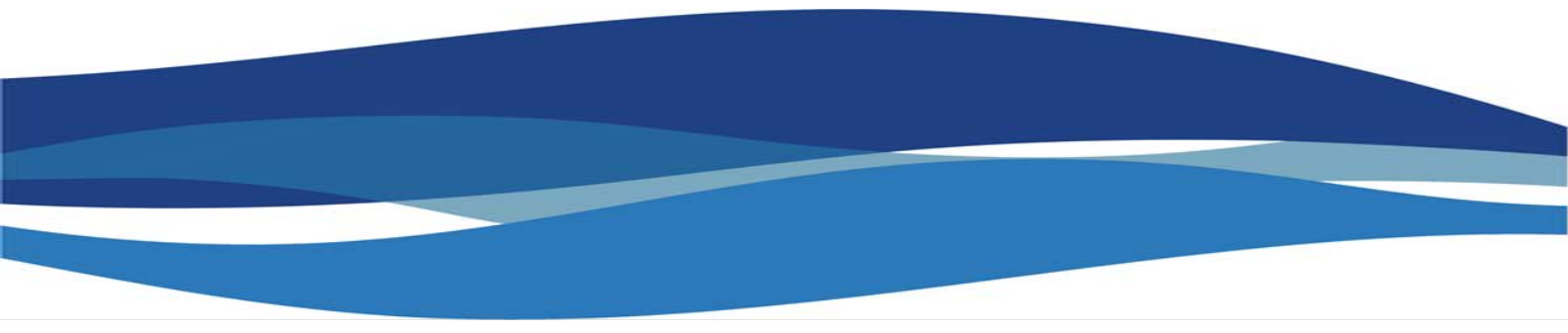




TOWN OF  
**MOSMAN PARK**

# AUDIT COMMITTEE MINUTES

Tuesday 10 November 2020



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**1. DECLARATION OF OPENING**

The Presiding Member declared the meeting open at 3:00pm.

**2. RECORD OF ATTENDANCE / APOLOGIES**

**Elected Members:**

Mayor	B. Pollock
Councillor	Z. Johnson
Councillor	P. Shaw
Councillor	A. Baird

**Officers:**

Chief Executive Officer	C. Bywater
Manager Finance	E. Bebb
Senior Governance Officer	K. Jones

**Visitors:**

Acting Senior Director OAG	Subha Gunalan
Assistant Director OAG	Liang Wong

**Leave of Absence:**

**Apologies:**

**3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING**

**3.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD 7 JULY 2020**

**COMMITTEE RESOLUTION**

**AUD-012-2020**

**Moved:** COUNCILLOR Z JOHNSON

**Seconded:** COUNCILLOR A BAIRD

It is recommended that the Minutes of the Audit Committee held on 7 July 2020, and presented to the Ordinary Council Meeting on 28 July 2020 be confirmed as a true and accurate record.

**CARRIED 4/0**

**4. DEPUTATIONS**

**5. DECLARATION OF INTEREST**

Nil.

**6. COMMITTEE REPORTS**

**6.1 INTERIM AUDIT REPORT**

<b>File No.:</b>	GOVERN002
<b>Responsible Executive/ Manager:</b>	EMMA BEBB MANAGER FINANCE
<b>Author:</b>	EMMA BEBB MANAGER FINANCE
<b>Author Disclosure of Interest:</b>	NIL
<b>Attachments (under separate cover):</b>	1. INTERIM AUDIT REPORT FROM THE OFFICE OF THE AUDITOR GENERAL (OAG) – ICR130087

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**Authority/Discretion**

- Advocacy      When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive      The substantial direction setting and oversight role of the Council. e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
- Legislative      Includes adopting local laws, town planning schemes and policies. It is also when Council reviews decisions made by Officers.
- Quasi-Judicial      When Council determines an application/matter that directly affects a person’s right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (e.g. under *Public Health Act 2016*, *Dog Act 1976* or local laws) and other decisions that may be appealable to the State Administrative Tribunal.
- × Information Purposes      Includes items provided to Council for information purposes

**COMMITTEE RESOLUTION**

**AUD-013-2020**

**Moved:** COUNCILLOR Z JOHNSON  
**Seconded:** COUNCILLOR P SHAW

That the Audit Committee recommends to Council that it accepts the Interim Audit report submitted by the Office of the Auditor General for the year ended 30 June 2020.

**CARRIED 4/0**

## **VOTING REQUIREMENTS**

Simple majority.

## **PREVIOUSLY BEFORE COUNCIL**

N/A

## **PURPOSE OF REPORT**

The purpose of this report is for the Audit Committee to accept the Management Letter from the Town's 2019/20 Interim Audit.

## **EXECUTIVE SUMMARY**

The Town has received the 2019/20 Interim Audit letter from the Office of the Auditor General (OAG) in relation to accounting and internal control processes. Nine findings from the Interim Audit were noted in the letter and recommendations provided. The Town has provided management responses against each finding.

## **BACKGROUND**

The OAG completed the Town's Interim Audit for the year ended 30 June 2020 in May 2020 and provided the Town with the Interim Management Letter in September 2020.

The Australian Auditing and Assurance Standards Board encourages auditors to issue a management letter on completion of each audit as a means of advising the local government of any matters noted during the course of the audit.

Index of Findings:

### **Significant (potentially a significant risk to the entity if not addressed promptly):**

- Unrecognised assets
- Reconciliations
- Segregation of duties over procurement
- Unrestricted user access.

### **Moderate (of sufficient concern to warrant action being taken by the entity asap):**

- Policies on payroll and property, plant and equipment
- Review of supplier master file
- Independent review of daily cash receipt and banking deposit listing
- Inadequate rates debtor follow-up process
- Asset stocktake not undertaken.

## DETAILS

### Strategic Plan Alignment

The Town ensures it complies with Local Government Financial Regulations and the requirements of the *Local Government Act 1995* through integrating the Town's key strategies, plans, resources and reporting.

### Statutory Implications

On 28 October 2017, the Local Government Amendment (Auditing) Act 2017 (the Act) was proclaimed, giving the Auditor General the mandate to audit Western Australia's 139 local governments and nine regional councils.

The Act allowed the Auditor General to conduct performance audits of local government entities from 28 October 2017. The Auditor General will take on responsibility for the annual financial audits of local government entities and by 2020/21 all local government entities will be audited by the Auditor General.

The *Local Government Act 1995* Section 7.2 states:

*The accounts and annual financial report of a local government for each financial year are required to be audited by an auditor appointed by the local government.*

The *Local Government (Audit) Regulations 1996* Section 9 states:

- (2) *An auditor must carry out an audit in accordance with the Australian Auditing Standards made or formulated and amended from time to time by the Auditing and Assurance Standards Board established by the Australian Securities and Investments Commission Act 2001 (Commonwealth) section 227A.*
- (3) *An auditor must carry out the work necessary to form an opinion whether the annual financial report —*
  - (a) *is based on proper accounts and records; and*
  - (b) *fairly represents the results of the operations of the local government for the financial year and the financial position of the local government at 30 June in accordance with —*
    - (i) *the Act; and*
    - (ii) *the Australian Accounting Standards (to the extent that they are not inconsistent with the Act).*

### Policy Implications

The Town will be required to update policies to satisfy the recommendations from the OAG Interim Audit Management Letter.

### **Financial Implications**

The Town will need to recognise its share of the Wearne Hostel (25%) as an asset in the financial statements for 2019/20, and restate the 2019/20 comparative financial results accordingly.

### **Community Engagement**

N/A

### **COMMENT**

**The Interim Audit covers a review of the Town's accounting and internal control processes.**

The nine findings listed in the interim management letter (**Attachment 1**) have been reviewed and the following tasks have been completed since the date of the Interim Audit:

- 1) An external review has been completed on the recommendation to bring the Town's share of the Wearne Hostel (25%) into the Town's financial statements. The Town's share of this asset will be included in the final 2019/20 financial statements.
- 2) Timely reconciliations (including independent reviews) are evident through the revised financial month end process.
- 3) The segregation of duties relating to the Town's procurement process has been reviewed, upon the rollout of the new procurement policy which was completed after the Interim Audit.
- 4) The user access issues were rectified immediately. The Town's ICT Coordinator has now established an ongoing process to ensure these are reviewed.
- 5) The Town's property, plant and equipment (PPE) policy and the payroll policy were reviewed by the OAG. During review, questions were raised about how well these reflect existing processes. These policies will be reviewed and changes recommended accordingly.
- 6) Review of the Town's supplier master file has identified several duplicated and inactive suppliers. These have been reviewed and an update is underway.
- 7) A second employee is now completing an independent review and count of the daily cash receipts and bank deposit listing to reduce the risk of theft, fraud and undetected error.
- 8) The Town's Debt Recovery Policy has since been reviewed and updated, and the recovery of rates debt is a key priority for the Finance team.
- 9) The Town will generate a new process for the completion of an asset stocktake.



**6.2 FRAUD, CORRUPTION AND MISCONDUCT CONTROL PLAN - UPDATE**

<b>File No.:</b>	NIE26
<b>Responsible Executive/ Manager:</b>	CARISSA BYWATER CHIEF EXECUTIVE OFFICER
<b>Author:</b>	KATE JONES SENIOR GOVERNANCE OFFICER
<b>Author Disclosure of Interest:</b>	NIL
<b>Attachments provided under separate cover:</b>	1. TOWN OF MOSMAN PARK FRAUD CORRUPTION AND MISCONDUCT CONTROL PLAN (NOVEMBER 2020)

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**Authority/Discretion**

- |   |  |
|---|--|
| <input type="checkbox"/> Advocacy             | When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.   |
| <input checked="" type="checkbox"/> Executive | The substantial direction setting and oversight role of the Council. e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.   |
| <input type="checkbox"/> Legislative          | Includes adopting local laws, town planning schemes and policies. It is also when Council reviews decisions made by Officers.  |
| <input type="checkbox"/> Quasi-Judicial       | When Council determines an application/matter that directly affects a person's right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (e.g. under <i>Public Health Act 2016</i> , <i>Dog Act 1976</i> or local laws) and other decisions that may be appealable to the State Administrative Tribunal. |
| <input type="checkbox"/> Information Purposes | Includes items provided to Council for information purposes  |

**COMMITTEE RESOLUTION**

**AUD-014-2020**

**Moved:** COUNCILLOR Z JOHNSON  
**Seconded:** COUNCILLOR A BAIRD

That the Audit Committee recommends to Council that it approves the Town of Mosman Park Fraud, Corruption and Misconduct Control Plan (November 2020) at **Attachment 1**.

## **VOTING REQUIREMENTS**

Simple majority.

## **PREVIOUSLY BEFORE COUNCIL**

In November 2019, the Audit Committee and then Council considered a Performance Audit Report issued by the Office of the Auditor General (OAG) in August 2019. The subject matter of the report was Fraud Prevention in local government (**August 2019 OAG Fraud Report**)<sup>1</sup>. (Please refer to [Audit Committee minutes dated 19 November 2019 \(AUD-013-2019\)](#) and [Ordinary Council Meeting minutes dated 26 November 2019 \(OCM-147-2019\)](#).)

The November 2019 report to the Audit Committee/Council attached an Action Plan to implement the recommendations of the August 2019 OAG Fraud Report. (Please refer to [p151 of the Attachments to the 26 November 2019 OCM minutes](#).)

In July 2020, the Audit Committee/Council considered the progress made on the Action Plan to develop the Town's Fraud and Corruption Control Plan. (Please refer to [Audit Committee minutes dated 7 July 2020 \(AUD-006-2020\)](#) and [Ordinary Council Meeting minutes dated 28 July 2020 \(OCM-087-2020\)](#)).

## **PURPOSE OF REPORT**

This report presents Council with a draft Fraud, Corruption and Misconduct Control Plan for approval; informs Council of the completion of an operational Fraud Risk Register; and confirms how risk mitigation strategies will progress guided by the Public Sector Commission's recently released *Integrity Strategy for WA public authorities 2020-2023* (PSC Integrity Strategy)<sup>2</sup>.

## **EXECUTIVE SUMMARY**

In August 2019, the OAG released its report on Fraud Prevention in local government. The report made seven recommendations as to how all entities could ensure they implemented a coordinated approach to manage their fraud risks. The Town has been working to implement the recommendations of the August 2019 OAG Fraud Report.

Work to date on implementing these recommendations has resulted in the development of a draft Fraud, Corruption and Misconduct Control Plan (**Attachment 1**).

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<sup>1</sup> <https://audit.wa.gov.au/reports-and-publications/reports/fraud-prevention-in-local-government/>

<sup>2</sup> <https://www.wa.gov.au/sites/default/files/2019-12/Integrity%20Strategy%202020%E2%80%9323%20for%20WA%20Public%20Authorities.pdf>

Internal consultation across all business units has been carried out to identify the scope of the Town’s operational fraud risks. These have been captured on an operational Fraud Risk Register. Each risk has been assessed and mitigation controls identified.

**BACKGROUND**

Since November 2019, the Town has been reviewing and developing its existing fraud framework in response to recommendations made in the August 2019 OAG Fraud Report.

In July 2020, the Audit Committee and Council were updated on progress on the Town’s Action Plan to implement recommendations from the report. (Please see [p151 of Attachment 8 to Item 6.1 of the Audit Committee meeting minutes](#) for details of the Action Plan.) At the time, it was advised that the timeline set in November 2019 to progress the Action Plan was set back by the need to divert resources to respond to the COVID-19 pandemic. Amendments to the timeline are in red.

Progress made between July to October 2020 are included in Table 1 in blue:

**Table 1 – Updated Fraud Action Plan**

<b>FRAUD ACTION PLAN - UPDATED</b>		
<b>Timeline for completion</b>	<b>Recommendations</b>	<b>Progress as at July 2020</b>
Q3 (Jul-Sep 2020)	Ensure appropriate management of Conflicts of Interest	<p>The Town’s Conflicts of Interest register is updated after every Council meeting to reflect disclosures made. Councillors are considered to have a sound understanding of disclosure obligations.</p> <p><a href="#">In September 2020, WALGA delivered a conflicts of interest presentation to Councillors.</a></p>
Q3 (Jul-Sep 2020)	<ol style="list-style-type: none"> <li>1. Identify and assess fraud risk across the business.</li> <li>2. Identify trends and emerging issues.</li> <li>3. Create a Fraud Register.</li> </ol>	<p>A Fraud Register, linking to the Town’s Strategic Risk Register, has been created. Internal consultation is currently underway to identify the scope of fraud and corruption risks across the organisation. Once this has been done, each risk will be rated to assist in identifying trends/emerging issues. Mitigation strategies will be documented on the Fraud Register.</p> <p><a href="#">Work was completed on the operational Fraud Risk Register in</a></p>

<b>FRAUD ACTION PLAN - UPDATED</b>		
<b>Timeline for completion</b>	<b>Recommendations</b>	<b>Progress as at July 2020</b>
		October 2020.
Q4 (Oct-Dec 2020)	<ol style="list-style-type: none"> <li>1. Develop a Fraud and Corruption Control Plan.</li> <li>2. Develop and document clear internal processes and systems to report any potential fraud.</li> </ol>	The Fraud, Corruption and Misconduct Control Plan has been drafted and presented for approval to the Audit Committee and Ordinary Council Meetings in November 2020.
Q4 (Oct-Dec 2020)	Develop policies and procedures in place to verify the identity and integrity of employees and suppliers.	<p>Delivery of staff refresher training is scheduled for Q4 2020.</p> <p>Discussions are currently underway to have WALGA deliver conflicts of interest training to all staff before the end of December 2020.</p> <p>Policies and procedures relating to identity/integrity of employees and suppliers will be considered further as work progresses during 2021 developing the Town's integrity and ethics framework.</p>

## DETAILS

### Strategic Plan Alignment

The development of the Town's fraud framework aligns to the key focus area of Leadership and Governance in the Town's 2020 Strategic Community Plan.

### Statutory Implications

The OAG published the following list of legislation relevant to fraud management by local government in its August 2019 OAG Fraud Report<sup>3</sup>:

**Table 2: Fraud related legislation**

<b>Legislation</b>	<b>Fraud related requirements</b>
<i>Local Government Act 1995</i>	<ul style="list-style-type: none"> <li>• Disqualifies individuals from becoming Elected Members due to insolvency, criminal convictions, or</li> </ul>

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<sup>3</sup> <https://audit.wa.gov.au/reports-and-publications/reports/fraud-prevention-in-local-government/appendix-1/>

Legislation	Fraud related requirements
	<p>misapplication of funds.</p> <ul style="list-style-type: none"> <li>• Councils must believe that a person is suitably qualified for the position of CEO, and CEOs must believe that staff are suitably qualified for their positions.</li> <li>• All employees must be selected in accordance with the principles of merit and equity.</li> <li>• Mandates a general need for good government and the creation of a Code of Conduct.</li> <li>• Council members, the CEO and designated staff members must disclose financial interests’.</li> <li>• Employees must disclose any interests when they are advising or reporting to Council.</li> <li>• An Audit Committee must be formed.</li> <li>• Sets out penalties for improper use of information.</li> </ul>
Local Government (Rules of Conduct) Regulations 2007	<ul style="list-style-type: none"> <li>• Requires Council members to act ethically, be open and accountable.</li> <li>• Forbids Council members from influencing employees or using their office for personal advantage.</li> <li>• Council members must declare any interests in matters being discussed at Council or audit committee meetings.</li> <li>• Sets out restrictions on gifts and travel contributions to Councillors and requirements for records to be kept.</li> </ul>
Local Government (Financial Management) Regulations 1996	<ul style="list-style-type: none"> <li>• CEOs are to establish efficient systems and procedures for collection and custody of money owing to the entity.</li> </ul>
Local Government (Audit) Regulations 1996	<ul style="list-style-type: none"> <li>• Describes the function of the Audit Committee.</li> <li>• Regulation 17 requires a CEO to review appropriateness and effectiveness of systems and procedures relating to risk management, internal control and legislative compliance. This is then reported to the Audit Committee.</li> </ul>
Local Government (Administration) Regulations 1996	<ul style="list-style-type: none"> <li>• Sets out information on disclosure of financial interests.</li> <li>• Provides detailed information on what value of gifts must be reported and which are prohibited.</li> <li>• Requires a register of gifts to be publicly accessible.</li> <li>• Requires Codes of Conduct to contain information on gifts, travel contributions and disclosing interests.</li> </ul>
Local Government	<ul style="list-style-type: none"> <li>• Entities must develop a policy for purchases less than,</li> </ul>

Legislation	Fraud related requirements
(Functions and General) Regulations 1996	<p>or equal to, \$150,000.</p> <ul style="list-style-type: none"> <li>• Purchases worth more than \$150,000 must be conducted through tender.</li> <li>• Sets out requirements for pre-qualified suppliers.</li> </ul>
<i>Public Interest Disclosure Act 2003</i>	<p>Entities must:</p> <ul style="list-style-type: none"> <li>• Publish internal procedures for reporting a Public Interest Disclosure (PID).</li> <li>• Designate at least one PID officer to receive reports. They must comply with the Public Sector Commissioner’s minimum standards of conduct and integrity.</li> </ul>

**Policy Implications**

It is anticipated that various policies and procedures will be developed during 2021 as the necessary components of the Town’s integrity and ethics framework are identified. In addition, policies may be required as a control to mitigate certain risks identified on the Town’s operational Fraud Risk Register.

**Financial Implications**

Nil.

**Community Engagement**

Nil.

**COMMENT**

**What guidance is the Town following to develop its fraud framework?**

The Town’s efforts to develop its fraud framework have been guided to date by the recommendations from the August 2019 OAG Fraud Report. The framework will continue to be developed during 2021 guided by these recommendations.

As work has progressed since July 2020, it has become obvious that a culture where high standards of integrity and ethics are expected, is, in and of itself, a fraud mitigation strategy. The Public Sector Commission (PSC) Integrity Strategy will assist in developing what is needed to embed these expectations into the culture.

The PSC Integrity Strategy focuses on four key improvement areas with actions and controls to promote integrity and help prevent corruption and misconduct:

1. Plan and act to improve integrity – The Town establishes effective governance systems and frameworks.
2. Model and embody a culture of integrity – The Town develops a culture of integrity and is reinforced and communicated by leaders.
3. Learn and develop integrity knowledge and skills – The integrity knowledge, skills and competence within Elected Members and staff are grown.
4. Be accountable for integrity – Prevention, detection and response to integrity matters are everyone’s personal and professional responsibilities.

An integrity framework includes instruments, processes, systems and control requirements the Town will need to support integrity and detect, respond to and prevent fraud, corruption and misconduct.

The focus of the Town’s Governance unit for the foreseeable future will be identifying the priorities and developing what is needed to build a robust integrity framework. Progress will be reported quarterly to, and monitored by, the Audit Committee and Council.

**What process was followed to develop the Town’s draft Fraud, Corruption, Misconduct and Control Plan?**

Extensive research was carried out to determine local government fraud management best practice. The draft Fraud, Corruption and Misconduct Control Plan was developed and informed by this research.

**What process was followed to develop the Town’s operational Fraud Risk Register?**

The Town’s Strategic Risk Register identifies a Fraud Risk Framework as a control to mitigate the risk of “disruption to community service”. An operational Fraud Risk Register has been developed as a significant part of this framework. The register provides significantly more detail about opportunities across the organisation where opportunities for fraud exist and identifies controls to mitigate those risks.

The risks on the operational Fraud Risk Register were identified through extensive consultation with key officers across all areas of the organisation.

**Future reporting**

The operational Fraud Risk Register will be used as a reference point to report to the Audit Committee and Council in future on fraud risk management. It will also assist in guiding the preparation of the CEO’s report to Council on the appropriateness and effectiveness of systems and procedures required by Regulation 17 of the Local Government (Audit) Regulations 1996.

**AGENDA FORUM COMMENTS**

**6.3 AUDIT LOG**

<b>File No.:</b>	FIN3
<b>Responsible Executive/ Manager:</b>	EMMA BEBB MANAGER FINANCE
<b>Author:</b>	EMMA BEBB MANAGER FINANCE
<b>Author Disclosure of Interest:</b>	NIL
<b>Attachments provided under separate cover:</b>	1. AUDIT LOG – ITEMS OUTSTANDING AS AT 10 NOVEMBER 2020 – NCR30772

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**Authority/Discretion**

- Advocacy When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive The substantial direction setting and oversight role of the Council. e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
- Legislative Includes adopting local laws, town planning schemes and policies. It is also when Council reviews decisions made by Officers.
- Quasi-Judicial When Council determines an application/matter that directly affects a person's right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (e.g. under *Public Health Act 2016*, *Dog Act 1976* or local laws) and other decisions that may be appealable to the State Administrative Tribunal.
- Information Purposes Includes items provided to Council for information purposes

**COMMITTEE RESOLUTION**

**AUD-015-2020**

**Moved:** COUNCILLOR Z JOHNSON

**Seconded:** COUNCILLOR A BAIRD

That the Audit Committee recommends to Council that it notes progress made in the Audit Log dated 10 November 2020 (**Attachment 1**).

**CARRIED 4/0**



## **VOTING REQUIREMENTS**

Simple majority.

## **PREVIOUSLY BEFORE COUNCIL**

N/A

## **PURPOSE OF REPORT**

To advise Council of the progress taken in relation to findings by the Office of the Auditor General.

## **EXECUTIVE SUMMARY**

For Council to note the Town's progress taken in relation to the external Audit Log.

## **BACKGROUND**

The last audit log was provided to the Audit Committee in July 2020. The Town is addressing findings as per **Attachment 1**.

The Town's 2019/20 Interim Audit was conducted by the Office of the Auditor General (OAG) during May 2020. The recommendations from the Management Letter were added to the Audit Log for action or consideration. The Final Audit was conducted by the OAG in October 2020. At the time of writing this report, the Town had not received the final Management Letter. When the Management Letter is received, these points will be added to the Audit Log for action or consideration.

## **DETAILS**

### **Strategic Plan Alignment**

The Town ensures it complies with Local Government Financial Regulations and the requirements of the *Local Government Act 1995* through integrating the Town's key strategies, plans, resources and reporting.

### **Statutory Implications**

On 28 October 2017, the *Local Government Amendment (Auditing) Act 2017* (the Act) was proclaimed, giving the Auditor General the mandate to audit Western Australia's 139 local governments and nine regional councils.

The Act allowed the Auditor General to conduct performance audits of local government entities from 28 October 2017. The Auditor General will take on responsibility for the annual financial audits of local government entities and by 2020/21 all local government entities will be audited by the Auditor General.

The *Local Government Act 1995* Section 7.2 states:

*The accounts and annual financial report of a local government for each financial year are required to be audited by an auditor appointed by the local government.*

The *Local Government Act 1995* Section 7.12A states:

(4) A local government must —

(a) *prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*

(b) *give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*

The *Local Government (Audit) Regulations 1996* Section 9 states:

(2) *An auditor must carry out an audit in accordance with the Australian Auditing Standards made or formulated and amended from time to time by the Auditing and Assurance Standards Board established by the Australian Securities and Investments Commission Act 2001 (Commonwealth) section 227A.*

(3) *An auditor must carry out the work necessary to form an opinion whether the annual financial report —*

(a) *is based on proper accounts and records; and*

(b) *fairly represents the results of the operations of the local government for the financial year and the financial position of the local government at 30 June in accordance with —*

(i) *the Act; and*

(ii) *the Australian Accounting Standards (to the extent that they are not inconsistent with the Act).*

### **Policy Implications**

Nil.

### **Financial Implications**

Nil.

### **Community Engagement**

N/A

**COMMENT**

Reference is made to the attached Audit Log dated 10 November 2020. There is one outstanding finding on the Audit Log. The finding raised, auditor's recommendation and management response columns have previously been reported to Council. The table has been updated with actions taken, percentage of completion and target dates have been provided. The current items are from the 2020/21 Interim Audit findings. Findings that are completed will be removed from future Audit Log reports.

**6.4 OFFICE OF THE AUDITOR GENERAL REPORTS**

<b>File No.:</b>	FIN3
<b>Responsible Executive/ Manager:</b>	EMMA BEBB MANAGER FINANCE
<b>Author:</b>	EMMA BEBB MANAGER FINANCE
<b>Author Disclosure of Interest:</b>	NIL
<b>Attachments provided under separate cover:</b>	1. OAG REPORT: WORKINGS WITH CHILDREN CHECKS – MANAGING COMPLIANCE – <i>NCR30772</i> 2. OAG REPORT: WASTE MANAGEMENT – SERVICE DELIVERY - <i>NCR30772</i> 3. OAG REPORT: MANAGING THE IMPACT OF PLANTS AND ANIMAL PESTS: FOLLOW-UP - <i>NCR30772</i> 4. OAG REPORT: TRANSPARENCY REPORT: CURRENT STATUS OF WA HEALTH’S COVID-19 RESPONSE PREPAREDNESS - <i>NCR30772</i> 5. OAG REPORT: ANNUAL REPORT 2019-20 - <i>NCR30772</i>

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**Authority/Discretion**

- Advocacy When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive The substantial direction setting and oversight role of the Council. e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
- Legislative Includes adopting local laws, town planning schemes and policies. It is also when Council reviews decisions made by Officers.
- Quasi-Judicial When Council determines an application/matter that directly affects a person’s right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (e.g. under *Public Health Act 2016*, *Dog Act 1976* or local laws) and other decisions that may be appealable to the State Administrative Tribunal.
- Information Purposes Includes items provided to Council for information purposes

**COMMITTEE RESOLUTION**

**AUD-016-2020**

**Moved:** COUNCILLOR P SHAW  
**Seconded:** COUNCILLOR A BAIRD

That the Audit Committee recommends to Council that it receives and notes the Office of the Auditor General's reports conducted since July 2020.

**CARRIED 4/0**

**VOTING REQUIREMENTS**

Simple majority.

**PREVIOUSLY BEFORE COUNCIL**

N/A

**PURPOSE OF REPORT**

The purpose of this report is for Council to consider the Office of the Auditor General (OAG) reports conducted since July 2020.

**EXECUTIVE SUMMARY**

The OAG conduct performance audits which focus on the management and operation of public sector programs and activities. This report updates the Audit Committee and Council on the five OAG report recommendations, covering compliance and/or operational topics.

**BACKGROUND**

The *Local Government Amendment (Auditing) Act 2017* made legislative changes to the *Local Government Act 1995* to provide for the auditing of local governments by the Auditor General.

**DETAILS**

**Strategic Plan Alignment**

The Town ensures it complies with Local Government Financial Regulations and the requirements of the *Local Government Act 1995* through integrating the Town's key strategies, plans, resources and reporting.

**Statutory Implications**

Nil.

**Policy Implications**

The Town may be required to review any policy implications that may arise from the five OAG reports.

### **Financial Implications**

The Town may be required to review any financial implications that may arise from the five OAG reports.

### **Community Engagement**

Nil.

### **COMMENT**

Since July 2020, the OAG has published its findings on a number of areas relevant to local government and the Town.

#### **1) The Working with Children Checks – Managing Compliance Report (Attachment 1).**

The report focuses on whether the WA health system, the Department of Justice and the Department of Education complied with their Working with Children Check obligations.

The report recommended that local governments should take a coordinated approach to:

- a. Review policies and procedures and communicate these to staff
- b. Ensure Card records:
  - i. Identify all positions that require a Card and ensure all individuals in those positions have a Card.
  - ii. Capture sufficient information to track and monitor the Card status of all individuals, including Card number, surname, expiry date and where necessary, date of birth.
  - iii. Are complete and accurate.
- c. Ensure all Cards are valid by:
  - i. Checking the Cards of all individuals against the Department of Communities database, before they start working with children.
  - ii. Registering new employees with Department of Communities.
  - iii. Re-checking all Cards, at least once per year.
- d. Monitor how they manage Card obligations through regular, detailed reporting on entity compliance to executives.

**ACTION** – For the Town to review the current working with children checks and procedures and follow the steps outlined in this OAG report.

## **2) The Waste Management – Service Delivery Report (Attachment 2).**

This report outlines whether local government entities plan and deliver effective waste services to their communities. It also assessed whether the State Government provided adequate support to local government entities for local waste planning and service delivery.

### **The report recommended that local government entities should:**

- a) Provide regular community updates on efforts to recovery waste and meet Waste Strategy 2030 targets and seek community feedback where appropriate.
- b) Consider preparing waste plans, which demonstrate how the local government will contribute to relevant Waste Strategy 2030 headline strategies. These plans should be publicly available.
- c) Include performance measures in contracts with services providers to recover more waste without adding significant costs.
- d) Consider providing incentives for the community to minimise waste production.

**ACTION** – For the Town to review the OAG’s Waste Management Report, and implement changes (where relevant).

## **3) The Managing the Impact of Plant and Animal Pests: Follow-up (Attachment 3).**

The objective of this audit was to assess whether State Government entities had effectively addressed findings from the OAG’s 2013 audit *Managing the Impact of Plant and Animal Pests: A State-wide challenge*.

**ACTION** – For the Town to review the OAG Audit in relation to pest management and assess its impact on the Town.

## **4) The Transparency Report: Current Status of WA Health’s COVID-19 Response Preparedness (Attachment 4).**

The objective of this report was to provide information to Parliament and the public over the status of WA Health’s COVID-19 response preparedness.

WA Health has stated it is prepared for a potential outbreak of COVID-19. Nothing has come to the OAG’s attention to indicate that the following status provided to us from WA is incorrect. WA Health has:

- Developed surge plans for key areas, including ventilated beds and pathology services
- Procured additional ventilators.
- Worked proactively with a range of sectors, including aged care to develop and test outbreak plans, and continues to review these.
- Identified essential supplies, including PPE, and is working to acquire more than 40 weeks of stock.
- Established a recruitment pool of skilled staff across a range of critical areas.

- Put testing and contact tracing systems in place.

ACTION – For the Town to continue to ensure the COVID-19 response documentation and process is up to date in the event of a second wave.

**5) The Annual Report 2019-20 (Attachment 5).**

This report describes the OAG's functions and operations, and presents the audited financial statements and key performance indicators for the year ended 30 June 2020. These services are performed to inform Parliament on public sector accountability and performance.

ACTION – For the Town to review the OAG annual report for information purposes.



**6.5 STRATEGIC RISK REGISTER UPDATE**

**File No.:** NAM30955

**Responsible Executive/  
Manager:** CARISSA BYWATER  
CHIEF EXECUTIVE OFFICER

**Author:** KATE JONES  
SENIOR GOVERNANCE OFFICER

**Author Disclosure of Interest:** NIL

**Attachments provided under  
separate cover:** 1. STRATEGIC RISK REGISTER UPDATE – NOVEMBER  
2020

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**Authority/Discretion**

- Advocacy When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive The substantial direction setting and oversight role of the Council. e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
- Legislative Includes adopting local laws, town planning schemes and policies. It is also when Council reviews decisions made by Officers.
- Quasi-Judicial When Council determines an application/matter that directly affects a person’s right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building permits, applications for other permits/licences (e.g. under *Public Health Act 2016*, *Dog Act 1976* or local laws) and other decisions that may be appealable to the State Administrative Tribunal.
- Information Purposes Includes items provided to Council for information purposes

**COMMITTEE RESOLUTION**

**AUD-017-2020**

**Moved:** COUNCILLOR A BAIRD  
**Seconded:** COUNCILLOR P SHAW

That the Audit Committee recommends to Council to:

1. Endorse the Quarterly Report to November 2020 of updates to the Town's Strategic Risk Register as detailed in **Attachment 1**.
2. Approves a review of the Town's Strategic Risk Register with results of the review to be presented to the Audit Committee and Council in March 2021.

**CARRIED 4/0**

### **VOTING REQUIREMENTS**

Simple majority.

### **PREVIOUSLY BEFORE COUNCIL**

The most recent quarterly update of the Town's Strategic Risk Register was presented to the Audit Committee and Council in July 2020. Details can be found at:

- Audit Committee meeting minutes 7 July 2020 (AUD-010-2020) at [https://www.mosmanpark.wa.gov.au/library/file/Council\\_Minutes/Audit/Audit%20Committee%20Minutes%20-%207%20July%202020.pdf](https://www.mosmanpark.wa.gov.au/library/file/Council_Minutes/Audit/Audit%20Committee%20Minutes%20-%207%20July%202020.pdf)
- Ordinary Council Meeting minutes 28 July 2020 (OCM-091-2020) at [https://www.mosmanpark.wa.gov.au/library/file/Council\\_Minutes/OCM/OCM%20Minutes%20-%2028%20July%20\(003\)%20V1\(1\).pdf](https://www.mosmanpark.wa.gov.au/library/file/Council_Minutes/OCM/OCM%20Minutes%20-%2028%20July%20(003)%20V1(1).pdf)

### **PURPOSE OF REPORT**

The purpose of this report is to provide the Audit Committee and Council with a quarterly update on management of risks identified on the Town's Strategic Risk Register.

### **EXECUTIVE SUMMARY**

The Audit Committee and Council were last updated on management of Strategic Risks in July 2020. This report is an update to November 2020. Some changes reported to ratings of certain risks on the Strategic Risk Register can be attributed in part to the COVID-19 pandemic.

### **BACKGROUND**

In March 2018, the Audit Committee adopted the Risk Management Policy and Strategic Risk Management Plan.

In July 2018, Council approved Terms of Reference for the Audit Committee (OCM-123-2018). Added to the statutory role the Audit Committee has, the Terms of Reference extended the role to:

- Reviewing whether management has in place an enterprise wide risk management framework to identify and manage the Town's risks, including fraud.
- Reviewing the Town's Strategic Risk Register and measures that management is taking to address the identified risks and uncertainties.

Since July 2018, the Audit Committee and then Council have been provided with updates on management of the risks identified on the Strategic Risk Register. In March 2019, several risk treatment action plans were presented. These plans mitigate risks associated with:

- Changes in technology/disrupters/cyber-attacks
- Erosion of coastal dunes
- Damage/loss of environment caused by erosion of riverwall.

## **DETAILS**

### **Strategic Plan Alignment**

Objective 3.3 of the Town's Strategic Community Plan provides we meet the requirements of the *Local Government Act 1995* through integrating the Town's key strategies, plans, resources and reporting. We achieve this by continually reviewing and mitigating strategic risks.

### **Statutory Implications**

Local Government (Audit) Regulations 1996

#### **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...

### **Policy Implications**

The Town's Risk Management Policy requires the identification and assessment of significant risks and ensuring appropriate treatments are developed and implemented.

### **Financial Implications**

Risks that are not appropriately identified and managed have the potential to result in negative financial consequences.

### **Community Engagement**

N/A

## **COMMENT**

The Strategic Risk Register (**Attachment 1**) is updated and presented quarterly to the Audit Committee. The register is updated with changes to consequence, likelihood and strength of controls. An update to the register was last presented to the Audit Committee in July 2020.

Key issues to note in this November 2020 quarterly update of the Strategic Risk Register are:

- a. The residual risk of “corruption of Councillors or staff” remains moderate. Of note, is the decrease in the likelihood of this risk being realised from “possible” to “unlikely”. This is due to mitigation controls of a Fraud, Corruption and Misconduct Control Plan and a comprehensive Fraud Risk Register being developed during July-October 2020.
- b. The threat of a second wave of COVID-19 is ever present and remains so into the foreseeable future. This contributes to the residual risk of “disruption to community service” remaining high.
- c. There has been a significant increase in community engagement arising from a number of contentious matters that have come before Council in recent months. A Risk Treatment Action Plan (RTAP) is to be developed to mitigate this emerging risk and presented to Audit Committee/Council in March 2021.
- d. The identified risk of “poor record keeping” has been re-assessed from posing a medium-level residual risk (as reported in July 2020) to now posing a high residual risk. This is because a marked increase in *Freedom of Information Act 1992* (FOI) applications has tested the efficiency of the Town’s record keeping processes and systems. A staff records-training program has commenced. Notwithstanding this, it is considered the Town will continue to be challenged in responding to requests for access to information (through the FOI process or otherwise) until the current record management system (installed in 2001) is upgraded with a more user-friendly alternative.
- e. In recent months, the Town has received complaints of increases in crime and anti-social behaviour within the district, elevating the “crime” residual risk from moderate (as reported in July 2020) to high. Mitigation measures are being explored which have involved collaborating with other agencies in an effort to address the issues.

It can be reasonably concluded that certain changes to risk ratings discussed above are related in part to consequences of the COVID-19 pandemic. For example:

- (b) - is the inherent risks associated with the pandemic itself.
- (c) - there has been a significant increase in development applications as a result of State and Federal Government recovery incentives to stimulate the economy. The community is more vocal and engaged in these processes.
- (e) - increases in crime can be explained in some part by COVID-19 recovery measures taken by the government to address problems of homelessness.

### **Strategic Risk Register Review**

A comprehensive review of the Strategic Risk Register is recommended to take into account:

- Further consideration of the significant challenges the 2020 COVID-19 pandemic has brought – including identification of new and emerging strategic risks.
- Results of the comprehensive community engagement the Town is undertaking to inform a new Strategic Community Plan in 2021.

- Further consideration of the subject matter and recommendations from OAG audit reports and whether these pose additional risks to the Town other than those already identified on the Town's Strategic Risk Register.

If a review is carried out, it is anticipated that results will be presented to the Audit Committee and Council in March 2021. It is the officer's recommendation that such a review be conducted.

**AGENDA FORUM COMMENTS**

**6.6 DEVELOPMENT OF GOVERNANCE FRAMEWORK - INTEGRITY AND ETHICS PRINCIPLES**

**File No.:** GOVERN005/NCR30987

**Responsible Executive/  
Manager:** CARISSA BYWATER  
CHIEF EXECUTIVE OFFICER

**Author:** LEONIE HOS  
GOVERNANCE OFFICER

**Author Disclosure of Interest:** NIL

**Attachments provided under  
separate cover:** NIL

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**Authority/Discretion**

- Advocacy When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive The substantial direction setting and oversight role of the Council. e.g. adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
- Legislative Includes adopting local laws, town planning schemes and policies. It is also when Council reviews decisions made by Officers.
- Quasi-Judicial When Council determines an application/matter that directly affects a person's right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (e.g. under *Public Health Act 2016, Dog Act 1976* or local laws) and other decisions that may be appealable to the State Administrative Tribunal.
- Information Purposes Includes items provided to Council for information purposes

**COMMITTEE RESOLUTION**

**AUD-018-2020**

**Moved:** COUNCILLOR P SHAW  
**Seconded:** COUNCILLOR Z JOHNSON

That the Audit Committee recommends to Council that it:

1. Notes the actions to implement good governance tools.
2. Endorse actions taken by the Town to develop the Town's Governance Framework underpinned with principles of integrity and ethics guided by the Public Sector Commission's *Integrity Progress for WA Authorities – 2020-2023*.
3. Requires as update via the Audit Committee on development of the Town's Governance Framework.

**CARRIED 4/0**

## **VOTING REQUIREMENTS**

Simple majority.

## **PREVIOUSLY BEFORE COUNCIL**

N/A

## **PURPOSE OF REPORT**

The purpose of this report is to provide the Audit Committee/Council with suggested actions to strengthen the Town's Governance Framework. The intention being to underpin the framework with a strong foundation of standards of integrity and ethics. Development of this foundation is to be guided by the Public Sector Commission's *Integrity Strategy for WA Authorities – 2020-2023 (Integrity Strategy)*.

## **EXECUTIVE SUMMARY**

Throughout 2020, the Town has been reviewing best practice ethical decision-making. A significant step taken towards this has been to develop a Fraud, Corruption and Misconduct Control Plan and operational Fraud Risk Register to manage fraud risk.

This report touches on what is influencing reform in the local government sector in Western Australia. These factors have been taken into account to propose a series of actions including development of a Governance Framework to embed principles of ethics and integrity deeply into the culture of the Town. Achieving this, will meet the State's reform agenda and assist to build relationships of trust with the community and ensure its expectations are being met.

## **BACKGROUND**

In 2020, three significant local government reports have been published: the *Report of the Inquiry into the City of Perth*<sup>4</sup>, *Local Government Review Panel Report*<sup>5</sup> and the *Select Committee into Local Government – Final Report – Inquiry into Local Government*<sup>6</sup>. All reports provide recommendations regarding good governance.

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<sup>4</sup> Source: <https://www.dlgsc.wa.gov.au/local-government/inquiries/inquiry-into-the-city-of-perth>

<sup>5</sup> Source: [https://www.dlgsc.wa.gov.au/docs/default-source/local-government/local-government-review-panel-final-report.pdf?sfvrsn=acefce14\\_1](https://www.dlgsc.wa.gov.au/docs/default-source/local-government/local-government-review-panel-final-report.pdf?sfvrsn=acefce14_1)

<sup>6</sup> Source: [https://www.parliament.wa.gov.au/Parliament/commit.nsf/\(Report+Lookup+by+Com+ID\)/D0945E0944747068482585EA001F7481/\\$file/lo.lgi.200922.rpf.001.xx.002.002.pdf](https://www.parliament.wa.gov.au/Parliament/commit.nsf/(Report+Lookup+by+Com+ID)/D0945E0944747068482585EA001F7481/$file/lo.lgi.200922.rpf.001.xx.002.002.pdf)

Inquiries are not limited to local government authorities. The Victorian State Government has been held to account for its handling and decision making around hotel quarantining – a measure put in place to stem the spread of COVID-19.

In Western Australia, WA Police are inquiring into allegations of fraud and corruption at the Fremantle Port Authority.

Public Authorities' decisions and actions are often aired by the media and tried by the pub test – whereby the temperature of an issue among the general public is reported without actually engaging with the public.

The Public Sector Commission has published an *Integrity Snap Shot Tool*<sup>7</sup> as a support to its Integrity Strategy. The tool gives public authorities a clear view of what they have in place to support integrity, and can help them identify areas for development or more focus that should feature in their planning. This publication has been reviewed and informs the key actions detailed below.

The *Public Sector Management Act 1994* is influential in providing guidance in areas of integrity and ethics. Other integrity authorities that regulate local government are:

- *Corruption, Crime and Misconduct Act 2003*
- *State Records Act 2000*
- *Local Government Act 1995*
- Local Government (Rules of Conduct) Regulations 2007
- Meeting Procedures Local Law.

The Public Sector Commissioner is part of the Integrity Coordinating Group (ICG). Other members include:

- Information Commissioner
- Corruption and Crime Commissioner
- Auditor General
- Public Sector Commissioner
- Western Australian Ombudsman.

The Public Sector Commission's website provides the role of the ICG is to “seek to achieve operational cooperation and consistency through public awareness, workplace education, prevention, advice and investigation activities across a range of integrity themes”.<sup>8</sup>

Local government is the tier of government closest to the community providing key services such as rubbish collection, maintaining roads, footpaths, parks, playgrounds and other community infrastructure. A good Governance Framework is based on a strong foundation of integrity and

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<sup>7</sup> Source: <https://www.wa.gov.au/government/publications/integrity-strategy-wa-public-authorities-2020-2023>

<sup>8</sup> Source: <https://www.wa.gov.au/government/document-collections/integrity-coordinating-group>



ethical standards, to ensure community expectations are met. Using tools such as the Integrity Strategy and Integrity Snap Shot Tool assists in building such a framework.

## DETAILS

Good governance applies across all levels of an organisation. To achieve it, decision-making policies, processes and systems must ensure transparency and accountability when implemented and applied. Standards of ethical behaviour must also be embedded where relevant into these tools.

In 2017, led by the Department of Local Government, Sport and Cultural Industries (DLGSC), the McGowan State Government initiated a review into the *Local Government Act 1995*. No end date for a new Act has been established; however the DLGSC has delivered some reform initiatives to the existing Act, such as amendments to gift disclosure obligations. Currently, feedback is being sought on draft legislation concerning standards for CEO recruitment, performance and termination and a model Code of Conduct.

Local government elections will be held in 2021. Given this, it is considered timely to focus on reviewing and bolstering the Town's Governance Framework guided by the Integrity Strategy. The review will be tackled in consultation with Council and as resources will allow, by prioritising the following actions:

- a) Reviewing the Town's Code of Conduct and supporting documents – mindful that legislation to introduce a new model Code of Conduct is imminent.
- b) Initiating a review of the Town's Meeting Procedures Local Law 2020.
- c) Reviewing the decision-making policy framework around Council and Audit Committee meetings, including meeting structure.
- d) Reviewing the Audit Committee's Terms of Reference.
- e) Including accountable and ethical decision-making principles into the core competency framework for all employee position descriptions.
- f) Setting expectations for high standards of integrity and accountable and ethical decision making throughout new and existing employee HR processes.
- g) Scheduling regular learnings on governance matters at leadership meetings expanding on topics in resource material from the Auditor General's Office, the Corruption and Crime Commission, the Public Sector Commissioner and various Inquiry reports.
- h) Developing and delivering a training program for staff and councillors to raise awareness of ethical decision-making.

Undertaking these actions will build on what exists and embed integrity and ethical principles deeply into the culture of the Town.

The Town is in the process of engaging with the community on the Strategic Community Plan (SCP) to capture the community's term aspirations. Further development of the frameworks discussed in this report will be aligned to, and support, achieving community aspirations.

The Town is in the process of digitising time-consuming manual processes to record declarations of interest and annual and primary return collection. This will assist significantly with improving efficiencies, reporting and compliance.

### **Strategic Plan Alignment**

The subject matter of this report assists Council to achieve the community aspiration identified in the Strategic Community Plan for the Town to govern as sustainable and positive leaders.

### **Statutory Implications**

N/A

### **Policy Implications**

The intention is to review the governance suite of policies in consultation with Council and as resources will allow, to embed integrity and ethical standards and expectations in the content.

### **Financial Implications**

Digitising various manual processes will incur costs. No specific allocation has been made in the 2020/21 Budget to invest in this digitisation.

### **Community Engagement**

N/A

### **COMMENT**

This report details of where the local government sector is heading in Western Australia. The State's reform agenda is to legislate in an effort to raise standards of integrity and ethical behaviour and decision-making.

This report lays out a series of actions that will assist in embedding principles of integrity and ethics into the culture of the Town. By undertaking these actions in collaboration with Council and as resources allows, the Town will ultimately build stronger relationships of trust with the community and ensure its expectations are being met.

### **AGENDA FORUM COMMENTS**

**6.7 EXTERNAL AUDIT COMMITTEE OAG**

**File No.:** Nil.

**Responsible Executive/ Manager:** OFFICE OF THE AUDITOR GENERAL

**Author:** LIANG WONG  
SUBHA GUNALAN

**Author Disclosure of Interest:** NIL

**Attachments (under separate cover):** 1. REPORT ATTACHED UNDER SEPARATE COVER

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**COMMITTEE RESOLUTION**

**AUD-019-2020**

**Moved:** COUNCILLOR P SHAW  
**Seconded:** COUNCILLOR Z JOHNSON

That the Audit Committee recommends to Council that the OAG audit log paper be received.

**CARRIED 4/0**

**7 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY ELECTED MEMBERS/  
OFFICERS BY DECISION OF MEETING**

Nil.

**8. MEETING CLOSURE**

The Presiding Member declared the meeting closed at 3:47pm.