



MINUTES

AUDIT AND RISK COMMITTEE MEETING

06 MARCH 2024

TIME: 6.30PM

CITY OF STIRLING

*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 6.35 pm

2 ATTENDANCE / APOLOGIES

ATTENDANCE:

| | | |
|-----------------|---------------------|--------------------|
| Cr Chris Hatton | CHAIR | (City of Stirling) |
| Cr Joe Ferrante | DEPUTY CHAIR | (City of Stirling) |
| Mr Aswin Kumar | | External Member |

APOLOGIES:

| | |
|---------------|--------------------|
| Cr Paul Miles | (City of Wanneroo) |
|---------------|--------------------|

MRC REPRESENTATIVES:

| | |
|--------------------|--------------------------------------|
| Mr Scott Cairns | Chief Executive Officer |
| Ms Adnana Arapovic | Executive Manager Corporate Services |
| Ms Sonia Cherico | Human Resources Manager |
| Ms Deborah Toward | Executive Assistant |

3 TERMS OF REFERENCE

At an Ordinary Council Meeting held on 26 May 2022, Council adopted the Terms of Reference for the Audit and Risk Committee, as follows:

Terms of Reference – 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 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,*
-

- (r) *and report to the Council the results of those reviews, in accordance with regulation 17 of the Local Government (Audit) Regulations 1996.*
- (s) *Monitor the progress of any major lawsuits facing the Council.*
- (t) *Perform an annual review of the MRC Risk Management Framework and the full risk register.*
- (u) *Perform a biannual review of the high risks identified in the Council's Risk Register.*

Meeting Note:

The Chair noted that the Terms of Reference is due for review, the review will ensure that the Committee's role in the review and recommendation of CBP reporting is captured.

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| 4 DECLARATION OF INTERESTS |
|-----------------------------------|

Nil

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| 5 CONFIRMATION OF MINUTES OF PREVIOUS MEETING |
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The minutes of the Audit and Risk Committee meetings held on 23 November 2023, can be found at **Attachment 1**

RECOMMENDATION

That the Minutes of the Audit and Risk Committee Meeting held on 24 February 2024 be taken as read, confirmed and the Chair invited to sign same as a true record of the proceedings.

Moved Cr Ferrante, seconded Cr Hatton

Amendment

Moved Cr Ferrante, seconded Cr Hatton

Add the following words *"23 November 2023 accurately reflect the deliberations and recommendations of the committee on that date and therefore are taken as read, and the Chair invited to sign same as a true record of the proceedings"* after the words *"That the Minutes of the Audit and Risk Committee meeting held on"*.

(CARRIED UNANIMOUSLY 3/0)

For: Crs Hatton, Ferrante and Mr Kumar

Against: Nil

Substantive recommendation, as amended

That the Minutes of the Audit and Risk Committee Meeting held on 23 November 2023 accurately reflect the deliberations and recommendations of the committee on that date and therefore are taken as read, and the Chair invited to sign same as a true record of the proceedings.

(CARRIED UNANIMOUSLY 3/0)

For: Crs Hatton, Ferrante and Mr Kumar

Against: Nil

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|----------|----------------|
| 6 | REPORTS |
|----------|----------------|

| 6.1 COMPLIANCE AUDIT RETURN 2023 | |
|----------------------------------|---|
| Reference: | GF-23-0000142 |
| Attachment(s): | Attachment 1 - Compliance Audit Return 2023 |
| Date: | 27 February 2024 |
| Responsible Officer: | CHIEF EXECUTIVE OFFICER |

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 2024

DETAIL

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

The completed audit return is included in ***Attachment 1***.

STATUTORY ENVIRONMENT

Local Government Act 1995 – Part 7.

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

POLICY IMPLICATIONS

Not applicable.

STRATEGIC IMPLICATIONS

Strategic Community Plan

Objective 3. Deliver best practice governance processes and structures

Maintain efficient and equitable governance – Achieve 100% response rate for the Compliance Audit Return responses.

COMMENT

Nil.

RESPONSIBLE OFFICER RECOMMENDATION

That the Audit and Risk Committee recommends that Council endorse the Compliance Audit return for the 2023 calendar year, as presented.

**Moved Cr Ferrante, seconded Cr Hatton
RESOLVED**

That the recommendation be adopted.

(CARRIED UNANIMOUSLY 3/0)

For: Crs Hatton, Ferrante and Mr Kumar

Against: Nil

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|-----------------------------|--|
| 6.2 | MINDARIE REGIONAL COUNCIL INTERNAL AUDIT FUNCTION |
| File No: | GF-23-0000142 |
| Appendix(s): | Nil |
| Date: | 27 February 2024 |
| Responsible Officer: | Chief Executive Officer |

SUMMARY

The purpose of this report is to advise the Audit and Risk Committee and Council of the proposed extension of the internal audit function.

BACKGROUND

The WA Auditor General recognises that there are four lines of defence which underpin a strong governance framework. Internal audit is the third line of defence; see below:

- First line of defence – internal controls, policies, procedures, information systems and culture and ethics
- Second line of defence – Internal oversight, monitoring and reporting, risk management and compliance, financial reporting and certification
- Third line of defence – Internal Audit CEO financial and non-financial reviews
- Fourth line of defence – Auditor General external audits

The Local Government (Audit) Regulations 1996 regulation 17 (Audit Regulation 17) requires the CEO to undertake a review of the appropriateness and effectiveness of systems and procedures in relation to risk management, internal control and legislative compliance once in every 3 years and report to the audit committee the result of that review. The last review was undertaken in February 2024 by an external consultant, Civic Legal.

In addition, the Local Government (Financial Management) Regulations 1996, regulation 5 (FM Regulation 5) requires the CEO to undertake a review of the appropriateness and effectiveness of the financial management systems and procedures regularly (and not less than once in every three financial years) and report to the local government the results of that review. The last review was undertaken in May 2021 and a review has been scheduled for March 2024 by an external consultant, Macri Partners.

The four lines of defence model assists local governments to understand if there are any gaps in assurance activities that manage key risks or whether they are a duplication of effort, this helps inform the internal audit program, improve efficiencies and assists the Audit and Risk Committee and Council in their oversight responsibilities.

The MRC propose integrating and expanding the existing Internal Audit function of FM Regulation 5 and Audit Regulation 17 to provide a 3 year plan, of independent and objective assurance provided by external consultants, to achieve a continuous audit cycle that is regularly reviewed.

Local governments can use different models for their internal audit services; these can be in-house, co-sourced or fully outsourced. Establishing an in-house audit department is unlikely due to the relatively small size of the MRC, therefore the engagement of internal audit services from an experienced, qualified and reputed accounting professional firm in Western Australia is sought.

The three-year plan will be developed following an analysis of FM Reg 5 and Audit Reg 17 audits and identifying the higher order risks within the risk register. The development of a three-year plan provides assurance that key risks are identified and controlled effectively.

Through this initiative, the MRC seeks to establish a robust internal audit framework that aligns with its commitment to transparency and accountability to provide a richer understanding of financial management, compliance, risk management and internal controls.

The business improvements that result from an effective internal audit function will ultimately add value to the way the MRC runs its business.

This report, in the first instance seeks to gain in principle support for integrating and extending the internal audit function on a three-year rolling plan.

DETAIL

The internal audit function is independent from operational functions, systems and processes.

To be most effective the function must be free from management control that may adversely impact on this independence and the auditing and reporting function.

For local government, responsibility for the internal audit function rests with the CEO, who also reports to the Audit and Risk committee and Council.

The internal audit function will report directly to the CEO to eliminate undue influence on audit activities, findings and reporting. It is good practice for the internal auditor to also have a direct line of communication to the audit and risk committee (a functional reporting relationship). Through the scope, it is proposed that the external auditor will have the ability to liaise directly with the Chair of the Audit and Risk Committee to discuss reports included in Committee agendas, and will be able to communicate with the wider Committee through attendance at Committee meetings.

The Local Government (Financial Management) Regulations 1996 prohibits an employee, to whom responsibility for the day-to-day accounting or financial management operations of a local government is delegated, to also be delegated the responsibility for conducting an internal audit.

The use of independent internal audit provides the following important benefits to the MRC:

- Independent assurance for management, Council and the Office of the Auditor General that internal controls in place are working effectively.
- Provision of advisory information on areas that may need further strengthening.
- Independent review of the efficiency and effectiveness of financial and non-financial controls
- Independent review the MRC's compliance with legislative requirements.

The objectives of the internal audit function are to ensure that MRC attains:

- **Increased Operational Efficiency:** Regular internal audits can identify inefficiencies in processes and recommend improvements, leading to cost savings and resource optimisation.
- **Strengthened Compliance:** Internal audit ensures compliance with applicable laws, regulations, and policies, reducing the likelihood of legal and regulatory penalties. Further, demonstrating a commitment to compliance fosters stakeholders' trust and confidence.
- **Improved Financial Accountability:** Internal audit ensures that financial transactions are conducted in accordance with established policies and procedures, minimising the risk of mismanagement or fraud. By regularly reviewing financial records and internal controls, we can identify and rectify potential issues before they escalate, ensuring the responsible use of public funds.
- **Enhanced Risk Management:** Internal audit helps identify and assess risks associated with various operations, allowing proactive measures to mitigate these risks.
- **Accountability and Transparency:** Internal audit provides an independent and objective evaluation of effective design of internal controls activities, promoting transparency and accountability.
- **Continuous Improvement:** Internal audit fosters a culture of continuous improvement by providing constructive feedback and recommendations for better governance.

Process

The CEO will present to the Audit and Risk Committee, with a subsequent recommendation to Council, a three year internal audit plan which sets out the recommended scope of the internal audit for the period.

The CEO is responsible for the contract management and facilitating the audit and ensuring that staff and resources are available to implement and monitor Internal Audit recommendations.

Reporting and Communication

The internal auditor will provide the CEO with comprehensive audited reports detailing their key observations and findings.

The CEO will provide the reports and a recommended action plan to the Audit and Risk Committee.

The Audit and Risk Committee will receive the reports of the Internal Auditor, consider the CEOs recommendations arising from the reports, and monitor the implementation of agreed recommendations, making recommendations to Council.

Contractual Term

Contract terms will be considered and further advice provided to ensure flexibility in the term of appointment to ensure contract performance can be monitored and managed.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Audit) Regulations 1996

Local Government (Financial Management) Regulations 1996

POLICY IMPLICATIONS

CP06 – Purchasing Policy

Risk Register

FINANCIAL IMPLICATIONS

Budget for Regulation 5 and 17 is available in 2023/2024 budget, proposed internal audit function if endorsed by Council will form a part of 24/25 budget.

STRATEGIC IMPLICATIONS

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|---|
| STRATEGIC COMMUNITY PLAN 2023 – 2032 |
| Strategic Objective 3 : Deliver best practice governance processes and structures |

COMMENT

Nil

VOTING REQUIREMENT

Simple Majority

RESPONSIBLE OFFICER RECOMMENDATION

That the Audit and Risk committee recommends to Council:

That Council:

1. Endorse the CEO's proposed internal audit function for Mindarie Regional Council.
2. Request the CEO to provide a further report detailing the three-year work plan that will be the basis of a contract for the Internal Audit service.

**Moved Cr Hatton, seconded Cr Ferrante
RESOLVED**

That the recommendation be adopted

(CARRIED UNANIMOUSLY 3/0)

For: Crs Hatton, Ferrante and Mr Kumar

Against: Nil

Meeting note:

Question raised by Chair that for item 6.2 Mindarie Regional Council Internal Audit Function, that there be feedback from member councillors regarding the direction of future closure and expenditure on infrastructure and assets.

Moved Cr Ferrante, seconded Mr Kumar

Procedural Motion:

That the Audit and Risk Committee:

1. Closes the meeting to the members of the public at 7.37 pm to consider items 7.1, 7.2 and 7.3 in accordance with section 5.23 (f)(ii) of the Local Government Act 1995.
2. Permits the MRC Chief Executive Officer and MRC staff to remain in the meeting during discussions for items 7.1, 7.2 and 7.3

(CARRIED UNANIMOUSLY 3/0)

For: Crs Hatton, Ferrante and Mr Kumar

Against: Nil

7 MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

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|--|--|
| 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 HIGH RISK REGISTER | |
| File No: | GF-22-0000089 |
| Attachment (s) | Attachment 3 - High Risk Register Attachment 4 - Risk Assessment and Acceptance Criteria V3 Attachment 5 - Risk Management Plan and Appetite Statement |
| Date: | 19 February 2024 |
| Responsible Officer: | CHIEF EXECUTIVE OFFICER |

That the Audit and Risk Committee recommends that Council: Notes the high risk register as presented.

Moved Cr Ferrante, seconded Mr Kumar
RESOLVED

That the recommendation be adopted
(CARRIED UNANIMOUSLY 3/0)

For: Crs Hatton, Ferrante and Mr Kumar
Against: Nil

This report is confidential and dealt with in a confidential session, under Section 5.23 (2) (f)(ii) of The *Local Government Act 1995* as the report deals with matters concerning risks to the MRC.

7.2 CEO's REVIEW OF RISK MANAGEMENT, INTERNAL CONTROLS AND LEGISLATIVE COMPLIANCE

| | |
|-----------------------------|--|
| File No: | GF-22-0000089 |
| Attachment (s) | Attachment 6 - Civic and Legal, Systems and Procedures Review |
| Date: | 27 February 2024 |
| Responsible Officer: | CHIEF EXECUTIVE OFFICER |

That the Audit and Risk Committee recommends that Council:

Endorses the CEO's Review of Risk Management, Internal Controls and Legislative Compliance completed 16 February 2024.

**Moved Cr Ferrante, seconded Cr Hatton
RESOLVED**

**That the recommendation be adopted
(CARRIED UNANIMOUSLY 3/0)**

*For: Crs Hatton, Ferrante and Mr Kumar
Against: Nil*

| | |
|--|-------------------------|
| 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. | |
| 7.3 CORPORATE BUSINESS PLAN PERIODICAL REPORTING | |
| File No: | GF-23-0000299 |
| Attachment (s) | Nil |
| Date: | 13 November 2023 |
| Responsible Officer: | CHIEF EXECUTIVE OFFICER |

That the Audit and Risk Committee recommends that Council:

Endorse the Corporate Business Plan progress report, as presented.

**Moved Cr Kumar, seconded Cr Hatton
RESOLVED**

That the recommendation be adopted
(CARRIED UNANIMOUSLY 3/0)

*For: Crs Hatton, Ferrante and Mr Kumar
Against: Nil*

Meeting note: Noted by external member, Mr Kumar, that there is an opportunity to review the Corporate Business Plan reporting methodology to gain greater clarity on progress against individual targets.

**Moved Cr Ferrante, seconded Mr Kumar
Procedural motion**

To reopen the meeting to members of the public at 8.29pm
(CARRIED UNANIMOUSLY 3/0)

*For: Crs Hatton, Ferrante and Mr Kumar
Against: Nil*

8 NEW BUSINESS

Nil

9 NEXT MEETING

20 June 2024 at the City of Stirling

10 CLOSURE

The Chair closed the meeting at 8.34 pm and thanked the City of Stirling for their hospitality and use of their meeting facilities.

Signed.....Chair

Dated.....day of2024

STATUS OF RESOLUTIONS FOR 2024 ONWARDS

| DATE | ITEM NO | TITLE | RESOLUTION | STATUS |
|------------|---------|---|--|--|
| 06.03.2024 | 3 | Terms of Reference | Meeting Note: The Chair noted that the Terms of Reference is due for review, the review will ensure that the Committee's role in the review and recommendation of CBP reporting is captured. | For Action: Administration to review the Terms of Reference |
| | 5.1 | Confirmation of Minutes of previous meeting | That the Minutes of the Audit and Risk Committee Meeting held on 23 November 2023 accurately reflect the deliberations and recommendations of the committee on that date and therefore are taken as read, and the Chair invited to sign same as a true record of the proceedings (CARRIED UNANIMOUSLY 3/0) <i>For: Crs Hatton, Ferrante and Mr Kumar</i> <i>Against: Nil</i> | For noting |
| | 6.1 | Compliance Audit Return | That the Audit and Risk Committee recommends that Council endorse the Compliance Audit return for the 2023 calendar year, as presented. Moved Cr Ferrante, seconded Cr Hatton RESOLVED That the recommendation be adopted (CARRIED UNANIMOUSLY 3/0) <i>For: Crs Hatton, Ferrante and Mr Kumar</i> <i>Against: Nil</i> | For recommendation to Council |

| DATE | ITEM NO | TITLE | RESOLUTION | STATUS |
|------|---------|-----------------------------|--|---|
| | 6.2 | MRC Internal Audit Function | <p>That the Audit and Risk committee recommends to Council: That Council:</p> <ol style="list-style-type: none"> 1. Endorse the CEO's proposed internal audit function for Mindarie Regional Council. 2. Request the CEO to provide a further report detailing the three-year work plan that will be the basis of a contract for the Internal Audit service. <p>Moved Cr Hatton, seconded Cr Ferrante RESOLVED That the recommendation be adopted (CARRIED UNANIMOUSLY 3/0) <i>For: Crs Hatton, Ferrante and Mr Kumar</i> <i>Against: Nil</i></p> <p>Meeting note: Question raised by Chair that for item 6.2 Mindarie Regional Council Internal Audit Function, that there be feedback from member councillors regarding the direction of future closure and expenditure on infrastructure and assets.</p> | <p>For recommendation to Council</p> <p>For Action: Administration to seek guidance from MRC Councillors in relation to the scope for the internal audit function</p> |
| | 7.1 | High Risk Register | <p>That the Audit and Risk Committee recommends that Council: Notes the high risk register as presented. Moved Cr Ferrante, seconded Mr Kumar RESOLVED That the recommendation be adopted (CARRIED UNANIMOUSLY 3/0) <i>For: Crs Hatton, Ferrante and Mr Kumar</i> <i>Against: Nil</i></p> | For recommendation to Council |

| DATE | ITEM NO | TITLE | RESOLUTION | STATUS |
|------|---------|---|--|--|
| | 7.2 | CEO's Review of Risk Management, Internal Controls And Legislative Compliance | <p>That the Audit and Risk Committee recommends that Council:</p> <p>Endorses the CEO's Review of Risk Management, Internal Controls and Legislative Compliance completed 16 February 2024.</p> <p>Moved Cr Ferrante, seconded Cr Hatton</p> <p>RESOLVED</p> <p>That the recommendation be adopted (CARRIED UNANIMOUSLY 3/0)</p> <p><i>For: Crs Hatton, Ferrante and Mr Kumar</i></p> <p><i>Against: Nil</i></p> | For recommendation to Council |
| | 7.3 | | <p>That the Audit and Risk Committee recommends that Council:</p> <p>Endorse the Corporate Business Plan progress report, as presented.</p> <p>Moved Cr Kumar, seconded Cr Hatton</p> <p>RESOLVED</p> <p>That the recommendation be adopted (CARRIED UNANIMOUSLY 3/0)</p> <p><i>For: Crs Hatton, Ferrante and Mr Kumar</i></p> <p><i>Against: Nil</i></p> <p>Meeting note: Noted by external member, Mr Kumar, that there is an opportunity to review the Corporate Business Plan reporting methodology to gain greater clarity on progress against individual targets.</p> | <p>For recommendation to Council</p> <p>For action – Administration to investigate</p> |