



Shire of
Peppermint Grove

AUDIT GOVERNANCE AND RISK MANAGEMENT COMMITTEE MEETING

MINUTES

HELD ON THE

13th MAY 2025 AT 4:00PM



Shire of Peppermint Grove

AUDIT GOVERNANCE AND RISK MANAGEMENT COMMITTEE MEETING AGENDA

13 May 2025

1 DECLARATION OF OFFICIAL OPENING

At 4:00 pm, the Presiding Member declared the meeting open.

2 RECORDING OF ATTENDANCE, APOLOGIES AND LEAVES OF ABSENCE

2.1 ATTENDANCE

Deputy Shire President (Presiding Member)

Elected Member

Elected Member

Elected Member

Cr P Dawkins

Cr P Macintosh

Cr J Mahony

Cr C Hohnen

Chief Executive Officer

Manager Corporate and Community Services

Mr D Burnett

Mr J Clapham

2.2 GUESTS

Marius Van Der Merwe – Pitcher Partners and Liang Wong – Office of the Auditor General
Cr E Bond (from 4:15 pm)

2.3 APOLOGIES

Nil

2.4 LEAVES OF ABSENCE

3 DECLARATIONS OF INTEREST

- 3.1 FINANCIAL INTEREST
- 3.2 PROXIMITY INTEREST
- 3.3 IMPARTIALITY INTEREST
- 3.4 INTEREST THAT MAY CAUSE A CONFLICT
- 3.5 STATEMENT OF GIFTS AND HOSPITALITY
- 4 ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)
- 5 CONFIRMATION OF MINUTES
- 5.1 AUDIT GOVERNANCE AND RISK MANAGEMENT COMMITTEE MEETING
11th March 2025

OFFICER RECOMMENDATION/COMMITTEE DECISION – ITEM 5.1

Moved: Cr Macintosh

Seconded: Cr Hohnen

That the Minutes of the Audit Committee meeting of the Shire of Peppermint Grove held in the Council Chambers on 11th March 2025 be confirmed as a true and accurate record.

CARRIED

4/0

FOR: Presiding Member – Deputy President Patrick Dawkins, Cr Peter Macintosh, Cr Jessamy Mahony, Cr Charles Hohnen.

AGAINST: NIL

6.OFFICER REPORTS

6.1 Entrance meeting with the External Auditor and the Office of Auditor General

ATTACHMENT DETAILS

<u>Attachment No</u>	<u>Details</u>
<u>Attachment</u>	2024/25 Audit Plan

Voting Requirement : Simple Majority
Subject Index : Financial management Audit
Disclosure of any Interest : Nil
Responsible Officer : Jeremy Clapham, Manager Corporate & Community Services

PURPOSE OF REPORT

The purpose of this report is for Marius van der Merwe from Pitcher Partners and Liang Wong from the Office of Auditor General to provide a presentation on the audit plan for the 2024/25 financial year.

SUMMARY AND KEY ISSUES

A presentation will be provided for the information of the Audit, Governance and Risk Management Committee prior to the commencement of the 2024/25 Audit including any matters relating to the Library Management and Joint Venture.

BACKGROUND

The meeting will provide information on the requirements of the Audit process and details of the audit process.

CONSULTATION

There has been no specific consultation undertaken in respect to this matter.

STRATEGIC IMPLICATIONS

There are no Strategic Implications identified at this time.

POLICY IMPLICATIONS

Financial Management Policies

STATUTORY IMPLICATIONS.

Local Government (Financial Management) Regulations 1996

FINANCIAL IMPLICATIONS

There are no Financial Implications identified at this time.

ENVIRONMENTAL IMPLICATIONS

There are no Environmental Implications identified at this time.

SOCIAL IMPLICATIONS

There are no Social Implications identified at this time.

OFFICER COMMENT

The presentation will be conducted by Marius van der Merwe and Liang Wong and it will provide information for the Committee to understand the process and timeframe for the 2024/25 Financial year audit.

OFFICER RECOMMENDATION/COMMITTEE DECISION – ITEM NO 6.1

That Council notes the Entrance meeting presentation provided by representatives of Pitcher Partners and the Office of the Auditor General.

Moved: Cr Mahony

Seconded: Cr Macintosh

CARRIED

4/0

For: Presiding Member – Deputy President Patrick Dawkins, Cr Peter Macintosh, Cr Jessamy Mahony, Cr Charles Hohnen

Against: Nil

6.2 Matters for Information and Noting

ATTACHMENT DETAILS

<u>Attachment</u>	<u>Description</u>
Attachment 1	OAG Local Government 2023-24 Financial Audit Results

Voting Requirement	:	Simple Majority
Subject Index	:	Financial management Audit
Disclosure of Interest	:	Nil
Responsible Officer	:	Jeremy Clapham, Manager Corporate and Community Services

PURPOSE OF REPORT

The Shire of Peppermint Grove regularly receives and produces information for receipt by the Audit and Risk Committee. The purpose of this item is to keep Audit and Risk Committee Members informed on items of interest received by the Shire.

SUMMARY AND KEY ISSUES

The 'Matters for Information' report will be presented at an Audit and Risk Committee meeting when required.

The following information is provided as it is deemed relevant to the Audit and Risk Committee:

- Notification that the latest amendments to the *Local Government Act 1995* require the Council to appoint, by absolute majority, a new committee presiding member and optionally a deputy presiding member by 1 July 2025. This process needs to be repeated in October 2025 when the Local Government elections take place, however the presiding member and deputy presiding member need to be independent persons.
- The OAG released the results of the Local Government Financial Audit for 2023-24.

CONSULTATION

Consultation with the auditors; Pitcher Partners and the Office of the Auditor General.

STRATEGIC IMPLICATIONS

Strategic Priority 5 – Governance.

Item 5.1 – Continue to monitor the financial sustainability of the Shire’s resources.

POLICY IMPLICATIONS

Financial Management Policies.

STATUTORY IMPLICATIONS

Local Government (Financial Management) Regulations 1996.

FINANCIAL IMPLICATIONS

There are no financial implications in respect to this matter.

ENVIRONMENTAL IMPLICATIONS

There are no environmental implications at this time.

SOCIAL IMPLICATIONS

There are no Social Implications identified at this time.

OFFICER COMMENT

- Council is required to appoint, by absolute majority, a new committee presiding member and optionally a deputy presiding member by 1 July 2025. A report on this matter will be presented at the June 2025 Council Meeting and it is intended that the incumbent presiding member will be nominated as the presiding member. This process needs to be repeated in October 2025 when the Local Government elections take place, however the presiding member and deputy presiding member need to be independent persons. The following details the requirements to be followed after the Local Government elections in October 2025:
 - A local government must appoint an independent person as a member of the ARIC, who will be the Presiding Member (sections 5.12(1) and 7.1A(3)).
 - A local government must appoint an independent person as a Deputy Member to the Presiding Member who will attend the meetings, in the absence of the Presiding Member (sections 5.11A and 7.1B(1)-(2)).
 - A local government may appoint a person as the Deputy Presiding Member; if appointed, that Deputy Presiding Member must be an independent person (sections 5.12(2) and 7.1A(4)).
 - A local government may appoint a person as a Deputy Member to the Deputy Presiding Member who will attend the meetings in the absence of the Deputy Presiding Member; if appointed, that person must be an independent person (sections 5.11A and 7.1B(4)).

- The results of the Local Government Financial Audit 2023-24 show an improvement over the previous year. It is the third year that the OAG audited the entire Local Government sector and 91.8% (135/147 LG entities) were signed off by 31 December 2024. The Shire of Peppermint Grove had a clear audit opinion (issued on 5 December 2024), no management issues and had an audit ready financial report submitted in September 2024.

OFFICER RECOMMENDATION/COMMITTEE DECISION ITEM 6.2

That the Committee receives the information in this report.

Moved: Cr Mahony

Seconded: Cr Hohnen

CARRIED

4/0

For: Presiding Member – Deputy President Patrick Dawkins, Cr Peter Macintosh, Cr Jessamy Mahony, Cr Charles Hohnen

Against: Nil

7. CLOSURE

There being no further business, the meeting closed at 4:29 pm.