



TOWN OF

**Bassendean**

## **AGENDA**

### **Audit and Governance Committee**

**Wednesday 12 June 2024**

Notice is hereby given of the meeting

to be held in the Council Chamber

Administration Building

48 Old Perth Road, Bassendean,

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**

<b>6.1 Confirmation of Minutes</b>	
<b>Attachments</b>	1. Audit and Governance Committee Minutes 6 March 2024 [6.1.1 - 6 pages]

**Officer Recommendation – Item 6.1**

That the minutes of the Audit and Governance Committee meeting held on 6 March 2024, be received and confirmed as a true and correct record.

**Voting requirements: Simple Majority**

## 7 Business Deferred from Previous Meeting

## 8 Reports

<b>8.1 Annual Audit of the Financial Report for 2023/24 - Audit Planning Memorandum</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	FINM/AUD/8
<b>Directorate</b>	Corporate Services
<b>Previous Reports</b>	N/A
<b>Authority/Discretion</b>	<b>Information</b> For the Council/Committee to note.
<b>Attachments</b>	1. Updated Town of Bassendean Audit Planning Memorandum 30 June 2024 [8.1.1 - 21 pages]

### Purpose

The purpose of this report is to provide the Audit Planning Memorandum (APM) for the audit of the Town's Financial Report for 2023/24 to the Committee.

### 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 2024.

### 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 as the "Entrance meeting", to present and discuss the APM.

The APM was circulated to Committee members out of session, by email on 7 May 2024. Mr Ron Back, advisor to the Committee, responded with some comments on 13 May 2024 and an updated APM was received from RSM on 20 May 2024. That updated APM is tabled for this meeting of the Committee.

### Strategic Implications

## Performance Area 5: Performance

9.1 Continuously improve operational performance and service delivery.

### 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 9 December 2024 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 2024/25 to be presented to Council.

### **Risk Management Implications**

No Risks Identified

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 for the audit of the Town's Financial Report for 2023/24, attached to this report.

### **Voting requirements: Simple Majority**

<b>8.2 Draft Audit and Governance Committee Charter</b>	
<b>Property Address</b>	
<b>Landowner/Applicant</b>	
<b>File Reference</b>	GOVN/CCLMEET/1
<b>Directorate</b>	CEO and Council Support
<b>Previous Reports</b>	
<b>Authority/Discretion</b>	<b>Executive</b> The substantial direction setting and oversight role of the Council.
<b>Attachments</b>	1. Audit Committee Charter - Final Draft 310524 [8.2.1 - 9 pages]

### **Purpose**

The purpose of this report is for Audit and Governance Committee (Committee) to consider replacing the existing Audit and Governance Committee Instrument of Appointment and Delegation with a contemporary Audit and Governance Committee Charter.

### **Background**

The Town of Bassendean's current Audit and Governance Committee Instrument of Appointment and Delegation is based on a historic DLGSC model.

Since adoption of the current Instrument, the Auditor General has issued guidelines for Audit Committees, including a model Committee Charter.

It is timely to consider replacing the current instrument given the 30 April 2024 resolution of Council to reduce the membership of the Audit and Governance Committee to comprise of up to five (5) members.

At that time Council was advised that the Town's Audit and Governance Committee Instrument of Appointment and Delegation would be updated to a Committee Charter and presented to this next meeting of the Committee for consideration.

### **Proposal**

To consider the draft Audit and Governance Committee Charter attached to this Report.



## **Communication and Engagement**

Initial feedback from Council Members was sought via the CEO Bulletin on Friday 15 March 2024 and Friday 5 April 2024 firstly regarding the number of Council Members on the Committee and secondly that a draft Audit and Governance Committee Charter was in development. The 30 April 2024 Resolution of Council provided support for the reduction in membership and there were no objections raised regarding the development of an Audit and Governance Committee Charter.

## **Strategic Implications**

### **Performance Area 5: Performance**

9.1 Continuously improve operational performance and service delivery.

### **Comment**

Given the recent decision by Council to reduce the number of Council Members on the Audit and Governance Committee and the need to thoroughly review the current Audit and Governance Committee Instrument of Appointment and Delegation it is appropriate for the Committee and Council to consider the attached draft Charter.

This Charter is based on a model Committee Charter included in guidelines issued by the Auditor General for Audit Committees, tailored for the Town's operating environment.

The Charter provides an effective framework for the Committee to operate by and is commended for Adoption.

### **Statutory Requirements**

*Local Government Act 1995*

*Local Government (Audit) Regulations 1996*

### **Financial Considerations**

Nil

### **Risk Management Implications**

No Risks Identified.

### **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 Committee recommend that Council adopt the Audit and Governance Committee Charter as attached to this Report.

**Voting requirements: Simple Majority**

<b>8.3 Record Keeping Policy Review</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	INFM/POLCY/1
<b>Directorate</b>	Corporate Services
<b>Previous Reports</b>	N/A
<b>Authority/Discretion</b>	<b>Legislative</b> Includes adopting local laws, local planning schemes & policies.
<b>Attachments</b>	<ol style="list-style-type: none"> <li>1. Draft Amended Record Keeping Policy - Tracked changes [8.3.1 - 4 pages]</li> <li>2. Draft Amended Record Keeping Policy - Clean [8.3.2 - 4 pages]</li> </ol>

### **Purpose**

The purpose of this report is for the Audit and Governance Committee to consider a revised draft Record Keeping Policy for the Town.

### **Background**

The Town's current Record Keeping Policy was adopted in 2009 and is overdue for review. Further, in 2023, the Town developed a new Record Keeping Plan 2023-2028, which was endorsed by the State Records Office in late-2023.

While much of the current Record Keeping Policy remains relevant, some content is no longer applicable and is proposed for removal and other content is more appropriately covered by the Town's Record Keeping Plan. Otherwise, the proposed amendments are to improve language, grammar and format.

### **Proposal**

That the Committee review the draft amended Record Keeping Policy attached to this report and recommend its adoption by Council.

### **Communication and Engagement**

Nil.

### **Strategic Implications**

#### **Performance Area 5: Performance**

9.1 Continuously improve operational performance and service delivery.

## Comment

The Record Keeping Policy aims to ensure the Town's complies with its obligations under the *State Records Act 2000*, while providing for the adequate and efficient storage and retrieval of the Town's information. The policy applies to all employees, Councillors, and contractors engaged by the Town to fulfil specific business functions, and includes specific guidance for Councillors in the table at clause 7.4.4.

## Statutory Requirements

While the *State Records Act 2000* requires government organisations to have a Record Keeping Plan, an overarching Council-adopted policy that sets the broad requirements and standards for records management is good practice.

## Financial Considerations

Costs associated with storage, retrieval and disposal of records are included in the Town's operational budgets.

## Risk Management Implications

Medium

Without an appropriate Record Keeping Policy the Town may be at risk of failing to comply with its obligations under the *State Records Act 2000*, and may not have appropriate requirements for the creation, retention, storage and destruction of Town records.

## 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 Audit and Governance Committee:

- 1.Reviews the draft amended Record Keeping Policy attached to this report; and
- 2.Recommends that Council adopt the draft amended Record Keeping Policy.

## Voting requirements: Simple Majority

<b>8.4 Purchasing Policy Review</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	FINM/PROCED/1
<b>Directorate</b>	Corporate Services
<b>Previous Reports</b>	12 June 2023
<b>Authority/Discretion</b>	<b>Legislative</b> Includes adopting local laws, local planning schemes & policies.
<b>Attachments</b>	<ol style="list-style-type: none"> <li>1. Purchasing Policy - Marked up [8.4.1 - 10 pages]</li> <li>2. Draft Amended Purchasing Policy - June 2024 [8.4.2 - 8 pages]</li> <li>3. Purchasing Policy - LG Comparison [8.4.3 - 4 pages]</li> </ol>

### 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. Council amended the Purchasing Policy in March 2022 to reduce the sole supplier exemption authority of the CEO. In June 2023 a further Council amendment was made to remove 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, and to make it easier to procure goods and services from Aboriginal businesses and Australian Disability Enterprises.

In June 2023, the administration also sought amendments to the purchase value thresholds, as shown in the following table:

<b>Purchase Value Threshold (ex GST)</b>	<b>Sourcing Requirement</b>	<b>Proposed Purchase Value Threshold (ex GST)</b>	<b>Proposed Sourcing Requirement</b>
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

Council made the following changes to the proposed purchase value thresholds when adopting the Purchasing Policy:

- Increased the direct purchase threshold from \$250 to \$1,000; and
- Reduced the threshold for two written quotations from \$5,000 to \$1,000.

The current purchase value thresholds are shown in the following table:

<b>Current Purchase Value Threshold (ex GST)</b>	<b>Current Sourcing Requirement</b>
Up to \$1,000	Direct purchase
\$1,001 to \$20,000	Obtain at least two written quotations
\$20,001 to \$60,000	Seek at least three written quotations
\$60,001 to \$250,000	RFQ
Over \$250,000	RFT

The administration is seeking by way of this report a change to the purchase value thresholds, to allow for one written quotation to be obtained for purchases between \$1,001 and \$5,000. Where a competitive market exists for the good or service, it is proposed that a written quotation may include an advertisement, catalogue, supplier website, or similar.

Other changes are sought to RFQs and RFTs, to provide for quotations to be sought through the WALGA Preferred Supplier Program or the State Government Common User Agreement as additional options to open market processes.

## **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 over the past 12 months has highlighted practical difficulties and inefficiencies associated with the requirement to obtain at least two written quotations for purchases over \$1,000. Some examples are provided in the Comments section below.

The attached draft amended Purchasing Policy was endorsed by the Corporate Management Committee on 27 May 2024, for submission to this Committee.

## **Strategic Implications**

## Performance Area 5: Performance

### 9.1 Continuously improve operational performance and service delivery.

#### Comment

Reports from those involved in procurement across the Town have advised that the requirement to obtain two written quotes for purchases as low as \$1,000 is hindering their capacity to deliver required services for the Town. The administrative requirements of seeking, obtaining and recording the written quotes are considered a wasteful use of officer time. Importantly, the Purchasing Policy requirement is to obtain, not seek, two written quotes. This has proven difficult, with suppliers reluctant to provide quotes for such low-value supplies, resulting in supplier frustration, and unnecessary delays in purchasing.

By way of example, there was a requirement for the purchase of new Ranger Infringement books which were expected to cost slightly more than \$1,000, meaning at least two written quotations were required to be obtained. Town staff made numerous attempts to obtain a second quote from uninterested suppliers to meet the policy requirements.

Other examples include an inability to obtain a second quotation, or excessive time taken to attempts to source a second quotation, for the following:

- Securing a contractor for asbestos removal (\$1000+);
- Rust treatment and painting park infrastructure (\$1000+);
- Purchasing a pallet of chicken manure (\$1,040);
- Purchasing fertiliser (\$1,920 per tonne); and
- Securing a contractor with plant hire (e.g. excavator, bobcat), where the daily rate is just over \$1,000.

A review of a sample of Purchasing Policies applicable at other smaller metropolitan Local Governments reveals wide variation in purchasing requirements, particularly at the lower purchasing levels. The Towns of East Fremantle, Victoria Park, and Mosman Park, and the City of Subiaco, allow one verbal or written quotation for purchases up to \$5,000, while the City of Bayswater requires at least two verbal quotations for purchases above \$150, and three written quotations for purchases above \$1,000.

The administration prefers the approach of the Town of Victoria Park, which for purchases up to \$5,000 states:

*“The Town will use its general knowledge of the market to ascertain whether the purchase represents value for money in accordance with the relevant management*

*practice. The Town should seek more than one quotation if they are not satisfied that the first choice of supplier would represent value for money.”*

While the Town’s Purchasing Policy currently includes value for money as the overarching principle to guide all procurement activity, should the Committee resolve as recommended, it may consider it appropriate to insert a similar provision to that of the Town of Victoria Park above into the draft amended Purchasing Policy against the proposed \$1,001 to \$5,000 purchase value threshold.

The other restriction of the current Purchasing Policy is the inability to take advantage of tender exempt arrangements provided by the Local Government (Functions and General) Regulations 1996. While progress was made in June last year regarding procurement from Aboriginal Businesses and Australian Disability Enterprises, no allowances are made for utilising the WALGA Preferred Supplier Panel or the State Government CUA. Currently, Town officers are unable to benefit from these arrangements, as the requirements of the Purchasing Policy are the same as would be for a normal RFQ or RFT process.

The WALGA Preferred Supply Program and the CUA are designed for Local Governments and Local/State governments respectively to seek responses from pre-qualified suppliers who have already been vetted for insurance compliance, referee checks, supply capability, and financial stability. Further, suppliers are required to provide pre-determined pricing. Benefits of using the WALGA Preferred Supply Program or the CUA include time savings for staff, reduced advertising costs, likely improved quotations based on set prices provided to all government entities, and engagement with businesses whose reputation is reliant on provision of good service to government clients. Consequently, amendments to the Purchasing Policy are proposed to allow the Town to effectively utilise these programs.

## **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 draft 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, the Town's Procurement Manual and Evaluation Handbook.

### **Risk Management Implications**

Financial Risk  
Medium

The draft amended 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.

The Town's internal auditors are currently undertaking a procurement audit at the Town focused on RFQs and RFTs, which will be completed in the coming months and the report tabled at the next meeting of the Committee.

In addition, the administration is currently developing an in-house internal audit program to assess the level of compliance with the requirements of the Purchasing Policy, focused on the lower procurement thresholds. It is proposed to report to the Committee in 12 months.

### **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 Audit and Governance Committee:

1. Inserts the following into the draft amended Purchasing Policy against the proposed \$1,001 to \$5,000 purchase value threshold: "*The Town will use its*

*general knowledge of the market to ascertain whether the purchase represents value for money. The Town should seek more than one quotation if they are not satisfied that the first choice of supplier would represent value for money”.*

2. Recommends Council adopt the draft amended Purchasing Policy attached to this report, as amended by resolution 1 above.
3. Notes the administration will prepare a report for the Committee within 12 months on compliance with the requirements of the Purchasing Policy, informed by its internal audit program.

**Voting requirements: Simple Majority**

<b>8.5 Audit Findings Log</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	GOVN/CCLMEET/1
<b>Directorate</b>	Corporate Services
<b>Previous Reports</b>	Quarterly
<b>Authority/Discretion</b>	<b>Executive</b> The substantial direction setting and oversight role of the Council.
<b>Attachments</b>	1. CONFIDENTIAL REDACTED - June 2024 Audit Findings Log [8.5.1 - 7 pages]

### **Purpose**

The purpose of this report is to provide the Audit and Governance Committee with the Town's Audit Findings Log, with updated actions since the meeting of the Committee on 6 March 2024.

### **Background**

The Audit Findings Log presents a summary of the audit findings 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 recommendations.

### **Proposal**

For the Audit and Governance Committee to receive the Audit Findings Log and consider the action taken or proposed to address the recommendations.

### **Communication and Engagement**

Nil.

### **Strategic Implications**

#### **Performance Area 5: Performance**

9.1 Continuously improve operational performance and service delivery.

### **Comment**

No audits have been completed since the last meeting of the Committee on 6 March 2024.

RSM Australia is currently undertaking the interim audit component of the annual audit of the Town's financial statements, and the Town's internal Auditors have recently been engaged for a procurement audit, focused on formal Requests for Quotations and Tenders.

## **Statutory Requirements**

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. The Town's Purchasing Policy and Procurement Framework will govern any required engagements.

## **Risk Management Implications**

Financial Risk  
Medium

Risk implications are detailed in the Audit Findings Log.

## **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 Audit and Governance Committee receives the Audit Findings Log and notes the action taken or proposed to address the recommendations.

**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 4 September 2024 commencing at 5.30pm.