance that adverse trends are identified and review managements plans to deal with these;
- Reviewing management disclosures in financial reports of the effect of significant compliance issues;
- Considering the internal auditors role in assessing compliance and ethics risks in their plan;
- Monitoring the local government's compliance frameworks dealing with relevant external legislation and regulatory requirements.

**Consultation**

Chief Executive Officer  
Manager Finance and Administration

**Statutory Environment**

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the CEO to review the appropriateness and effectiveness of a local governments systems and procedures in relation to risk management, internal control and legislative compliance separately or all at the one time, on the provision that each matter is reviewed at least once every three years. The CEO is also required to report the results of that review to Council.

**Policy Implications**

There are no Council Policies relevant to this item.

**Financial Implications**

There are no financial implications relevant to this item.

### Risk Implications

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That key findings are not actioned within a timely manner	Possible (3)	Moderate (3)	Moderate (5-9)	Compliance	Control through oversight by the Audit Committee and ensuring adequate budget allocation for resourcing

### Risk Matrix

Consequence / Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

<b>Risk Rating</b>	9
<b>Does this item need to be added to the Town's Risk Register</b>	No
<b>Is a Risk Treatment Plan Required</b>	No

### Strategic Implications

- Strategic Priority 5 – Leadership and Governance  
5.1 Strengthen organisational accountability and transparency  
5.3 Strive for excellence in leadership and governance

### Comment

The status sheet has been updated accordingly.

The following summary of completion is provided:

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<b>Risk Category</b>	<b>No. Issues</b>	<b>Completed</b>	<b>Underway</b>	<b>Not Commenced</b>
High	21	15	5	1
Medium	38	24	19	5
Low	11	8	2	1
	<b>70</b>	<b>47</b>	<b>26</b>	<b>7</b>

**10.2 OFFICER RECOMMENDATION/COMMITTEE RESOLUTION A021120**

**Moved Cr Watkins, seconded Cr M McPhail**

**That the Audit Committee receives the status report on items relevant to its Terms of Reference.**

**(CARRIED UNANIMOUSLY)**

NB: The Committee agreed that all completed items on the Status Report would be removed following the next meeting of the Audit Committee. A traffic light status will also be added to the last column of the Status Report.

### 10.3 Operational and Strategic Risk Registers

<b>File ref</b>	F/AUD1
<b>Prepared by</b>	Peter Kocian, Executive Manager Corporate Services
<b>Supervised by</b>	Gary Tuffin, Chief Executive Officer
<b>Meeting Date:</b>	4 November 2020
<b>Voting requirements</b>	Simple Majority
<b>Documents tabled</b>	Nil
<b>Attachments</b>	1. Operational Risk Register 2. Strategic Risk Register

#### **Purpose**

It is recommended that the Audit Committee receive the attached Operational and Strategic Risk Register.

#### **Executive Summary**

The Town's most recent Financial Management Review identified the requirement for a comprehensive Risk Register to be developed and presented to the Audit Committee as a standing item. This project has now been completed, with an Operational Risk Register and Strategic Risk Register appended to this report.

#### **Background**

##### Operational Risk Register

A report providing background to the Town's Risk Management Governance Framework was considered by the Audit Committee at its meeting of 7 November 2019. A risk assessment tool has since been adopted by Council, and features in all Council agenda items. Any item with a risk rating over 16 is required to be included in the attached Operational Risk Register.

The 2019 General Computer Control (GCC) Audit also included a finding that *"a register to track and record the Town's information risks does not exist"*. An Information Systems risk profile has now been incorporated into the Operational Risk Register and includes all findings from the GCC Audit.

##### Strategic Risk Register

Local Government Insurance Services (Risk Management Team) was engaged to assist the Town to identify potential strategic risks, facilitate the assessment and development of mitigation activities for prioritised strategic risks, and to provide a documented format for the ongoing management and reporting of strategic risks.

The above project work has resulted in the development of a Strategic Risk Dashboard Report (see attached Strategic Risk Register). Five key strategic risks have been identified by the Executive Team:

- Waste Recycling
- Inadequate provision of facilities or services
- East Fremantle Oval Precinct Project
- Strategic Planning
- Stakeholder Engagement

The inherent risk (risk prior to implementation of any controls) is considered to be high or extreme for all of the aforementioned. A number of actions and timeframes have been attached to each of the Strategic Risks, the status of which will be reported to the Audit Committee on a reoccurring basis.

### Consultation

Executive Team

### Statutory Environment

Regulation 17 of the *Local Government (Audit) Regulations 1996* requires the CEO to review the appropriateness and effectiveness of a local governments systems and procedures in relation to risk management, internal control and legislative compliance separately or all at the one time, on the provision that each matter is reviewed at least once every three years. The CEO is also required to report the results of that review to Council.

### Policy Implications

Council has adopted Policy 2.2.4 Risk Management.

### Financial Implications

There are no financial implications relevant to this item.

### Strategic Implications

Strategic Priority 5 – Leadership and Governance

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance

### Risk Implications

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
A major function of the Audit Committee is to oversee the treatment/management of extreme risks. Failure to do so may result in adverse consequences.	Unlikely (2)	Major (4)	Moderate (5-9)	SERVICE INTERRUPTION Prolonged interruption of services - additional resources; performance affected < 1 month	Manage by actively monitoring

**Risk Matrix**

Consequence Likelihood		Insignificant	Minor	Moderate	Major	Extreme
		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

<b>Risk Rating</b>	8
<b>Does this item need to be added to the Town's Risk Register</b>	No
<b>Is a Risk Treatment Plan Required</b>	No

**Comment**

The Dashboard reports from the Risk Registers identify a number of actions to be completed within the next 12-months. The Committee's attention is drawn to these items and any queries/concerns/prioritised actions will be documented in the minutes from this meeting and reported against by staff at the next meeting.

**10.3 OFFICER RECOMMENDATION/COMMITTEE RESOLUTION A031120**

**Moved Cr Watkins, seconded Cr A McPhail**

**That the Audit Committee receives the Operational Risk Register and Strategic Risk Register as appended to this report and note that the current actions and timeframes contained within this document will be reviewed by the Committee on a reoccurring basis.**

**(CARRIED UNANIMOUSLY)**

NB: The Audit Committee requested that only the dashboard summary be presented for future meetings with the exception of a new risk profile. The bar graph on top of the Strategic Risk Register is also to be removed. A definition of each risk is to be added to the Operational Risk Register dashboard.

#### 10.4 Annual Financial Report Audit – Planning Summary

<b>File ref</b>	F/AUD1
<b>Prepared by</b>	Peter Kocian, Executive Manager Corporate Services
<b>Supervised by</b>	Gary Tuffin, Chief Executive Officer
<b>Meeting Date:</b>	4 November 2020
<b>Voting requirements</b>	Simple Majority
<b>Documents tabled</b>	Nil
<b>Attachments</b>	1. Annual Financial Report Audit – Planning Summary

#### Purpose

The purpose of this report is for the Audit Committee to receive the Annual Financial Report Audit – Planning Summary.

#### Executive Summary

Pursuant to the Local Government (Audit) Regulations 1996, the Auditors Report is to be forwarded within 30 days of completing the audit, and under section 7.9 (1) of the *Local Government Act 1995* the audit report is to be provided by the 31 December.

As per the proposed audit schedule contained on page 11 of the attached Annual Financial Report Audit – Planning Summary, the Auditors Report is intended to be issued the 11 December.

#### Background

Section 6.4 of the *Local Government Act 1995* requires local governments to prepare an annual financial report for the preceding financial year. The financial report is to be prepared and presented in the manner and form prescribed in the *Local Government (Financial Management) Regulations 1996*. Local Governments are required to submit the annual financial report to its auditor by the 30 September.

The following table outlines the proposed audit planning schedule for the Annual Financial Report:

Final Trial Balance	12 October
Receipt of Annual Financial Report	12 October
Final Audit	26 October – 20 November
Exit Meeting (week ending)	4 December
Receipt of Signed Financial Statements and Management Representation Letter	7 December
Issue of Auditor's Report	By 11 December

#### Consultation

Chief Executive Officer

#### Statutory Environment

Part 7 of the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996* applies to audit in local government.

### Policy Implications

The Department of Local Government has published Operational Guideline No. 9 Audit in Local Government that covers the appointment, functions and responsibilities of Audit Committees.

### Financial Implications

There are no financial implications associated with this item.

### Risk Implications

Risk	Risk Likelihood (based on history & with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk Theme	Risk Action Plan (Controls or Treatment proposed)
That the Auditor's Report is not received by the 31 December.	Possible (3)	Moderate (3)	Moderate (5-9)	Compliance	Control through Audit Committee monitoring of audit plan

### Risk Matrix

Consequence		Insignificant	Minor	Moderate	Major	Extreme	
		1	2	3	4	5	
Likelihood	Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
	Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
	Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
	Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
	Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

A risk is often specified in terms of an event or circumstance and the consequences that may flow from it. An effect may be positive, negative or a deviation from the expected and may be related to the following objectives; occupational health and safety, financial, service interruption, compliance, reputation and environment. A risk matrix has been prepared and a risk rating is provided below. Any items with a risk rating over 16 will be added to the Risk Register, and any item with a risk rating over 16 will require a specific risk treatment plan to be developed.

<b>Risk Rating</b>	9
<b>Does this item need to be added to the Town's Risk Register</b>	No
<b>Is a Risk Treatment Plan Required</b>	No

### Strategic Implications

Strategic Priority 5 – Leadership and Governance

5.1 Strengthen organisational accountability and transparency

5.3 Strive for excellence in leadership and governance



### **Comment**

The final audit field work has commenced. Given that the Auditors Report is planned to be issued on the 11 December, a Special Meeting of the Audit Committee will be required in January 2021 to receive the audited Annual Financial Report for the year ended 30 June 2020. This will then enable the preparation of the 2019/20 Annual Report which will be submitted to the February 2021 Ordinary Meeting of Council.

There are also some foreshadowed changes to the *Local Government (Financial Management) Regulations 1996* which may impinge audit timelines, as they are to be applied retrospectively to the accounts as at 30 June 2020. The *Local Government (Financial Management) Amendment Regulations 2020* was going to be tabled at the Executive Council on 20 October 2020 with the aim for it be gazetted on 23 October 2020. This did not occur. Local Government Professionals has advised that the next Executive Council meeting is 3 November 2020. The Parliamentary Counsel's Office now handles publishing in the Government Gazette; therefore, it is expected publication in the Gazette to be Friday 6 November 2020 or Tuesday 10 November 2020, assuming it is approved at the Executive Council Meeting. It is our understanding that the Office of Auditor General is not signing off audits until the amendments are gazetted.

#### **10.4 OFFICER RECOMMENDATION/COMMITTEE RESOLUTION A041120**

**Moved Cr A McPhail, seconded Cr Watkins**

**That the Audit Committee recommend that Council:**

- 1. receive the Annual Financial Report Audit – Planning Summary.**
- 2. note that Auditors Report is planned to be issued on the 11 December 2020, meaning that a special meeting of the Audit Committee/Council may be required in January 2021 to receive the Annual Financial Report inclusive of the Auditor's report, and to meet with the Auditor to discuss audit findings.**

**(CARRIED UNANIMOUSLY)**

11. **MATTERS BEHIND CLOSED DOORS**

Nil.

12. **CLOSURE OF MEETING**

Meeting closed at 8.00pm.

*I hereby certify that the Minutes of the ordinary meeting of the **Audit Committee** of the Town of East Fremantle, held on **4 November 2020**, Minute Book reference 1. to 12. were confirmed at the meeting of the Committee on*

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\_\_\_\_\_  
*Presiding Member*