



# Shire of Pingelly

## Minutes

Audit Committee Meeting  
11 February 2021

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**1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**

The Chairman declared the meeting open at 1.02pm.

**1.1 ACKNOWLEDGEMENT OF COUNTRY**

We acknowledge the Noongar people of this area and recognise their continuing connection to land, waters and community. We pay respect to both the Aboriginal and non-Aboriginal people past, present and emerging.

**2. RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**

**MEMBERS PRESENT**

Cr W Mulroney (President)  
Cr D Freebairn  
Cr K Hastings  
Cr B Hotham  
Cr P Narducci

**STAFF IN ATTENDANCE**

Ms J Burton Chief Executive Officer  
Mr D Watkins Executive Manager Technical Services  
Mrs D Sweeney Executive Manager Corporate Services  
Mrs L Boddy Executive Assistant

**APOLOGIES**

Cr J McBurney (Deputy President)

**OBSERVERS & VISITORS**

Nil

**3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

**4. PUBLIC QUESTION TIME**

N/A

**5. APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**6. DISCLOSURES OF INTEREST**

Nil

**7. CONFIRMATION OF MINUTES AND REPORTS**

Nil

**8. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION**

Nil

**9. PETITIONS / DEPUTATIONS / PRESENTATIONS / SUBMISSIONS**

Nil

## **10. BUSINESS**

### **10.1 Report on Audit Regulation 17**

<b>File Reference:</b>	<b>ADM0074</b>
<b>Location:</b>	<b>Not Applicable</b>
<b>Applicant:</b>	<b>Not Applicable</b>
<b>Author:</b>	<b>Chief Executive Officer</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>Internal Audit Report Scoring Assessment</b>

#### **Summary**

The Shire of Pingelly Audit Committee is requested to accept the Report outlining the review pursuant to Regulation 17 of the Local Government (Audit) Regulations.

#### **Background**

Regulation 17 of the Local Government (Audit) Regulations requires the Chief Executive Officer to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance. The results of the review are to be reported to the Audit Committee for review and deliberation, prior to endorsement by Council.

In June 2018, Regulation 17 was amended with the period of review changed to be at least once every 3 financial years. This report is provided in accordance with that amended requirement and covers all aspects of the review (risk management, internal control and legislative compliance).

The last report in relation to this matter was presented to Council in April 2018.

#### **Comment**

The review was conducted during November 2020, with the resulting report attached. The findings noted systems and processes supporting internal control and legislative compliance to be largely in place, with the gaps in Risk Management being slightly higher. The report outlines a number of improvement opportunities, including:

1. Increase communication and training about the Risk Framework.
2. Establish a risk register for the Shire, to ensure continual monitoring of risks.
3. Formalise a risk management induction for new staff and councillors.
4. Establish a strategic risk register to ensure these are considered, evaluated, and reviewed in the annual planning process.
5. Review the Shire's Business Continuity Plan.
6. Review the Shire's Disaster Recovery Plan.
7. Establish a Misconduct Framework.
8. Review the need for additional resources to meet Workplace Health and Safety changing legislation.
9. Consider electronic purchase orders linked to budget allocations.
10. Review the training requirements and associated budget to ensure all staff have sufficient training to allow for the multiskilling requirements of a small local government.
11. Consider the need for additional resources to be allocated to internal audits.
12. Consider regular meetings of the Audit and Risk Committee to review risks, internal audits and compliance matters.

The above findings are expected due to the size and limited resources of a small local government. In order to implement the improvements, an initial injection of resources is required to establish several registers and Plans, which can then be maintained at a lower resource level. Items 1 – 8 above require a workforce allocation, and Items 9-10 require additional financial resources.

Resources will continually be assessed in order to progress the recommendations in the Report.

**Consultation**

Audit and Risk Committee

**Statutory Environment**

Regulation 17 Local Government (Audit) Regulations 1996

**Policy Implications**

There are no policy implications arising from this report.

**Financial Implications**

No financial implications arise from the recommendation.

**Strategic Implications**

Goal 5	Innovation, Leadership and Governance
Outcome 5.5	Financial resources are appropriately managed
Strategy 5.5.1	Financial management and reporting systems are able to deliver on all administrative and management functions (including reporting) and long term financial planning requirements.
Action 5.5.1.2	Undertake a review of Risk Management Systems

**Risk Implications**

Risk	Failure to undertake required audits would result in non compliance, and also an inability to assess the various controls and process in place.
Risk Rating (Prior to Treatment or Control)	Reputational
Principal Risk Theme	Moderate (9)
Risk Action Plan (Controls or Treatment Proposed)	Resources will be continually assessed in order to achieve progression in the areas identified for improvement.

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

**Voting Requirements**

Simple Majority

**12938 Moved: Cr Hastings Seconded: Cr Hotham**

**Recommendation and Council Decision**

**That the Audit Committee accept and endorse the review of the appropriateness and effectiveness of the systems and procedures in relation to risk management, internal control and legislative compliance, pursuant to Regulation 17 of the Local Government (Audit) Regulations.**

Carried 5:0

## **10.2 Compliance Audit Return 2020**

<b>File Reference:</b>	<b>ADM0074</b>
<b>Location:</b>	<b>Not Applicable</b>
<b>Applicant:</b>	<b>Not Applicable</b>
<b>Author:</b>	<b>Executive Manager Corporate Services</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>Compliance Audit Return 31 December 2020</b>
<b>Previous Reference:</b>	<b>Nil</b>

### **Summary**

The Compliance Audit Return 2020 (CAR) is submitted to the Audit Committee consideration and endorsement.

### **Background**

The *Local Government (Audit) Regulations 1996* requires every local government to carry out a Compliance Audit for the period 1 January to 31 December each year, and to complete a Compliance Audit Return (CAR) as produced by the Department of Local Government, Sport and Cultural Industries.

The CAR is to be:

- Reviewed by the Audit and Risk Committee;
- Presented to Council at a meeting of the Council;
- Adopted by the Council; and
- Recorded in the minutes of the council meeting at which it is adopted.

After the CAR has been presented to and adopted by Council, a certified copy is to be signed by the Shire President and Chief Executive Officer (CEO) for lodgement with the Department by 31 March, together with the relevant section of the council minutes and any additional information explaining or qualifying the compliance audit.

### **Comment**

The CAR is one of the tools available to Council in its governance monitoring role. The CAR also forms part of the Department of Local Government's monitoring program. The 2020 CAR once again places emphasis on the need for Council to be aware and acknowledge instances of non-compliance, or where full compliance was not achieved. In addition, the CAR also requires (if applicable) Council to endorse details of remedial action either taken or proposed, to prevent future like occurrences.

The 2020 CAR has been completed by Management and is presented as an attachment to this Report for consideration/review by the Audit and Risk Committee, prior to it being submitted to Council. The 2020 CAR has identified no instances of non-compliance.

The 2020 CAR, once adopted by Council, will be signed by the Shire President and CEO and then forwarded to the Director General of the Department of Local Government by 31 March 2021.

### **Consultation:**

Chief Executive Officer

### **Statutory Environment:**

*Local Government (Audit) Regulations 1996*

Regulation 13 – Prescribed statutory requirements for which compliance audit is needed (Act s. 7.13910(i))

Regulation 14 – Compliance audits by local Governments

Regulation 15 – Compliance audit return, certified copy of etc. to be given to Executive Director

**Policy Implications:**

There are no policy implications arising from this report.

**Financial Implications:**

There are no known financial implications upon either the Council’s current budget or long-term financial plan.

**Strategic Implications:**

Goal 5	Innovation, Leadership and Governance
Outcome	Nil applicable
Strategy	Nil applicable

**Risk Implications**

Risk	Completion of the return assists local governments to enhance or develop their internal control processes to assist in minimising corporate and statutory risk. There is also a risk of non-compliance should the certified compliance audit return not be submitted to the Department of Local Government, Sport and Cultural Industries by 31 March 2021
Risk Rating (Prior to Treatment or Control)	Medium (6)
Principal Risk Theme	Reputational and Legislative Compliance
Risk Action Plan (Controls or Treatment Proposed)	No further actions proposed.

Risk Matrix

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

**Voting Requirements:**

Simple Majority

**12939 Moved: Cr Hotham Seconded Cr Narducci**

**Recommendation and Council Decision:**

**That the Audit Committee endorse the Compliance Audit Return (CAR) for the 2020 calendar year as attached.**

Carried 5:0

### **10.3 Annual Financial Report and Audit Report 2019/20**

<b>File Reference:</b>	<b>ADM0074</b>
<b>Location:</b>	<b>Not Applicable</b>
<b>Applicant:</b>	<b>Not Applicable</b>
<b>Author:</b>	<b>Executive Manager Corporate Services</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>Annual Financial Report 2019/20 Audit Report for Year Ending 30 June 2020</b>
<b>Previous Reference:</b>	<b>Nil</b>

#### **Summary**

The Audit and Risk Committee is requested to consider and adopt the Annual Financial Report and associated Audit Report from the Office of the Auditor General.

#### **Background**

AMD Accountants on behalf of the Office of the Auditor General visited the Shire of Pingelly on the 12-14 October 2020 to conduct the Final Audit for the year ending 30 June 2020.

The Final Management Letter Report raised a single point. The instance relates to the Shire not reporting the Asset renewal funding ratio for 2019 and 2018 as required by section 50(1) of the *Local Government (Financial Management) Regulations 1996*, as planned capital renewals and required capital expenditure for the 2017/18 and 2018/19 were not estimated in the long-term financial plan and asset management plan.

The Shire currently reviews and updates the long-term financial plan and asset management plan annually to ensure 10-year projections are available to calculate the Asset Renewal Funding Ratio.

The Shire Management Comment below address the above recommendation:

- Shire of Pingelly Long Term Financial Plan (LTFP) was reviewed and adopted by Council in July 2020. The LTFP provides a robust and reliable 10 year + plan and will continue to be updated on an annual basis.
- The Shire has also reviewed and adopted the Asset Management Plan - Roads in May 2020 to coincide with the LTFP.

#### **Comment**

As mentioned above the Shire has completed the Long-Term Financial Plan and Asset Management Plan - Roads. While these plans have been completed, it does not solve the compliance issue regarding the ratios meeting the standard to allow the calculation of a three year trend (2017/18 and 2018/19).

The Asset Management Plans still require a significant investment of time and resources to update and complete. The Asset Management Plan - Roads was completed in May 2020 with the goal being to complete the building component of the Asset Management Plan by June 2021, subject to adequate time, expertise and resources being available.

Once these plans have been adopted by Council, the Annual Report will contain the Asset Renewal Funding Ratio figures, ensuring compliance with the Local Government Act and its associated regulations.

It should be noted that while there has been full compliance in the 2019/20 year, and full compliance is also assumed in the 2020/21 year, the matter of non compliance will again be raised in the next audit. This is due to the 2018/19 renewal of assets not being calculated, and therefore a three year trend will still be unable to be achieved.



**Consultation**

Office of the Auditor General  
 AMD Chartered Accountants

**Statutory Environment**

Local Government Act 1995 and associated regulations

**Policy Implications**

There are no policy implications arising from this report.

**Financial Implications**

There are no known financial implications upon either the Council’s current budget or long term financial plan.

**Strategic Implications**

Goal 5	Innovation, Leadership and Governance
Outcome	Nil applicable
Strategy	Nil applicable

**Risk Implications**

Risk	Key risk of noncompliance with Local Government Act reporting ratios and Integrated Planning and Reporting framework requirements
Risk Rating (Prior to Treatment or Control)	Medium (6)
Principal Risk Theme	Reputational and Legislative Compliance
Risk Action Plan (Controls or Treatment Proposed)	Completion of Asset Management Plan - Buildings

Risk Matrix

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

**Voting Requirements**

Simple Majority

**12940 Moved: Cr Hotham Seconded: Cr Narducci**

**Recommendation and Council Decision:**

That the Audit Committee accepts the 2019/20 Annual Financial Report and associated Audit Report, and notes the actions required by the Chief Executive Officer to address matters raised.

Carried 5:0

## **10.4 Significant Matter Raised in Audit Report 2020**

<b>File Reference:</b>	<b>ADM0074</b>
<b>Location:</b>	<b>Not Applicable</b>
<b>Applicant:</b>	<b>Not Applicable</b>
<b>Author:</b>	<b>Executive Manager Corporate Services</b>
<b>Disclosure of Interest:</b>	<b>Nil</b>
<b>Attachments:</b>	<b>Audit Report for Year Ending 30 June 2020 (Attachment after Item 10.3)</b>
<b>Previous Reference:</b>	<b>Nil</b>

### **Summary**

The Audit and Risk Committee is requested to consider the matters identified as “Significant” in the 2019/20 Audit Report, pursuant to Section 7.12A of the *Local Government Act 1995*:

### **Background**

Section 7.2 of the *Local Government Act 1995* requires that the accounts and annual financial report of a local government for each financial year are to be audited by an auditor appointed by the local government.

An amendment to Section 7.12A(4) of the Local Government Act 1995 in August 2017 now requires that a local government must:

*“(a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and  
(b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.”*

Section 7.12A(5) further requires that:

*“Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government’s official website.”*

The Office of the Auditor General in the Independent Auditor’s Report for the year ending 30 June 2020 was received on the 16 December 2020 (see attachment), under heading ‘Report on Other Legal and Regulatory Requirements’ states the following:

### **Report on Other Legal and Regulatory Requirements**

In accordance with the *Local Government (Audit) Regulations 1996* I report that:

- (i) In my opinion, the following matters indicate significant adverse trends in the financial position of the Shire:
  - a. The Current ratio as reported in Note 32 of the financial report is below the Department of Local Government, Sport and Cultural Industries’ standard for the last three years.
  - b. The Operating surplus ratio as reported in Note 32 of the financial report is below the Department of Local Government, Sport and Cultural Industries’ standard for the last three years.

### **Comment**

#### **Current Ratio**

The current ratio as at 30 June 2020 has improved substantially since 2019. This is due to the \$1.2M WA Treasury Corporation transferred from a short-term loan to a long-term debenture.

Management and Council place a high priority on ensuring the financial sustainability of the Shire, as evidenced by efforts applied to strict budgetary frameworks.

### Operating Surplus Ratio

Research has revealed that the majority of rural local governments do not have an Operating Surplus Ratio that meets the standards set by the Department. The ratio is the measurement of a local government's ability to cover its operating expenses from its own source revenue and have revenue available for capital funding or other purposes. Own source operating revenue is made up of rates, fees and charges, reimbursements and recoveries, interest income and profit on disposal of assets.

Although depreciation is a non-cash expense it is a significant factor in the operating surplus ratio. The Shire is to investigate strategies to improve this ratio. It is quite possible, however, that the Operating Surplus Ratio may remain at levels below the "standard", due to cost pressures, limited rate base and revenue raising capacity, and therefore more reliant on government funding.

The Operating Surplus Ratio requires Council to ensure that its own revenue sources grow at the same or a greater rate than its operating expenses, including depreciation. It is well known that most country local governments struggle to fully fund asset depreciation via its own revenue sources and there is a heavy reliance on external grant funding such as Regional Road Group and Roads to Recovery to assist with asset renewal expenditure. It is important to note this ratio is affected by the amount of depreciation in the financials each year. The Shires level of depreciation continues to rise each year faster than own source revenues increase.

- 30 June 2020 \$2,564,785
- 30 June 2019 \$2,360,310

The depreciation increases of \$204,475 above, result from Buildings - Specialised, Infrastructure - Roads and Right of Use Asset - Furniture and Equipment brought to account following the introduction of AASB 16 – Leases.

The matter of this adverse trend of the operating surplus ratio and the reliance by rural Local Governments on external non-operating grants appears to be the norm rather than the exception in Country and Regional Western Australia.

### **Consultation**

Department of Local Government, Sport and Cultural Industries  
Office of the Auditor General  
AMD Chartered Accountants

### **Statutory Environment**

Section 6.4 of the *Local Government Act 1995* requires a local government to prepare financial reports including an annual financial report. *Regulation 50 of the Local Government (Financial Management) Regulations 1996* specifically requires the inclusion of seven financial ratios as developed by the Department to be included in the annual financial report. These statutory ratios are also included in Council's long-term financial plan and are key sustainability measures. The Department's Integrated Planning and Reporting Advisory Standard includes benchmarks in relation to the ratios that sets minimum regulatory requirements that ensure an acceptable minimum standard of practice.

### **Policy Implications**

Nil

### **Financial Implications**

Nil

### Strategic Implications

Goal 5	Innovation, Leadership and Governance
Outcome	Nil applicable
Strategy	Nil applicable

### Risk Implications

Risk	Failure to meet Department's financial ratio benchmarks may put the Council at risk of being classified unsustainable
Risk Rating (Prior to Treatment or Control)	Medium (9)
Principal Risk Theme	Legislative Compliance
Risk Action Plan (Controls or Treatment Proposed)	Long-Term Financial Plan developed 2020

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

### Voting Requirements

Simple Majority

**12941 Moved: Cr Hotham Seconded: Cr Hastings**

### Recommendation and Council Decision:

**That the Audit Committee receives the report on the significant matters indicating an adverse trend in the Current Ratio and Operating Surplus Ratio raised in the 2019/20 Audit Report.**

Carried 5:0

**10.5 Financial Management Systems and Procedures Review December 2020**

**File Reference:** ADM0074  
**Location:** Not Applicable  
**Applicant:** Not Applicable  
**Author:** Executive Manager Corporate Services  
**Disclosure of Interest:** Nil  
**Attachments:** Financial Management Systems and Procedures Review December 2020  
**Previous Reference:** Nil

**Summary**

Submission of the Shire of Pingelly Financial Management Systems and Procedures Review December 2020 to Audit Committee for recommendation to Council.

**Background**

The objective of the Financial Management Review is to examine the appropriateness and effectiveness of the financial management systems and procedures of the Shire on behalf of the Chief Executive Officer (CEO) as required by Local Government (Financial Management) Regulation 5(2)(c).

**Comment**

The last review of the Financial Management Systems and Processes was undertaken in 2018.

The report attached, summarises the financial management systems review, findings of the review, management’s responses and recommendations on the following financial systems and procedures of the Shire.

Overall the following results were obtained.

High Risk	Medium Risk	Low Risk
This is where an existing endorsed policy is not followed due to circumstances that may include a policy being out of date or the current procedures within the administration do not align	This is where generally policy and procedures align but there may be occasional discrepancies	This is where policies and procedures align
6	3	20

The six high risk matters relate to:

**Fixed Assets Valuation, Capitalisation and Depreciation** - The asset group description and lifecycle ages are not consistent between the Road Asset Management Plan, the relevant Policy and the Shire Budget.

The Shire is scheduled to complete the Asset Management Plan Buildings in the near future which will address part of this matter along with a review of the Policy at the earliest opportunity.

**Risk Management**

The risk management framework is not yet embedded across the organisation. Ongoing training is underway to ensure all staff are applying the framework on a consistent basis.

### **Asset Management**

The Policy commits the Shire to funding and resourcing assets requirements. This is not possible in the current or medium term financial position. The Policy will be reviewed to reflect the Shire's current approach and financial position.

### **Buildings Owned by the Shire of Pingelly**

The Policy is around the conditions that apply when hiring out a Shire building to a community group (such as a lease or similar). The Policy is out of date, does not apply to the current operations and will be recommended for removal at the next Policy review.

### **Pingelly Museum Collection Management**

The Policy relates to the collection management of the Pingelly Museum. As Council Policies are not binding on external parties, the Policy will be recommended for amendment and expansion via a head of power such as a Deed of Agreement, to clarify the protection and ownership of the Collection.

### **Staff Housing**

The Policy relates to ensuring that all staff housing processes are correctly administered. Under the Policy employees are to have a tenancy agreement, however, historically this has been included in the employees contract. The Policy will be updated at the next review to align with the current process.

### **Consultation**

Shire of Pingelly Audit Committee  
Chief Executive Officer  
Core Business Australia

### **Statutory Environment**

Local Government (Financial Management) Regulations 1996

Division 5 CEO's duties as to financial management

Section (2) The CEO is to

(c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

### **Policy Implications**

Policy 2.7 Risk Management.

### **Financial Implications**

There are no financial implications associated with the officer recommendation.

### **Strategic Implications**

Goal 5	Innovation Leadership and Governance
Outcome 5.6	Financial systems are effectively managed
Strategy 5.6.1	Financial management and reporting systems are able to deliver on all administrative and management functions (including reporting) and long-term financial planning requirements

**Risk Implications**

Risk	Failure to monitor the Shire’s ongoing internal controls and risks would impact the organisations obligations to achieve legislative compliance.
Risk Rating (Prior to Treatment or Control)	Low (2)
Principal Risk Theme	Reputational / Legislative
Risk Action Plan (Controls or Treatment Proposed)	Nil

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

**Voting Requirements**

Simple Majority

**12942 Moved: Cr Narducci Seconded: Cr Hotham**

**Recommendation and Council Decision:**

**That the Audit Committee receives the Financial Management Systems and Procedures Review December 2020, finding and recommendations as presented.**

Carried 5:0

**19. CLOSURE OF MEETING**

The Chairman declared the meeting closed at 1.16pm.

These minutes were confirmed by Council at the Special Council Meeting held on 11 February 2021.

Signed.....  
 Presiding Person at the meeting at which the minutes were confirmed.