



# **AGENDA**

**Audit Committee Meeting**

**14 March 2023**

**1.00pm**

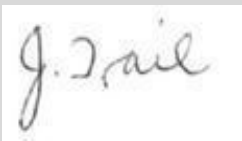
**Kambalda Recreation Centre, Barnes Drive,  
Kambalda**

**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 14 March 2023 commencing at 1.00pm.

A rectangular box containing a handwritten signature in black ink that reads "J. Trail".

**JAMES TRAIL**  
**CHIEF EXECUTIVE OFFICER**

**DISCLAIMER**

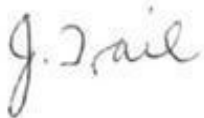
INFORMATION FOR PUBLIC ATTENDING COUNCIL MEETINGS

**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.**



James Trail  
**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 Candidate for Election, Code of Conduct for Employees**

**4 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

**4.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 22 DECEMBER 2022**

**Date: 8 March 2023**

**Author: Kasey Turner, Administration Officer**

**ATTACHMENTS**

**Nil**

**VOTING REQUIREMENT**

Simple majority

**AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION**

**That the Minutes of the Audit Committee Meeting held on 22 December 2022 be confirmed as a true and accurate record.**

## 5 REPORTS OF OFFICERS

### 5.1 Executive Services

#### 5.1.1 OFFICE OF THE AUDITOR GENERAL (OAG) - INFORMATION SYSTEMS AUDIT REPORT 2022

**Location:** Shire of Coolgardie

**Applicant:** NIL

**Disclosure of Interest:** NIL

**Date:** 23 February 2023

**Author:** Rebecca Horan, Co-Ordinator of Major Projects, Human Resources & Governance

#### **SUMMARY**

That the Audit Committee note the updated status of the recommendations in relation to the OAG Report – Information Systems Audit Report 2022.

#### **BACKGROUND**

The Audit Committee at its meeting held in September 2022 resolved the following:-

#### **AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION**

That

1. The Audit Committee note the advice provided by the CEO in relation to the recent OAG Report – Information Systems Audit Report 2022.
2. The CEO provide a further report to a subsequent Audit Committee, and Council, regarding action taken to address and implement recommendations relevant to the Shire administration which have not been addressed as at the date of this report.

#### **COMMENT**

In the 2022/2023 budget, Council provided an allocation of \$50,000 for the implementation of the recommendations within the OAG Report. Shire staff in conjunction with out IT providers have rolled out some key security systems to exist alongside some current measures.

Any Risks that still exist from this report will be entered and monitored through Pulse, the Shire's Risk Reporting Software.

#### **Managed Endpoint Protection**

a comprehensive enterprise security platform that provides threat detection, hunting, and response features that enable organizations to discover vulnerabilities and protect IT operations.

#### **Patch Management and Monitoring Tool**

RMM solution that gives you complete access and control over agent and agentless devices across your entire network. You can remotely access endpoint devices, either manually or automatically, without disrupting users while you resolve performance and/or security-related issues. This service includes patch management along with over 10,000 scripts to address recurring issues that have been identified and can be resolved with zero touch.

**Advanced Email Filtering**

Help prevent a wide variety of volume-based and targeted attacks, including business email compromise, credential phishing, ransomware, and advanced malware with a robust filtering stack.

**Phishing Campaign with Training and Awareness**

Platform - 1 x campaign per year.

An integrated platform to deliver simulated phishing attacks and security awareness training campaigns to your organizations staff. This platform is designed to improve cyber resilience and guard against phishing threats.

**Dark Web Domain Monitoring**

combines human and machine intelligence with powerful search capabilities to scour the dark web to identify, analyze and proactively monitor for an organization's compromised credentials 24/7/365, alerting you to trouble fast.

**System Information & Event Management (SIEM)**

Our SIEM solution ensures System Information and Event data is captured and monitored to ensure compliance, security and reporting on all potential, and real threats that are identified within an organisation. The data for these events is stored and can be accessed for audit requirements and houses a Security Operations Centre (SOC) to enable triage and escalations.

**Single Sign On**

Utilise a Single Sign On platform for your organisation, this 'single pane of glass' view of all business applications houses encrypted and secure password management and sign on capabilities. This combines business efficiencies with Security as it enables organisations to effectively allocate applications to relevant staff while the security of complex passwords are managed centrally

**CONSULTATION**

CEO, James Trail

Integrated ICT

**STATUTORY ENVIRONMENT**

NIL

**POLICY IMPLICATIONS**

It is possible that an outcome of the assessment of the issues in the report will lead to some changes to internal policies and procedures.

**FINANCIAL IMPLICATIONS**

Not possible to determine any financial implications at this stage but it is possible to ensure compliance with the OAG recommendations that there may be financial implications, which if unbudgeted will be reported to Council for determination.

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

High quality corporate governance, accountability and compliance

**ATTACHMENTS**

1. OAG Report - Information Systems Audit Report - Status Update

**VOTING REQUIREMENT**

Simple majority

**AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION**

**That the Audit Committee note the updated status of the recommendations in relation to the OAG Report – Information Systems Audit Report 2022.**

**5.1.2 RISK AREA SUMMARY**

**Location:** All areas

**Applicant:** Nil

**Disclosure of Interest:** Nil

**Date:** 8 December 2022

**Author:** Rebecca Horan, Co-Ordinator of Major Projects, Human Resources & Governance

**SUMMARY**

That the Audit committee receive the risk area summary report as attached and recommend that the report be received by Council.

**BACKGROUND**

Shire staff have been working together to collate all Shire of Coolgardie (SoC) risks into a risk register. In order to assist this process, the SoC has purchased an Enterprise Risk Management software – PULSE.

Management staff have been trained to use the system and all risks have been entered into PULSE. Staff will be able to report to the Audit committee quarterly or as requested.

Councillors, the Deputy CEO and Coordinator Projects, Governance and HR attended a workshop on the 24<sup>th</sup> January 2023 to go through each of the risks. The workshop provided Councillors with the opportunity to raise any queries or concerns.

The attached Risk Area Summary report has since been updated to include Councillors feedback.

**COMMENT**

All risks have been entered into the PULSE system and those risk owners are to action them accordingly.

**CONSULTATION**

Management Staff

**STATUTORY ENVIRONMENT**

Local Government (Audit) Regulation 17

**POLICY IMPLICATIONS**

Policy Number 2.12 Occupational Safety and Health

Policy 2.6 Risk Management

**FINANCIAL IMPLICATIONS**

Nil

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

High quality corporate governance, accountability and compliance

**ATTACHMENTS**

1. Risk Area Summary

**VOTING REQUIREMENT**

Simple majority

**AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION**

That Audit Committee RECEIVE the Risk Area Summary report as attached and RECOMMEND the report be received by Council.

**5.1.3 INTERNAL AUDIT REPORTS****Location:** N/A**Applicant:** N/A**Disclosure of Interest:** Nil**Date:** 7 March 2023**Author:** Rebecca Horan, Co-Ordinator of Major Projects, Human Resources & Governance**SUMMARY**

That the Audit Committee receive the attached internal audit reports for Procurement and Risk Management.

**BACKGROUND**

The Shire appointed Moore Australia as its internal auditor for the three-year period 31 December 2021 to 31 December 2023, with the overall intent to support the Shire to accomplish its objectives and to improve the effectiveness of its risk management, governance, and control processes.

- to assist the Shire to adopt best practice principles.
- perform the internal audit in accordance with the approved Internal Audit Charter, if implemented at the Shire, or the Audit Committee Charter.
- engagement Director and Manager to attend exit interviews with the Audit Committee via teleconference, as required.
- provide relevant internal audit reports to the CEO for presentation to the Audit Committee including audit findings, risks identified, opportunities for improvement and root cause analysis.
- the possible use of data analytics, where relevant to the engagement to discover useful information to inform decision making, assist with identification of fraud and/or error, learn or predict human behaviour, and examining whole population of data, rather than relying on traditional sampling techniques.
- prepare a Strategic Internal Audit Plan at the commencement of the contract for review and approval by the Audit Committee.
- virtual attendance at the Audit and Risk Committee, if required.
- perform the internal audit of the following audit topics:

**31-12-2021**

1. Records Management
2. Fraud and Corruption
3. Conflict of Interest
4. Contract Management
5. Business Continuity

**31-12-2022**

1. Procurement and Tendering
2. Risk Management
3. Infrastructure assets maintenance and replacement - strategies and inspection programs
4. Post-implementation Review of Financial and Non-financial Systems
5. Financial reporting and governance

**31-12-2023**

1. Complaints Management
2. Customer Service
3. Waste Management
4. Data Analytics review
5. Application systems review

Internal audit planning is important as it aligns internal audit activity with organisational objectives and the key risk areas to ensure that internal audit resources are targeted in an efficient manner.

The WA Auditor General recognises that there are four lines of defence which underpin a strong governance framework, of which internal audit is the third line of defence:

- First line of defence – internal control measures.
- Second line of defence – internal oversight, monitoring and reporting.
- Third line of defence – internal audit and review.
- Fourth line of defence – external audit, investigations and reviews.

Internal audit is an independent and objective appraisal service designed to add value and assist an organisation achieve its objectives through a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, internal control and governance processes.

The Office of the Auditor General also places reliance on internal audit activities when conducting their annual financial audit of the Shire.

### **COMMENT**

The Procurement and Risk Management Audit Reports have been reviewed by Shire staff and Management comments provided.

### **CONSULTATION**

Not Applicable

### **STATUTORY ENVIRONMENT**

Part 7, Local Government Act 1995.

Section 14 and 15, Local Government (Audit) Regulations 1996.

Regulation 17, Local Government (Audit) Regulations 1996.

Regulation 5(2)(c), Local Government (Financial Management) Regulations 1996.

### **POLICY IMPLICATIONS**

Nil Applicable

### **FINANCIAL IMPLICATIONS**

Nil Applicable

### **STRATEGIC IMPLICATIONS**

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

High quality corporate governance, accountability and compliance

### **ATTACHMENTS**

1. Internal Audit Report - Procurement
2. Internal Audit Report - Risk Management

### **VOTING REQUIREMENT**

Simple majority

**AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION**

**That the Audit Committee:-**

- 1. Receive Internal Audit Report Procurement**
- 2. Receive Internal Audit Report Risk Management**

## 5.2 Operation Services

### 5.2.1 2022 COMPLIANCE AUDIT RETURN

**Location:** Shire of Coolgardie  
**Applicant:** Shire of Coolgardie  
**Disclosure of Interest:** NIL  
**Date:** 1 March 2023  
**Author:** Martin Whitely, Consultant

#### SUMMARY

The purpose of this report is to present Council with the completed 2022 Compliance Audit Return (CAR).

#### 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 2022 to 31 December 2022 of the preceding year. The CAR, after being adopted by Council, is to be forwarded to the Department of Local Government by 31 March 2023.

#### 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.

With the exception of an "Optional" Category that included 9 questions relating to a number of different areas, the specific areas addressed by the CAR are the same as those covered in the 2021 return.

Overall the areas covered include:

- 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 review has found that there were 2 items of non-compliance. As a comparative, there were 3 items of non-compliance identified in the 2021 and 2020 Returns.

A summary for each of the sections is shown below;

### Commercial Enterprises by Local Government

Non Compliance matters raised - Nil

### Delegation of Power/Duty

1. Were all delegations to the CEO in writing
2. Were all delegations by the CEO to any employee in writing
3. Written records have not been maintained on all occasions by persons exercising a delegated power/duty

Non-Compliance matters raised – Nil

Delegation of Power/Duty has had some non- compliance matters over the past few years however now that we have a staff member responsible for Governance we were able to be complaint in this area in 2022.

### Disclosure of Interest

Council need to ensure that all Primary and Annual Returns are completed in a timely manner and returns are acknowledged in writing by the CEO (for all Councillors & Staff) and the President (for the CEO).

For the purpose of completing Primary and Annual Returns for staff, a designated employee is an employee, other than the Chief Executive Officer, to whom any power or duty has been delegated to that employee as explained in section 5.74 of the Local Government Act 1995.

The Local Government Act 1995 has very stringent rules for both Annual and Primary Returns. Annual Returns must be completed within 3 months of the commencement date, while Annual Returns must be completed by 31 August each year. There are very harsh penalties for non-compliance in this area with penalties of a \$10,000 fine or imprisonment for 2 years that may be applied for Annual and Primary Returns not completed within the required timeframes. Below is an extract from the Local Government Act 1995;

#### **5.75. Primary returns**

- (1) A relevant person other than the CEO must lodge with the CEO a primary return in the prescribed form within 3 months of the start day.
- (2) A CEO must lodge with the mayor or president a primary return in the prescribed form within 3 months of the start day.
- (3) This section does not apply to a person who —
  - (a) has lodged a return within the previous year; or
  - (b) has, within 3 months of the start day, ceased to be a relevant person.

Penalty: \$10 000 or imprisonment for 2 years.

#### **5.76. Annual returns**

- (1) Each year, a relevant person other than the CEO must lodge with the CEO an annual return in the prescribed form by 31 August of that year.

- (2) Each year, a CEO must lodge with the mayor or president an annual return in the prescribed form by 31 August of that year.

Penalty applicable to subsections (1) and (2): \$10 000 or imprisonment for 2 years.

*[Section 5.76 amended by No. 1 of 1998 s. 18; No. 66 of 2006 s. 12.]*

#### **5.77. Acknowledging receipt of returns**

On receipt of a return under section 5.75 or 5.76 from a person, the CEO or the mayor or president, as the case may be, is to give the person written acknowledgment of having received the return.

Non Compliance matters raised – Nil

#### Disposal of Property

Public notice is required for the disposal of property under section 3.58 of the Act unless sold by public auction. There was no property disposed of during the period.

Non Compliance matters raised - Nil

#### Finance

It is a requirement that an Audit Committee is established and appointed by Council.

It is also a requirement for any significant matters raised in the Audit Report to be addressed by the CEO with an Action List addressing these matters raised endorsed by Council and a copy sent to the Minister within 3 months of receiving the Audit Report.

Non Compliance matters raised - Nil

#### Local Government Employees

This area relates to the advertising and appointment of the CEO.

Non Compliance matters raised - Nil

#### Official Conduct

This area relates to the requirements of a complaints register, policies, councillor professional development and budgets.

Non Compliance matters raised - Nil

#### Integrated Planning & Reporting

In accordance with the following regulations of the Local Government (Administration) Regulations 1996, A local government is required to undertake certain reviews of integrated planning documents;

1. 19C(4) a local government is to review the current strategic community plan for its district at least once every 4 years, and
2. 19DA(4) a local government is to review the current corporate business plan for its district every year.

Non Compliance matters raised – 1

Council have completed a review of the strategic community plan as well as an updated long term financial plan in the last 12 months, however the corporate business plan has not been presented to Council within this period.

The corporate business plan is currently under review as part of aligning the document with corporate reporting requirements to be implemented and the corporate business plan will be endorsed during the 2022/23 financial year.

### Optional

In total there were 9 optional questions relating to areas including finance, audit, risk management, gift registers, staff and elected member policies and procedures.

All questions were completed and the Shire was compliant with all 9 questions.

### Tenders for Providing Goods and Services

This area relates to purchasing polices, tenders, provision for statewide public notices and tender register. There was one instance where a tender was not advertised in the local newspaper. This was reported to the Department of Local Government and a response received.

Non Compliance matters raised – 1

There was one instance where a tender was not advertised in the newspaper and this was reported to the Department of Local Government, Sport & Cultural Industries.

Overall the completed CAR indicates that the Shire of Coolgardie is maintaining an acceptable level of compliance in the key areas that the CAR focuses on. Those items identified as being non-compliant can be rectified with the implementation of simple administration processes.

## **CONSULTATION**

Bec Horan, Projects

## **STATUTORY ENVIRONMENT**

Local Government Act 1995  
Local Government (Audit) Regulations 1996  
Local Government (Functions & General) Regulations 1996  
Local Government (Administration) Regulations 1996  
Local Government (Financial Management) Regulations 1996  
Local Government (Rules of Conduct) Regulations 2007

### **Local Government Act 1995**

#### **7.13. Regulations as to audits**

- (1) Regulations may make provision as follows —
  - (i) requiring local governments to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as are prescribed whether those requirements are —

- (i) of a financial nature or not; or
- (ii) under this Act or another written law.

### Local Government (Audit) Regulations 1996

#### 14. Compliance audits by local governments

- (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 subregulation (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.

#### 15. Compliance audit return, certified copy of etc. to be given to Executive Director

- (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,

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.

#### POLICY IMPLICATIONS

NIL

#### FINANCIAL IMPLICATIONS

NIL

#### STRATEGIC IMPLICATIONS

##### Accountable and effective leaders

High quality corporate governance, accountability and compliance

**ATTACHMENTS**

1. **2022 Compliance Audit Return**

**VOTING REQUIREMENT**

Simple majority

**AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION**

**That the Audit Committee RECEIVE the completed 2022 Compliance Audit Return for the period of 1 January 2022 to 31 December 2022 and recommends that Council endorses the return as tabled.**

**5.2.2 CREDIT CARD LISTING FROM NOVEMBER 2022 TO JANUARY 2023**

**Location:** Nil

**Applicant:** Nil

**Disclosure of Interest:** CEO, James Trail has a financial interest in this item. In accordance with section 5.70(2) of the Local Government Act 1995, I declare a financial interest in the agenda item List of credit card payments. The interest is in relation to CEO credit card vouchers.

**Date:** 4 March 2023

**Author:** Corina Morgan, Senior Finance Officer

**SUMMARY**

For the Audit Committee to receive the list of credit card payments for November 2022 to January 2023 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 Credit Card Listing from November 2022 to January 2023

**VOTING REQUIREMENT**

Simple majority

**AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION**

That the Audit Committee,

1. Accept listing (attached) of credit card invoices totalling \$8,717.01 paid from November 2022 to January 2023 by the Chief Executive Officer under delegated authority of Council.
2. Recommend the Council receive the listing of credit card invoices totalling \$8,717.01 paid from the period November 2022 to January 2023 by the Chief Executive Officer under delegated authority.
3. Recommend to Council the Shire President authorise the credit card vouchers totalling \$8,717.01 paid from November 2022 to January 2023 by the Chief Executive Officer under delegated authority.

### 5.2.3 AUDIT LOG

**Location:** Shire of Coolgardie  
**Applicant:** Nil  
**Disclosure of Interest:** Nil  
**Date:** 9 March 2023  
**Author:** Robert Hicks, Deputy Chief Executive Officer

#### SUMMARY

That the Audit Committee receive the attached Executive Leadership Team Agenda Paper Status of Audit Log dated 16 February 2023 and Coolgardie Internal Audit Log.

#### BACKGROUND

The Shire engaged Moore Australia as its internal auditor for the three-year period 31 December 2021 to 31 December 2023, with the overall intent to support the Shire to accomplish its objectives and to improve the effectiveness of its risk management, governance, and control processes.

At the 20 September 2022 Audit Committee meeting it was resolved –

**That the Audit Committee;**

- 1. RECEIVE the attached Audit Log**
- 2. Request the Chief Executive Officer prioritise risks with High Rating in the attached Audit Log to be dealt with during 2022/2023 Financial Year**
- 3. Request the Chief Executive Officer report quarterly to the Audit Committee progress on all risks with a High Rating in the attached Audit Log**
- 4. Request the Chief Executive to report twice in the 2022/2023 Financial Year on all risks in the attached Audit Log**

At the 27 September 2022 Ordinary Council Meeting it was resolved:

**That Council APPROVE the attached Risk Management-Internal Audit Log which focuses on the high and medium rated findings from the Risk Management conducted by Moore to be actioned between September 2022 and June 2023.**

#### COMMENT

Moore has been engaged to monitor the status of the internal audit log and to validate recommendations which have been completed by management.

In summary, the audit log is not complete, and Moore are awaiting the relevant information from Management to complete the audit log. Further, several recommendations in the different audit areas are considered by Management as completed however Moore have not received evidence to validate this.

#### CONSULTATION

Shire of Coolgardie Executive team

**STATUTORY ENVIRONMENT**

Part 7, Local Government Act 1995.

Section 14 and 15, Local Government (Audit) Regulations 1996.

Regulation 17, Local Government (Audit) Regulations 1996.

Regulation 5(2)(c), Local Government (Financial Management) Regulations 1996.

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

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

High quality corporate governance, accountability and compliance

**ATTACHMENTS**

1. Executive Leadership Team Agenda Paper Status of Audit Log 16 February 2023
2. Coolgardie Internal Audit

**VOTING REQUIREMENT**

Simple majority

**AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION**

That the Audit Committee;

**RECEIVE** the attached Executive Leadership Team Agenda Paper Status of Audit Log dated 16 February 2023 and Coolgardie Internal Audit Log.

- 6 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 6.1 Elected Members**
- 6.2 Council Officers**
- 7 CLOSURE OF MEETING**