



8.1 – Calling of Special Audit, Risk and Governance Committee Meeting (SJ2195)

Responsible Officer:	Manager Governance and Strategy
Senior Officer:	Director Corporate Services
Disclosure of Officer’s Interest:	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .

Authority / Discretion

Executive	The substantial direction setting and oversight role of the Council such as adopting plans and reports, accepting tenders, directing operations and setting and amending budgets.
-----------	---

Report Purpose

The purpose of this report is to request the Committee consider calling a Special Audit, Risk and Governance Committee Meeting on Monday, 4 December 2023 at 5:30pm for the purpose of consideration of the following report:

- the Annual Financial Statements and Audit Report 2022 – 2023.

Relevant Previous Decisions of Council

Nil.

Background

Under Sections 6.4, 7.2, 7.3 and 7.9 of the *Local Government Act 1995*, local governments are required each year to have the accounts and annual financial report of the Shire audited by an auditor appointed by the local government.

The audited financial report is presented to the Shire’s Audit, Risk and Governance Committee prior to consideration by Council.

Community / Stakeholder Consultation

Nil.

Statutory Environment

Clause 2.3 of the Shire’s *Standing Orders Local Law (As Amended)* provides who can call a Special Council Meeting.

Contact Us

Enquiries

Call: (08) 9526 1111
Fax: (08) 9525 5441
Email: info@sjshire.wa.gov.au

In Person

Shire of Serpentine Jarrahdale
6 Paterson Street, Mundijong WA 6123
Open Monday to Friday 8.30am-5pm (closed public holidays)





Comment

Section 5.54 of the *Local Government Act 1995* provides that the Annual Report of the local government is to be accepted by the local government no later than 31 December after that financial year, unless the auditor's report is not available in time.

The auditor's report was provided to Officers on 22 November 2023. Due to the timing of receipt of the report it was not practicable for the Audit, Risk and Governance Committee to consider the report at the ordinary meeting.

To enable Council to consider the Annual Report at the 11 December 2023 Ordinary Council Meeting, it is proposed that the Audit, Risk and Governance Committee call a Special Committee Meeting on Monday, 4 December 2023 at 5:30pm.

The Standing Orders provide that the Presiding Member, the Committee itself, or three members of a Committee can call a Special Committee Meeting. As the first meeting of the Committee held since the 2023 ordinary local government election will elect the Presiding Member, the option of the Committee calling the Special Council Meeting through urgent business is proposed as the most ordered and transparent means of setting the date for the Special Committee Meeting.

Officers have confirmed the availability of representatives from the Office of the Auditor General to attend at this time.

Following the calling of the meeting, the agenda for the meeting would be published immediately thereafter.

Holding the meeting at this time would permit the scheduled Q & A session for the 11 December 2023 Ordinary Council Meeting to follow the proposed Special Audit, Risk and Governance Committee meeting.

Options and Implications

Option 1

That the Audit, Risk and Governance Committee CALLS a Special Audit, Risk and Governance Committee Meeting to be held on Monday, 4 December 2023 at 5:30pm for the purpose of consideration of the following report:

- the Annual Financial Statements and Audit Report 2022 – 2023.

Option 2

That the Audit, Risk and Governance Committee CALLS a Special Audit, Risk and Governance Committee Meeting to be held on _____ for the purpose of consideration of the following report:

- the Annual Financial Statements and Audit Report 2022 – 2023.

Option 3

That the Audit, Risk and Governance Committee DOES NOT CALL a Special Audit, Risk and Governance Committee Meeting.

Option 1 is recommended.

Attachments (available under separate cover)

Nil.



Alignment with our Strategic Community Plan

Outcome 4.1	A resilient, efficient and effective organisation
Strategy 4.1.1	Provide efficient, effective, innovative, professional management of Shire operations to deliver the best outcome for the community within allocated resources

Financial Implications

Nil.

Risk Implications

Risk has been assessed on the Officer Options and Implications:

Officer Option	Risk Description	Controls	Principal Consequence Category	Risk Assessment			Risk Mitigation Strategies (to further lower the risk rating if required)
				Likelihood	Consequence	Risk Rating	
1	There are no significant risks associated with this option.						
2 and 3	This could compromise the capacity of the Shire to meet its legislative obligations		Organisational Performance	Possible	Moderate	MODERATE	

Voting Requirements: Simple Majority

Officer Recommendation

That the Audit, Risk and Governance Committee CALLS a Special Audit, Risk and Governance Committee Meeting to be held on Monday, 4 December 2023 at 5:30pm for the purpose of consideration of the following report:

- **the Annual Financial Statements and Audit Report 2022 – 2023.**