



# MINUTES

## AUDIT AND RISK COMMITTEE MEETING

WEDNESDAY 15 FEBRUARY 2023

TIME: 4.00 PM

CITY OF STIRLING

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*Winning Back Waste*

*Constituent Members: Cities of Perth, Joondalup, Stirling, Vincent and Wanneroo*

*Towns of Cambridge and Victoria Park*



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## 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chair declared the meeting open at 4.07 pm.

The Chair, Cr Karen Vernon, attended the meeting by electronic means and made the following announcements:

1. *I authorise myself, Cr Karen Vernon, and Mr Aswin Kumar (independent committee member) to attend the MRC Audit and Risk Committee meeting on 15 February 2023 by electronic means in accordance with Regulation 14C of the Local Government (Administration) Regulations 1996.*
2. *I confirm that I will be in my home office connecting to the meeting via ZOOM, and I am able to participate in the meeting fully and declare that I can maintain confidentiality when the meeting goes 'behind closed doors' during the confidential session;*
3. *I acknowledge Mr Kumar's declaration that he will be connecting to the meeting from his home office via ZOOM, so I consider that he is able to participate in the meeting and note his declaration that he can maintain confidentiality when the meeting goes 'behind closed doors' during the confidential session.*

## 2 ATTENDANCE / APOLOGIES

### AUDIT COMMITTEE MEMBERS

Cr Karen Vernon (Chair) <i>attended electronically</i>	Town of Victoria Park
Cr Frank Cvitan (Deputy Chair)	City of Wanneroo
Cr Paul Miles	City of Wanneroo
Cr Elizabeth Re	City of Stirling
Mr Aswin Kumar <i>attended electronically</i>	External Member

### APOLOGIES

Nil

### MRC OFFICERS

Mr Scott Cairns	Chief Executive Officer
Ms Adnana Arapovic	Finance Manager
Ms Sonia Cherico	HR Officer
Ms Deborah Toward	PA Executive Support

### OBSERVERS

Nil

### VISITORS

Nil

### 3 TERMS OF REFERENCE

At an Ordinary Council Meeting held on 7 July 2005, Council established the Audit Committee under s7.1A of the Local Government Act 1995 and at an Ordinary Council Meeting held on 27 October 2005, Council adopted the Terms of Reference for the operation of the Audit Committee. These terms of reference were subsequently revised by Council at an Ordinary Council Meeting held on 26 May 2022, renaming the Committee to Audit and Risk Committee.

#### 1. Objectives of Audit Committee

*In line with Function 16 of the Local Government (Audit) Regulations 1996, the objective of the Audit and Risk committee is to:*

- *Support Council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management and external audit functions and ethical accountability.*
- *Critically examine the annual external audit and liaise with the Office of the Auditor General (OAG) so that Council can be satisfied with the performance of the local government in managing its financial affairs.*
- *Receive and review reports prepared by the Chief Executive Officer in accordance with the Regulations, and present a report to Council on its findings and recommendations.*

*Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the Council's affairs, determining the Council's policies and overseeing the allocation of the Council's finances and resources. The Committee will ensure openness in the Council's financial reporting and will liaise with the Chief Executive Officer (CEO) to ensure the effective and efficient management of the Council's financial accounting systems and compliance with legislation.*

*The Committee is to facilitate:*

- *the enhancement of the credibility and objectivity of external financial reporting;*
- *effective management of financial and other risks and the protection of Council assets;*
- *compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;*
- *the provision of an effective means of communication between the OAG, the CEO and the Council.*

#### 2. Powers of the Audit Committee

*The Committee is a formally appointed committee of Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The Committee does not have any management functions and cannot involve itself in management processes or procedures.*

*The Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its terms of reference in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the Council that have not been delegated to the CEO.*

### **3. Membership**

*The Committee will consist of a minimum of three elected members. The Council may also appoint an external member. All members shall have full voting rights.*

*External persons appointed to the Committee will be a member of CPA Australia or the Institute of Chartered Accountants (Australia), have the requisite financial, risk, commercial and/or business experience, and will be sufficiently conversant with governance, financial and other reporting requirements so as to allow them to fulfil the role.*

*Appointment of external persons shall be made by Council by way of a public advertisement and be for a maximum of two years.*

*Reimbursement of approved expenses will be paid to each external person who is a member of the Committee, up to an annual limit set as part of the annual budget process.*

*The CEO and employees are not members of the committee.*

*The CEO or his/her nominee is to attend all meetings to provide advice and guidance to the Committee.*

*The Council shall provide secretarial and administrative support to the Committee.*

### **4. Meetings**

*The Committee shall meet at least once a year. Additional meetings shall be convened at the discretion of the presiding person. A quorum of the Committee will be constituted by three members.*

*Any decision of the Committee is to be made by simple majority.*

### **5. Reporting**

*Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council.*

### **6. Duties and Responsibilities**

*The duties and responsibilities of the Committee will be –*

- (a) Provide guidance and assistance to Council as to carrying out the function of the Council in relation to audits.*
- (b) Review and recommend to Council –*
  - a list of those matters to be audited; and*
  - the scope of the audit to be undertaken.*
- (c) Meet with the OAG once in each year and provide a report to Council on the matters discussed and outcome of those discussions.*
- (d) Liaise with the CEO to ensure that the Local Government does everything in its power to –*
  - assist the OAG to conduct the audit and carry out his or her other duties under the Local Government Act 1995; and*
  - ensure that audits are conducted successfully and expeditiously.*
- (e) Examine the reports of the OAG after receiving a report from the CEO on the matters and –*
  - determine if any matters raised require action to be taken by the Council; and*

- 
- *ensure that appropriate action is taken in respect of those matters.*
  - (f) *Review the report prepared by the CEO on any actions taken, in respect of any matters raised in the report of the OAG and present the report to Council for adoption prior to the end of the next financial year or six months after the last report prepared by the OAG is received, whichever is the latest in time.*
  - (g) *Review the scope of the audit plan and program and its effectiveness.*
  - (h) *Review the appropriateness of special internal audit assignments undertaken at the request of Council or CEO.*
  - (i) *Review the level of resources allocated to internal audit and the scope of its authority.*
  - (j) *Review reports of internal audits and monitor the implementation of recommendations made by OAG and review the extent to which Council and management reacts to matters raised.*
  - (k) *Facilitate liaison between the internal auditor and the OAG to promote compatibility, to the extent appropriate, between their audit programs.*
  - (l) *Review Council's draft annual financial report, focusing on:*
    - *accounting policies and practices;*
    - *changes to accounting policies and practices;*
    - *the process used in making significant accounting estimates;*
    - *significant adjustments to the financial report (if any) arising from the audit process;*
    - *compliance with accounting standards and other reporting requirements; and*
    - *significant variances from prior years.*
  - (m) *Consider recommending adoption of the financial report to Council.*
  - (n) *Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the Committee's terms of reference.*
  - (o) *Seek information or obtain expert advice through the CEO on matters of concern within the scope of the Committee's terms of reference following authorisation from the Council.*
  - (p) *Review the annual Compliance Audit Return and report to the Council the results of that review.*
  - (q) *Consider the CEO review of the appropriateness and effectiveness of the Council's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the Committee, and report to the Council the results of those reviews, in accordance with regulation 17 of the Local Government (Audit) Regulations 1996.*
  - (r) *Monitor the progress of any major lawsuits facing the Council.*
  - (s) *Perform an annual review of the MRC Risk Management Framework and the full risk register.*
  - (t) *Perform a biannual review of the high risks identified in the Council's Risk Register.*

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<b>4</b>	<b>DECLARATION OF INTERESTS</b>
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Nil

<b>5</b>	<b>CONFIRMATION OF MINUTES OF PREVIOUS MEETING</b>
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**5.1 AUDIT AND RISK COMMITTEE MEETING – 01 DECEMBER 2022**

The minutes of the Audit and Risk Committee Meetings of the 01 December 2022, have been circulated to members of the Audit and Risk Committee and can be found in ***Attachment 2***.

**RECOMMENDATION**

**That the Minutes of the Audit and Risk Committee Meetings held on 01 December 2022 be taken as read, confirmed and the Chair invited to sign same as a true record of the proceedings.**

**Moved Cr Vernon, Seconded Cr Miles**

**RESOLVED**

**That the recommendation be adopted.**

**(CARRIED UNANIMOUSLY 5/0)**



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<b>6</b>	<b>REPORTS</b>
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<b>6.1</b>	<b>COMPLIANCE AUDIT RETURN 2022</b>
<b>Reference:</b>	<b>GF-22-0000196</b>
<b>Attachment(s):</b>	<b>Attachment 3 - Compliance Audit Return 2022</b>
<b>Date:</b>	<b>15 February 2023</b>
<b>Responsible Officer:</b>	<b>CHIEF EXECUTIVE OFFICER</b>

**BACKGROUND**

The Local Government (Audit) Regulations 1996 require a Local Government to carry out a compliance audit for the period 1 January to 31 December each year. The Compliance Audit Return is to be adopted by the Council and certified by the Chairperson and the Chief Executive Officer.

The certified Compliance Audit Return is to be forwarded to the Department of Local Government by 31 March 2023

**DETAIL**

There were no areas of non-compliance noted in this year's compliance return.

The completed audit return is included in ***Attachment 3***.

**STATUTORY ENVIRONMENT**

Local Government Act 1995 – Part 7.

Local Government (Audit) Regulations 1996 – Regulation 14 and 15.

**POLICY IMPLICATIONS**

Not applicable.

**STRATEGIC IMPLICATIONS**

Not applicable.

**COMMENT**

Nil.

**RESPONSIBLE OFFICER RECOMMENDATION**

That the Audit and Risk Committee recommends that Council endorse the Compliance Audit return for the 2022 calendar year, as presented.

**Moved Cr Cvitan, Seconded Cr Re**



**AMENDMENT**

Moved Cr Vernon, Seconded Cr Re

Adding the following words, subject to the following amendments:

- 1) Question 21, in 'disclosure of interests', now has two parts, the answer to which is "Yes".
- 2) Question 4, in 'finance', now has a mandatory comments field, the comments are:  
"Audit Report pertaining to FY2021 had 6 findings. 5 out of the 6 findings and recommendations have been resolved (ref Exit meeting doc 1 Dec 2022). One finding is deferred to 2023/24 (the date for review of the LTFP and the AMP has been deferred to 30 June 2023, to coincide with the new SCP)."

**Reason for Amendment**

To update the document with the latest changes.

(CARRIED UNANIMOUSLY 5/0)

**SUBSTANTIVE RECOMMENDATION AS AMENDED**

That the Audit and Risk Committee recommends that Council endorse the Compliance Audit return for the 2022 calendar year, as presented, subject to the following amendments:

- 1) Question 21, in 'disclosure of interests', now has two parts, the answer to which is "Yes".
- 2) Question 4, in 'finance', now has a mandatory comments field, the comments are:  
"Audit Report pertaining to FY2021 had 6 findings. 5 out of the 6 findings and recommendations have been resolved (ref Exit meeting doc 1 Dec 2022). One finding is deferred to 2023/24 (the date for review of the LTFP and the AMP has been deferred to 30 June 2023, to coincide with the new SCP)."

(CARRIED UNANIMOUSLY 5/0)

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<b>7</b>	<b>MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC</b>
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In accordance with clause 10.1(h) of the Mindarie Regional Council Meeting Procedures Local Law 2020 and s5.23 of the Local Government Act 1995, the Chair requests the Audit and Risk Committee to meet “behind closed doors” to allow the Committee to consider items 7.1 and 7.2 as the items are of a confidential nature.

No members of the public were present at the meeting.

**Moved Cr Vernon, Seconded Cr Cvitan**

**Procedural Motion**

1. Closes the meeting to the members of the public at 4.28 pm to consider items 7.1 and 7.2 in accordance with Section 5.23 of the *Local Government Act 1995*.
2. Permits the MRC Chief Executive Officer and MRC Staff, to remain in the meeting during discussion for these items.

(CARRIED 5/0)

Doors closed at 4.28 pm.

This Report is confidential and dealt with in a confidential session, under Section 5.23 (2) (f)(ii) of The <i>Local Government Act 1995</i> as the report deals with matters concerning risks to the MRC.	
7.1	CEO REVIEW OF RISK MANAGEMENT, INTERNAL CONTROL AND LEGISLATIVE REQUIREMENT
File No:	GF-22-0000818
Attachment (s)	Attachment 4 – CEO Review of Risk Management, Internal Controls and Legislative Compliance (tracked changes)  Attachment 4a – CEO Review of Risk Management, Internal Controls and Legislative Compliance (clean copy)
Date:	13 February 2023
Responsible Officer:	Chief Executive Officer

#### RESPONSIBLE OFFICER RECOMMENDATION

That the Audit and Risk Committee recommends that Council:

Endorses the CEO's Review of Risk Management, Internal Controls and Legislative Compliance version 13 February 2023, as presented.

Moved Cr Re, Seconded Cr Cvitan

#### AMENDMENT

Moved Mr Kumar, seconded Cr Miles

Adding the following words "subject to the following amendment at attachment 4a on page 17, delete the words "at least every 5 years" and insert the words "as required if there are changes in the conditions".

Reason: To bring it in line with the accounting standards.

(CARRIED UNANIMOUSLY)

#### SUBSTANTIVE RECOMMENDATION AS AMENDED

That the Audit and Risk Committee recommends that Council:

Endorses the CEO's Review of Risk Management, Internal Controls and Legislative Compliance version 13 February 2023, as presented, "subject to the following amendment at attachment 4a on page 17, delete the words "at least every 5 years" and insert the words "as required if there are changes in the conditions".

(CARRIED UNANIMOUSLY 5/0)

This Report is confidential and dealt with in a confidential session, under Section 5.23 (2) (f)(ii) of The <i>Local Government Act 1995</i> as the report deals with matters concerning risks to the MRC.	
<b>7.2</b>	<b>HIGH-RISK REGISTER REVIEW</b>
File No:	GF-20-0000408
Attachment (s)	Attachment 5– High-Risk Register - Review 05.04.2022  Attachment 5a – Risk Criteria Tables
Date:	13 February 2023
Responsible Officer:	Chief Executive Officer

#### RESPONSIBLE OFFICER RECOMMENDATION

That the Audit and Risk Committee recommends that Council:

Endorses the CEO's Review of the High Risk Register as reviewed on 24 November 2022, as presented.

Moved Cr Re, Seconded Cr Cvitan  
**RESOLVED**

That the recommendation be adopted.  
(CARRIED UNANIMOUSLY 5/0)

Moved Cr Vernon, seconded Cr Re  
**Procedural Motion:**

That Committee:

- Reopen the meeting to members of the public at 4.43 pm

(CARRIED 5/0)

Doors re-opened at 4.43 the Chair declared the meeting re-opened. As there were no members of the public present, the Chair noted the resolutions passed behind closed doors.

**8 NEW BUSINESS**

None

**9 NEXT MEETING**

To be arranged

**10 CLOSURE**

The Chair closed the meeting at 4.44 pm and thanked the City of Stirling for their hospitality and use of their meeting facilities.

These minutes were confirmed by the Audit and Risk Committee as a true and accurate record of the Audit and Risk Committee meeting held on 15 February 2023.

Signed  ..... Chair

Dated 23 rd ..... day of November 2023

## LIST OF ATTACHMENTS

Attachment	Title	Page Number
1	Declaration of Interest Form	15
2	Previous Minutes – 01 December 2022	17
3	Compliance Audit Return 2022	32
4	CEO Review of Risk Management, Internal Controls and Legislative Compliance (tracked changes)	Contained in the Confidential Report
4a	CEO Review of Risk Management, Internal Controls and Legislative Compliance (clean copy)	Contained in the Confidential Report
5	High-Risk Register – Review 24.11.2022	Contained in the Confidential Report
5a	Risk Criteria Tables	Contained in the Confidential Report

**Declaration of Interest**

Item  
4

ATTACHMENT 1

Item  
4





## Mindarie Regional Council

### DECLARATION OF FINANCIAL INTEREST/INTEREST THAT MAY AFFECT IMPARTIALITY

To: CHIEF EXECUTIVE OFFICER,  
MINDARIE REGIONAL COUNCIL

<b>Name &amp; Position</b>	
<b>Meeting Date</b>	
<b>Item No/ Subject</b>	
<b>Nature of Interest</b>	
<b>Extent of Interest</b>	
<b>Signature</b>	
<b>Date</b>	

Section 5.65(1) of the Local Government Act 1995 states that:

"A member who has an interest in any matter to be discussed at a Council or Committee meeting that will be attended by that member must disclose the nature of the interest:

- (a) in a written notice given to the CEO before the meeting; or
- (b) at the meeting immediately before the matter is discussed

**Unconfirmed Minutes**  
**Audit and Risk Committee - 01 December 2022**

Item  
5.1

ATTACHMENT 2

Item  
5.1



## MINUTES

### AUDIT AND RISK COMMITTEE MEETING

01 DECEMBER 2022

TIME: 6.30PM

CITY OF WANNEROO

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*Constituent Members: Cities of Perth, Joondalup, Stirling, Vincent and Wanneroo  
Towns of Cambridge and Victoria Park*



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<b>1</b>	<b>DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS</b>
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The Chair declared the meeting open at 6.32 pm

The Chair welcomed Mr Kien Neoh and Ms Danielle England, representatives from the Office of the Auditor General (OAG), to the meeting.

The Chair, Cr Karen Vernon, attended the meeting by electronic means and made the following announcements:

- 1. I authorise myself, Cr Karen Vernon, and Mr Aswin Kumar (independent committee member) to attend the MRC Audit and Risk Committee meeting on 01 December 2022 by electronic means in accordance with Regulation 14C of the Local Government (Administration) Regulations 1996.*
- 2. I confirm that I will be in my home office connecting to the meeting via ZOOM, and I am able to participate in the meeting fully and declare that I can maintain confidentiality when the meeting goes 'behind closed doors' during the confidential session;*
- 3. I acknowledge Mr Kumar's declaration that he will be connecting to the meeting from his home office via ZOOM, so I consider that he is able to participate in the meeting and note his declaration that he can maintain confidentiality when the meeting goes 'behind closed doors' during the confidential session.*

<b>2</b>	<b>ATTENDANCE / APOLOGIES</b>
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**AUDIT COMMITTEE MEMBERS**

Cr Karen Vernon (Chair) <i>attended electronically</i>	Town of Victoria Park
Cr Frank Cvitan (Deputy Chair)	City of Wanneroo
Cr Paul Miles	City of Wanneroo
Mr Ash Kumar <i>attended electronically</i>	External Member

**APOLOGIES**

Cr Elizabeth Re	City of Stirling
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**MRC OFFICERS**

Mr Scott Cairns	Chief Executive Officer
Ms Adnana Arapovic	Finance Manager
Ms Deborah Toward	PA Executive Support

**OBSERVERS**

Nil

**VISITORS**

Mr Kien Neoh	Director, Financial Audit	Office of the Auditor General
Ms Danielle England	Principle Auditor <i>attended electronically</i>	Office of the Auditor General

### 3 TERMS OF REFERENCE

At an Ordinary Council Meeting held on 7 July 2005 the Audit Committee was established by Council under s7.1A of the Local Government Act 1995 and at an Ordinary Council Meeting held on 27 October 2005, Council adopted the Terms of Reference for the operation of the Audit Committee. A review of the Audit Committee Terms of Reference has been conducted and subsequently revised by Council at an Ordinary Council Meeting held on 26 May 2022, and the Committee renamed the Audit and Risk Committee.

The Committee will operate in accordance with all relevant provisions of the Act, the Local Government (Audit) Regulations 1996, the Local Government (Administration) Regulations 1996 and the Terms of Reference.

As prescribed in Section 16 of the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee is to provide guidance and assistance to Council on matters relevant to its terms of reference.

Refer to Page 12 for the full Terms of Reference

### 4 DECLARATION OF INTERESTS

Nil

### 5 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

The minutes of the Audit and Risk Committee meetings held on 7 and 9 September 2022, can be found at **Attachment 1 and 1a**

### RECOMMENDATION

**That the Minutes of the Audit and Risk Committee Meeting held on 07 September and 09 September 2022 be taken as read, confirmed and the Chair invited to sign same as a true record of the proceedings.**

**Moved Cr Vernon, Seconded Cr Cvitan**

**RESOLVED**

**That the recommendation be adopted.**

**(CARRIED UNANIMOUSLY 4/0)**



<b>6</b>	<b>REPORTS</b>
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<b>6.1 ANNUAL FINANCIAL REPORT 2021/2022</b>	
<b>Reference:</b>	<b>GF-21-0000314</b>
<b>Attachment(s):</b>	<b>Attachment 3 and 4</b>
<b>Date:</b>	<b>25 November 2022</b>
<b>Responsible Officer:</b>	<b>Manager Finance</b>

### BACKGROUND

The *Local Government Act 1995* (the Act) requires every local government to prepare an Annual Report for each financial year and to accept it prior to 31 December following the end of the financial year (section 5.53 and 5.54 of the Local Government Act 1995). The Act also specifies the contents required to be included in the Annual Report. If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to accepted by the local government no later than 2 months after the auditor's report becomes available.

The Mindarie Regional Council (MRC), in accordance with the Local Government Act 1995 Section 5.53, is required to submit an Annual Report.

The annual audit of the Financial Statements for the financial year ended 30 June 2022 has been completed and the Financial Report is now submitted to the Audit Committee for consideration. The draft Financial Report is included as **Attachment 3** to this agenda.

The full Annual Report, including the Financial Report, will be presented to the Council at its Ordinary Council Meeting on 15 December 2022.

### DETAIL

The Auditor, in accordance with the Local Government (Audit) Regulations 1996 Sections 10.2 and 10.3 is required to issue an audit report after the completion of the annual audit that expresses an opinion on the financial position and results of the operations of the local government for each financial year.

The Audit Completion Letter from the Auditor General (OAG) is included as part of **Confidential Attachment 4**. The MRC, in accordance with the Local Government (Financial Management) Regulations 1996 Section 51.1, is required to include in the Annual Financial Report a signed Statement of Declaration by the CEO after this report has been audited in accordance with the Local Government Act 1995. This declaration is on page 1 of **Attachment 3**.

### STATUTORY IMPLICATIONS

The submission of the Financial Report for 2021/2022 is in conformity with the requirements of the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996. The Auditor's Report for 2021/2022 conforms to the requirements of the Local Government (Audit) Regulations 1996.

**POLICY IMPLICATIONS**

Not applicable.

**STRATEGIC IMPLICATIONS**

Not applicable.

**COMMENT**

The Financial Report of the MRC has been prepared in accordance with the requirements of Local Government Act 1995 and applicable Australian Accounting Standards.

Section 51 of the Local Government (Financial Management) Regulations state the following;

(1) After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.

(2) A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.

**RESPONSIBLE OFFICER RECOMMENDATION**

**That the Audit and Risk Committee recommends that Council adopt the Financial Report for year ended 30 June 2022.**

The Chair invited the Finance Manager, Ms Arapovic, to present an overview of the financial report for the financial year ended 30 June 2022.

The Finance Manager provided a verbal presentation of the Financial Report to the Committee.

On behalf of the Audit and Risk Committee, the Chair thanked the Finance Manager and the team at the MRC for the work on the Annual Financial Report.

**Moved Cr Vernon, Seconded Cr Miles**

**RESOLVED**

**That the recommendation be adopted.**

(CARRIED UNANIMOUSLY 4/0)

In accordance with clause 10.1(h) of the Mindarie Regional Council Meeting Procedures Local Law 2020 and s5.23 of the Local Government Act 1995, the Chair requests the Audit and Risk Committee to meet “behind closed doors” to allow the Committee to consider items 7.1 and 7.2 as the items are of a confidential nature.

No members of the public were present at the meeting.

**Moved Cr Vernon, Seconded Cr Cvitan**

**Procedural Motion**

1. Closes the meeting to the members of the public at 6.52pm to consider items 7.1 and 7.2 in accordance with Section 5.23 of the *Local Government Act 1995*.
2. Permits the MRC Chief Executive Officer, MRC staff and Representatives from OAG, to remain in the chamber during discussion for these items.

(CARRIED 4/0)

Doors closed at 6.52 pm

<b>7      MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC</b>
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<p><b>This report is confidential and dealt with in a confidential session, under Section 5.23 (2) (f) (ii) of The <i>Local Government Act 1995</i> as the report deals with matters concerning risks to the MRC.</b></p>
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<b>7.1    ANNUAL FINANCIAL REPORT AUDIT PLANNING 2021/2022</b>
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<b>File No:</b>	<b>GF-21-0000314</b>
<b>Attachment (s)</b>	<b>Attachment 2</b>
<b>Date:</b>	<b>25 NOVEMBER 2022</b>
<b>Responsible Officer:</b>	<b>FINANCE MANAGER</b>

#### **RESPONSIBLE OFFICER RECOMMENDATION**

**That the Audit Committee note its review of the scope and effectiveness of the 2021/2022 Annual Financial Report Audit Planning Summary issued by the Auditors.**

The Chair invited officers from the Office of the Auditor General (OAG) to present a verbal report on the conduct of the Financial Year 2022 Audit and the Final Audit Report.

Mr Neoh (OAG) provided a verbal report, acknowledging that there had been some complexities in the Audit and congratulated all the MRC staff involved in the Audit.

The Chair offered Committee Members a private audience with OAG; the Committee considered it was not required.

On behalf of the Committee, the Chair thanked OAG Officers for their work on the MRC Audit.

**Moved Cr Miles, Seconded Cr Cvitan**

**RESOLVED**

**That the recommendation be adopted.**

(CARRIED UNANIMOUSLY 4/0)

<b>This report is confidential and dealt with in a confidential session, under Section 5.23 (2) (f) (ii) of The <i>Local Government Act 1995</i> as the report deals with matters concerning risks to the MRC.</b>	
<b>7.2 AUDIT COMPLETION REPORT</b>	
<b>File No:</b>	<b>GF-21-0000314</b>
<b>Attachment (s)</b>	<b>Attachment 4 Attachment 4a</b>
<b>Date:</b>	<b>25 NOVEMBER 2022</b>
<b>Responsible Officer:</b>	<b>FINANCE MANAGER</b>

That the Audit and Risk Committee recommends that Council note the Auditor General Independent Auditors Report for year ended 30 June 2022 issued by the Auditors.

That the Audit and Risk Committee recommends that Council note the final exit brief for year ended 30 June 2022 issued by the Auditors.

That the Audit and Risk Committee recommends that Council note the representation letter for the year ended 30 June 2022 issued by the Auditors.

**Moved Cr Vernon, Seconded Cr Cvitan**

**RESOLVED**

**That the recommendation be adopted.**

(CARRIED UNANIMOUSLY 4/0)

**Moved Cr Vernon, seconded Cr Miles**

**Procedural Motion:**

**That Committee:**

- **Reopen the meeting to members of the public at 7.44 pm**

(CARRIED 4/0)

Doors re-opened at 7.45pm, the Chair declared the meeting re-opened. As there were no members of the public present, the Chair noted the resolutions passed behind closed doors.

<b>8</b>	<b>NEW BUSINESS</b>
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Nil

<b>9</b>	<b>NEXT MEETING</b>
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To be confirmed

<b>10</b>	<b>CLOSURE</b>
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The Chair closed the meeting at 7.45 pm and thanked the City of Wanneroo for their hospitality and use of their meeting facilities.

The Chair thanked Committee Members, MRC staff and Officers from the OAG for their attendance.

These minutes were confirmed by the Audit and Risk Committee as a true and accurate record of the Audit and Risk Committee meeting held on 01 December 2022

Signed ..... Chair

Dated..... day of .....2022

## **AUDIT AND RISK COMMITTEE TERMS OF REFERENCE**

*(Terms of Reference endorsed Ordinary Council Meeting 26 May 2022)*

### **1. Objectives of Audit Committee**

In line with Function 16 of the Local Government (Audit) Regulations 1996, the objective of the Audit and Risk committee is to:

- Support Council in fulfilling its governance and oversight responsibilities in relation to financial reporting, internal control structure, risk management and external audit functions and ethical accountability.
- Critically examine the annual external audit and liaise with the Office of the Auditor General (OAG) so that Council can be satisfied with the performance of the local government in managing its financial affairs.
- Receive and review reports prepared by the Chief Executive Officer in accordance with the Regulations, and present a report to Council on its findings and recommendations.

Reports from the Committee will assist Council in discharging its legislative responsibilities of controlling the Council's affairs, determining the Council's policies and overseeing the allocation of the Council's finances and resources. The Committee will ensure openness in the Council's financial reporting and will liaise with the Chief Executive Officer (CEO) to ensure the effective and efficient management of the Council's financial accounting systems and compliance with legislation.

The Committee is to facilitate:

- the enhancement of the credibility and objectivity of external financial reporting;
- effective management of financial and other risks and the protection of Council assets;
- compliance with laws and regulations as well as use of best practice guidelines relative to audit, risk management, internal control and legislative compliance;
- the provision of an effective means of communication between the OAG, the CEO and the Council.

### **2. Powers of the Audit Committee**

The Committee is a formally appointed committee of Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The Committee does not have any management functions and cannot involve itself in management processes or procedures.

The Committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its terms of reference in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the Council that have not been delegated to the CEO.



### **3. Membership**

The Committee will consist of a minimum of three elected members. The Council may also appoint an external member. All members shall have full voting rights.

External persons appointed to the Committee will be a member of CPA Australia or the Institute of Chartered Accountants (Australia), have the requisite financial, risk, commercial and/or business experience, and will be sufficiently conversant with governance, financial and other reporting requirements so as to allow them to fulfil the role.

Appointment of external persons shall be made by Council by way of a public advertisement and be for a maximum of two years.

Reimbursement of approved expenses will be paid to each external person who is a member of the Committee, up to an annual limit set as part of the annual budget process.

The CEO and employees are not members of the committee.

The CEO or his/her nominee is to attend all meetings to provide advice and guidance to the Committee.

The Council shall provide secretarial and administrative support to the Committee.

### **4. Meetings**

The Committee shall meet at least once a year.

Additional meetings shall be convened at the discretion of the presiding person.

A quorum of the Committee will be constituted by three members.

Any decision of the Committee is to be made by simple majority.

### **5. Reporting**

Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council.

### **6. Duties and Responsibilities**

The duties and responsibilities of the Committee will be –

- (a) Provide guidance and assistance to Council as to carrying out the function of the Council in relation to audits.
- (b) Review and recommend to Council –
  - a list of those matters to be audited; and
  - the scope of the audit to be undertaken.
- (c) Meet with the OAG once in each year and provide a report to Council on the matters discussed and outcome of those discussions.

- (d) Liaise with the CEO to ensure that the Local Government does everything in its power to –
  - assist the OAG to conduct the audit and carry out his or her other duties under the *Local Government Act 1995*; and
  - ensure that audits are conducted successfully and expeditiously.
- (e) Examine the reports of the OAG after receiving a report from the CEO on the matters and –
  - determine if any matters raised require action to be taken by the Council; and
  - ensure that appropriate action is taken in respect of those matters.
- (f) Review the report prepared by the CEO on any actions taken, in respect of any matters raised in the report of the OAG and present the report to Council for adoption prior to the end of the next financial year or six months after the last report prepared by the OAG is received, whichever is the latest in time.
- (g) Review the scope of the audit plan and program and its effectiveness.
- (h) Review the appropriateness of special internal audit assignments undertaken at the request of Council or CEO.
- (i) Review the level of resources allocated to internal audit and the scope of its authority.
- (j) Review reports of internal audits and monitor the implementation of recommendations made by OAG and review the extent to which Council and management reacts to matters raised.
- (k) Facilitate liaison between the internal auditor and the OAG to promote compatibility, to the extent appropriate, between their audit programs.
- (l) Review Council's draft annual financial report, focusing on:
  - accounting policies and practices;
  - changes to accounting policies and practices;
  - the process used in making significant accounting estimates;
  - significant adjustments to the financial report (if any) arising from the audit process;
  - compliance with accounting standards and other reporting requirements; and
  - significant variances from prior years.
- (m) Consider recommending adoption of the financial report to Council.
- (n) Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the Committee's terms of reference.
- (o) Seek information or obtain expert advice through the CEO on matters of concern within the scope of the Committee's terms of reference following authorisation from the Council.
- (p) Review the annual Compliance Audit Return and report to the Council the results of that review.
- (q) Consider the CEO review of the appropriateness and effectiveness of the Council's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the Committee, and report to the Council the results of those reviews, in accordance with regulation 17 of the Local Government (Audit) Regulations 1996.
- (r) Monitor the progress of any major lawsuits facing the Council.
- (s) Perform an annual review of the MRC Risk Management Framework and the full risk register.
- (t) Perform a biannual review of the high risks identified in the Council's Risk Register.

END

**Compliance Audit Return 2022**

Item  
6.1

ATTACHMENT 3

Item  
6.1

## Compliance Audit Return 2022

Commercial Enterprises by Local Governments		
No	Reference	Question
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2022? <b>NO</b> The MRC is still operating under the provision of landfill services business plan, valid to 2024/25
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2022? <b>N/A</b>
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2022? <b>N/A</b>
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2022? <b>N/A</b>
5	s3.59(5)	During 2022, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority? <b>N/A</b>

Delegation of Power/Duty		
No	Reference	Question
1	s5.16	Were all delegations to committees resolved by absolute majority? <b>N/A</b>
2	s5.16	Were all delegations to committees in writing? <b>N/A</b>
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ? <b>N/A</b>
4	s5.18	Were all delegations to committees recorded in a register of delegations? <b>N/A</b>
5	s5.18	Has council reviewed delegations to its committees in the 2021/2022 financial year? <b>N/A</b>
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the <i>Local Government Act 1995</i> ? <b>YES</b>
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority? <b>YES</b>
8	s5.42(2)	Were all delegations to the CEO in writing? <b>YES</b>
9	s5.44(2)	Were all delegations by the CEO to any employee in writing? <b>YES</b>
10	s5.16(3)(b) & s5.45(1)(b)	Were all decisions by the council to amend or revoke a delegation made by absolute majority? <b>N/A</b> Delegations went to the Ordinary Council meeting 29.9.2022 – delegations were not amended or revoked
11	s5.46(1)	Has the CEO kept a register of all delegations made under Division 4 of the Act to the CEO and to employees?

		YES
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2021/2022 financial year? YES
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record in accordance with Local Government (Administration) Regulations 1996, regulation 19? YES

## Disclosure of Interest

No	Reference	Question
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69 of the <i>Local Government Act 1995</i> , did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter? N/A
2	s5.68(2) & s5.69(5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required the Local Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting? N/A
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) of the <i>Local Government Act 1995</i> recorded in the minutes of the meeting at which the disclosures were made? YES
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day? YES
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2022? YES
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return? YES
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> ? YES
8	s5.88(1) & (2)(b) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70, 5.71 and 5.71A of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28? YES
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76 of the <i>Local Government Act 1995</i> , did the CEO remove from the register all returns relating to that person? YES
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return? YES
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B of the <i>Local Government Act 1995</i> , in the form prescribed in the Local Government (Administration) Regulations 1996, regulation 28A? YES

12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website? <b>YES</b>
13	s5.89A(6)	When people cease to be a person who is required to make a disclosure under section 5.87A or 5.87B of the Local Government Act 1995, did the CEO remove from the register all records relating to those people? <b>YES</b>
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) Local Government Act 1995 been kept for a period of at least five years after the person ceases to be a person required to make a disclosure? <b>YES</b>
15	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report? <b>N/A</b>
16	s5.71A & s5.71B(5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) of the Local Government Act 1995 relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application? <b>N/A</b>
17	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) of the Local Government Act 1995 recorded in the minutes of the council meeting at which the decision was considered? <b>N/A</b>
18	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)? <b>YES</b>
19	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4) of the Local Government Act 1995? <b>NO</b>
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for employees on the local government's website? <b>YES</b>
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government in accordance with section 5.51A(1) of the Local Government Act 1995? <b>YES</b>

## Disposal of Property

No	Reference	Question
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) of the Local Government Act 1995 (unless section 3.58(5) applies)?  N/A
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the Local Government Act 1995, did it provide details, as prescribed by section 3.58(4) of the Act, in the required local public notice for each disposal of property?  N/A

## Elections

No	Reference	Question
1	Elect Regs 30G(1) & (2)	Did the CEO establish and maintain an electoral gift register and ensure that all disclosure of gifts forms completed by candidates and donors and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the forms relating to each candidate in accordance with regulations 30G(1) and 30G(2) of the Local Government (Elections) Regulations 1997?  N/A
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years in accordance with regulation 30G(4) of the Local Government (Elections) Regulations 1997?  N/A
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with regulation 30G(5) of the Local Government (Elections) Regulations 1997?  N/A

## Finance

No	Reference	Question
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Local Government Act 1995?  YES – Established an Audit and Risk Committee
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the <i>Local Government Act 1995</i> , did it do so by absolute majority?  N/A
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2022 received by the local government by 31 December 2022?  YES FY 2022 report received 05 December 2022  Note : FY 2021 report also received 14 January 2022
4	s7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under section 7.9(1) of the <i>Local Government Act 1995</i> required action to be taken, did the local government ensure that appropriate action was undertaken in respect of those matters?  YES
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?  N/A



6	s7.12A(5)	<p>Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the <i>Local Government Act 1995</i>, did the CEO publish a copy of the report on the local government's official website?</p> <p>YES</p>
7	Audit Reg 10(1)	<p>Was the auditor's report for the financial year ending 30 June 2022 received by the local government within 30 days of completion of the audit?</p> <p>YES – Report received 05.12.2022, sent to DLGSC 19.12.2022</p>

## Integrated Planning and Reporting

No	Reference	Question
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?  YES adopted 06 April 2017 currently under review and due for completion by 30.06.2023
2	Admin Reg 19DA(1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?  YES adopted 06 April 2017 currently under review and due for completion by 30.06.2023
3	Admin Reg 19DA(2) & (3)	Does the corporate business plan comply with the requirements of Local Government (Administration) Regulations 1996 19DA(2) & (3)?  YES

## Local Government Employees

No	Reference	Question
1	s5.36(4) & s5.37(3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Local Government (Administration) Regulations 1996, regulation 18A?  N/A no CEO recruitment in 2022 the MRC has not designated any roles as Senior employees
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?  N/A
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4) of the Local Government Act 1995?  N/A
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?  N/A
5	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?  N/A

## Official Conduct

No	Reference	Question
1	s5.120	Has the local government designated an employee to be its complaints officer?  YES
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a) of the Local Government Act 1995?  N/A - no complaints received
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the Local Government Act 1995?  N/A - no complaints received
4	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?  YES - nil complaints

## Optional Questions

No	Reference	Question
1	Financial Management Reg 5(2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three years prior to 31 December 2022? If yes, please provide the date of council's resolution to accept the report. <b>YES</b> <b>Audit Committee 22.07.2021 and to OCM 12.08.2021 via the Members Information Bulletin</b>
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2022? If yes, please provide date of council's resolution to accept the report. <b>Yes Reviewed in January 2020, report to Audit Committee 30 Jan 2020 and Ordinary Council meeting held on 27 Feb 2020 (presented through the Members Information Bulletin). Due for a review Qtr 1 2023.</b>
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B of the <i>Local Government Act 1995</i> , were the disclosures made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C of the Act? <b>YES</b>
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events? <b>YES</b>
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4) of the <i>Local Government Act 1995</i> ? <b>YES note that 5.96A(1(a)) does not apply to Regional Councils</b>
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members? <b>YES - the policy, training and reporting requirements of MRC Councillors, as required under the Act are fulfilled by their respective councils.</b>
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2021/2022 financial year and publish it on the local government's official website by 31 July 2022? <b>NO - the policy, training and reporting requirements of MRC Councillors, as required under the Act are fulfilled by their respective councils.</b>
8	s6.4(3)	By 30 September 2022, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2022? <b>YES</b>
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income? <b>YES</b>

## Tenders for Providing Goods and Services

No	Reference	Question
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy, adopted under the Local Government (Functions and General) Regulations 1996, regulations 11A(1) and (3) in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less? <b>YES</b>
2	s3.57 F&G Reg 11	Subject to Local Government (Functions and General) Regulations 1996, regulation 11(2), did the local government invite tenders for all contracts for the supply of goods or services where the consideration under the contract was, or was expected to be, worth more than the consideration stated in regulation 11(1) of the Regulations? <b>YES</b> <b>Note 1: The MRC procure insurances services from LGIS, a member benefit Scheme without going to tender.</b>

<p>Note 2: One instance while a tender process was live an existing contract for the tendered service exceeded the \$250,000 value before the resolution on the tender was passed by council.</p>		
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	<p>When regulations 11(1), 12(2) or 13 of the Local Government Functions and General Regulations 1996, required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with Regulation 14(3) and (4)?</p> <p>YES</p>
4	F&G Reg 12	<p>Did the local government comply with Local Government (Functions and General) Regulations 1996, Regulation 12 when deciding to enter into multiple contracts rather than a single contract?</p> <p>YES</p>
5	F&G Reg 14(5)	<p>If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer notice of the variation?</p> <p>YES</p>
6	F&G Regs 15 & 16	<p>Did the local government's procedure for receiving and opening tenders comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 15 and 16?</p> <p>YES</p>

7	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulation 17 and did the CEO make the tenders register available for public inspection and publish it on the local government's official website? <b>YES</b>
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender? <b>N/A</b>
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept? <b>YES</b>
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted? <b>YES</b>
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of the Local Government (Functions and General) Regulations 1996, Regulations 21 and 22? <b>YES</b>
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice? <b>N/A the MRC did not seek procurement related expression of interest in 2022.</b>
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under the Local Government (Functions and General) Regulations 1996, Regulation 23(1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer? <b>N/A the MRC did not seek procurement related expression of interest in 2022.</b>
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with Local Government (Functions and General) Regulations 1996, Regulation 24? <b>N/A the MRC did not seek procurement related expression of interest in 2022.</b>
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with Local Government (Functions and General) Regulations 1996, Regulations 24AD(4) and 24AE? <b>N/A the MRC did not seek to establish a panel of pre-qualified suppliers in 2022.</b>
16	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application notice of the variation? <b>N/A the MRC did not seek to establish a panel of pre-qualified suppliers in 2022</b>
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 16, as if the reference in that regulation to a tender were a reference to a pre-qualified supplier panel application? <b>N/A the MRC did not seek to establish a panel of pre-qualified suppliers in 2022</b>
18	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24AG? <b>N/A the MRC did not seek to establish a panel of pre-qualified suppliers in 2022</b>
19	F&G Reg 24AH(1)	Did the local government reject any applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time, specified in the invitation for applications? <b>N/A the MRC did not seek to establish a panel of pre-qualified suppliers in 2022</b>
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept? <b>N/A the MRC did not seek to establish a panel of pre-qualified suppliers in 2022</b>
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application? <b>N/A the MRC did not seek to establish a panel of pre-qualified suppliers in 2022</b>

22 F&G Regs 24E & 24F

Where the local government gave regional price preference, did the local government comply with the requirements of Local Government (Functions and General) Regulations 1996, Regulation 24E and 24F?

N/A no regional price preference given in 2022