



# **AGENDA**

**Audit Committee Meeting**

**25 February 2025**

**2:00pm**

**Kambalda Recreation Centre, Barnes Drive,  
Kambalda**

**SHIRE OF COOLGARDIE**

**NOTICE OF AUDIT COMMITTEE MEETING**

Dear Elected Member

The next Audit Committee Meeting of the Shire of Coolgardie will be held on Tuesday 25 February 2025 commencing at 2:00pm.



**AARON COOK**  
**ACTING CHIEF EXECUTIVE OFFICER**

**DISCLAIMER**

INFORMATION FOR PUBLIC ATTENDING COUNCIL MEETINGS

**PLEASE NOTE:**

**THE RECOMMENDATIONS CONTAINED IN THIS AGENDA ARE OFFICERS RECOMMENDATIONS ONLY AND SHOULD NOT BE ACTED UPON UNTIL COUNCIL HAS RESOLVED TO ADOPT THOSE RECOMMENDATIONS.**

**THE RESOLUTIONS OF COUNCIL SHOULD BE CONFIRMED BY PERUSING THE MINUTES OF THE COUNCIL MEETING AT WHICH THESE RECOMMENDATIONS WERE CONSIDERED.**

**MEMBERS OF THE PUBLIC SHOULD ALSO NOTE THAT THEY ACT AT THEIR OWN RISK IF THEY ENACT ANY RESOLUTION PRIOR TO RECEIVING OFFICIAL WRITTEN NOTIFICATION OF COUNCILS DECISION.**



Aaron Cook  
**ACTING CHIEF EXECUTIVE OFFICER**

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- 1        DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**
- 2        RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**
- 3        DECLARATIONS OF INTEREST**
  - 3.1      Declarations of Financial Interests – Local Government Act Section 5.60A**
  - 3.2      Declarations of Proximity Interests – Local Government Act Section 5.60B**
  - 3.3      Declarations of Impartiality Interests – Shire of Coolgardie Code of Conduct for Council Members, Committee Members and Candidates for Election, Code of Conduct for Employees**

**4 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

**4.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 16 JULY 2024**

**Date: 18 February 2025**

**Author: Kasey Turner, Executive Assistant**

**ATTACHMENTS**

**Nil**

**VOTING REQUIREMENT**

Simple Majority

**OFFICER RECOMMENDATION**

**That the Minutes of the Audit Committee Meeting held on 16 July 2024 be confirmed as a true and accurate record.**

**5 REPORTS OF OFFICERS****5.1 Operation Services****5.1.1 2024 COMPLIANCE AUDIT RETURN****Location:** Shire of Coolgardie**Applicant:** Shire of Coolgardie**Disclosure of Interest:** NIL**Date:** 17 February 2025**Author:** Rebecca Horan, Director of Governance and Administration**SUMMARY**

For the Audit Committee to consider the 2024 Compliance Audit Return and recommend the Return to the Council for consideration and adoption.

**BACKGROUND**

In accordance with the Local Government Act 1995 and Local Government (Audit) Regulations 1996, a local government is required to complete an annual CAR for the period 1 January 2024 to 31 December 2024 of the preceding year. The CAR, after being adopted by Council, is to be forwarded to the Department of Local Government by 31 March 2025.

**COMMENT**

The purpose of the annual CAR is for individual local governments to assess their level of compliance with the Local Government Act 1995 and associated Regulations.

There are 94 questions on the 2024 Return. The Compliance Audit Return only assess compliance against the Local Government Act 1995 and associated Regulations. During the audit process three (3) non conformances were identified and will be addressed in 2025.

The specific areas addressed by the CAR are:

- Commercial Enterprises by Local Government
- Delegation of Power/Duty
- Disclosure of Interest
- Disposal of Property
- Elections
- Finance
- Integrated Planning & Reporting
- Local Government Employees
- Official Conduct
- Optional Questions
- Tenders for Providing Goods and Services

The Compliance Audit Return has been undertaken as an internal audit, sourcing evidence of compliance through the Shire's own records. Where relevant, resolution references have been included in the CAR.

The completed Return shows that, in general, the standard of compliance is good however there are three (3) areas that are non-compliant.

### **1. Section: Finance**

- Q3. Was the auditors report for the financial year ended 30 June 2024 received by the local government by 31 December 2024?
- Q4. Where the local government determined that the matters raised in the auditors report prepared under section 7.9 (1) of the Local Government Act 1995 required action to be taken, did the local government ensure that appropriate action was undertaken in respect to those matters?
- Q5. Where matters identified as significant in the auditors report, did the local government prepare a report that stated what action the local government had taken or intend 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?
- Q6. Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local governments official website?
- Q7. Was the auditors report for the financial year ending 30 June 2024 received by the local government within 30 days of completion of the audit?

#### Response provided

The financial audit was still in progress at 31<sup>st</sup> December 2024, as such the auditors report could not be compiled within the reporting timeframe. Since the auditors report has not been completed, the Shire is unaware of any matters that will form part of the report.

When the report has been received, all matters will be addressed. If any matters raised are deemed significant, then the Shire will respond to those matters, forward their responses to the Minister and publish a copy of the report on the Shire's website in accordance with section 7.12A(4)(b) of the Local Government Act 1995.

### **2. Section: Integrated Planning**

- Q2. 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?
- Q3. Does the corporate business plan comply with the requirements of the Local Government Administration Regulations 1996 19DA(2) and (3).

#### Response provided

Council completed a review of the strategic community plan in 2022 and currently has a draft long term financial plan, however the corporate business plan has not been presented to Council within this period.



The corporate business plan will be reviewed in 2025.

### 3. Section: Tenders for Providing Goods and Services

- Q1. 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 expected to be \$250,000 or less or worth \$250,000 or less?
- Q2. 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?

#### Response provided

The Shire engaged the services of Casair for Baggage handling at the Kambalda Airport during the 2024 period however did not go to tender or seek quotes for the provision even though the contract was expected to be more than \$250,000.00

This non-compliance has now been resolved with the tender for Kambalda Airport Ground Handling awarded in December 2024.

#### **CONSULTATION**

Nil

#### **STATUTORY ENVIRONMENT**

Local Government Act 1995, Section 7.13

Local Government (Audit) Regulations 1996, Regulations 13 - 15

#### **POLICY IMPLICATIONS**

NIL

#### **FINANCIAL IMPLICATIONS**

NIL

#### **STRATEGIC IMPLICATIONS**

##### **Accountable and effective leaders**

High quality corporate governance, accountability and compliance

#### **ATTACHMENTS**

1. **2024 Compliance Audit Return**

#### **VOTING REQUIREMENT**

Simple majority

**OFFICER RECOMMENDATION**

**That the Audit Committee;**

- 1. Acknowledge the results of the 2024 Compliance Audit Return and;**
- 2. Recommend that Council adopt the 2024 Compliance Audit Return for the period 1 January 2024 to 31 December 2024.**

**5.1.2 CEO CREDIT CARD LISTING FROM 01 JUNE 2024 TO 30 NOVEMBER 2024**

**Location:** Nil  
**Applicant:** Nil  
**Disclosure of Interest:** Nil  
**Date:** 18 February 2025  
**Author:** Raj Subbiah, Finance Manager

**SUMMARY**

For the Audit Committee to receive the list of credit card payments from 01 June 2024 to 30 November 2024 for the Chief Executive Officer.

**BACKGROUND**

The Local Government (Financial Management) Regulations 1996, Regulation 13(3)(b) requires that Council receive a list of credit cards paid in the month, and that this be recorded in the minutes. Council has delegated to the Chief Executive Officer that authority to make these payments from the Municipal and Trust Funds.

**COMMENT**

The schedule of payments made under delegated authority as summarised below and recommended to be received by the audit committee, has been checked and is supported by vouchers and invoices which have been duly certified as to the receipt of goods and provision of services, and verification of process and costings.

It is deemed prudent that all Chief Executive Officer credit card vouchers now be presented to the Audit Committee for consideration and recommendation to Council. This is particularly the case given the authorisation required for the Chief Executive Officer credit card.

**CONSULTATION**

Nil

**STATUTORY ENVIRONMENT**

Local Government (Financial Management) Regulations 1996, Regulation 13 – List of Accounts.

**POLICY IMPLICATIONS**

CS-PROCUREMENT POLICY. Policy CS-11 as amended, sets the guides with regards to the purchase of goods or services provided.

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS****Accountable and effective leaders**

Maintain integrated strategic and operational plans

**ATTACHMENTS**

1. CEO - James Trail Credit Card Listing 01 June 2024 to 30 November 2024

**VOTING REQUIREMENT**

Simple majority

**OFFICER RECOMMENDATION**

That the Audit Committee,

1. **Accept listing (attached) of credit card invoices totalling \$43,606.14 paid from 01 June 2024 to 30 November 2024 by the Chief Executive Officer under delegated authority of Council.**
2. **Recommend the Council receive the listing of credit card invoices totalling \$43,606.14 paid from the period 01 June 2024 to 30 November 2024 by the Chief Executive Officer under delegated authority.**
3. **Recommend to Council the Shire President authorise the credit card vouchers totalling \$43,606.14 paid from the period 01 June 2024 to 30 November 2024 by the Chief Executive Officer under delegated authority.**

**5.1.3 ACTING CEO CREDIT CARD LISTING FROM 01 DECEMBER 2024 TO 31 JANUARY 2025**

**Location:** Nil  
**Applicant:** Nil  
**Disclosure of Interest:** Nil  
**Date:** 18 February 2025  
**Author:** Raj Subbiah, Finance Manager

**SUMMARY**

For the Audit Committee to receive the list of credit card payments from 01 December 2024 to 31 January 2025 for the Acting Chief Executive Officer.

**BACKGROUND**

The Local Government (Financial Management) Regulations 1996, Regulation 13(3)(b) requires that Council receive a list of credit cards paid in the month, and that this be recorded in the minutes. Council has delegated to the Acting Chief Executive Officer that authority to make these payments from the Municipal and Trust Funds.

**COMMENT**

The schedule of payments made under delegated authority as summarised below and recommended to be received by the audit committee, has been checked and is supported by vouchers and invoices which have been duly certified as to the receipt of goods and provision of services, and verification of process and costings.

It is deemed prudent that all Acting Chief Executive Officer credit card vouchers now be presented to the Audit Committee for consideration and recommendation to Council. This is particularly the case given the authorisation required for the Acting Chief Executive Officer credit card.

**CONSULTATION**

Nil

**STATUTORY ENVIRONMENT**

Local Government (Financial Management) Regulations 1996, Regulation 13 – List of Accounts.

**POLICY IMPLICATIONS**

CS-PROCUREMENT POLICY. Policy CS-11 as amended, sets the guides with regards to the purchase of goods or services provided.

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS****Accountable and effective leaders**

Maintain integrated strategic and operational plans

**ATTACHMENTS**

1. Acting CEO - Aaron Cook List of Payments 01 December 2024 to 31 January 2025

**VOTING REQUIREMENT**

Simple majority

**OFFICER RECOMMENDATION**

That the Audit Committee,

1. **Accept listing (attached) of credit card invoices totalling \$5,698.00 paid from 01 December 2024 to 31 January 2025 by the Acting Chief Executive Officer under delegated authority of Council.**
2. **Recommend the Council receive the listing of credit card invoices totalling \$5,698.00 paid from the period 01 December 2024 to 31 January 2025 by the Acting Chief Executive Officer under delegated authority.**
3. **Recommend to Council the Shire President authorise the credit card vouchers totalling \$5,698.00 paid from the period 01 December 2024 to 31 January 2025 by the Acting Chief Executive Officer under delegated authority.**

**6 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

**6.1 Elected Members**

**6.2 Shire Officers**

**7 MATTERS BEHIND CLOSED DOORS****OFFICER RECOMMENDATION**

That Council considers the confidential report(s) listed below in a meeting closed to the public in accordance with Section 5.23(2) of the Local Government Act 1995:

**7.1 Financial Situation Update**

This matter is considered to be confidential under Section 5.23(2) - e(iii) of the Local Government Act, and the Council is satisfied that discussion of this matter in an open meeting would, on balance, be contrary to the public interest as it deals with a matter that if disclosed, would reveal information about the business, professional, commercial or financial affairs of a person, where the information is held by, or is about, a person other than the local government.



8 CLOSURE OF MEETING