



TOWN OF

Bassendean

AGENDA

Audit and Governance Committee

Monday 12 June 2023

Notice is hereby given of the meeting

to be held in the Council Chamber

Administration Building

48 Old Perth Road, Bassendean WA 6054,

commencing at 5:30 pm

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1 Declaration Of Opening; Acknowledgment of Country; Acknowledgment of Visitors; Disclaimer

Acknowledgement of Traditional Owners

The Town of Bassendean acknowledges the past and present traditional owners of the land on which we gather to conduct this meeting, and pays its respects to their Elders, both past and present.

2 Announcements by the Presiding Member without Discussion

3 Attendances, Apologies and Leave of Absence

4 Declarations of Interest

5 Presentations or Deputations

6 Confirmation of Minutes

6.1 Confirmation of Minutes - Audit and Governance Committee - 8 March 2023
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Attachments:	Nil
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Officer Recommendation – 6.1

That the minutes of the Audit and Governance Committee held on 8 March 2023 be received and be confirmed as a true record.

7 Business Deferred from Previous Meeting

8 Reports

8.1 Annual Audit of the Financial Report for 2022/23 - Audit Planning Memorandum	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	FINM/AUD/7
Author	Paul White
Department	Director Corporate Services
Previous Reports	N/A
Authority/Discretion	Information For the Council/Committee to note.
Attachments	1. Audit Planning Memorandum 2023 [8.1.1 - 27 pages]

Purpose

The purpose of this report is to provide the Committee with the Audit Planning Memorandum (**APM**) for the audit of the Town's Financial Report for 2022/23 (**Attachment 1**).

Background

The primary purpose of the APM is to brief the Town on the proposed approach by RSM Australia Pty Ltd (**RSM**), on behalf of the Office of the Auditor General (**OAG**), to audit the financial report of the Town for the year ending 30 June 2023.

Proposal

For the Audit and Governance Committee to receive the APM.

Communication and Engagement

RSM liaised with Town staff in the preparation of the APM, prior to this meeting of the Committee which RSM refers to at the "Entrance meeting", to present and discuss the APM.

Strategic Implications

Priority Area 6: Providing Visionary Leadership and Making Great Decisions

6.1 Make brave decisions in line with a risk appetite

6.4 Reinforce a culture of collaboration, trust and demarcation between Council, administration and the community

Comment

Following the audit, a final audit findings meeting will be held with Town management, the OAG and RSM to discuss any significant accounting issues and findings noted during the final audit. If there are significant, unresolved matters, then a meeting will also be held with the Committee and CEO.

The Final Audit Exit Meeting with the Committee is expected to be held on 6 December 2023 and will cover the presentation and discussion of the audit closing report, which will outline any significant audit related matters concerning the financial report, management letters and improvement suggestions for future audits.

Statutory Requirements

Local Government Act 1995

6.4. Financial report

1. A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.
2. The financial report is to —
 - (a) be prepared and presented in the manner and form prescribed; and
 - (b) contain the prescribed information.
3. By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —
 - (a) the accounts of the local government, balanced up to the last day of the preceding financial year; and
 - (b) the annual financial report of the local government for the preceding financial year.

Local Government (Financial Management) Regulations 1996

The Regulations specify the required content of the annual financial report prepared under section 6.4 of the *Local Government Act 1995*.

Local Government Act 1995

7.12AB. Conducting a financial audit

The auditor must audit the accounts and annual financial report of a local government at least once in respect of each financial year.

7.12AD. Reporting on a financial audit

1. The auditor must prepare and sign a report on a financial audit.
2. The auditor must give the report to —
 - (a) the mayor, president or chairperson of the local government; and
 - (b) the CEO of the local government; and
 - (c) the Minister.

Local Government (Audit) Regulations 1996

10. Report by auditor

1. An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.
2. The report is to give the auditor's opinion on —
 - (a) the financial position of the local government; and
 - (b) the results of the operations of the local government.
3. The report is to include —
 - (a) any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the local government; and
 - (b) any matters indicating non-compliance with Part 6 of the Act, the Local Government (Financial Management) Regulations 1996 or applicable financial controls in any other written law; and
 - (c) details of whether information and explanations were obtained by the auditor; and
 - (d) a report on the conduct of the audit.
4. Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.

Financial Considerations

The budget for the audit of the Town's annual Financial Report is included in the draft annual budget for 2023/24 to be presented to Council.

Risk Management Implications

Financial Risk
Medium

The annual audit of the Town's Financial Report is an important part of the Town's approach to identifying, assessing and treating risks. While audits are not an absolute guarantee of the accuracy or reliability of the Town's information and may not identify all matters of significance, the audit is likely to highlight any significant risks and weaknesses in controls for risk mitigation by the Town.

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 8.1

That the Audit and Governance Committee receives the RSM Audit Planning Memorandum of the audit of the Town's Financial Report for 2022/23 (**Attachment 1**).

Voting requirements: Simple Majority

8.2 Internal Audit - General and Rates Debtors	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	RISK/REPRTNG/1
Department	Corporate Services
Previous Reports	N/A
Authority/Discretion	Executive The substantial direction setting and oversight role of the Council.
Attachments	1. General and Rates Debtors IA Report - FINAL [8.2.1 - 19 pages]

Purpose

The purpose of this report is for the Audit and Governance Committee to receive the General and Rates Debtors Internal Audit Report, and to consider the recommendations therein and the management action proposed by the Town.

Background

In June 2022, Council resolved to adopt a three-year Internal Audit Plan for the Town for the period 2020/21 to 2022/23.

In accordance with that Plan, the Town's internal auditors William Buck Consulting (WA) Pty Ltd conducted an internal audit on the Town's General and Rates Debtors. The attached report outlines the scope of the audit, and details key findings and recommendations.

Communication and Engagement

Staff from the Town and William Buck engaged in regular communication during the conduct of the audit and in relation to draft findings, recommendations and management comments.

Strategic Implications

Priority Area 6: Providing Visionary Leadership and Making Great Decisions
6.4 Reinforce a culture of collaboration, trust and demarcation between Council, administration and the community

Comment

William Buck identified three key findings and made five recommendations to address the risks highlighted by those findings. Two findings were rated as medium risk and one as low risk. In summary, William Buck found:

1. Management of General Debtors (Medium)

The Town does not have a comprehensive process documentation for management of general debtors. A process document that guides the general debtor management processes and requirements such as debtor creation, master file management, reconciliation and reviews were not available.

General debtors were not routinely reconciled and reviewed and aged balances were not routinely prepared and reviewed.

The Town partially agreed with these findings, noting that aged debtors have been reviewed monthly but there was no notation made by the officer to indicate it had been done. Appropriate procedures are to be prepared by 30 September 2023.

2. Financial Hardship Application

Our review identified that the record for the approval of the application and the subsequent payment agreement are not signed by the delegated officer of the Town and the rate payer for all three samples tested

The Town has changed its processes to ensure all future payment agreements are signed by the delegated officer and the rate payer.

3. Policies and Procedures

The Recovery of Rates and Service Charges Policy states that where payment has not been received by the due date on the Final Notice, the Town will attempt to contact the ratepayer by other means.

We observed that Town does not attempt to contact the debtor by telephone or email following the due date on the Final Notice. Instead, at this point, the Town engages the contracted external legal service and as part of the service agreement, the external lawyers then attempt to contact the debtor by phone and email after the issuance of the Notice of Intention to Claim by the external lawyer.

The Town has reviewed the Recovery of Rates and Service Charges Policy and has proposed an amendment to the policy to align with current practice, via a separate report to this Committee.

Statutory Requirements

Local Government Act 1995.

Local Government (Financial Management) Regulations 1996.

Financial Considerations

Nil

Risk Management Implications

The General and Rates Debtors Internal Audit Report details the risks associated with each of the findings. These risks and action taken to address those risks will be reported to the Committee via the Audit Risk Register.

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 8.2

That the Audit and Governance Committee recommends that Council receives the General and Rates Debtors Internal Audit Report and notes the findings and recommendations, and the management action to be taken to address the identified risks.

Voting requirements: Simple Majority

8.3 Internal Audit Schedule 2023/24 to 2025/26	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	GOVN/CCLMEET/18
Department	
Previous Reports	
Authority/Discretion	Executive The substantial direction setting and oversight role of the Council.
Attachments	1. Internal Audit Plan 2022-23 [8.3.1 - 7 pages] 2. Draft Internal Audit Programme 2023-26 [8.3.2 - 1 page]

Purpose

The purpose of this report is for the Audit and Governance Committee to consider the draft internal audit schedule for 2023/24 to 2025/26.

Background

The Town has a requirement for Internal Auditing services, to ensure compliance with the *Local Government Act 1995* (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

Council adopted the internal audit schedule for 2020/21 to 2022/23 at its ordinary council meeting on 23 June 2020. The Internal Audit Schedule was revised in November 2021 to consolidate the schedule into two years as no internal audit activity was undertaken in 2020/21 due to a delay in appointing the new internal auditor (William Buck Consulting (WA) Pty Ltd) following an RFQ process, and changes to the Town's Manager Finance and other key Finance personnel. Following completion of the first year of the revised program, Town staff and William Buck proposed a new draft Internal Audit Plan for 2022/23, which was adopted by Council in June 2022 (**Attachment 1**).

The internal Audit Plan for 2022/23 was demanding, with 360 hours allocated, which placed considerable demands on Finance and other Town staff. While most audits have been completed and reported to the Committee, some have not as shown in the following table.

Internal Audit Module	Comment
General and rates debtors	Complete
Budgeting and cost controls	Not undertaken; included in the new schedule

Information management and reporting	Not undertaken. Information security included in the new schedule.
Review of asset management function and data integrity	Completed as a separate engagement with a different consultant. Internal audit included in the new schedule.
Performance and effectiveness review of Library Services	Complete
Records management	Complete
Review the enforcement function performed across the Town	In consultation with William Buck, it was determined that the Town's requirements were more suited to a management consulting engagement than an internal audit, and the Executive has determined to review the effectiveness of the Town's enforcement function in-house.

Proposal

That the Committee review the draft Internal Audit Schedule for 2023/24 to 2025/26 and recommend that Council adopt the schedule (**Attachment 2**).

Communication and Engagement

The draft Internal Audit Schedule for 2023/24 to 2025/26 was prepared in consultation with key Managers across the Town.

Strategic Implications

Priority Area 6: Providing Visionary Leadership and Making Great Decisions
6.4 Reinforce a culture of collaboration, trust and demarcation between Council, administration and the community

Comment

The draft Internal Audit Schedule for 2023/24 to 2025/26 includes the review of systems and procedures required every three years by Regulation 17 of the Local Government (Audit) Regulations 1996, and reviews of the appropriateness and effectiveness of financial management systems and procedures required by Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996.

The draft schedule also includes audits for contract extensions and variations, lease management, budgeting and cost controls, purchasing cards, fraud prevention and detection, and asset management, as well as a range of audits to assess the effectiveness of ICT governance and controls.

Overall, the proposed schedule is expected to require a total of 540 hours of audit time over the three-year period.

Following adoption of the Internal Audit Schedule for 2023/24 to 2025/26 by Council the Town will seek to contract a suitable service provider through a formal RFQ process.

Statutory Requirements

Local Government (Audit) Regulations 1996

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; and
- (b) internal control; and
- (c) legislative compliance.

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.

(3) The CEO is to report to the audit committee the results of that review.

Local Government (Financial Management) Regulations 1996

5. CEO's Duties as to Financial Management

(2) The CEO is to —

- (a) ensure that the resources of the local government are effectively and efficiently managed; and
- (b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
- (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

Financial Considerations

The expected cost of the Internal Audit Plan for 2023/24 has been included in the Town's draft annual budget.

Risk Management Implications

Financial Risk
High

The use of independent internal audit has several important benefits to the Town, including:

- Independent assurance for management and Council that internal controls in place are working effectively
- Provision of advisory information on areas that may need further strengthening
- Independent review of the efficiency and effectiveness of financial and non-financial controls
- Independent review the Town's compliance with legislative requirements.

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 8.3

That the Committee recommended that Council adopts the Internal Audit Schedule for 2023/24 to 2025/26, attached to this report.

Voting requirements: Simple Majority

8.4 Review of Council Policies - Debt Recovery, Financial Hardship and Rates Exemption	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	RAT&VAL/POLICY2
Department	
Previous Reports	OCM – 15/5/20 OCM – 15/6/21
Authority/Discretion	Legislative Includes adopting local laws, local planning schemes & policies.
Attachments	<ol style="list-style-type: none"> 1. Recovery of Rates and Service Charges Policy [8.4.1 - 5 pages] 2. Recovery of Sundry Debts Policy [8.4.2 - 4 pages] 3. Financial Hardship Policy [8.4.3 - 8 pages] 4. Rates Exemption Policy [8.4.4 - 4 pages]

Purpose

The purpose of this report is for the Audit and Governance Committee to review the operation and effectiveness of Council's policies for debt recovery, financial hardship and rates exemption.

Background

Council adopted the following policies in May 2020:

- Recovery of Rates and Service Charges Policy
- Recovery of Sundry Debts Policy
- Financial Hardship Policy
- Rates Exemption Policy.

The purpose of these policies was to:

- Provide equity for all property owners and community members by ensuring all accept and meet their obligations to contribute to the cost of the provision of essential community infrastructure and services
- Provide a clear, accountable, and transparent process for the Town's rates and service charges and sundry debt management and collection practices and ensure consistency for all debt recovery
- Help those experiencing genuine financial hardship
- Establish a consistent approach for determining the granting of an exemption, concession or waiver of the requirement to pay rates.

Council reviewed these policies in June 2021, making minor amendments to the Recovery of Rates and Services Charges Policy.

The policies are scheduled for review by Council by 30 June 2023.

Proposal

That the Committee recommends that Council adopts a minor amendment to the Recovery of Rates and Service Charges Policy and sets the next review date for the four policies to 30 June 2026.

Communication and Engagement

Town staff have conducted an administrative review of the policies.

Strategic Implications

Priority Area 6: Providing Visionary Leadership and Making Great Decisions
6.4 Reinforce a culture of collaboration, trust and demarcation between Council, administration and the community

Comment

Recovery of Rates and Service Charges Policy

It is proposed to make one change to the Recovery of rates and Service Charges Policy, to the steps outlined in section 1.1(b). Presently, the Policy requires the Town attempt to contact the debtor by telephone and email where the debt remains outstanding after the due date shown on the Final Notice. It is proposed to defer such contact until after issue of the Notice of Intention to Claim.

The Town's internal auditors William Buck, during the recent audit of general and rates debtors, observed:

“That the Town does not attempt to contact the debtor by telephone or email following the due date on the Final Notice. Instead, at this point, the Town engages the contracted external legal service and as part of the service agreement, the external lawyers then attempt to contact the debtor by phone and email after the issuance of the Notice of Intention to Claim by the external lawyer. The step to contact the debtor by the external lawyer is noted as done without additional charges to the Town”.

The policy is proposed to be amended to require contact with the debtor by phone or email after issue of the Notice of Intention to Claim, should the debt remain outstanding. Doing so at the Final Notice stage would require the Town to attempt to contact in excess of 250 ratepayers, which is time-consuming and onerous for rates

staff, which at the Town is 1.5 full-time equivalent persons. Further, this service is included in the Town's contract with the service provider free of charge. Importantly, attempts will be made to contact all debtors by phone or email prior to taking any action that may result in an adverse mention on their credit record.

Recovery of Sundry Debts Policy

The Recovery of Sundry Debts Policy has been reviewed and no change is proposed, aside from the next review date being 30 June 2026.

Financial Hardship Policy

It is proposed to make one change to the Financial Hardship Policy, to remove the year-specific information in Clause 4. Presently, the policy provides details of amounts for the concession and rebate available to some seniors. Given these amounts may change from time-to-time, and are available elsewhere, it is preferable for reference to the amounts be removed so the policy does not need updating each time there is a change to an amount.

The Town currently has 21 approved agreements in place under the policy.

Rates Exemption Policy

The Rates Exemption Policy has been reviewed and no change is proposed, aside from the next review date being 30 June 2026.

The Town's rates database shows there are currently 12 not-for-profit affordable housing providers that own or manage 64 properties within the Town. Rates levied on those properties for 2022/23 was \$157,652, or around 1% of the Town's rates revenue.

Statutory Requirements

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Rates and Charges (Rebates and Deferments) Act 1992

The relevant provisions of the above Act and Regulations are specified within the policies.

Financial Considerations

While the policies are important in assisting the Town to appropriately manage outstanding debts due to the Town, there are no financial consequences arising from this report.

Risk Management Implications

Financial Risk Medium

The policies play an important role in mitigating the Town's risk by providing a clear, accountable, and transparent process for the Town's rates and service charges and sundry debt management and collection practices and ensure consistency for all debt recovery. The policies provide a mechanism to balance the need for all property owners and community members to meet their financial obligations to the Town, with the capacity to assist those experiencing genuine financial hardship.

The Town continues to refer outstanding debts to its service provider for recovery action. There is a risk of dissatisfaction by some debtors regarding the Town's approach, which could result in complaints and adverse social media commentary.

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 8.4

That the Committee recommends that Council:

1. Adopts the amended Recovery of Rates and Service Charges Policy, attached to this report.
2. Adopts the amended Financial Hardship Policy, attached to this report
3. Sets the next review date for the following four policies to 30 June 2026:
 - Recovery of Rates and Service Charges Policy
 - Recovery of Sundry Debts Policy
 - Financial Hardship Policy
 - Rates Exemption Policy.

Voting requirements: Simple Majority

8.5 Review of Councillor Allowances & Expenses Policy	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	TBA
Department	
Previous Reports	N/A
Authority/Discretion	Legislative Includes adopting local laws, local planning schemes & policies.
Attachments	1. Councillor Allowances and Expenses Policy [8.5.1 - 5 pages]

Purpose

The purpose of this report is for the Audit and Governance Committee to consider recommending that Council revoke the Councillor Allowances and Expenses Policy.

Background

Council adopted the Councillor Allowances and Expenses Policy in September 2017, which sets out:

- Entitlements for fees and allowances for the Mayor, Deputy Mayor and Councillors pursuant to the *Local Government Act 1995* (the **Act**) and *Local Government (Administration) Regulations 1996* (the **Regulations**)
- Information and Communications Technology entitlements
- Administrative matters such as business cards, access to Council facilities and handling of correspondence
- Entitlement to reimbursement of expenses under the Act and Regulations.

Council adopted the Councillor ICT Policy in September 2021, which sets out Councillor entitlements to an ICT Allowance, and the provision of ICT equipment and training.

Proposal

That the Committee recommends that Council revoke the Councillor Allowances and Expenses Policy and notes that the CEO will develop a simple administrative procedure for the reimbursement of expenses.

Communication and Engagement

Nil.

Strategic Implications

Priority Area 6: Providing Visionary Leadership and Making Great Decisions

6.4 Reinforce a culture of collaboration, trust and demarcation between Council, administration and the community

Comment

The Councillor Allowances and Expenses Policy serves no useful purpose, for the following reasons:

- In setting out entitlements for fees and allowances, the policy lacks a policy statement and merely restates the legislative entitlement
- Information and Communications Technology entitlements have been superseded by the Councillor ICT Policy
- Administrative matters are more appropriately covered by administrative procedures, and those mentioned in the current policy can be incorporated into Councillor induction and off-boarding procedures
- In setting out entitlements for reimbursement of expenses, the policy merely restates the legislative entitlement, and an administrative procedure to provide for reimbursement of expenses is more appropriate.

Eligible payments are currently made to elected Councillors on a quarterly basis, in arrears. This practice is proposed to continue.

Statutory Requirements

Division 8 of the Act with Part 8 of the Regulations provides for payments to Councillors in accordance with the annual determination of the Salaries and Wages Tribunal and for the reimbursement of certain expenses incurred by Councillors. Fees and allowance are to be determined by Council by absolute majority decision, which is normally done when adopting the annual budget.

The Salaries and Allowances Tribunal issues its annual determination in April with the new determination to come into effect on the 1st of July each year. The determination includes local government band allocations, annual payment ranges and definitions for all fees, allowances, and eligible expenses for reimbursement. It also contains details of any further considerations made by the Tribunal and contains clarifications or amendments on the conditions under which entitlements can be paid.

The Tribunal states that each local government must set, by absolute majority, the remuneration within the band to which it is allocated and that any increase, within the bands, must be determined by each local government through its own assessment of whether changes are justified.

Financial Considerations

No financial consequences arise from revoking the policy. Councillor fees and allowances are included in the draft 2023/24 Annual Budget per the gazetted amounts specified by SAT.

Risk Management Implications

Financial Risk

Low

Neither revoking nor retaining the policy presents a risk to Council.

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 8.5

That the Committee recommends to Council that it:

1. Revoke the Councillor Allowances and Expenses Policy; and
2. Notes that the CEO is to develop a procedure for the reimbursement of expenses.

Voting requirements: Simple Majority

8.6 Review of Council Purchasing Policy	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	FINM/PROCED/1
Department	
Previous Reports	OCM – 11/12/20; OCM – 14/03/22
Authority/Discretion	Legislative Includes adopting local laws, local planning schemes & policies.
Attachments	<ol style="list-style-type: none"> 1. Draft Amended Purchasing Policy - Clean - June 2023 [8.6.1 - 8 pages] 2. Draft Amended Purchasing Policy - Marked up - June 2023 [8.6.2 - 8 pages] 3. Purchasing Policy - LG Comparison [8.6.3 - 4 pages]

Purpose

The purpose of this report is for the Audit and Governance Committee to review the Town's Purchasing Policy. A draft amended Purchasing Policy is attached to this report.

Background

Council adopted a new Purchasing Policy in December 2020.

The new Purchasing Policy followed a review of the Town's procurement activities and the introduction of systems, documents and processes to minimise procurement risk and improve procurement practice. The new policy was sufficiently different from the earlier one to warrant a new policy, with key changes including:

- Inclusion of key principles of Value for Money, Ethics and Integrity, and Risk
- Changes to purchasing thresholds to strengthen the requirements for purchases below \$20,000, and increasing the lower threshold for a formal RFQ from \$60,000 to \$100,000
- Including provision for Sole Supply arrangements, Expressions of Interest and Emergency Purchases
- Providing a formal link to the Procurement Manual
- Enhancing provision for sustainable procurement.

The aim of the new policy was to improve alignment of the purchasing requirement with the level of risk commensurate with the purchasing activity.

In August 2021, Council amended the Town's Delegations Register to reduce the delegated authority of the Chief Executive Officer to determine a sole supplier arrangement, from \$250,000 to \$50,000. The Purchasing Policy was amended to align with the Delegations Register in September 2021.

In March 2022, amendments were sought to the Purchasing Policy sole supplier exemption, to reflect the reduced risk arising from the lower threshold delegation to the CEO, by removing the requirement for market testing and extending the maximum period for a sole supplier arrangement to three years. Council adopted the amendments at the March 2022 Ordinary Council meeting.

Further amendments to the Purchasing Policy are hereby proposed, to continue efforts to more appropriately align purchasing requirements with the risk of the purchasing activity. It is apparent that some of the requirements in the current policy are overly risk averse and unnecessarily inhibit operational efficiency.

Proposal

That the Committee recommends that Council adopt the draft amended Purchasing Policy, attached to this report.

Communication and Engagement

Liaison between the procurement team and business units involved in purchasing goods and services for the Town.

Review of the purchasing policies in place at selected local governments in the metropolitan region.

Strategic Implications

Priority Area 4: Driving Financial Sustainability

- 4.1 Ensure there is sufficient, effective and sustainable use of assets
- 4.2 Ensure community facilities are accessible to and well utilised by a diverse range of community members
- 4.3 Support the local economy

Priority Area 6: Providing Visionary Leadership and Making Great Decisions

- 6.1 Make brave decisions in line with a risk appetite
- 6.3 Ensure operational activities reflect the strategic focus of Council
- 6.4 Reinforce a culture of collaboration, trust and demarcation between Council, administration and the community
- 6.6 Respond effectively and efficiently to crises

Comment

The following broad amendments are sought to the Purchasing Policy, and each will be addressed in turn:

- Removal of the three-year requirement for supplier spend when determining the purchasing requirement, in favour of an assessment of the expected future needs of the Town
- Changes to purchasing thresholds to more appropriately align the requirement with procurement risk
- Removing references to the Strategic Community Plan, which may change over time
- Making it easier for the Town to procure goods and services from Aboriginal businesses and disability enterprises.

Three-year supplier spend

Clause 4.4.1(c) of the Purchasing Policy requires the Town to estimate the total spend with a supplier over a three-year period when calculating Purchasing Value, which then determines the sourcing requirement. This is considered overly restrictive and administratively burdensome and has unintended consequences.

While reports showing supplier spend can be produced by the Town's finance system, manual intervention is often required to comply with the Purchasing Policy. For example, where the Town has engaged a supplier under various contracts for the provision of goods and services, the officer is required to manually examine each and every supply to ensure compliance with the three-year requirement.

Further, this may result in anomalies, for example where a contractor was engaged to supply goods or services valued at \$95,000 under an informal RFQ, a further requirement within the next three years for anything more than \$5,000 would require a formal RFQ process. Or, at the lower value end, if a supplier was engaged to provide goods or services for \$4,000 after providing a quote, any further engagement of that supplier for more than \$1,000 would require an informal RFQ under the current Purchasing Policy.

Finally, it ought to be mentioned that the requirement to assess supplier spend is unique among the local governments reviewed by the Town, with the requirement in every other case being to assess the value of the contract when determining the purchasing threshold and therefore the sourcing requirement.

Clause 4.4.1(c) of the Purchasing Policy is proposed to be removed, meaning the purchasing value will be determined by reference to clause 4.4.1(b) being the total expenditure for the proposed contract including the value of all contract extension options, in conjunction with new clause (c) which requires an assessment of future purchasing requirements when determining the appropriate length of a contract. Further, an anti-avoidance provision has been inserted to clause 4.4.1 to ensure multiple procurement activities for the same goods or services cannot be conducted, where the effect (whether intentional or otherwise) is to avoid a

procurement threshold specified in 4.4.2.

Purchasing thresholds

The current and proposed purchasing thresholds are shown in Table 1.

Table 1 Current and Proposed Purchasing Thresholds

Current Purchase Value Threshold (ex GST)	Current Sourcing Requirement	Proposed Purchase Value Threshold (ex GST)	Proposed Sourcing Requirement
Up to \$2,000	One verbal quotation	Up to \$250	Direct purchase
\$2,001 to \$5,000	One written quotation	\$251 to \$5,000	One written quotation
\$5,001 to \$100,000	Informal RFQ	\$5,001 to \$20,000	Two written quotations
		\$20,001 to \$60,000	Three written quotations
\$100,001 to \$250,000	RFQ	\$60,001 to \$250,000	RFQ
Over \$250,000	RFT	Over \$250,000	RFT

The current requirement for a verbal quotation for purchases up to \$2,000 is problematic for two reasons. First, there is no provision to purchase goods or services without obtaining a quotation. This occurs regularly, for example food purchases at supermarkets and spare parts at hardware stores. In these cases, the receipt is effectively the quotation. Nevertheless, making provision for small purchases without the need to obtain a quotation is preferred. Second, reliance on verbal quotations is to be avoided, as written quotations provide better evidence and ought to be easily obtained.

The proposed amendments provide for a small (\$250) threshold where there is no requirement to obtain a quotation of any kind. For all purchases from \$251 to \$5,000, a written quotation is required unless that is not possible. A written quotation for the purpose of this threshold level can include advertisements, catalogues and supplier web sites.

Purchases of \$5,000 and below make up the majority of the Town's procurement activity by volume (88% in the nine months to March 2023). It is therefore important for the sourcing requirement to be aligned with the procurement risk, as any additional requirement has significant ramifications in terms of business efficiency.

The threshold that presents the most difficulties from an administration efficiency perspective is \$5,000 to \$100,000. Currently, three quotations are required using the RFQ templates specified in the Town's Procurement Manual. This is administratively termed an "informal RFQ". Use of the Town's procurement platform VendorPanel is

encouraged, requiring suppliers to go through a registration process, and the RFQ documents are semi-formal. Suppliers at this level, particularly the lower end of the range, are used to providing simple emailed quotations and have shown reluctance to abide by the Town's processes, with some suppliers declining to quote as a result. This not only adversely impacts business efficiency, but also inhibits the Town's ability to ensure value for money when purchasing goods and services.

A comparison of the purchasing thresholds and sourcing requirements for selected other local governments in the Perth metropolitan area is attached (**Attachment 2**).

While the thresholds and sourcing requirements differ considerably between local governments, the Town's current purchasing thresholds are fundamentally misaligned with comparable local governments for purchases between \$5,000 and \$50,000. Most comparable local governments require two or three quotations for purchases up to around \$50,000, without the formality of the Town's current informal RFQ process.

The proposed amendments split the \$5,000 to \$100,000 purchasing threshold to more appropriately align the sourcing requirement to the risk at each level. The introduction of two thresholds for \$5,001 to \$20,000 and \$20,001 to \$60,000, with a sourcing requirement of two or three written quotes respectively, will enhance efficiency and encourage supplier competition, while more appropriately aligning the purchasing requirement with the level of risk commensurate with the purchasing activity.

Importantly, value for money is paramount, meaning the person procuring goods and services for the Town is responsible for ensuring value for money under clause 4.2 of the policy. That may require seeking additional quotations to the minimum prescribed by the policy and/or undertaking other market-related research and analysis.

The next proposal is to lower the threshold for a formal RFQ process from \$100,000 to \$60,000.

The Town operates a hybrid procurement model; partially centralised whereby the Procurement team currently manages procurement above \$100,000 (RFQs and RFTs), and business units are responsible for procurement below \$100,000. In practice, the Procurement team often provides support and sometimes manages procurement below \$100,000 to assist business units.

Findings from internal reviews of procurement activity for 2021 and 2022 for RFQs and RFTs show that business units would benefit from greater involvement in and oversight of the procurement process by the Procurement team. Those findings are also indicative of low take-up of the use of VendorPanel by business units. Reduction of the threshold for formal RFQs will allow greater centralisation of the procurement function and provide for increased utilisation of VendorPanel, and can be achieved with current procurement resources.

Otherwise, no changes are proposed to the RFQ and RFT requirements.

Strategic Community Plan

The Strategic Community Plan (SCP) is liable to change from time-to-time, with each change potentially requiring amendment to the Purchasing Policy should the current references remain. Consequently, references to the SCP in clauses 5.1, 5.2 and 5.3 are proposed to be removed.

Aboriginal businesses and disability enterprises

Clauses 5.2.1 and 5.2.2 of the Purchasing Policy relate to Aboriginal businesses and Australian Disability Enterprises, respectively.

Clause 5.2.1 re-states Regulation 11(2)(h) of the Local Government (Functions and General) Regulations 1996, with the additional point that Aboriginal businesses may be invited to quote for the supply of goods and services below the tender threshold. The practical effect of this is that normal procurement requirements apply to Aboriginal businesses as they do to any other entity. The Purchasing Policy does not provide any assistance to an Aboriginal business seeking to provide goods or services to the Town.

The proposed amendment to the Purchasing Policy will exempt Aboriginal businesses from the sourcing requirements of clause 4.4.2. The practical effect is that the Town can engage directly with an Aboriginal business for any supply below the tender threshold and award a contract subject to the Town being satisfied that the quote represents value for money.

Clause 5.2.2 re-states Regulation 11(2)(i) of the Local Government (Functions and General) Regulations 1996, with the additional point that Australian Disability Enterprises may be invited to quote for the supply of goods and services below the tender threshold. It should be noted that, unlike for an Aboriginal business, there is no dollar limit for an Australian Disability Enterprise. Again, the practical effect of the Town's Purchasing Policy is that normal procurement requirements apply to an Australian Disability Enterprise as they do to any other entity. The Purchasing Policy does not provide any assistance to an Australian Disability Enterprise seeking to provide goods or services to the Town.

The proposed amendment to the Purchasing Policy will exempt Australian Disability Enterprises from the sourcing requirements of clause 4.4.2. The practical effect is that the Town can engage directly with an Australian Disability Enterprise for any supply and award a contract subject to the Town being satisfied that the quote represents value for money.

Statutory Requirements

Local Government (Functions and General) Regulations 1996

11A. Purchasing policies for local governments

(1) A local government is to prepare or adopt, and is to implement, a purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$250,000 or less or worth \$250,000 or less.

(2) A purchasing policy is to make provision for and in respect of the policy to be followed by the local government for, and in respect of, entering into contracts referred to in subregulation (1).

(3) A purchasing policy must make provision in respect of —

(a) the form of quotations acceptable; and

(ba) the minimum number of oral quotations and written quotations that must be obtained; and

(b) the recording and retention of written information, or documents, in respect of —

(i) all quotations received; and

(ii) all purchases made.

Financial Considerations

Adoption of the amended Purchasing Policy does not have any financial impact.

Councillors will continue to be notified of any proposed procurement valued at greater than \$20,000 via the CEO Bulletin and procurement activity will continue to be conducted in accordance with approved budgets.

Risk Management Implications

Financial Risk

Medium

The draft Purchasing Policy provides a balance between managing procurement risk in the context of a low-risk appetite by the Town with efficient achievement of operational objectives. The proposed amendments facilitate efficient business activity at the lower levels, with oversight by the Procurement team at the higher levels.

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 8.6

That the Audit and Governance Committee recommends Council adopt the draft amended Purchasing Policy, attached to this report.

Voting requirements: Simple Majority

8.7 Town of Bassendean Staff Compliance Obligations	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	HR/GRIEV
Department	
Previous Reports	AGC-4/02/23
Authority/Discretion	Executive The substantial direction setting and oversight role of the Council.
Attachments	Nil

Purpose

The purpose of this report is for the Audit and Governance Committee to consider the measures in place to support officers in recognising their compliance obligations.

Background

A confidential report of serious misconduct was tabled at the meeting of the Committee held on 8 February 2023 which identified the failure by an employee of the Town to comply with a compliance obligation.

In considering that report, the Committee recommended that Council requests the CEO to report to the Committee on the effectiveness of the processes introduced to support officers in recognising their compliance obligations. That recommendation was carried by Council at the February Ordinary Council meeting.

Proposal

That the Committee notes this report about the measures in place to support officers in recognising their compliance obligations.

Communication and Engagement

The Director Corporate Services liaised with the Manager Human Resources in the preparation of this report.

Strategic Implications

Priority Area 6: Providing Visionary Leadership and Making Great Decisions
6.4 Reinforce a culture of collaboration, trust and demarcation between Council, administration and the community

Comment

The Town has two primary regimes in place to identify employee compliance obligations and has revised and updated its processes for assisting employees to comply with these obligations and for the Town to monitor compliance.

The first is Workplace Health and Safety (WHS), which through a comprehensive program of workplace health and safety assessments, a suite of WHS procedures and incident, accident and near miss reporting seeks to identify requirements for training in a variety of areas including:

- Aggressive behaviours
- Animals and insects
- Asbestos
- Audiometric testing
- Biological hazards
- e-bikes
- Electrical safety
- Ergonomics
- Engagement and management of contractors
- Extreme temperatures and adverse weather conditions
- Hazardous substances
- Influenza and other viruses
- Manual tasks
- Pesticides
- Plant management
- Prevention of musculoskeletal disorders
- Psychosocial hazards
- Smoking
- Volunteers
- Working alone
- Working at heights
- Working from home (or remotely)
- Working on or near roads.

In some cases, certificates are required to evidence attainment of the required standard.

The second is through a training register which seeks to identify requirements for certificates and other qualifications for all roles throughout the Town, aside from WHS requirements. The training register is currently being reviewed and updated.

While neither the WHS regime nor the training register are new to the Town, the process has been improved to assist staff to comply with their compliance obligations and assist the Town to monitor compliance, with the aim of preventing a

future occurrence of non-compliance. The new process involves an integrated three-pronged approach for each compliance obligation:

- Employee to obtain and maintain
 - Manager to site and confirm
 - HR to monitor, control and record.

For a Working With Children (WWC) certificate, for example, a sub-register entitled “WWC Expiry” has been developed. This register has two parts. The first part has a list of roles from the Town that require WWC’s. These include most of the roles at Wind in the Willows, staff at the Library, and Youth Services. The second part is the list of employees and their WWC Expiry date.

Human Resources then conducts the following process, each month:

1. Provide notification to each employee of an upcoming expiry, under the headings below, within the next two months.
2. Provide notification to each Manager of an upcoming expiry for all employees reporting to that Manager, under the headings below, within the next two months.
3. Receives responses, monitors compliance and updates the WWC sub-register.

Expired	Expiring This Month	Expiring Next Month
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HR will also ensure that every new position added to the organisational structure will need to reflect on the need for a WWC.

This process is being replicated for other compliance requirements.

Statutory Requirements

Under section 5.41 of the *Local Government Act 1995*, it is the responsibility of the CEO to manage the day to day operations of the local government.

Financial Considerations

Nil.

Risk Management Implications

High

It is critical for all employees of the Town to comply with their compliance obligations. Employees, Managers and Human Resources staff all have a role to play in identifying and complying with these obligations. Failure to do so may place the employee and others at risk, may impact the ability of the Town to provide services to the community, may adversely affect grant funding, may result in contravention of contracts, MOUs or funding agreements, and may expose the Town to reputational damage.

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 8.7

That the Committee notes this report about the measures in place to support officers in recognising their compliance obligations.

Voting requirements: Simple Majority

8.8 Small Balance Write-offs for Rates	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	FINM/AUD1
Department	
Previous Reports	
Authority/Discretion	Review When the Council operates as a review authority on decisions made by Officers for appeal purposes.
Attachments	Nil

Purpose

The purpose of this report is to provide Council, via the Audit and Governance Committee, a summary of small rates balances that have been written off in the current financial year to April 2023.

Background

Council has delegated authority to the CEO to write off small rates balances up to a maximum of \$10.00 per property per annum, and the CEO has sub-delegated the authority to the Director Corporate Services and Manager Finance. (Delegation 1.2.15 *Defer payment, Grant Discounts, Waive Fees or Write Off Debts*, in accordance with section 6.12(1)(c) of the *Local Government Act 1995*.)

A condition of the delegation of authority is that Council shall be informed of the details whenever this delegation is exercised. While the condition does not specify the frequency of notification to Council, it is proposed to do so annually.

Proposal

That the Committee recommends to Council that it note the exercise of delegated authority by the Manager Finance to write off small rates balances listed in below in Table 1, in accordance with section 6.12(1)(c) of the *Local Government Act 1995*.

That the Committee recommend to Council that it require notification of the exercise of the discretion to write off small rates balances annually in June each financial year. This will ensure the administration burden is not onerous as the amounts considered are not material.

Communication and Engagement

The Rates Officers and Manager Finance have been consulted on this matter.

Strategic Implications

Priority Area 4: Driving Financial Suitability

4.1 Ensure there is sufficient, effective and sustainable use of assets

Comment

The Town has written off a total of \$1,050.31 in the last seven months to April 2023 as per Table 1 below:

**Small Balance Write -Off Rates –
Table 1**

Month	\$
Jul-22	3.5
Aug-22	99.58
Sep-22	463.08
Oct-22	10.24
Nov-22	40.7
Dec-22	Closed
Jan-23	104.41
Feb-23	54.91
Mar-23	192.38
Apr-23	81.51
Total	1050.31

The following are factors that resulted in the small rate balances:

- The Town's rates system continues to calculate daily interest until the payment is applied to the system. Sometimes, there is a delay of up to a few days between receipt of the payment and processing the payment in the system;
- The application of daily interest by the system and timing of property settlements being processed through the system;
- On occasions when properties settle, the amount received differs from the settlement amount; and
- Errors made by the payer.

In all the above cases, one of the following two points applies:

- The outstanding balance is not a debt due and payable to the Town as it arose from the application of interest by the system to the period between receipt and processing of the payment; or
- The outstanding balance is due and payable to the Town, but the cost of collection would exceed the amount outstanding.

The continued provision of the ability of delegated staff to write off small rates balances will allow the efficient collection of rates debts.

The Town's finance system generates a report at the end of each month and any amounts that are below \$10 are extracted and reviewed by Town officers and, if deemed appropriate, recommended for write-off. The Manager Finance has approved the write-off, in accordance with the delegation.

Statutory Requirements

6.12. Power to defer, grant discounts, waive or write off debts

1. *Subject to subsection (2) and any other written law, a local government may –*
 - (a) when adopting the annual budget, grant* a discount or other incentive for the early payment of any amount of money; or*
 - (b) waive or grant concessions in relation to any amount of money; or*
 - (c) write off any amount of money, which is owed to the local government.*

** Absolute majority required.*

Financial Considerations

The administration anticipates the total small rates balances written off each year to total between \$1,000 and \$1,500.

The Town has amended the BPay limit for bank transfers to \$1 from May 2022 which will enable ratepayers to make payment of small amounts owing.

Risk Management Implications

Financial Risk
Low

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 8.8

That the Audit and Governance Committee recommends that Council:

1. Note the exercise of delegated authority by the Manager Finance to write off small rates balances shown in Table 1 of this report, in accordance with section 6.12(1)(c) of the *Local Government Act 1995*.

Voting requirements: Simple Majority

8.1 Audit Risk Register	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	GOVN/CCLMEET/1
Directorate	Corporate Services
Previous Reports	N/A
Authority/Discretion	Executive The substantial direction setting and oversight role of the Council.
Attachments	1. CONFIDENTIAL REDACTED - Audit Risk Register - June 2023 [8.9.1 - 9 pages]

Reason for this Item to be discussed behind closed doors:

This matter is to be considered with members of the public excluded from the Chamber under Clause 5.23(f) of the Local Government Act as the officer report discusses a matter that if disclosed, could be reasonably expected to -

- i. *impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or*
- ii. *endanger the security of the local government's property; or*
- iii. *prejudice the maintenance or enforcement of a lawful measure for protecting public safety.*

Purpose

The purpose of this report is to provide the Audit and Governance Committee with the Town's Audit Risk Register, with revised actions since the last update delivered at the Committee meeting on 8 March 2023.

Background

In 2019, a review was undertaken on the appropriateness and effectiveness of the Town's systems and procedures in relation to risk management, internal controls and legislative compliance, pursuant to Regulation 17 of the *Local Government (Audit) Regulations 1996*. One of the recommendations arising from that review was the creation of an Audit Risk Register.

Communication and Engagement

Nil.

Strategic Implications

Priority Area 6: Providing Visionary Leadership and Making Great Decisions

6.1 Make brave decisions in line with a risk appetite

6.3 Ensure operational activities reflect the strategic focus of Council

6.4 Reinforce a culture of collaboration, trust and demarcation between Council, administration and the community

6.6 Respond effectively and efficiently to crises

Comment

The Audit Risk Register presents a summary of the audit risks and recommendations made in recent internal and external audit reports relating to the Town and provides an update on actions taken or proposed to address the identified risks.

Two internal audit reports were tabled at the Committee meeting in March 2023: Records Management, and Library Services. The recommendations from those audits and management action taken or proposed to be taken have been incorporated into the Audit Risk Register.

Statutory Requirements

The *Local Government (Audit) Regulations 1996, Regulation 16* states:

“An audit committee has the following functions —

- (a) to guide and assist the local government in carrying out —*
 - (i) its functions under Part 6 of the Act; and*
 - (ii) its functions relating to other audits and other matters related to financial management;*
- (b) to guide and assist the local government in carrying out the local government’s functions in relation to audits conducted under Part 7 of the Act;*
- (c) 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;*
- (d) to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —*
 - (i) regulation 17(1); and*
 - (ii) the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (e) to support the auditor of the local government to conduct an audit and carry out the auditor’s other duties under the Act in respect of the local government;*
- (f) to oversee the implementation of any action that the local government —*
 - (i) is required to take by section 7.12A(3); and*
 - (ii) has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*
 - (iii) has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and*
 - (iv) has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (g) to perform any other function conferred on the audit committee by these regulations or another written law.”*

Financial Considerations

Implementation of some audit recommendations may require additional funds and will be the subject of separate budget submissions as and when required. Any required engagement will be guided by Council's Purchasing Policy and the Town's Procurement Framework.

Risk Management Implications

Risk implications are detailed in the Audit Risk Register.

Declaration of Conflicts of Interest

All officers involved in the preparation of this report have considered and determined that they do not have a conflict of interest in the matter.

Officer Recommendation – Item 8.9

That the Audit and Governance Committee receives the Audit Risk Register and notes the action taken or proposed to be taken, to address the identified risks.

Voting requirements: Simple Majority

9 Motions of Which Previous Notice Has Been Given

10 Announcements of Notices of Motion for the Next Meeting

11 Confidential Business

12 Closure

The next Audit and Governance Committee will be held on Wednesday 6 September commencing at 3.30pm.