



## NOTICE OF MEETING

Councillors: Please be advised that the next meeting of the

### **KULIN SHIRE COUNCIL**

Audit & Risk Committee Meeting

**will be held on**

**Wednesday 19 March 2025**

**commencing at 11:00am**

A handwritten signature in black ink, appearing to be "Alan Leeson".

Alan Leeson  
Chief Executive Officer  
14 March 2025

#### **DISCLAIMER**

The advice and information contained herein is given by and to the Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to the Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

Please note this agenda contains recommendations, which have not yet been adopted by Council.

## **ORDER OF BUSINESS**

- 1 DECLARATION OF OPENING**
- 2 RECORD OF ATTENDANCE**
- 3 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
  - 3.1 Shire of Kulin Audit & Risk Committee Meeting Minutes (18 December 2024) Attachment 1
- 4 AGENDA BUSINESS - MATTERS REQUIRING DECISION**
  - 4.1 Compliance Audit Return 2024 Attachment 2
- 5 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 6 DATE AND TIME OF NEXT MEETING**
- 7 CLOSURE OF MEETING**

## 1 DECLARATION OF OPENING

The President declares the meeting open.

## 2 RECORD OF ATTENDANCE

### ATTENDANCE

G Robins	President
B Smoker	Deputy President
T Gangell	Councillor
J Noble	Councillor
C Mullan	Councillor
B Miller	Councillor
M Lucchesi	Councillor
R Bowey	Councillor
A Leeson	Chief Executive Officer
F Murphy	Executive Manager Financial Services
T Scadding	Executive Manager Community Services
C Lewis	Executive Manager of Governance and Risk

### APOLOGIES

J Hobson	Executive Manager of Works
N Thompson	Manager Executive Support Services

### LEAVE OF ABSENCE

## 3 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

3.1 Shire of Kulin Audit & Risk Committee Meeting

[Attachment 1 – ARC Minutes 18<sup>th</sup> December 2024 Minutes \(18 December 2024\)](#)

## 4 AGENDA BUSINESS - MATTERS REQUIRING DECISION

### 4.1 Compliance Audit Return 2024

<b>Responsible Officer:</b>	Chief Executive Officer
<b>File Reference:</b>	04.02 Local Government Act & Returns
<b>Author:</b>	Executive Manager Corporate Governance & Risk
<b>Strategic Reference:</b>	CBP 4.1 Civic Leadership, 4.1.8 Compliance methods
<b>Disclosure of Interest:</b>	Nil

#### SUMMARY:

To present the Compliance Audit Return to the Audit and Risk Committee who adopt the report and make recommendation to Council.

#### BACKGROUND & COMMENT:

Each year all local governments across the State are required by legislation to undertake a compliance audit for the period 1 January to 31 December. This audit is performed against the requirements of the Compliance Audit Return prepared by the Department of Local Government covering the following business areas considered to be 'high risk':

Commercial Enterprises by Local Government;  
 Delegation of Power / Duty;  
 Disclosure of Interest;  
 Disposal of Property;  
 Elections;  
 Finance;  
 Local Government Employees;  
 Official Conduct; and  
 Tendering for Providing Goods & Services  
 Optional Questions

The Shire's 2024 Compliance Audit Return (CAR) has been completed, with the results indicating overall strong compliance with legislative requirements. However, one area of non-compliance has been identified regarding the adoption and publication of an employee Code of Conduct. The Shire previously used a model Code of Conduct provided by the Department of Local Government, which included both employees and elected members. In May 2021, the Shire formally adopted a separate Elected Members' Code of Conduct. Additionally, the Code has not been published on the Shire's website as required.

Staff have recently prepared a draft Employee Code of Conduct which will be provided to management for feedback before being formally adopted by Council. The Code of Conduct will then be published on the Shire's website.

The Audit and Risk Committee's consideration and endorsement of the Compliance Audit Return (addressing those areas identified as high risk) is required prior to the report being submitted to the Department of Local Government and Communities. A completed return for the year ended 31 December 2023 is due to the Department by the 31 March 2024.

Please note that the Risk and Audit Committee is required to review the completed CAR and report the results to the Council, prior to the CAR's adoption by Council and submission to the Department by 31 March 2024.

The Compliance Audit Return is attached for the Committee's and Council's consideration.

#### STATUTORY IMPLICATIONS:

Regulation 14 of the Local Government (Audit) Regulations 1996 provides:

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under sub-regulation (3A), the compliance audit return is to be —
  - (a) presented to the council at a meeting of the council; and
  - (b) adopted by the council; and
  - (c) recorded in the minutes of the meeting at which it is adopted.

Regulation 15 provides that:

(1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —

- (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
- (b) any additional information explaining or qualifying the compliance audit,
- (c) is to be submitted to the Executive Director by 31 March next following the period to which the return relates.

(2) In this regulation, certified in relation to a compliance audit return means signed by;

- (a) the mayor or president; and
- (b) the CEO.

**FINANCIAL IMPLICATIONS:**

Nil

**POLICY IMPLICATIONS:**

Nil

**COMMUNITY STRATEGIC PLAN IMPLICATIONS:**

Nil

**AUDIT & RISK COMMITTEE RECOMMENDATION:**

That the Audit and Risk Committee recommend to Council that;

1. Council adopt the Compliance Audit Return 2024, as presented;
2. Authorise the Chief Executive Officer and the Shire President to sign the Compliance Audit Return 2024;
3. Endorse the return for submission to the Department of Local Government, Sport and Cultural Industries by 31 March 2025.

**VOTING REQUIREMENTS:**

Absolute Majority Required

[Attachment 2 – Compliance Audit Return 2024](#)

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

Nil

## **6 DATE AND TIME OF NEXT MEETING**

To be confirmed.

## **7 CLOSURE OF MEETING**