

AUDIT COMMITTEE MEETING

AGENDA



For the Audit Committee Meeting to be held on

19 April 2023

Dear Audit Committee Member,

The next Audit Committee Meeting of the Shire of Cranbrook will be held on Wednesday 19 April 2023 at the Frankland River Community Centre commencing at 2.30pm.



Linda Gray
Chief Executive Officer

DISCLAIMER

This agenda has yet to be dealt with by the Audit Committee. The recommendations shown at the foot of each item have yet to be considered by the Audit Committee and are not to be interpreted as being the position of the Audit Committee. The minutes of the meeting held to discuss this agenda should be read to ascertain the decision of the Audit Committee.

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Scope of Audit Committee

Regulation 16 of the Local Government (Audit) Regulations 1996 define the functions of the audit committee as follows:

“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;
 - (ii) the scope of audits;
 - (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.”
- (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.”

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AGENDA

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chairperson, Cr Slater will declare the meeting open at _____pm. The Chairperson will alert the meeting to the procedures for emergencies including evacuation, designated exits and muster points.

2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

2.1 ATTENDANCE

Chairperson
Councillors

Cr PW (Peter) Slater
Cr PM (Peter) Beech
Cr RW (Robert) Johnson
Cr JA (Jen) Quick
Cr LM (Lee) Casson
Cr P (Perin) Mulcahy
Cr DM (Daisy) Egerton-Warburton
Cr PL (Phil) Horrocks
Cr G (George) Pollard

Chief Executive Officer
Manager of Finance & Administration
Manager of Works

Ms LA (Linda) Gray
Mrs DE (Diana) Marsh
Mr JE (Jeff) Alderton

Members of the Public

2.2 APOLOGIES

2.3 APPROVED LEAVE OF ABSENCE

3. PUBLIC QUESTION TIME

3.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

3.2 PUBLIC QUESTIONS

4. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

4.1 AUDIT COMMITTEE MEETING – 29 March 2023

That the minutes from the Audit Committee Meeting held on 29 April 2023, be confirmed as a true and correct record.

5. GENERAL BUSINESS

5.1 WRITE-OFF OF NON-FINANCIAL ASSETS

RESPONSIBLE OFFICER:	Diana Marsh – Manager of Finance and Administration
REPORT AUTHOR:	Diana Marsh – Manager of Finance and Administration
FILE REFERENCE:	AD9
APPLICANT:	N/A
DATE OF REPORT:	3 April 2023
ATTACHMENTS:	Assets to be Disposed 30 June 2023

Purpose

The purpose of this report is for the Audit and Risk Committee to consider approving the write-off of several low value non-financial assets as at 30 June 2023.

Background

The *Local Government (Financial Management) Regulations 1996*, regulation 17A requires local governments to hold all non-financial assets with a value of \$5000 or more at the time of acquisition at fair value in accordance with Australian Accounting Standards with a period of not more than 5 years between revaluations. For this reason, the Shire of Cranbrook is undertaking a revaluation of a number of its asset classes as at 30 June 2023.

In preparation for the revaluation, the asset register is being reviewed and it has been identified that a significant number of assets in the Other Infrastructure class of assets are either of low value or are nearing the end of their useful life and have very low written down values. In this situation, it is important to consider the cost versus the benefit of revaluing these assets.

Officer's Comment

This write off of assets is for book keeping purposes and the assets identified will still be retained by the Shire.

Council Policy 4.3 Finance – Capitalisation and Depreciation of Non-Current Assets specifies that non-financial assets valued at \$5,000 at the time of acquisition will be capitalised but is silent on a revaluation threshold. While the revaluation of non-financial assets provides assurance as to the existence and condition of the shire's assets and is a very useful tool in its asset management processes, it does come with substantial financial cost to the Shire. It is the officer's recommendation that a minimum revaluation threshold of \$5,000 be added to Council Policy 4.3 as part of the Policy Manual Review in item 5.2 of this agenda.

During the process of reviewing assets in the Other Infrastructure class it was found many low value assets have been capitalised in groups or alongside assets of greater value, disguising the overall number of Other Infrastructure assets quoted on for the revaluation. Over 140 assets were identified as having a written down value (WDV) of less than \$5,000. Over 100 of those assets have a WDV of less than \$2,500. If these items remain on our asset register the valuers will individually assess and value them which will result in increasing the cost of the revaluation significantly, regardless of how low their value might be. These assets will be recorded these assets separately on the Shire's minor assets register once removed from the asset register.

A list of the assets identified for written-off, along with their approximate WDV at 30 June 2023 is attached for Council's consideration.

Statutory Environment

Regulation 17A of the Local Government (Financial Management) Regulations 1996, sections (2)-(5) states that:

- (2) A local government must show in each financial report for a financial year ending on or after 30 June 2020 —
 - (a) the fair value of all of the non-financial assets of the local government that are —
 - (i) land buildings that are classified as property, plant and equipment; or
 - (ii) investment properties; or
 - (iii) infrastructure; or
 - (iv) vested improvements that the local government controls; and
- (4) A local government must revalue a non-financial asset of the local government referred to in subregulation (2)(a) —
 - (a) whenever the local government is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount; and
 - (b) in any event, within a period of no more than 5 years after the day on which the asset was last valued or revalued.
- (5) A non-financial asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5 000.

Policy Applicable – Implications

Council Policy 4.3 Finance – Capitalisation and Depreciation of Non-Current Assets, states that:

Capitalisation of Assets

Assets purchased or constructed to the value of \$5,000 or greater are to be capitalised, placed on the asset register, and depreciated over the useful life as determined by this policy for the relevant class of asset.

Any assets with a value under \$5,000, except for land, are to be expensed in the year of purchase and placed on the minor assets register.

Financial Implications

The inclusion of low value assets in the revaluation may significantly increase the cost of the revaluation due to the large number held. There is no budget available for this increase currently.

Risk Implications

The risks associated with matters in this report are:

- Errors, Omissions and Delays
- Failure to fulfil Statutory, Regulatory or Compliance Requirements
- Inadequate Document Management Processes
- Inadequate Asset Sustainability Practices

The **impacts** of the risk are: Financial, Non-Compliance, Property

The **consequences** of these risks are considered to be: Minor

The **likelihood** is: Possible

Hence the **risk rating** for this report is: Medium

Risk mitigation includes ensuring assets are recorded on either the Asset Register or the Minor Assets Register as applicable.

Strategic Community Plan Reference

The 2021-2031 Shire of Cranbrook, Strategic Community Plan states that:

Key Pillar: Connect

Outcome 16 – High Performing Shire: An accountable and respected Shire, investing in its people and structures.

Deliverable 16.1: A Shire and supporting entities are well-governed with delineated roles and accountabilities.

Consultation

Consultation for this report included discussions with the CEO, audit firm Lincolns, and valuation firm AssetVal.

Voting Requirements

Absolute Majority

OFFICER'S RECOMMENDATION

The Audit and risk Committee recommends that Council approve as at 30 June 2023 the write-off Other Infrastructure Assets with written down values under \$5,000 identified in the attachment to this agenda item.

5.2	POLICY MANUAL REVIEW
RESPONSIBLE OFFICER:	Diana Marsh - Manager of Finance and Administration
REPORT AUTHOR:	Diana Marsh - Manager of Finance and Administration
FILE REFERENCE:	GO17
APPLICANT:	Nil
DATE OF REPORT:	10 April 2023
ATTACHMENTS:	Policy Manual

Purpose

The purpose of this report is for the Audit and Risk Committee to consider the adoption of the revised Policy Manual.

Background

Under Section 2.7(2b) of the *Local Government Act 1995* (the Act), the Council is to determine the Local Government’s policies. Each year the Policy Manual is presented to Council for review with minor amendments. Where amendments are significant, or the policy is new then the policy will be included as an individual agenda item. These policies will guide the decision-making and actions of the Council, Executive Management Team and staff throughout the year.

Officer’s Comment

The Executive Management Team and staff have reviewed the current policy manual and as a result some amendments and improvements to existing policies are recommended this year, to reflect current practice and align better with legislation.

The following list includes a summary of amendments made. Of particular note are Policy 1.7 Elected Members Allowances and Reimbursements, Policy 2.6 Senior Employees and Policy 4.4 Investments which have had substantial changes made:

GOVERNANCE:

- **Policy 1.0 Policy Manual** – Reviewed – no changes.
- **Policy 1.1 Meetings of Council** – Reviewed – under ROLES AND RESPONSIBILITIES, Elected Members, have included “in writing” when applying for leave of absence, and removed the final point as only the President or CEO is authorised to answer questions.
- **Policy 1.2 Committees of Council** – Reviewed and amended – included sentences to outline the difference between a Committee of Council and a Special Purpose Committee under the heading “Principles”.
- **Policy 1.3 Public Question Time** – Reviewed – no changes.
- **Policy 1.5 Elected Member Induction and Continued Professional Development** – Reviewed – updated the OBJECTIVE to reflect the current name of the training, Council Member Essentials, and 12-month timeframe set by the Department of Local Government, Sport and Cultural Industries. Removed reference to “Elected Member Training and Development Pathway” and diagram as the training no longer appears to be labelled in this way, with the different stages.
- **Policy 1.6 Local Government Convention - Attendance** – Reviewed – no changes.
- **Policy 1.7 Elected Members – Allowances & Reimbursements** – Reviewed – changed setting specific allowance amounts throughout to setting rates of allowances as part of the annual budget process each year.
- **Policy 1.8 Risk Management** – Reviewed – no change.
- **Policy 1.9 iPad Usage – Elected Members and Employees** – Reviewed – no changes
- **Policy 1.10 Internet and Email Access** – Reviewed – no changes

- **Policy 1.11 Social Media** – Reviewed – no changes.
- **Policy 1.12 Gifts, Benefits Hospitality, Attendance at Events** – Reviewed – no changes.
- **Policy 1.13 Council Briefing Sessions** - Reviewed – added words “and Executive Management Team reports” to Principle 1.
- **Policy 1.14 Complaints Handling** – Reviewed – added Principle 12 – all complaints to be received in writing and the Complaint Submission Form located on the Shire of Cranbrook website can be used for this purpose.
- **Policy 1.15 Related Party Disclosures** – Reviewed – no changes.
- **Policy 1.16 Employee Gratuity Payments** – Reviewed – no changes.
- **Policy 1.17 Public Interest Disclosure** – Reviewed – no changes.
- **Policy 1.18 Chief Executive Officer Performance Review** – Reviewed – no changes.
- **Policy 1.19 CONFIDENTIAL POLICY - Cyber Security** – Reviewed – no changes

WORKFORCE:

- **Policy 2.0 Recruitment and Selection** – Reviewed – no changes.
- **Policy 2.1 Employee - Appointments** – Reviewed – no changes.
- **Policy 2.2 Employee - Induction** – Reviewed – no changes.
- **Policy 2.3 Employee – Performance Management** – Reviewed – no changes.
- **Policy 2.4 Managing Unacceptable Behaviour** – Reviewed – no changes
- **Policy 2.5 Grievance Policy** – Reviewed – no changes.
- **Policy 2.6 Senior Employees** – Reviewed – policy designates ‘senior employees’ in accordance with section 5.37 of the Act. Have removed all points relating to the salary package which are considered part of contract negotiation process and are impacted by the labour market, the needs of the Shire and of the applicant at the time.
- **Policy 2.7 Professional Development and Training** – Reviewed – small increase of \$5 to meal allowance due to inflation. Meal Allowance Claim Form added.
- **Policy 2.8 Leave – Management of Annual and Long Service** – Reviewed – no changes.
- **Policy 2.9 Leave – Community Service** – Reviewed – no changes.
- **2.10 Christmas Shutdown Period** – Reviewed – no changes.
- **2.11 Salary Sacrificing** – Reviewed – no changes.
- **2.12 Housing – Employees** - Reviewed – the means of setting the value of the property when staff enter lease arrangement is changed from gross rental value (GRV) to market value. This is because the Shire does not rate its own properties and therefore does not have a GRV valuation for them.
- **Policy 2.13 Shire Vehicles – Use Arrangements** – Reviewed. As the Shire does not have a Building Surveyor on site anymore, that section has been removed from the policy.
- **Policy 2.14 Employee – Shire Small Equipment Hire** – Reviewed - no changes.
- **Policy 2.15 Relocation Expenses – Employees** – Reviewed – amount of relocation expenses paid is increased to \$2,500 for employees who are not designated Senior Employees under Policy 2.6. The clause requiring completion of the probationary period before payment removed. The amount for Senior Employees has been removed.
- **Policy 2.16 Work Health and Safety** – Reviewed - no changes.
- **Policy 2.17 Work Health and Safety Structure and Review** – Reviewed - no changes.
- **Policy 2.18 Uniforms, Allowance, Personal Protective Equipment** – Reviewed – no changes.
- **Policy 2.19 Drug and Alcohol** – Reviewed – no changes.
- **Policy 2.20 Disciplinary** – Reviewed and included requirement to consult WALGA Employee Relationship Services in addition to the CEO when taking disciplinary action.
- **Policy 2.21 Superannuation** – Reviewed – no changes.
- **Policy 2.22 Secondary Employment/Business** – Reviewed – no changes.

- **Policy 2.23 Education and Study Assistance** – Reviewed – no changes.
- **Policy 2.24 Appointment of Acting Chief Executive Officer** – Reviewed – no changes.
- **Policy 2.25 Working from Home** – Reviewed – no changes.

ADMINISTRATION:

- **Policy 3.0 Visitors to the Administration Centre** – Reviewed – no changes.
- **Policy 3.1 CB1 Number Plates** – Reviewed – no changes.

FINANCE:

- **Policy 4.1 Budget – Defining Material Variances** – Reviewed - Under PRINCIPLES the method prescribed for apportioning the budget evenly across the year for the purposes of reporting material variances has been removed, as budgets are uploaded according to the months the transactions are expected to occur. The variance of greater than 10% or \$10,000 remains unchanged.
- **Policy 4.2 Financial Strategy** - Reviewed – included under PRINCIPLES that “due diligence is applied when considering the necessity of all long-term borrowings, including but not limited to analysis of inflation rates, external factors in the global environment and the rapid escalation of costs.”
- **Policy 4.3 Capitalisation and Depreciation of Non-Current Assets** Reviewed – Included revaluation threshold of \$5,000 to minimise revaluation costs for low value assets.
- **Policy 4.4 Investments** - Reviewed – the OBJECTIVE and PRINCIPLES have been combined and amended under the PRINCIPLES heading. The PRINCIPLES limits investments in accordance with the *Local Government (Financial Management) Regulations 1996* rather than listing individual institutions, and specifies reporting requirements to Council.
- **Policy 4.5 Rates and Sundry Debtors Charges – Write Offs, Recovery Process** – Reviewed – no changes.
- **Policy 4.6 Interest Free Loans – Community Organisations** – Reviewed – no changes.
- **Policy 4.7 Donations and Sponsorships** – Reviewed – no changes.
- **Policy 4.8 Purchasing** – Reviewed – removed purchasing exemptions arising from the State of Emergency Declaration which ended in November 2022.
- **Policy 4.12 Fees and Charges - Application** – Reviewed – no changes.
- **Policy 4.13 Corporate Credit Card** – Reviewed – no changes.
- **Policy 4.14 Asset Disposal** – Reviewed – no changes.
- **Policy 4.15 Financial Hardship** – Reviewed – no changes.
- **Policy 4.16 Community Grant Program Funding** – Reviewed – no changes.
- **Policy 4.17 Refunding of Fees and Charges** – Reviewed – Under PRINCIPLES, the approval of refunds has been changed from the “relevant Shire Manager and the Shire’s Finance Department...” to “approval from the CEO or Manager of Finance and Administration.
- **Policy 4.18 Bush Fire Brigade Fuel Cards** – Reviewed – no changes.
- **Policy 4.19 Rating Strategy** – Reviewed – no changes.

WORKS:

- **Policy 5.0 Road Management** – Reviewed – no changes.
- **Policy 5.1 Road Material Acquisition – Gravel and Sand** – Reviewed – purchase price for gravel increased to \$2.00 per m³. Included the following sentences in the principles:
“If clearing is required in bushland, reference is to the *Environmental Protection (Clearing of Native Vegetation) Regulations 2004* to obtain the necessary clearing permits. Clearing of this bushland is not encouraged and should be the last option. An amount to be determined by Council as part of the annual budget process will be budgeted each financial year for rehabilitating abandoned gravel pits until all pits are rehabilitated to a satisfactory level.”
The “Purchase of Sand and Gravel Agreement” has been amended for the gravel price and to include “which includes a change of ownership of the land that the gravel pit is located”.
- **Policy 5.2 Thoroughfares – Temporary Closure** – Reviewed - no changes.
- **Policy 5.3 Pathways** – Reviewed - no changes.

EMERGENCY SERVICES:

- **Policy 6.0 Bushfire Control** – Reviewed - no changes.

COMMUNITY:

- **Policy 7.0 Community Engagement** – Reviewed - no changes.
- **Policy 7.2 Disability Access and Inclusion** – Reviewed - no changes.
- **Policy 7.3 Community Facilities and Equipment – Usage** – Reviewed - no changes.

ECONOMIC:

- **Policy 8.1 Shire History Books – Accommodation Providers** – Reviewed – recommend removing from policy manual and leaving to CEO discretion/donation.

ENVIRONMENT:

- **Policy 10.0 Environmental Management** – Reviewed - no changes.

Statutory Environment

Section 2.7(2b) of the Local Government Act 1995, states that:
The Council is to determine the Local Government’s policies.

Policy Applicable – Implications

This report proposes adoption of the revised Council Policy Manual that includes amendments to current policies and inclusion of new policies as defined above.

Financial Implications

There are various financial implications from this report, all of which are considered as part of the annual budget process.

Risk Implications

The risks associated with matters in this report are varied and include:

- Misconduct
- Business and Community Disruption
- External Theft and Fraud
- Errors, Omissions and Delays
- Failure of IT and or Communication Systems and Infrastructure
- Failure to fulfil Statutory, Regulatory or Compliance Requirements
- Inadequate Document Management Processes
- Inadequate Engagement Practices
- Inadequate Asset Sustainability Practices
- Inadequate Safety and Security Practices
- Ineffective Employment Practices
- Inadequate Project/Change Management
- Inadequate Supplier/Contract Management
- Ineffective Management of Facilities/Venues/Events

The **impact** of the risk is People, Financial, Service Interruption, Non-Compliance, Reputational, Property and Natural Environment

The **consequences** of these risks are considered to be Moderate

The **likelihood** is Likely

Hence the **risk rating** for this item is High

Risk mitigation includes:

- Councillors having a clear understanding of the content of the policies in the attached policy manual; and
- The successful execution of the policies, delegations and authorisations by the Executive Management Team and staff.
- Reviewing the Policy Manual annually.

Strategic Community Plan Reference

The 2021-2031 Shire of Cranbrook, Strategic Community Plan states that:

Outcome 16 – High Performing Shire: An accountable and respected Shire, investing in its people and structures.

Deliverable 16.1: A Shire and supporting entities are well-governed with delineated roles and accountabilities.

Consultation

Consultation for this report included the Executive Management Team and the Community Development Manager.

Voting Requirements

Absolute Majority

OFFICER'S RECOMMENDATION

The Audit and Risk Committee recommend that Council approve the revised changes to the Shire of Cranbrook Policy Manual for 2023, as noted above.

5.3 ANNUAL REVIEW OF DELEGATIONS

RESPONSIBLE OFFICER: Linda Gray – Chief Executive Officer
REPORT AUTHOR: Linda Gray – Chief Executive Officer
FILE REFERENCE: GO20
DATE OF REPORT: 24 March 2023
ATTACHMENTS: Delegations Register

Purpose

The purpose of this report is for the Audit and Risk Committee to consider adopting the revised register of delegations.

Background

Section 5.42 of the Local Government Act 1995 (the Act) provides that a Council may delegate to the Chief Executive Officer the exercise of any of its powers or the discharge of any of its duties under the Act, other than those referred to in section 5.43.

Section 5.46(2) of the Act requires the local government to review its delegations at least once every financial year.

The purpose of this review is to consider the operational effectiveness of the current delegations, whether they remain relevant and appropriate, whether legislative amendments or organisational changes necessitate any revisions to the text and whether any new delegations are required.

Officer's Comment

There are a range of powers and duties delegated to the CEO in accordance with the powers provided by Sections 5.42(1)(a) and (b) of the Act. The Act also requires that the Council's delegations to the CEO be reviewed each year.

The delegations were reviewed by relevant officers in terms of the appropriateness of the existing delegations and if there was a need for any additional delegations. As a result of this review, it was determined that there was some minor text changes requiring updating due to a change in position titles. More importantly, there was a need to revoke Delegation 1.11 Contribution to Site Works as the Policy 8.0 Site Works supporting this initiative has been deleted due to budget constraints. One new delegation had been approved by absolute majority on 15 March 2023 at the Ordinary Council meeting for the CEO to grant an exemption for planning approval for temporary works (not exceeding 12 months).

It should be noted that the delegations were last reviewed by Council in the 21/22 financial year, and this review falls into the 22/23 financial year. At least once every financial year, delegations made under s5.46 of the *Local Government Act 1995* are to be reviewed by the delegator.

Deleted Delegations:

1.11 Contribution to Site Works

No longer needed.

Amended Delegations:

1.15 Consumption of Alcohol – Council Property

Delete the CEO Sub Delegation – delegation remains with the Chief Executive Officer.

1.22 Building Delegation – Approval of Plans

Unable to sub-delegate as sub delegation under the Building Act 2011 cannot be delegated to the private sector.

New Delegations previously approved:

Delegation 1.33 Grant an Exemption on Planning Approval for Temporary Works (not exceeding 12 months)

This delegation was approved at the Ordinary Council meeting held on 15 February 2023 and is now included in the Delegation Register.

Statutory Environment

Section 5.42 of the Act provides that Council may delegate powers to the CEO except those referred to in section 5.43 of the Act.

Section 5.46(2) of the Act requires all delegations to be reviewed at least once each financial year.

Policy Applicable – Implications

There is no Council policy applicable to this report.

Financial Implications

There are no financial implications for this report.

Risk Implications

Having clear and appropriate delegations from Council to the CEO and from the CEO to staff is an important part of the overall governance framework. It allows the Shire to conduct business in an efficient manner and provides overall accountability for the decision making processes. Risk mitigation includes consultation with staff and a review of delegations in place at other local governments.

Strategic Community Plan Reference

The 2021-2031 Shire of Cranbrook, Strategic Community Plan states that:

Outcome 16 – High Performing Shire: An accountable and respected Shire, investing in its people and structures.

Deliverable 16.1: A Shire and supporting entities are well-governed with delineated roles and accountabilities.

Consultation

Consultation with Manager of Works and the Manager of Finance and Administration.

Voting Requirements

Absolute Majority

OFFICER'S RECOMMENDATION

The Audit and risk Committee recommends that Council:

- 1. Notes the review of delegations for the financial year 2022/23 as outlined in this report; and**
- 2. Adopts the Shire of Cranbrook Register of Delegations as included at Attachment One.**

6. CLOSURE OF MEETING

There being no further business to discuss the Chairperson, Cr Slater will declare the meeting closed at _____pm.