



SHIRE OF  
**DOWERIN**  
TIN DOG TERRITORY

# MINUTES

## Audit & Risk Committee Meeting

Held in Council Chambers  
13 Cottrell Street, Dowerin WA 6461  
Tuesday, 10 December 2024

UNCONFIRMED



ABN: 35 939 977 194

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Shire of Dowerin  
Audit & Risk Committee Meeting  
3:00pm Tuesday, 10 December 2024



1. Official Opening

The Acting Chair welcomed those in attendance and declared the Meeting open at 3:02pm.

2. Record of Attendance / Apologies / Leave of Absence

Committee Members:

Cr RI Trepp	President
Cr NP McMorran	Deputy President
Cr BA Ward	
Ms TA Jones	

Staff:

Ms M Barthakur	Chief Executive Officer
Ms K Rose	Governance Coordinator

Apologies:

Cr DP Hudson

Approved Leave of Absence: Nil

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Confirmation of Minutes of the Previous Meeting(s)

5.1 Audit & Risk Committee Meeting held on 31 July 2024.

[Attachment 5.1A](#)

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation/Resolution - 5.1

Moved: Cr Ward

Seconded: Cr McMorran

1040

That, in accordance with Sections 3.18 and 5.22(2) of the *Local Government Act 1995*, the Minutes of the Audit & Risk Committee Meeting held on 31 July 2024, as presented in Attachment 5.1A, be confirmed as a true and correct record of proceedings.

CARRIED 4/0


For: Cr Trepp, Cr McMorran, Cr Ward. Ms T Jones

6. PRESENTATIONS

Nil

**7. OFFICER'S REPORTS**

**7.1 2023/24 Annual Report & Annual Electors Meeting**

<h1>Corporate &amp; Community Services</h1>		 <b>SHIRE OF DOWERIN</b> TIN DOG TERRITORY
<b>Date:</b>	3 December 2024	
<b>Location:</b>	Not Applicable	
<b>Responsible Officer:</b>	Manisha Barthakur, Chief Executive Officer	
<b>Author:</b>	Kahli Rose, Governance Coordinator	
<b>Legislation:</b>	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>	
<b>Sharepoint Reference:</b>	Organisation/Corporate Management/Reporting/2023/24 Annual Report	
<b>Disclosure of Interest:</b>	Nil	
<b>Attachments:</b>	<a href="#">Attachment 7.1A - 2023/24 Annual Report</a>	

**Purpose of Report**

- Executive Decision       Legislative Requirement

**Summary**

This Item presents the 2023/24 Annual Report & Audited Financial Report to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for adoption.

**Background**

The annual financial statements for the year ended 30 June 2024 have been audited by the Auditors under the Office of the Auditor General (OAG).

The 2023/24 Annual Report which includes the audited financial report and OAG's Opinion Letter is included as an Attachment.

**Comment**

Pursuant to its Terms of Reference, it is relevant that the Audit & Risk Committee considers the 2023/24 Annual Report and where appropriate, makes recommendation(s) in respect of the report.

In accordance with Section 7.9 of the *Local Government Act 1995*, an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, to prepare a report thereon and forward a copy of that report to:

1. the Mayor or President;
2. the CEO of the local government; and
3. the Minister.

The Opinion Letter included with the 2023/24 Annual Report provides an overview of the audit process and outcomes, whilst also identifying any matters that, whilst generally not material in relation to the overall audit of the financial report, are nonetheless considered relevant to the day-to-day operations of Council.

The End of Financial Year Report was received 14 November 2024. The Audit Exit Meeting took place on 13 November 2024.

### Annual Electors Meeting

Local governments are required to conduct an Annual Electors Meeting (AEM) not more than 56 days after adopting the Annual Report. A requirement of setting the date is that 14 days Local Public Notice is required for advertising the meeting. Provided that the 2023/24 Annual Report is endorsed by Council at its 17 December 2024 Ordinary Council Meeting, it is required for council to hold the AEM by 11 February 2025. Management recommends that the AEM be held on Monday, 3 February 2025, which will also allow for families to return to Dowerin following the summer school holidays.

### Discussion with the OAG and Auditors

Representatives from the OAG and Macri Partners Chartered Accountants conducted the Exit meeting which discussed the Opinion Letter and other relevant matters with the President, CEO and DCEO via teleconference on Wednesday 13 November 2024.

- There were no significant findings as per the attached Auditors Report.
- It was an unqualified audit.
- Shire of Dowerin was one of the first councils to have the audit completed and exit meeting done by mid November 2024.

### Consultation

Suren Herathmudalige, Audit Senior Manager, Macri Partners

Liang Wong, Assistant Director Financial Audit, OAG

Manisha Barthakur, Chief Executive Officer

Aaron Wooldridge, Deputy Chief Executive Officer

Local Public Notice is required to be provided on the availability of the Annual Report and the Annual Electors Meeting.

### Policy Implications

Nil

### Strategic Implications

#### Strategic Community Plan

Community Priority: Our Organisation

Objective: We are recognised as a transparent, well governed, and effectively managed Local Government.

Outcome: 5.3

Reference: 5.3.2

#### Asset Management Plan

Nil

#### Long Term Financial Plan

Nil

## Statutory Implications

Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995* are applicable and state:

### **“5.27. Electors’ general meetings**

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors’ meetings are to be those prescribed.*

### **5.29. Convening electors’ meetings**

- (1) *The CEO is to convene an electors’ meeting by giving —*
  - (a) *at least 14 days’ local public notice; and*
  - (b) *each council member at least 14 days’ notice, of the date, time, place, and purpose of the meeting.*
- (2) *The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time the notice is first given and is to continue in the prescribed way until the meeting has been held.*

### **5.53. Annual reports**

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain —*
  - (a) *a report from the mayor or president; and*
  - (b) *a report from the CEO; and*
  - [(c), (d) *deleted*]
  - (e) *an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
  - (f) *the financial report for the financial year; and*
  - (g) *such information as may be prescribed in relation to the payments made to employees; and*
  - (h) *the auditor’s report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and*
  - (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*
  - (hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
    - (i) *the number of complaints recorded in the register of complaints; and*
    - (ii) *how the recorded complaints were dealt with; and*
    - (iii) *any other details that the regulations may require;**and*
    - (i) *such other information as may be prescribed.*

### **5.54. Acceptance of annual reports**

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted\* by the local government no later than 31 December after that financial year.*
- \* Absolute majority required.*
- (2) *If the auditor’s report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor’s report becomes available.”*

Regulation 3A of the *Local Government (Administration) Regulations 1996* stipulates the requirements for providing Local Public Notice and states:

**“3A. Requirements for local public notice (Act s. 1.7)**

- (1) *For the purposes of section 1.7(a), notice of a matter must be published on the local government’s official website for –*
  - (a) *the period specified in or under the Act in relation to the notice; or*
  - (b) *if no period is specified in relation to the notice – a period of not less than 7 days.*
- (2) *For the purposes of section 1.7(b), each of the following ways of giving notice of a matter is prescribed –*
  - (a) *publication in a newspaper circulating generally in the State;*
  - (b) *publication in a newspaper circulating generally in the district;*
  - (c) *publication in 1 or more newsletters circulating generally in the district;*
  - (d) *publication on the official website of the Department or another State agency, as appropriate having regard to the nature of the matter and the persons likely to be affected by it, for –*
    - (i) *the period specified in or under the Act in relation to the notice; or*
    - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days;*
  - (e) *circulation by the local government by email, text message or similar electronic means, as appropriate having regard to the nature of the matter and the persons likely to be affected by it;*
  - (f) *exhibition on a notice board at the local government offices and each local government library in the district for –*
    - (i) *the period specified in or under the Act in relation to the notice; or*
    - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days;*
  - (g) *posting on a social media account administered by the local government for –*
    - (i) *the period specified in or under the Act in relation to the notice; or*
    - (ii) *if no period is specified in relation to the notice – a period of not less than 7 days.”*

The *Local Government (Audit) Regulations 1996* provides the legislative framework for the conduct of audits in local government, and the role of the Audit & Risk Committee in considering the results of those audits.

<b>Risk Implications</b>
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<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	Compliance
<b>Risk Description</b>	No noticeable regulatory or statutory impact
<b>Consequence Rating</b>	Insignificant (1)
<b>Likelihood Rating</b>	Rare (1)
<b>Risk Matrix Rating</b>	Low (1)
<b>Key Controls (in place)</b>	Governance Management Framework
<b>Action (Treatment)</b>	Document Governance Management Framework
<b>Risk Rating (after treatment)</b>	Adequate

### Financial Implications

The costs for notification in accordance with Regulation 3A(2)(e), (f) and (g) will be negligible and can be accommodated within current budget allocations.

Similarly, any costs associated with conducting the AEM will be negligible and can be accommodated within current budget allocations

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation/Resolution - 7.1

**Moved:** Cr McMorran

**Seconded:** Cr Ward

**1041** That, by Absolute Majority, in accordance with Sections 5.27, 5.29, 5.53 and 5.54 of the *Local Government Act 1995*, the Audit & Risk Committee recommend that Council:


1. Accepts the 2023/24 Annual Report, as presented in Attachment 7.1A, for the 2023/24 financial year;
2. Adopts the 2023/24 Annual Report, as presented in Attachment 7.1A, for the 2023/24 financial year; and
3. Conducts its Annual Electors Meeting on Monday 3 February, 2025 at the Dowerin Community Club, East Street Dowerin commencing at 6.00pm.

**CARRIED 4/0**

For: Cr Trepp, Cr McMorran, Cr Ward. Ms T Jones

*Please note: the Audit & Risk Committee does not have delegated authority to make decisions. All recommendations of the Audit & Risk Committee are presented to Council for ratification.*



7.2 2024 Dowerin Home Care Audit	
<h1>Corporate &amp; Community Services</h1>	
 SHIRE OF <b>DOWERIN</b> TIN DOG TERRITORY	
<b>Date:</b>	3 December 2024
<b>Location:</b>	Not applicable
<b>Responsible Officer:</b>	Manisha Barthakur, Chief Executive Officer
<b>Author:</b>	Kahli Rose, Governance Coordinator
<b>Legislation:</b>	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>
<b>SharePoint Reference:</b>	Organisation/Corporate Management/Reporting
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	<a href="#"><u>Confidential Attachment 7.2A - 2024 Dowerin Home Care Audit Findings</u></a>

**Purpose of Report**

- Executive Decision
  Legislative Requirement

**Summary**

This Item presents the results and findings of the Dowerin Home Care Quality Audit to the Audit & Risk Committee for consideration and, if satisfactory, recommendation to Council for receipt.

**Background**

The Aged Care Quality and Safety Commission conducted a Quality Audit of the Shire of Dowerin’s Home Care Services from 20 - 22 August 2024. The Quality Audit included an assessment on the Home Care Packages (HCP) and Commonwealth Home Support Programme (CHSP).

The Report on the results of the Audit has been received and is included as an Attachment for the Audit & Risk Committee’s information.

**Comment**

The Report identifies four (4) main areas which are considered deficient, being:

1. Standard 1 - Consumer dignity and choice
2. Standard 2 - Ongoing assessment and planning with consumers
3. Standard 7 - Human resources
4. Standard 8 - Organisational governance

Within these four areas, an additional twenty-four (24) requirements were not met. These matters are outlined within the attached Quality Audit report.

**Consultation**

Quality Audit Team  
 Manisha Barthakur, Chief Executive Officer  
 Aaron Wooldridge, Deputy Chief Executive Officer  
 Lisa Begley, Home Care Coordinator

**Policy Implications**

Nil

**Strategic Implications**

**Strategic Community Plan**

Community Priority: Our Organisation  
 Objective: We are recognised as a transparent, well governed, and effectively managed Local Government  
 Outcome: 5.3  
 Reference: 5.3.2

**Asset Management Plan**

Nil

**Long Term Financial Plan**

Nil

**Statutory Implications**

The *Local Government (Audit) Regulations 1996* provides the legislative framework for the conduct of audits in local government, and the role of the Audit & Risk Committee in considering the results of those audits.

**Risk Implications**

<b>Risk Profiling Theme</b>	Failure to fulfil statutory regulations or compliance requirements
<b>Risk Category</b>	People
<b>Risk Description</b>	Prolonged interruption of services - additional resources; performance affected <1 month
<b>Consequence Rating</b>	Major (4)
<b>Likelihood Rating</b>	Likely (4)
<b>Risk Matrix Rating</b>	High (16)
<b>Key Controls (in place)</b>	To be reviewed
<b>Action (Treatment)</b>	The management will conduct monthly review of homecare services as a whole
<b>Risk Rating (after treatment)</b>	Choose an item.

### Financial Implications

Nil

### Voting Requirements



Simple Majority



Absolute Majority

### Officer's Recommendation/Resolution - 7.2

**Moved:** Cr Ward

**Seconded:** Ms T Jones

**1042** That, in accordance with the *Local Government (Audit) Regulations 1996*, the Audit and Risk Committee recommend that Council receives the Quality Audit, as presented in Confidential Attachment 7.2A, from Aged Care Quality and Safety Commission.

**CARRIED 4/0**

For: Cr Trepp, Cr McMorran, Cr Ward. Ms T Jones

*Please note: the Audit & Risk Committee does not have delegated authority to make decisions. All recommendations of the Audit & Risk Committee are presented to Council for ratification.*

8.	Questions from Members
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9.	Urgent Business Approved by the Person Presiding or by Decision
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10.	Date of the Next Meeting
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March 2025

11.	Closure
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The Chair thanked those in attendance and declared the Meeting closed at 3:27pm

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