

## **Audit and Risk Committee - 15 March 2024 Attachments**

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**City of Kalgoorlie-Boulder Audit and Risk Committee  
Annual Work Plan 2024**

Functions, responsibilities and associated activities	Mar 2024	Jun 2024	Sep 2024	Dec 2024
<b>1. Governance arrangements</b>				
Review the membership and appoint chair of committee at next meeting after each local government election (biennially – next due Nov/Dec 2025).				
EOI for independent member/s after each local government election (biennially – next due Nov/Dec 2025).	<b>X</b>			
Before each local government election, ARC to assess performance of the audit committee and ensure that the committee complies with its terms of reference (biennially – next due Q1 2025).				
Review the TOR and recommend changes if needed.			<b>X</b>	
Agree on the annual work plan; and set priority areas for the coming year.	<b>X</b>			
<b>2. Risk management</b>				
Review: <ul style="list-style-type: none"> <li>• risk management framework and policy</li> <li>• fraud and corruption control plans</li> </ul> to see that these: <ul style="list-style-type: none"> <li>• represent and address the current environment and strategic direction of the City; and</li> <li>• meet legislative compliance and better practice principles (annually)</li> </ul>		<b>X</b>		
Provide updates on roll out of new risk platform in Pulse.	<b>X</b>	<b>X</b>	<b>X</b>	<b>X</b>
Review the City’s strategic risk register (bi-annually).		<b>X</b>		<b>X</b>
Review the City’s operational risk register (annually).				<b>X</b>
<b>3. Systems of internal control</b>				
Start planning including procurement for undertaking 2025 reg 17 review.				<b>X</b>
Receive the CEO’s review of appropriateness and effectiveness of the systems and procedures in relation to Risk Management, Internal Control and Legislative Compliance as per reg 17 of Audit Regs. (triennially – next due FY25).				
Receive CEO’s review of the appropriateness and effectiveness of the financial management systems and procedures of the City as per reg 5 F&M regs (triennially – next due FY25).				
<b>4. Compliance and ethics</b>				
Receive and endorse the City’s Compliance Audit Return for the period 1 January 2022 to 31 December 2022 as per the Audit Regs.	<b>X</b>			

Receive and endorse the City's PSC integrity return.			X	
Reassess integrity practices with Integrity Snapshot Tool and provide to ARC for information.		X		
<b>5. Internal audit</b>				
2023/34 internal audit (cyber security and land transaction).	X			
Develop proposed internal audit plan for the next financial year, ensuring the coverage is aligned with key risks.	x			
Update progress of the internal audit plan.		X	X	X
Review internal audit reports and provide advice to Council on significant issues identified and actions required.				
Review the implementation status of internal audit Recommendations.				
<b>6. Financial reporting</b>				
Review progress in preparing the financial statements against the preparation plan/timetable.			X	
Review briefing from management on significant emerging issues, judgements and estimates impacting the financial statements. Review accounting policy papers on key matters.		X		X
<b>7. External audit</b>				
Update and outcomes from OAG audit of credit cards.		X		
External auditor to present audit planning schedule/report upcoming for financial audit.		X		
Receive updates on issues arising from financial or performance audits, whether management has addressed issues raised by the OAG including financial statement adjustments of revised disclosures, and provide update on the status of financial and performance audit recommendations.	X	X	X	X
Discuss audit exit brief and final management letter for the financial audit and assess the appropriateness of management's response to recommendations.				X
Receive Annual Financial Report and Accompanying Audit Report for the year ended 30 June.				X
Receive the Auditors Management Report / Findings Report in respect of the audit for the financial year				X
Approve report prepared by CEO addressing matters identified as significant by the audit in the audit report and the proposed actions the City intends to take with respect to each matter and give a copy to the Minister as per s7 of the Act.				X

**Compliance Audit Return 2023**

**VERSION PROVIDED BY EMAIL FROM DLGSC DATED 20 DECEMBER 2023**  
**Regulation 14 of the *Local Government (Audit) Regulations 1996* requires local governments to carry out a compliance audit return for the period of 1 January to 31 December of each year.**

Commercial Enterprises by Local Governments			CKB COMMENTS
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 2023?	Not applicable, no major trading undertakings in 2023.
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 2023?	Not applicable, no major trading undertakings in 2023.
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 2023?	Not applicable, no major trading undertakings in 2023.
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 2023?	Not applicable, no major trading undertakings in 2023.
5	s3.59(5)	During 2023, did the council resolve to proceed with each major land transaction or trading undertaking by absolute majority?	Not applicable, no major trading undertakings in 2023.

Delegation of Power/Duty			CKB COMMENTS
No	Reference	Question	
1	s5.16 (1)	Were all delegations to committees resolved by absolute majority?	Yes. Was only one delegation to Committee, being the probity review delegation of 30 October 2023, to the ARC.
2	s5.16 (2)	Were all delegations to committees in writing?	Yes. By Council resolution recorded in minutes.
3	s5.17	Were all delegations to committees within the limits specified in section 5.17 of the <i>Local Government Act 1995</i> ?	Yes.
4	s5.18	Were all delegations to committees recorded in a register of delegations?	No. Council has not provided delegated authority to committees however on one occasion provided a delegated authority for an action to be completed by the ARC. This delegation was

			recorded in Council resolution register following 30 October 2023 meeting, and was recorded in delegations register (e-register, Attain) and published on website on 23 Jan 2024.
5	s5.18	Has council reviewed delegations to its committees in the 2022/2023 financial year?	Not applicable. No delegations were made to committees in that financial year so no review was undertaken. Council's strategic position is that Committees do not carry delegated authority.
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> ?	Yes.
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes. Report 15.2.5 Planning Delegations - Local Scheme Number Two (2) in the minutes of the Ordinary Council Meeting 28 August 2023) incorrectly states voting requirements as simple, however DA was carried by AM 12/0.
8	s5.42(2)	Were all delegations to the CEO in writing?	Yes. By Council resolution as set out above.
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes. By delegation register administered through Attain and published.
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?	Yes. Report 15.2.5 Planning Delegations - Local Scheme Number Two (2) in the minutes of the Ordinary Council Meeting 28 August 2023) incorrectly states voting requirements as simple, however the delegated authority was carried by absolute majority 12/0.
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. Administered through Attain platform.
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2022/2023 financial year?	Yes. Council endorsed Council to CEO on 27 September 2022 and re-endorsed it on 24 October 2022 to adopt some changes to that. The CEO endorsed CEO to staff register on 11 November 2022. During the 22/23 financial year, the CEO endorsed revisions to sub-delegations on 3 March 2023, 27 March 2023 and 2 May 2023. (The CEO also endorsed the whole register on 30 October 2023.)

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?	No. Staff have utilised existing record keeping systems for records such as infringements, cat and dog registrations etc. Attain is used as a platform where records have not previously been kept. Records are kept generally but not specifically to comply with this requirement and work is ongoing to improve education, training and compliance with record keeping.
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Disclosure of Interest			CKB COMMENTS
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?	Yes. No interest was disclosed where the EM required participation approval so all EMs with relevant disclosed interests left the room.
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 by the Local	Not applicable. No interest was disclosed where the EM required participation approval.

		Government (Administration) Regulations 1996 regulation 21A, recorded in the minutes of the relevant council or committee meeting?	
3	s5.73	Were disclosures under 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. Records are kept in the minutes as well as in paper form that is completed by the EM and recorded in CIA.
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?	No. One officer did not complete their primary return despite notification, prompts and reminders to do so.
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2023?	No. One officer did not complete their annual return despite notification, prompts and reminders to do so.
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. These records are kept in Attain which allows all interests to be viewed on the platform however this platform does not allow a complete register to be produced for publication.
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. Records are kept in the relevant software app and in the City's record keeping system.
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?	No. Systems are in place for this to be done monthly but this has been done irregularly due to resourcing challenges.
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. All records are retained in both CIA and Attain.
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. Gifts disclosures are administered through Attain.
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes. The gift disclosure register is updated approximately monthly or upon gifts being disclosed.
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 <i>Local Government Act 1995</i> , did the CEO remove from the register all records relating to those people?	Yes. These checks are done at each that a gift register is prepared for publication online.
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A(6) of the <i>Local Government Act 1995</i> been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes. All records are retained in both CIA and Attain.
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?	Yes.

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 <i>Local Government Act 1995</i> 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?	Not applicable. Did not occur.
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?	Not applicable. Did not occur.
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 that incorporates the model code of conduct?	Yes. Code of conduct was adopted on 23 January 2023.
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 <i>Local Government Act 1995</i> ?	No. The model code was adopted.
20	s5.104(7)	Has the CEO published an up-to-date version of the code of conduct for council members, committee members and candidates on the local government's website?	Yes. The Code of Conduct was published on 31 Jan 2023 following adoption by Council.
21	s5.51A(1) & (3)	Has the CEO prepared and implemented a code of conduct to be observed by employees of the local government? If yes, has the CEO published an up-to-date version of the code of conduct for employees on the local government's website?	Yes. This was revised and adopted by the CEO on 24 July 2023 and published on the website on 12 September 2023.



<b>Disposal of Property</b>			
<b>No</b>	<b>Reference</b>	<b>Question</b>	
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 <i>Local Government Act 1995</i> (unless section 3.58(5) applies)?	Yes.
2	s3.58(4)	Where the local government disposed of property under section 3.58(3) of the <i>Local Government Act 1995</i> , did it provide details, as prescribed by section 3.58(4) in the required local public notice for each disposal of property?	No. A tram was disposed of and consideration was not included in the public notice.

  

<b>Elections</b>			<b>CKB COMMENTS</b>
<b>No</b>	<b>Reference</b>	<b>Question</b>	
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?	Yes. Gifts were disclosable through an online platform. No gifts were disclosed.
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?	Not applicable. No gifts disclosed.
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?	Not applicable. No gifts disclosed although the platform is enabled online for publication of any gifts.

  

<b>Finance</b>			<b>CKB COMMENTS</b>
<b>No</b>	<b>Reference</b>	<b>Question</b>	
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. Members were appointed by AM on 30 October 2023 (item 15.1.4).
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?	Council delegated one power to the ARC on 30 October 2023 which was done by AM (15.1.3).
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2023 received by the local government by 31 December 2023?	Yes. Received 28 November 2023.

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?	Not applicable - no actions required to be taken.
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?	Not applicable - no significant matters in the auditors report.
6	s7.12A(5)	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?	Not applicable - no report needed to be sent to the Minister.
7	Audit Reg 10(1)	Was the auditor’s report for the financial year ending 30 June 2023 received by the local government within 30 days of completion of the audit?	Yes.

<b>Integrated Planning and Reporting</b>			<b>CKB COMMENTS</b>
<b>No</b>	<b>Reference</b>	<b>Question</b>	
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. This was adopted by Council by AM on 26 June 2023 (15.3.1).
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. This was adopted by Council on 28 August 2023 (15.3.6).
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.
<b>Local Government Employees</b>			<b>CKB COMMENTS</b>
<b>No</b>	<b>Reference</b>	<b>Question</b>	
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?	Not applicable – the CEO is the only “senior employee” and no vacancies for this position during 2023.
2	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	Not applicable – no recruitment during 2023.
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 <i>Local Government Act 1995</i> ?	Not applicable – no appointments during 2023.
4	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Not applicable - The CEO is the only appointed “senior employee”.
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?	Not applicable.
<b>Official Conduct</b>			<b>CKB COMMENTS</b>
<b>No</b>	<b>Reference</b>	<b>Question</b>	
1	s5.120	Has the local government designated an employee to be its complaints officer?	Yes – on 23 January 2023 Council appointed the CEO or Acting Chief Executive Officer at the relevant time to receive complaints and any withdrawals of complaints pursuant to clause 11(3) of the Code of

			Conduct for Council Members, Committee Members and Candidates.
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 <i>Local Government Act 1995</i> ?	Yes. There were no complaints in 2023.
3	S5.121(2)	Does the complaints register include all information required by section 5.121(2) of the <i>Local Government Act 1995</i> ?	Yes. There were no complaints in 2023.
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?	Not applicable – there were no complaints in 2023 however there is a dedicated location on the website for that to be published.

Optional Questions			CKB COMMENTS
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 financial years prior to 31 December 2023? If yes, please provide the date of council's resolution to accept the report.	Yes. OCM 24 October 2022, item 14.1.2.
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 2023? If yes, please provide date of council's resolution to accept the report.	Yes - This was undertaken through consultants who provided a written report regarding their review dated 10 November 2022, which was submitted to ARC on 8 December 2022 and received by Council on 19 December 2022.
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?	No. 4 officers lodged declarations in Attain outside of the 10-day requirement.
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?	Yes. This was adopted by Council by AM on 28 August 2023 (14.1.1). This was published on the City's website on 22 September 2023.
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> ?	The City did not publish the following required under sub-sec (1): 1. Map of district
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?	Yes - this was adopted by Council on 24 July 2023 by AM (15.1.5).
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2022/2023 financial year and publish it on the local government's official website by 31 July 2023?	Yes - this report was provided to Council on 24 July 2023 by AM (15.1.5). This was published on the City's website on 27 November 2023.
8	s6.4(3)	By 30 September 2023, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2023?	Yes.
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes.

Tenders for Providing Goods and Services			CKB COMMENTS
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?	Yes.
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?	Yes.
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	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)?	Yes.
4	F&G Reg 12	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?	Yes.
5	F&G Reg 14(5)	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?	Yes.
6	F&G Regs 15 & 16	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?	Yes.

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?	Yes.
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?	Yes.
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?	Yes.
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?	Yes.
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?	Yes.
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?	Yes.
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?	Yes.
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?	Yes.
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?	Yes.
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?	Yes.
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?	Yes.
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?	Yes.
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?	Yes.
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?	Yes.

21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes.
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?	Yes.



Source and Year	Recommendations	Risk Rating	Manager Responsible	Original completion date	Revised completion date	Status	Management Comments and action taken
Audit Findings – 2022 / 2023 Grant Thornton / OAG	The City considers implementing as part of the preparation of financial statements a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of Infrastructure and Buildings Assets. Where indicators exist a robust fair value assessment should be performed capturing the requirements of AASB 13 Fair Value Movements. This process is to ensure that the City's Infrastructure and Building assets are recorded at fair value in compliance with AASB 13 Fair Value Measurement and the Regulations.	Significant	Executive Manager Finance	November 2023	November 2023	Closed	A change in the Local Government (Financial Management) Regulations 1996 since 30 June 2023 means this will not be an issue going forward, as 17A. (4C) states “A local government is not required to comply with the AAS known as AASB 136 to determine the recoverable amounts of its non-financial assets referred to in subregulation (2)(a) for an impairment indicator of a general decrease in asset values”
Audit Findings – 2022 / 2023 Grant Thornton / OAG	Three finance users have administration privileges. We recommend that manage review the users with administration privileges with a view of limiting and restricting such privileges only to users responsible for the administration of the systems	Moderate	Manager Information Communication and Technology	November 2023	November 2023	Closed	ICT have taken on the user access management for finance functions for Synergy and Altus.

Source and Year	Recommendations	Risk Rating	Manager Responsible	Original completion date	Revised completion date	Status	Management Comments and action taken
Audit Findings – 2022 / 2023 Grant Thornton / OAG	The City currently does not have a formal user access review process in place, showing that user accounts are reviewed when user access is modified i.e. added, removed, or changed. We recommend that a formal access review processes is established and performed on a regular basis and specifically where data is transferred between systems.	Moderate	Manager Information Communication and Technology	June 2024	June 2024	In Progress	Project is in place to complete by June 2024 of reviews, change management and procedures around formal audits and internal reviews.
Audit Findings – 2019 / 2020 Grant Thornton / OAG	We recommend management to: <ul style="list-style-type: none"> <li>• Incorporate missing elements into existing policy documentation;</li> <li>• Finalise the implementation of formal policies where lacking; and</li> <li>• Ensure that existing requirements be documented.</li> </ul>	Minor	Manager Information Communication and Technology	December 2023	December 2024	In Progress	Project is in place to complete these. Majority of policies are now in draft format and will be finished by December 2024.
Source and Year	Recommendations	Risk Rating	Manager Responsible	Original completion date	Revised completion date	Status	Management Comments and action taken

<p>Audit Findings – 2022 / 2023 Grant Thornton / OAG</p>	<p>There is no formal process to review audit logs within both Synergy and Altus. There is a risk that unauthorised activities or modifications to user access won't be detected and remediated. We recommend management implement a formal process to monitor the audit logs.</p>	<p>Minor</p>	<p>Manager Information Communication and Technology</p>	<p>June 2024</p>	<p>June 2024</p>	<p>In Progress</p>	<p>Until new systems are implemented, we are restricted with audit logs to that of the provider. Change management is being implemented during FY2024 to assist with the lack of audit logs available in applications.</p>
<p>Audit Findings – 2022 / 2023 Grant Thornton / OAG</p>	<p>We recommend that as part of the employee termination process of users, a policy is implemented that includes the creation of deprovisioning tickets to ensure access is removed in a timely manner.</p>	<p>Minor</p>	<p>Manager Information Communication and Technology</p>	<p>January 2024</p>	<p>June 2024</p>	<p>In Progress</p>	<p>This policy is being reviewed for completion in December 2023. CKB are working on a new HRM to improve the employee error section of this process. Procedure and process has been developed in Feb 2024 and now being used.</p>



# City of Kalgoorlie-Boulder Audit and Risk Committee Information Pack and Expression of Interest Form

## Purpose of the Expression Of Interest

Audit and risk committees generally include external and independent membership as it is an opportunity to bring in specific financial and governance skills from outside of the organisation and Council.

The City of Kalgoorlie-Boulder is keen to attract experience and qualified members of its Audit and Risk Committee to provide a greater level of oversight and transparency to its operations.

## Obligations and Entitlements of an Independent Committee Member

It is essential that respondents are able to commit to a two-year term for the Committee.

### **Meeting schedule**

The Committee meets at least four times a year under its Terms of Reference, and each meeting generally lasts for an hour. Meetings are generally held at the end of each financial quarter and a schedule of meetings is adopted at the first meeting of each calendar year.

As a guide, at least two hours should be allowed to considering the matters in the agenda, prior to the meeting.

### Term of office

Pursuant to the *Local Government Act* an independent committee member should be appointed for a term expiring on the next ordinary election day. This means that the term is approximately two years, commencing at the first Audit and Risk Committee meeting following appointment by Council, and ceasing on the election date in October 2025.

The *Local Government Act* also provides:

- An independent committee member should not serve for more than four consecutive two year terms.
- An independent committee member may resign from their office, in writing to the CEO or committee presiding member, in accordance with Regulation 4 of the Local Government (Administration) Regulations 1996.
- An independent committee member who is absent from three consecutive ordinary meetings of the committee is disqualified from continuing their membership of the Committee, unless all of the meetings are within a two month period.
- The Council has the power under section 5.10 of the Local Government Act 1995 and section 52(1) of the Interpretation Act 1984 to resolve, by absolute majority, to suspend or a remove an independent committee member for any reason.

### Code of Conduct

All committee members must abide by the **Code of Conduct for Elected Members, Committee Members and Candidates** (PDF).

### Terms of Reference

Independent committee members must comply with the City's Committee Policy and work within the scope of the Audit and Risk Committee's Terms of Reference. **See Committee and Working Group Handbook** (PDF).

### Fees and expenses

The *Local Government Act 1995* does not permit the payment of an attendance fee to Committee members.

Reimbursement of reasonable expenses is permissible in accordance with the *Local Government (Administration) Regulations 1996* and the applicable Salaries and Allowances Tribunal determination.

## Legislative Framework

The *Local Government Act 1995* (the Act) is the primary statute, which includes the following:

- Part 6: Includes the annual budgeting process, financial accounting, management and reporting of municipal and trust funds, and the requirements for rates setting and land valuation.
- Part 7: Sets out the requirement to have an audit committee and covers the essential requirements for appointment of auditors and conducting audits (including allowance for financial and performance audits to be done of the Office of Auditor General).

In addition, Local Government (Audit) Regulations 1996 sets out the detailed requirements for appointing auditors, developing an audit plan and conducting and reviewing audits.

- Regulation 16: Functions of Audit Committee

An audit committee -

- a.** is to provide guidance and assistance to the local government —
  - (i)** as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and
  - (ii)** as to the development of a process to be used to select and appoint a person to be an auditor; and
- b.** may provide guidance and assistance to the local government as to —
  - (i)** matters to be audited; and
  - (ii)** the scope of audits; and
  - (iii)** its functions under Part 6 of the Act; and
  - (iv)** the carrying out of its functions relating to other audits and other matters related to financial management; and
- c.** is to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —
  - (i)** report to the council the results of that review; and
  - (ii)** give a copy of the CEO's report to the council.

- Regulation 17: CEO to review certain systems and procedures

- 1.** The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —
  - (a)** risk management; and
  - (b)** internal control; and
  - (c)** legislative compliance.
- 2.** The review may relate to any or all of the matters referred to in sub-regulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.
- 3.** The CEO is to report to the audit committee the results of that review.

It is also worth noting that there are separate requirements under the *Local Government (Financial Management) Regulations 1996*:

- Regulation 5: CEO's duties as to financial management
1. The CEO is to –
    - (a) ensure that the resources of the local government are effectively and efficiently managed; and
    - (b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
    - (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

## Role of the Office of Auditor General in Local Government Audits

Local governments are required to be audited annually by the Office of the Auditor General (OAG). All financial audits of local governments are now conducted by auditors engaged by the OAG and performance audits are conducted of local governments under similar programs to that of State government.

## Expression of Interest Application Process

### **Application and prerequisites for consideration**

Applicants should be qualified and experienced in financial management and internal control, business management, governance or corporate risk management, and may be practicing or recently retired from their respective profession.

Exposure to local government financial management and reporting is not essential, but will be highly regarded.

Committee members also need to demonstrate:

- an appreciation of the values of the City and its core activities; and
- the capacity to appreciate what the community needs from the City.

Applicants will be required to submit:

1. The completed Expression of Interest form; and
2. a current CV.

### **Evaluation Process**

Expressions of interest will be presented to the first available Audit and Risk Committee after they close on 9 February 2024.

Depending on the level of response, an initial assessment may be made by an internal panel comprised of the CEO, Executive Manager Governance and Risk Services and the Executive Manager Finance to develop a shortlist of the expressions of interest.

The committee may elect to shortlist applicants and request an in-person meeting. Shortlisted applicants will be advised accordingly.

The Committee will consider appointments at its first meeting following the close of nominations and make recommendations to Council for determination at the next Ordinary Council Meeting (Council must make the appointments of external committee members by resolution).

### **Lodgement Process**

Responses to this Expression of Interest will be appreciated by **5.00 pm (WA Standard Time) on 9 February 2024**.

Electronic responses may be lodged via the City's corporate email address:

**governance@ckb.wa.gov.au** and should be marked for the attention of Frances Liston, Executive Manager Governance and Risk Services. Hand-delivered or posted submissions will also be accepted and should also be marked for the attention of Frances Liston.





# City of Kalgoorlie-Boulder Audit and Risk Committee Expression of Interest Form

## Lodgement Process

Responses to this Expression of Interest will be appreciated by **5.00 pm (WA Standard Time) on 9 February 2024.**

Electronic responses may be lodged via the City’s corporate email address:

**[governance@ckb.wa.gov.au](mailto:governance@ckb.wa.gov.au)** and should be marked for the attention of Frances Liston, Executive Manager Governance and Risk Services. Hand-delivered or posted submissions will also be accepted and should also be marked for the attention of Frances Liston.

<b>Name:</b>	<input type="text"/>
<b>Address:</b>	<input type="text"/>
<b>Mobile:</b>	<input type="text"/>
<b>Email:</b>	<input type="text"/>
<b>Signature:</b>	<input type="text"/>
<b>Date</b>	<input type="text"/>

**Please complete the following (tick as many as are applicable):**

- I have expertise in financial management
- I have expertise in risk
- I have experience in local government financial management and reporting
- I have experience in public sector management
- I have experience in corporate management
- I have qualifications in Business
- I have qualifications in Commerce
- I have qualifications in Law
- I have qualifications in Risk Management
- I am an Accountant in Public Practice
- I am an Accountant in Auditing
- I am actively involved in community, environmental or civic activities in Kalgoorlie-Boulder
- I am free from any management, business or other relationship that could reasonably be perceived to materially interfere with my ability to act in the best interests of Council. (NB Committee members are required to not have any conflicts of interest that would preclude them from being members of the Committee.)
- I have read and understood the responsibilities outlined in the Audit and Risk Terms of Reference (as currently adopted).
- I have read and understood my responsibilities and obligations outlined in the City of Kalgoorlie-Boulder’s Code of Conduct for Councillors, Committee Members and Candidates.
- I have attached my CV and any additional relevant information about me.

**Please outline your motivation and interest in participating in the City of Kalgoorlie-Boulder’s Audit & Risk Committee:**



City of  
**Kalgoorlie  
Boulder**

P.O Box 2042, Boulder WA 6432  
577 Hannan Street, Kalgoorlie WA 6430

Tel: (08) 9021 9600  
Email: [mailbag@ckb.wa.gov.au](mailto:mailbag@ckb.wa.gov.au)  
Web: [www.ckb.wa.gov.au](http://www.ckb.wa.gov.au)

VER-01.24

## SALARIES AND ALLOWANCES ACT 1975

### DETERMINATION VARIATION

#### PREAMBLE

The *Local Government Amendment Act 2023*, assented to on 18 May 2023, changes the *Local Government Act 1995* to provide for independent committee members to receive meeting fees. An independent committee member is a committee member who is not an elected member or an employee of the local government. The Salaries and Allowances Tribunal has issued a Determination to allow for the payment of meeting fees to independent committee members. Local governments will have the ability to set appropriate fees, within a specified range.

#### DETERMINATION

*The Local Government Chief Executive Officers and Elected Members Determination No. 1 of 2023*, issued on 6 April 2023, under sections 7A and 7B(2) of the *Salaries and Allowances Act 1975*, as amended from time to time, are hereby varied by a Determination set out below.

- Under Part 1.4 Terms used, insert the following:  
**Independent committee member** means a person who is a committee member but who is neither a council member nor an employee.
- Under Part 6.1.2, insert the following:  
"3. Pursuant to section 5.100(2)(b) and (3)(b) of the LG Act, a committee member who is not an elected member or employee of the local government, who attends a committee meeting or (at the request of the local government or regional local government) a meeting of a type prescribed in regulation 30(3A) of the LG Regulations is entitled to be paid the fee set by the local government or regional local government within the range determined in section 6.3 of this Part for attending committee meetings or, as the case requires, meetings of that type.
- Delete Part 6.3 and insert the following:  
6.3 Committee Meeting and Prescribed Meeting Attendance Fees – Per Meeting  
(1) The ranges of fees in Table 6 apply where a local government or regional local government decides to pay a council member or independent member a fee referred to in –
  - section 5.98(1)(b) of the LG Act for attendance at a committee meeting; or
  - section 5.98(2A)(b) of the LG Act for attendance at a meeting of a type prescribed in regulation 30(3A) of the LG Regulations.
  - section 5.100(2)(a) of the LG Act for attendance at a committee meeting

- o section 5.100(2)(b) of the LG Act for attendance at a meeting of a type prescribed in regulation 30(3A) of the LG Regulations.

**Table 6: Committee meeting and prescribed meeting fees per meeting – local governments and regional local governments**

Band	Elected members		Independent committee members	
	Minimum	Maximum	Minimum	Maximum
1	\$325	\$415	\$0	\$415
2	\$195	\$305	\$0	\$305
3	\$100	\$215	\$0	\$215
4	\$50	\$125	\$0	\$125
All regional local governments	\$50	\$125	\$0	\$125

Signed on 23 October 2023.

M Seares AO  
CHAIR

B A Sargeant PSM  
MEMBER

Hon. J Day  
MEMBER

**SALARIES AND ALLOWANCES TRIBUNAL**