

Agenda

Post Election Meeting

Friday, 5 April 2024

Time: 9.30 am
Location: Council Chambers
82 Brisbane Street
BEAUDESERT QLD 4285

Scenic Rim Regional Council
Post Election Meeting
Friday, 5 April 2024
Agenda

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1 Attendance**2 Apologies****3 Opening of Meeting****4 Prayers****5 Mayor's Address****6 Councillors' Addresses****7 Appointments****7.1 Appointment of Deputy Mayor**

Executive Officer: General Manager Council Sustainability

Item Author: Principal Specialist Governance and Assurance

Attachments: Nil

Councillor Portfolio

Not applicable.

Local Government Area Division

This report relates to the whole Scenic Rim region.

Executive Summary

Council is required to appoint a Councillor to the office of Deputy Mayor at the Post Election Meeting.

Recommendation

That:

1. Pursuant to section 175 of the *Local Government Act 2009*, Council appoint a Deputy Mayor; and;
2. Council decide the duration of the appointment of Deputy Mayor.

Previous Council Considerations / Resolutions

At the Ordinary Meeting held on 23 May 2023, Council appointed Cr Jeff McConnell as the Deputy Mayor of Scenic Rim Regional Council, effective on and from 23 May 2023.

At the Ordinary Meeting held on 24 May 2022, Council appointed Cr Jeff McConnell to the role of Deputy Mayor.

At the Ordinary Meeting held on 25 May 2021, Council appointed Cr Michael Enright to the role of Deputy Mayor.

Report / Background

Section 175 of the *Local Government Act 2009* (LG Act) provides that the local government must, by resolution, appoint a Deputy Mayor from its Councillors (other than the Mayor).

Section 165 of the LG Act provides that the Deputy Mayor acts for the Mayor during:

- (a) the absence or temporary incapacity of the Mayor; or
- (b) a vacancy in the office of Mayor.

The appointment is to be made by Council resolution, decided by a majority of the votes of Councillors present.

Budget / Financial Implications

Deputy Mayor \$84,912*

Councillor \$72,174*

* Values as indicative wages only as per the Local Government Remuneration Commission 2021. This is not reflective of the total remuneration paid to these positions as it excludes allowances and other payments made.

Strategic Implications*Operational Plan*

Theme: 3. Open and Responsive Government

Key Area of Focus: Ongoing integrity of Council's practice and processes

Legal / Statutory Implications

Section 175 Local Government Act 2009 - Post Election Meetings

- (1) A local government must hold a meeting within 14 days after -
 - (a) the conclusion of each quadrennial election; and*
 - (b) the conclusion of a fresh election of its councillors.**
- (2) The local government must, by resolution, appoint a deputy mayor from its councillors (other than the mayor) -
 - (a) at that meeting; and*
 - (b) at the first meeting after the office of the councillor who is the deputy mayor becomes vacant.**

Risks

Strategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR46 Inadequate or lack of Governance (including procurement) Framework (systems, policies, procedures, delegations and controls) in place to ensure compliance by Council's Councillors and Officers with all relevant State and Federal legislation and regulations.

Risk Summary

Category	Explanation
Governance, Risk & Compliance	Council is required, in accordance with section 175 of the Local Government Act 2009, to appoint a Deputy Mayor at the post-election meeting.
Non-compliance with statutory requirement of appointing a Deputy Mayor	

Human Rights Implications

No human rights have been impacted by any actions recommended in this report.

Consultation

Chief Executive Officer

Conclusion

Council is requested to appoint a Deputy Mayor at the Post Election Meeting.

Options

Option 1

That pursuant to section 175 of the *Local Government Act 2009*, Council appoint a Deputy Mayor.

Option 2

That pursuant to section 175 of the *Local Government Act 2009*, Council appoint a Deputy Mayor for a period of less than the full term of Council.

7.2 Appointment of Local Disaster Management Group Chair and Deputy Chair

Executive Officer: General Manager Council Sustainability

Item Author: Principal Specialist Governance and Assurance

Attachments: Nil

Councillor Portfolio

Not applicable.

Local Government Area Division

This report relates to the whole Scenic Rim region.

Executive Summary

The Scenic Rim Local Disaster Management Group (LDMG) is the frontline for disaster management within the local government area.

Section 10 of the Disaster Management Regulation 2014 prescribes that:

- (a) the Chair and Deputy Chair of the LDMG are the persons appointed by the relevant local government for the LDMG to be the Chair and Deputy Chair; and
- (b) the Chair must be a councillor of a local government.

It is important that Council appoint Elected Members as Chair and Deputy Chair of the LDMG as soon as possible, to continue oversight of its operation.

Recommendation

That:

- 1. Council appoint a Councillor as Chair of the Scenic Rim Local Disaster Management Group; and
- 2. Council appoint a Councillor as Deputy Chair of the Scenic Rim Local Disaster Management Group.

Previous Council Considerations / ResolutionsResolution - Ordinary Meeting held on 23 April 2020

That:

- 1. Council appoint Cr Gregory Christensen, Mayor, as Chair of the Scenic Rim Local Disaster Management Group; and
- 2. Council appoint Cr Jeffrey McConnell as Deputy Chair of the Scenic Rim Local Disaster Management Group.

Report / Background

The LDMG is responsible for disaster management in the Scenic Rim and has the following functions:

- (a) to ensure that disaster management and disaster operations in the area are consistent with the State group's strategic policy framework for disaster management for the State;
- (b) to develop effective disaster management, and regularly review and assess the disaster management;
- (c) to help the local government for its area to prepare a local disaster management plan;
- (d) to identify, and provide advice to the relevant district group about, support services required by the LDMG to facilitate disaster management and disaster operations in the area;
- (e) to ensure the community is aware of ways of mitigating the adverse effects of an event, and preparing for, responding to and recovering from a disaster;
- (f) to manage disaster operations in the area under policies and procedures decided by the State group;
- (g) to provide reports and make recommendations to the relevant district group about matters relating to disaster operations;
- (h) to identify, and coordinate the use of, resources that may be used for disaster operations in the area;
- (i) to establish and review communications systems in the Group, and with the relevant district group and other LDMGs in the disaster district of the relevant district group, for use when a disaster happens;
- (j) to ensure information about a disaster in the area is promptly given to the relevant district group;
- (k) to perform other functions given to the Group under the *Disaster Management Act 2003*;
- (l) to perform a function incidental to a function mentioned in paragraphs (a) to (k).

The LDMG includes representatives from:

- Scenic Rim Regional Council;
- Queensland Police Service;
- Queensland Fire and Emergency Services;
- Queensland Health;
- Department of Agriculture and Fisheries;
- Department of Communities, Disability Services and Seniors;
- Department of Defence;
- Department of Transport and Main Roads;
- Energex; and
- Red Cross.

In accordance with section 34A of the *Disaster Management Act 2003*, the Chair of the LDMG has the following functions:

- (a) to manage and coordinate the business of the LDMG;
- (b) to ensure, as far as practicable, that the LDMG performs its functions; and
- (c) to report regularly to the relevant district group, and the chief executive of the department, about the performance by the LDMG of its functions.

In accordance with section 10(3) of the *Disaster Management Regulation 2014*, the Deputy Chair of the LDMG acts in the office of the Chair of the LDMG during:

- (a) a vacancy in the office of the Chair; or
- (b) a period when the Chair is absent from duty or cannot for another reason, perform the functions of the office.

During the 2012-2024 term of Council, the Mayor, Cr Christensen, served as Chair at the LDMG and Cr McConnell filled the role of Deputy Chair.

Budget / Financial Implications

Not applicable.

Strategic Implications*Operational Plan*

Theme: 3. Open and Responsive Government

Key Area of Focus: Strengthened relationships with other levels of government and statutory organisations to secure their commitment to a shared community vision

Legal / Statutory Implications

Sections 34 and 34A *Disaster Management Act 2003*
Section 10 *Disaster Management Regulation 2014*

RisksStrategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR45 Inadequate, ineffective or unintegrated Disaster Management Framework to enable an appropriate and coordinated response to a significant disaster event.

Risk Summary

Category	Explanation
Governance, Risk & Compliance Failure to meeting regulatory obligations for disaster management	Council is required, in accordance with the Disaster Management Act 2003 to appoint a Chair and Deputy Chair of the Local Disaster Management Group.

Human Rights Implications

No human rights have been impacted by any actions recommended in this report.

Consultation

Chief Executive Officer

Conclusion

Council is requested to appoint a Chair and Deputy Chair of the LDMG pursuant to section 10 of the *Disaster Management Regulation 2014*.

Options

Option 1

That:

1. Council appoint a Councillor as Chair of the Scenic Rim Local Disaster Management Group;
and
2. Council appoint a Councillor as Deputy Chair of the Scenic Rim Local Disaster Management Group.

Option 2

That:




1. Council appoint a Councillor as Chair of the Scenic Rim Local Disaster Management Group;
and
2. Council appoint a non-Councillor as Deputy Chair of the Scenic Rim Local Disaster Management Group.

7.3 Audit and Risk Committee - Amendment and Appointment

Executive Officer: General Manager Council Sustainability

Item Author: Senior Governance and Risk Officer

Attachments:

1. Audit and Risk Committee Terms of Reference (current) [↓](#) 
2. Audit and Risk Committee Terms of Reference (with tracked changes) [↓](#) 
3. Audit and Risk Committee Terms of Reference (with recommended amendments) [↓](#) 

Councillor Portfolio

Not applicable.

Local Government Area Division

This report relates to the whole Scenic Rim region.

Executive Summary

Council is required to appoint councillors to the audit committee. It is also required, pursuant to the Audit and Risk Committee (ARC) Terms of Reference, that a proxy be appointed.

To allow any two Councillors to fill the member roles, an amendment to the Audit and Risk Committee Terms of Reference is required.

Recommendation

That:

1. Council adopt the amended Audit and Risk Committee Terms of Reference;
2. Pursuant to section 210 of the *Local Government Regulation 2012*, Council appoint two Councillors as members of the Scenic Rim Regional Council Audit and Risk Committee; and
3. Council appoint a Councillor to the role of proxy pursuant to the Audit and Risk Committee Terms of Reference.

Previous Council Considerations / Resolutions

At the Ordinary Meeting held on 25 May 2020, Council appointed the Mayor and Deputy Mayor as members of the ARC.

Report / Background

Section 210(1)(b) of the *Local Government Regulation 2012* (LG Regs) provides that two Councillors must be appointed as members of the audit committee. Scenic Rim Regional Council's committee is called the ARC. The non-Councillor members currently appointed to the committee are Stephen Coates (Chairperson) and Melissa Jacobs.

The ARC Terms of Reference require that the Mayor is appointed as one of the Councillor members of the ARC.

To enable more flexibility in deciding the Councillor members of the ARC, an amendment is required to the ARC Terms of Reference to remove the mandatory appointment of the Mayor. Proposed amendments to section 3.2 of the Terms of Reference have been made to support the changes to the Councillor appointments. (Refer to Attachment 2 - Audit and Risk Committee Terms of Reference - with tracked changes.)

Previously, pursuant to the ARC Terms of Reference, Council has appointed a proxy should either of the two members be unable to attend. It is suggested that this protocol remains in place and the Council appoint a proxy as per the ARC Terms of Reference. This will ensure ongoing continuity of Councillor representation on the committee should the appointed Councillors be absent.

Council's next ARC meeting has been scheduled for 18 April 2024.

Budget / Financial Implications

Not applicable.

Strategic Implications

Operational Plan

Theme: 3. Open and Responsive Government

Key Area of Focus: Ongoing integrity of Council's practice and processes

Legal / Statutory Implications

Section 210 *Local Government Regulation 2012*:

"210 Audit committee composition

- (1) *The audit committee of a local government must—*
 - a. *consist of at least 3 and no more than 6 members; and*
 - b. *include—*
 - i. *1, but no more than 2, councillors appointed by the local government; and*
 - ii. *at least 1 member who has significant experience and skills in financial matters.*
- (2) *The chief executive officer can not be a member of the audit committee but can attend meetings of the committee.*
- (3) *The local government must appoint 1 of the members of the audit committee as chairperson."*

Risks

Strategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR46 Inadequate or lack of Governance (including procurement) Framework (systems, policies, procedures, delegations and controls) in place to ensure compliance by Council's Councillors and Officers with all relevant State and Federal legislation and regulations.

Risk Summary

Category	Explanation
Governance, Risk & Compliance	Council is required, in accordance with section 210 of the Local Government Regulation 2012, to appoint two Councillors as members of the audit committee.
Non-compliance with statutory requirement of appointing a Deputy Mayor	

Human Rights Implications

No human rights have been impacted by any actions recommended in this report.

Consultation

Chief Executive Officer and Principal Specialist Governance and Assurance

Conclusion

Council is requested to amend the ARC Terms of Reference and then appoint two Councillors as members of the ARC. It is further recommended that a proxy also be appointed should either of the chosen members be unable to fulfil their roles during their tenure as ARC members.

OptionsOption 1

That:

1. Council adopt the amended Audit and Risk Committee Terms of Reference;
2. Pursuant to section 210 of the *Local Government Regulation 2012*, Council appoint two Councillors as members of the Scenic Rim Regional Council Audit and Risk Committee; and
3. Council appoint a Councillor to the role of proxy pursuant to the Audit and Risk Committee Terms of Reference.

Option 2

That:

1. Council not adopt the amended Audit and Risk Committee Terms of Reference;
2. Pursuant to section 210 of the *Local Government Regulation 2012*, Council appoint one Councillor as member of the Scenic Rim Regional Council Audit and Risk Committee;
3. Pursuant to section 210 of the *Local Government Regulation 2012* and the Audit and Risk Committee Terms of Reference, the Mayor be appointed as a member of the Scenic Rim Regional Council Audit and Risk Committee; and
4. Council appoint a Councillor to the role of proxy pursuant to the Audit and Risk Committee Terms of Reference.

Option 3

That:

1. Council adopt the amended Audit and Risk Committee Terms of Reference;
2. Pursuant to section 210 of the *Local Government Regulation 2012*, Council appoint two Councillors as members of the Scenic Rim Regional Council Audit and Risk Committee; and
3. Council not appoint a Councillor to the role of Proxy.

Audit and Risk Committee Terms of Reference



1. INTRODUCTION

Council is committed to establishing and operating an Audit and Risk Committee (the Committee) which meets the requirements of the *Local Government Act (2009)* section 105. To complement the scope areas in the legislation, the Committee objectives will also include risk management and governance.

The Audit and Risk Committee Terms of Reference (ToR) sets out how the Audit and Risk Committee will operate including how it will fulfil the legislative obligations and meet standards relating to Audit Committees.

2. OBJECTIVES

The Audit and Risk Committee is established to achieve the following outcomes:

- Assurance that all financial and non-financial internal control and risk management functions are operating effectively and reliably.
- Effective engagement with External Audit regarding their audit process, findings and reports.
- An independent review of Council's reporting functions to ensure the integrity of financial reports.
- Strong and effective oversight of the internal audit function.
- An assessment of the effectiveness of implementation of accepted audit recommendations.
- Assurance that Council has appropriate internal governance arrangements and promotes a culture committed to lawful and ethical behaviour.

3. MEMBERSHIP

- 3.1. Composition - Section 210 of the LGR 2012 specifies that the Committee must consist of at least three and no more than six members; and must include one, but no more than two Councillors.
- 3.2. The Audit and Risk Committee will be comprised of two external independent members, the Mayor, and one other Councillor appointed by Council to that role. One Councillor shall also be appointed by Council as a proxy for either the Councillor or the Mayor. The Chair shall be an external member.
- 3.3. External independent members will have a broad range of skills and experience relevant to the Committee's responsibilities. At least one member will have significant accounting or financial management experience with an understanding of accounting and auditing standards in a public sector environment.
- 3.4. Expressions of Interest will be invited via public advertisement for appointment as external members of the Committee and to fill any casual vacancies for those positions which may arise during the term of the Committee. Nominations received will be reviewed by the Mayor,

Deputy Mayor, Chief Executive Officer (CEO) and General Manager Council Sustainability. Where appropriate a shortlist of not more than five candidates may be prepared for Council's consideration, via a merit-based process. Appointments shall be made by the CEO in accordance with a Council resolution.

- 3.5. Appointments of the external members will be for a fixed term, usually of four years. Prior to the completion of the term, Council will resolve to offer an extension or to commence an Expression of Interest process. Ideally the appointments should be staggered such that an external member is appointed every second year, however, strict adherence to this is not necessary dependant on circumstances at the time. Maximum total period of service for the external members shall not be more than eight years unless an extension beyond this is necessary to provide continuity of membership.
- 3.6. The sitting fee paid to external members will be at a level negotiated by the Chief Executive Officer within a range in accordance with the approved budget. The sitting fee should provide value for money to Council based upon the experience and qualification of candidates. The amount will be considered by Council before making a resolution regarding appointment as part of the process outlined in Section 3.4. The sitting fee may also be reviewed annually by the Chief Executive Officer. Any adjustment greater than 5% must be approved by Council within existing budget review and approval processes.
- 3.7. At the discretion of the CEO, the Chair position may be rotated between the external members to provide a greater level of business continuity as circumstances require. The change in Chair is to be ratified by a majority vote of the members in attendance, with any dissenting views recorded in the minutes and reported to Council.
- 3.8. If the Council proposes to remove a member of the Committee, it shall give written notice to the members of its intention to do so and, if that member so requests, provide the member with the opportunity to be heard.
- 3.9. External members are required to act in compliance with Council's Code of Conduct. External members are required to complete a Confidentiality Agreement before commencement.

4. MEETINGS

- 4.1. The Audit and Risk Committee will conduct its operations at formal meetings to be held a minimum of twice in each financial year. An additional meeting to specifically consider a draft of the general purpose financial statements for the preceding financial year before the statements are certified and given to the Auditor-General under Section 212 of the LGR 2012 may also be scheduled.
- 4.2. The Chief Executive Officer will convene these meetings when requested by the Committee Chair and at such other times which are deemed to be appropriate to the conduct of Committee business and convenient to the members of the Committee.
- 4.3. At meetings, all members shall have full voting rights. Section 211(2) of the LGR 2012 requires a quorum of at least half the number of members of the Committee (while the Committee has four members the quorum is two). Either the Chairperson shall preside or if the Chairperson is absent, the member chosen by the members present as Chairperson for the meeting presides.
- 4.4. At all meetings members will be asked if they need to declare an interest in any of the matters on the agenda. Although the Committee is not a decision making group, it may be considered appropriate that a member not be privy to the discussion on a matter, or not have any

influence on the recommendation made by the Committee. The Chair will determine how any declared interests are to be managed. If the declaration is made by the Chair the decision on how to manage the declared interests will be made by a majority decision of the members in attendance.

- 4.5. In addition to Committee Members, the following persons shall be invited to attend all Committee meetings as observers:
 - Chief Executive Officer, all General Managers and other relevant Council Officers such as Principal Specialist - Internal Audit and Improvement and Principal Specialist Governance and Assurance.
 - A person appointed by the Queensland Audit Office.
 - External Auditors and Financial Advisors as required, however they must attend any meetings pertaining to the Annual Financial Statements.
 - Councillors who are not members of the Committee.
- 4.6. The Chairperson may determine that any or all observers, including the CEO, be excluded from a particular meeting or part of a meeting during consideration of a particular agenda item or as other business, in particular if there is any known or perceived conflict of interest. The minutes will record that this closed session occurred, and the participants, but not the subject matter discussed.
- 4.7. Due to the confidential nature of information considered, and to support the high level of independence of Internal and External Audit, Committee meetings will be closed to the public.
- 4.8. All information supplied by Council and its officers for consideration at Committee meetings must be treated as being confidential to the local government (refer Sections 171 and 200 of the LGA 2009).
- 4.9. The Office of the Chief Executive Officer may provide a secretarial function to the Audit and Risk Committee. The CEO shall circulate the agenda, supported by explanatory documentation, to the Audit and Risk Committee members, and the External Auditors at least three business days before the meeting.
- 4.10. The Committee has the right to request that the CEO arrange independent professional advice when considered necessary. The Committee or individual members may request and obtain information from management and consult directly with the auditors. However, the Committee has no power to direct Council staff in the performance of their duties.

5. REPORTING MEETING OUTCOMES

- 5.1. A report of the outcomes of each meeting will be prepared for endorsement by the Committee Chair and distributed to Committee members, within three weeks after the meeting.
- 5.2. The Chief Executive Officer will provide a report to the next available Ordinary Meeting of Council about the matters reviewed at the Audit and Risk Committee meeting and recommendations.
- 5.3. The Committee shall report annually to Council summarising the activities of the Committee during the previous financial year. When this report is presented, the Chair shall be in attendance to speak to Council.

6. REVIEW RESPONSIBILITIES

The Committee will liaise closely with management and internal and external auditors to carry out its responsibilities. Whilst the primary responsibility for financial and other reporting, risk management, internal control and compliance with laws, regulations, and ethics within Council rests with management, the Committee shall exercise a monitoring and review role. The Committee will have unrestricted access to all information, including documents and personnel and have adequate resources in order to fulfil its oversight responsibilities.

Section 211(b) of the LGR 2012, stipulates that the Audit Committee must review each of the following matters:

- (i) *the internal audit plan for the internal audit for the current financial year;*
- (ii) *the internal audit progress report for the internal audit for the preceding financial year including the recommendations in the report and the actions to which the recommendations relate;*
- (iii) *a draft of the local government's financial statements for the preceding financial year before the statements are certified and given to the auditor-general under Section 212;*
- (iv) *the auditor-general's audit report and auditor-general's observation report about the local government's financial statements for the preceding financial year.*

The above requirements are addressed within the following sections. In addition, the Audit and Risk Committee will review, but is not necessarily limited to:

6.1. Risk Management:

- 6.1.1 Provide oversight and feedback on Council's Risk Management Framework.
- 6.1.2 Receive reports to review whether management has in place a comprehensive risk management framework for effective identification and management of business and financial risks, including fraud risks.
- 6.1.3 Receive reports from the Risk Reference Group and or other governance meetings that help ensure ongoing effective risk management within Council.
- 6.1.4 Monitor the organisation's approach to managing internal controls and providing assurance regarding effective operation of controls.
- 6.1.5 Review the impact of the risk management framework on Council's insurance arrangements.
- 6.1.6 The Committee will request and receive reports from management on specific aspects of Council's risk management approach and identified risks including, but not limited to:
 - Fraud-related risks including theft, embezzlement, false claims, contract and procurement fraud, kickbacks,
 - Security including physical security, cyber-security and ICT security,
 - Risks of non-compliance with key laws and regulations including whistle-blower and ethical conduct,
 - Risks associated with major projects and new business initiatives,
 - Risks associated with the breakdown in key internal controls in processes such as financial reporting and financial management,
 - Risks in regards to Workplace Health and Safety,

- Risks to Business continuity and Business Continuity Planning, and
- Risk of disasters and overall disaster management preparedness.

6.2. External Audit

- 6.2.1. Review the external auditor's identified risks, proposed audit scope, approach and plan for the ensuing year.
- 6.2.2. Review the external auditor's interim and final reports and closing report and monitor management's responsiveness to external audit recommendations.
- 6.2.3. Monitor and review the effectiveness, independence and objectivity of Council's external auditors, being the Queensland Audit Office or its nominated audit service provider and provide feedback on the audit services provided.
- 6.2.4. Provide input and feedback on performance audit coverage proposed by external audit,
- 6.2.5. Provide oversight of Council's involvement in any other activities of the Queensland Audit Office and external audit.
- 6.2.6. Monitor sector wide Auditor-General reports to Parliament, including management's response to those with relevant observations and recommendations for Council.

6.3. Financial Reporting

- 6.3.1. Obtain assurance from management that the financial statements comply with all prescribed accounting requirements and statutory regulations and are materially correct prior to recommending the financial statements for certification by the Mayor and the CEO.
- 6.3.2. Perform independent review of the financial statements prior to final sign-off by the Mayor and the CEO. Should any technical or operational issues arise in relation to the finalisation of such reports, the committee acts as a forum for resolution or reviewing and making recommendations on the various options and views. Factors to consider include:
 - The appropriateness of Council's accounting policies.
 - The process used by management in making material estimates and judgements in financial reports.
 - Any unusual financial or operational trends or variations from forecasts.
 - The impact of any materially adverse audit findings on the integrity of the agency's financial statements.
 - Whether the information contained in the financial statements is consistent with the audit committee's knowledge of the agency's 'business'.
 - Confirmation that the audit process has been completed and that there are no unresolved matters requiring investigation.
- 6.3.3. Perform other due care and diligence processes, including considering whether the statements are complete and operationally accurate and provide a 'true and fair view' of the activities of Council for the period under review and the state of its affairs at balance date. Of particular relevance are the various notes and other disclosures that complement the statements, including any performance indicators.
- 6.3.4. Receive regular reports from management on the financial performance of the organisation and any changes to the approved budget.

6.4. Internal Audit:

- 6.4.1. Review the adequacy of the Internal Audit Charter and any subsequent amendments and recommend for approval.
- 6.4.2. Assess and contribute to the audit planning processes relating to the risks and threats to Council.
- 6.4.3. Review the internal audit plans to ensure an optimum, cost-effective overall audit coverage and that the plans are compliant with legislated requirements.
- 6.4.4. Assess whether the Internal Audit resourcing levels are appropriate and make recommendations if required.
- 6.4.5. Assess whether The structure, qualification requirements, professionalism, ethical practices and training of internal audit resources are adequate.
- 6.4.6. Monitor the performance of the internal audit function relative to the annual audit plan.

6.5. Implementation of Accepted Audit Actions:

- 6.5.1. Review the findings of internal audit and the actions proposed to be taken by management, including an assessment that management's proposed solution is appropriate and cost-effective.
- 6.5.2. Monitor the progress on implementation of all accepted audit actions including those from Internal Audit, External Audit and other reviews where the Committee requests ongoing tracking of the actions.

6.6. Governance:

- 6.6.1. Review the approach to ensuring legal and regulatory compliance including reports on emerging legal risks and obligations.
- 6.6.2. Receive an overview of regulator activities which contribute to assurance on risk management. Review reports regarding correspondence from regulators, particularly where regulatory breaches have occurred.
- 6.6.3. Monitor Council's governance of Environmental risks and organisational compliance.
- 6.6.4. Monitor Council's governance of Biodiversity and Climate Change including regulatory functions and organisational compliance.
- 6.6.5. Monitor Council's approach to management of complaints and high level outcomes from the complaints management processes.
- 6.6.6. Review the ongoing approach to ensuring a positive organisational culture including adoption of ethical principles.
- 6.6.7. Receive reports on the organisation's approach to management reporting and receive regular updates on operational performance.

Approval and Review Details

Approval and Review	Details
Original Approval Authority and Date	Council 23 November 2020
Amendment Authority and Date	Council 19 July 2022
Notes	Reviewed and updated to new framework.

Approved By:

SCENIC RIM REGIONAL COUNCIL

Adopted: 19/07/2022

Audit and Risk Committee Terms of Reference



1. INTRODUCTION

Council is committed to establishing and operating an Audit and Risk Committee (the Committee) which meets the requirements of the *Local Government Act (2009)* section 105. To complement the scope areas in the legislation, the Committee objectives will also include risk management and governance.

The Audit and Risk Committee Terms of Reference (ToR) sets out how the Audit and Risk Committee will operate including how it will fulfil the legislative obligations and meet standards relating to Audit Committees.

2. OBJECTIVES

The Audit and Risk Committee is established to achieve the following outcomes:

- Assurance that all financial and non-financial internal control and risk management functions are operating effectively and reliably.
- Effective engagement with External Audit regarding their audit process, findings and reports.
- An independent review of Council's reporting functions to ensure the integrity of financial reports.
- Strong and effective oversight of the internal audit function.
- An assessment of the effectiveness of implementation of accepted audit recommendations.
- Assurance that Council has appropriate internal governance arrangements and promotes a culture committed to lawful and ethical behaviour.

3. MEMBERSHIP

- 3.1. Composition - Section 210 of the LGR 2012 specifies that the Committee must consist of at least three and no more than six members; and must include one, but no more than two Councillors.
- 3.2. The Audit and Risk Committee will be comprised of two external independent members, ~~the Mayor, and one other and two~~ Councillors appointed by Council to that role. One Councillor shall also be appointed by Council as a proxy for either ~~the~~ Councillor ~~or the Mayor~~ member. The Chair shall be an external member.
- 3.3. External independent members will have a broad range of skills and experience relevant to the Committee's responsibilities. At least one member will have significant accounting or financial management experience with an understanding of accounting and auditing standards in a public sector environment.
- 3.4. Expressions of Interest will be invited via public advertisement for appointment as external members of the Committee and to fill any casual vacancies for those positions which may arise during the term of the Committee. Nominations received will be reviewed by the Mayor,

Deputy Mayor, Chief Executive Officer (CEO) and General Manager Council Sustainability. Where appropriate a shortlist of not more than five candidates may be prepared for Council's consideration, via a merit-based process. Appointments shall be made by the CEO in accordance with a Council resolution.

- 3.5. Appointments of the external members will be for a fixed term, usually of four years. Prior to the completion of the term, Council will resolve to offer an extension or to commence an Expression of Interest process. Ideally the appointments should be staggered such that an external member is appointed every second year, however, strict adherence to this is not necessary dependant on circumstances at the time. Maximum total period of service for the external members shall not be more than eight years unless an extension beyond this is necessary to provide continuity of membership.
- 3.6. The sitting fee paid to external members will be at a level negotiated by the Chief Executive Officer within a range in accordance with the approved budget. The sitting fee should provide value for money to Council based upon the experience and qualification of candidates. The amount will be considered by Council before making a resolution regarding appointment as part of the process outlined in Section 3.4. The sitting fee may also be reviewed annually by the Chief Executive Officer. Any adjustment greater than 5% must be approved by Council within existing budget review and approval processes.
- 3.7. At the discretion of the CEO, the Chair position may be rotated between the external members to provide a greater level of business continuity as circumstances require. The change in Chair is to be ratified by a majority vote of the members in attendance, with any dissenting views recorded in the minutes and reported to Council.
- 3.8. If the Council proposes to remove a member of the Committee, it shall give written notice to the members of its intention to do so and, if that member so requests, provide the member with the opportunity to be heard.
- 3.9. External members are required to act in compliance with Council's Code of Conduct. External members are required to complete a Confidentiality Agreement before commencement.

4. MEETINGS

- 4.1. The Audit and Risk Committee will conduct its operations at formal meetings to be held a minimum of twice in each financial year. An additional meeting to specifically consider a draft of the general purpose financial statements for the preceding financial year before the statements are certified and given to the Auditor-General under Section 212 of the LGR 2012 may also be scheduled.
- 4.2. The Chief Executive Officer will convene these meetings when requested by the Committee Chair and at such other times which are deemed to be appropriate to the conduct of Committee business and convenient to the members of the Committee.
- 4.3. At meetings, all members shall have full voting rights. Section 211(2) of the LGR 2012 requires a quorum of at least half the number of members of the Committee (while the Committee has four members the quorum is two). Either the Chairperson shall preside or if the Chairperson is absent, the member chosen by the members present as Chairperson for the meeting presides.
- 4.4. At all meetings members will be asked if they need to declare an interest in any of the matters on the agenda. Although the Committee is not a decision making group, it may be considered appropriate that a member not be privy to the discussion on a matter, or not have any

influence on the recommendation made by the Committee. The Chair will determine how any declared interests are to be managed. If the declaration is made by the Chair the decision on how to manage the declared interests will be made by a majority decision of the members in attendance.

- 4.5. In addition to Committee Members, the following persons shall be invited to attend all Committee meetings as observers:
 - Chief Executive Officer, all General Managers and other relevant Council Officers such as Principal Specialist - Internal Audit and Improvement and Principal Specialist Governance and Assurance.
 - A person appointed by the Queensland Audit Office.
 - External Auditors and Financial Advisors as required, however they must attend any meetings pertaining to the Annual Financial Statements.
 - Councillors who are not members of the Committee.
- 4.6. The Chairperson may determine that any or all observers, including the CEO, be excluded from a particular meeting or part of a meeting during consideration of a particular agenda item or as other business, in particular if there is any known or perceived conflict of interest. The minutes will record that this closed session occurred, and the participants, but not the subject matter discussed.
- 4.7. Due to the confidential nature of information considered, and to support the high level of independence of Internal and External Audit, Committee meetings will be closed to the public.
- 4.8. All information supplied by Council and its officers for consideration at Committee meetings must be treated as being confidential to the local government (refer Sections 171 and 200 of the LGA 2009).
- 4.9. The Office of the Chief Executive Officer may provide a secretarial function to the Audit and Risk Committee. The CEO shall circulate the agenda, supported by explanatory documentation, to the Audit and Risk Committee members, and the External Auditors at least three business days before the meeting.
- 4.10. The Committee has the right to request that the CEO arrange independent professional advice when considered necessary. The Committee or individual members may request and obtain information from management and consult directly with the auditors. However, the Committee has no power to direct Council staff in the performance of their duties.

5. REPORTING MEETING OUTCOMES

- 5.1. A report of the outcomes of each meeting will be prepared for endorsement by the Committee Chair and distributed to Committee members, within three weeks after the meeting.
- 5.2. The Chief Executive Officer will provide a report to the next available Ordinary Meeting of Council about the matters reviewed at the Audit and Risk Committee meeting and recommendations.
- 5.3. The Committee shall report annually to Council summarising the activities of the Committee during the previous financial year. When this report is presented, the Chair shall be in attendance to speak to Council.

6. REVIEW RESPONSIBILITIES

The Committee will liaise closely with management and internal and external auditors to carry out its responsibilities. Whilst the primary responsibility for financial and other reporting, risk management, internal control and compliance with laws, regulations, and ethics within Council rests with management, the Committee shall exercise a monitoring and review role. The Committee will have unrestricted access to all information, including documents and personnel and have adequate resources in order to fulfil its oversight responsibilities.

Section 211(b) of the LGR 2012, stipulates that the Audit Committee must review each of the following matters:

- (i) the internal audit plan for the internal audit for the current financial year;*
- (ii) the internal audit progress report for the internal audit for the preceding financial year including the recommendations in the report and the actions to which the recommendations relate;*
- (iii) a draft of the local government's financial statements for the preceding financial year before the statements are certified and given to the auditor-general under Section 212;*
- (iv) the auditor-general's audit report and auditor-general's observation report about the local government's financial statements for the preceding financial year.*

The above requirements are addressed within the following sections. In addition, the Audit and Risk Committee will review, but is not necessarily limited to:

6.1. Risk Management:

- 6.1.1 Provide oversight and feedback on Council's Risk Management Framework.
- 6.1.2 Receive reports to review whether management has in place a comprehensive risk management framework for effective identification and management of business and financial risks, including fraud risks.
- 6.1.3 Receive reports from the Risk Reference Group and or other governance meetings that help ensure ongoing effective risk management within Council.
- 6.1.4 Monitor the organisation's approach to managing internal controls and providing assurance regarding effective operation of controls.
- 6.1.5 Review the impact of the risk management framework on Council's insurance arrangements.
- 6.1.6 The Committee will request and receive reports from management on specific aspects of Council's risk management approach and identified risks including, but not limited to:
 - Fraud-related risks including theft, embezzlement, false claims, contract and procurement fraud, kickbacks,
 - Security including physical security, cyber-security and ICT security,
 - Risks of non-compliance with key laws and regulations including whistle-blower and ethical conduct,
 - Risks associated with major projects and new business initiatives,
 - Risks associated with the breakdown in key internal controls in processes such as financial reporting and financial management,
 - Risks in regards to Workplace Health and Safety,

- Risks to Business continuity and Business Continuity Planning, and
- Risk of disasters and overall disaster management preparedness.

6.2. External Audit

- 6.2.1. Review the external auditor's identified risks, proposed audit scope, approach and plan for the ensuing year.
- 6.2.2. Review the external auditor's interim and final reports and closing report and monitor management's responsiveness to external audit recommendations.
- 6.2.3. Monitor and review the effectiveness, independence and objectivity of Council's external auditors, being the Queensland Audit Office or its nominated audit service provider and provide feedback on the audit services provided.
- 6.2.4. Provide input and feedback on performance audit coverage proposed by external audit,
- 6.2.5. Provide oversight of Council's involvement in any other activities of the Queensland Audit Office and external audit.
- 6.2.6. Monitor sector wide Auditor-General reports to Parliament, including management's response to those with relevant observations and recommendations for Council.

6.3. Financial Reporting

- 6.3.1. Obtain assurance from management that the financial statements comply with all prescribed accounting requirements and statutory regulations and are materially correct prior to recommending the financial statements for certification by the Mayor and the CEO.
- 6.3.2. Perform independent review of the financial statements prior to final sign-off by the Mayor and the CEO. Should any technical or operational issues arise in relation to the finalisation of such reports, the committee acts as a forum for resolution or reviewing and making recommendations on the various options and views. Factors to consider include:
 - The appropriateness of Council's accounting policies.
 - The process used by management in making material estimates and judgements in financial reports.
 - Any unusual financial or operational trends or variations from forecasts.
 - The impact of any materially adverse audit findings on the integrity of the agency's financial statements.
 - Whether the information contained in the financial statements is consistent with the audit committee's knowledge of the agency's 'business'.
 - Confirmation that the audit process has been completed and that there are no unresolved matters requiring investigation.
- 6.3.3. Perform other due care and diligence processes, including considering whether the statements are complete and operationally accurate and provide a 'true and fair view' of the activities of Council for the period under review and the state of its affairs at balance date. Of particular relevance are the various notes and other disclosures that complement the statements, including any performance indicators.
- 6.3.4. Receive regular reports from management on the financial performance of the organisation and any changes to the approved budget.

6.4. Internal Audit:

- 6.4.1. Review the adequacy of the Internal Audit Charter and any subsequent amendments and recommend for approval.
- 6.4.2. Assess and contribute to the audit planning processes relating to the risks and threats to Council.
- 6.4.3. Review the internal audit plans to ensure an optimum, cost-effective overall audit coverage and that the plans are compliant with legislated requirements.
- 6.4.4. Assess whether the Internal Audit resourcing levels are appropriate and make recommendations if required.
- 6.4.5. Assess whether The structure, qualification requirements, professionalism, ethical practices and training of internal audit resources are adequate.
- 6.4.6. Monitor the performance of the internal audit function relative to the annual audit plan.

6.5. Implementation of Accepted Audit Actions:

- 6.5.1. Review the findings of internal audit and the actions proposed to be taken by management, including an assessment that management's proposed solution is appropriate and cost-effective.
- 6.5.2. Monitor the progress on implementation of all accepted audit actions including those from Internal Audit, External Audit and other reviews where the Committee requests ongoing tracking of the actions.

6.6. Governance:

- 6.6.1. Review the approach to ensuring legal and regulatory compliance including reports on emerging legal risks and obligations.
- 6.6.2. Receive an overview of regulator activities which contribute to assurance on risk management. Review reports regarding correspondence from regulators, particularly where regulatory breaches have occurred.
- 6.6.3. Monitor Council's governance of Environmental risks and organisational compliance.
- 6.6.4. Monitor Council's governance of Biodiversity and Climate Change including regulatory functions and organisational compliance.
- 6.6.5. Monitor Council's approach to management of complaints and high level outcomes from the complaints management processes.
- 6.6.6. Review the ongoing approach to ensuring a positive organisational culture including adoption of ethical principles.
- 6.6.7. Receive reports on the organisation's approach to management reporting and receive regular updates on operational performance.

Approval and Review Details

Approval and Review	Details
Original Approval Authority and Date	Council 23 November 2020
Amendment Authority and Date	Council 19 July 2022
Notes	Reviewed and updated to new framework.

Approved By:

SCENIC RIM REGIONAL COUNCIL

Adopted: 19/07/2022

Audit and Risk Committee Terms of Reference



1. INTRODUCTION

Council is committed to establishing and operating an Audit and Risk Committee (the Committee) which meets the requirements of the *Local Government Act (2009)* section 105. To complement the scope areas in the legislation, the Committee objectives will also include risk management and governance.

The Audit and Risk Committee Terms of Reference (ToR) sets out how the Audit and Risk Committee will operate including how it will fulfil the legislative obligations and meet standards relating to Audit Committees.

2. OBJECTIVES

The Audit and Risk Committee is established to achieve the following outcomes:

- Assurance that all financial and non-financial internal control and risk management functions are operating effectively and reliably.
- Effective engagement with External Audit regarding their audit process, findings and reports.
- An independent review of Council's reporting functions to ensure the integrity of financial reports.
- Strong and effective oversight of the internal audit function.
- An assessment of the effectiveness of implementation of accepted audit recommendations.
- Assurance that Council has appropriate internal governance arrangements and promotes a culture committed to lawful and ethical behaviour.

3. MEMBERSHIP

- 3.1. Composition - Section 210 of the LGR 2012 specifies that the Committee must consist of at least three and no more than six members; and must include one, but no more than two Councillors.
- 3.2. The Audit and Risk Committee will be comprised of two external independent members, the Mayor, and one other Councillor appointed by Council to that role. One Councillor shall also be appointed by Council as a proxy for either the Councillor or the Mayor. The Chair shall be an external member.
- 3.3. External independent members will have a broad range of skills and experience relevant to the Committee's responsibilities. At least one member will have significant accounting or financial management experience with an understanding of accounting and auditing standards in a public sector environment.
- 3.4. Expressions of Interest will be invited via public advertisement for appointment as external members of the Committee and to fill any casual vacancies for those positions which may arise during the term of the Committee. Nominations received will be reviewed by the Mayor,

Deputy Mayor, Chief Executive Officer (CEO) and General Manager Council Sustainability. Where appropriate a shortlist of not more than five candidates may be prepared for Council's consideration, via a merit-based process. Appointments shall be made by the CEO in accordance with a Council resolution.

- 3.5. Appointments of the external members will be for a fixed term, usually of four years. Prior to the completion of the term, Council will resolve to offer an extension or to commence an Expression of Interest process. Ideally the appointments should be staggered such that an external member is appointed every second year, however, strict adherence to this is not necessary dependant on circumstances at the time. Maximum total period of service for the external members shall not be more than eight years unless an extension beyond this is necessary to provide continuity of membership.
- 3.6. The sitting fee paid to external members will be at a level negotiated by the Chief Executive Officer within a range in accordance with the approved budget. The sitting fee should provide value for money to Council based upon the experience and qualification of candidates. The amount will be considered by Council before making a resolution regarding appointment as part of the process outlined in Section 3.4. The sitting fee may also be reviewed annually by the Chief Executive Officer. Any adjustment greater than 5% must be approved by Council within existing budget review and approval processes.
- 3.7. At the discretion of the CEO, the Chair position may be rotated between the external members to provide a greater level of business continuity as circumstances require. The change in Chair is to be ratified by a majority vote of the members in attendance, with any dissenting views recorded in the minutes and reported to Council.
- 3.8. If the Council proposes to remove a member of the Committee, it shall give written notice to the members of its intention to do so and, if that member so requests, provide the member with the opportunity to be heard.
- 3.9. External members are required to act in compliance with Council's Code of Conduct. External members are required to complete a Confidentiality Agreement before commencement.

4. MEETINGS

- 4.1. The Audit and Risk Committee will conduct its operations at formal meetings to be held a minimum of twice in each financial year. An additional meeting to specifically consider a draft of the general purpose financial statements for the preceding financial year before the statements are certified and given to the Auditor-General under Section 212 of the LGR 2012 may also be scheduled.
- 4.2. The Chief Executive Officer will convene these meetings when requested by the Committee Chair and at such other times which are deemed to be appropriate to the conduct of Committee business and convenient to the members of the Committee.
- 4.3. At meetings, all members shall have full voting rights. Section 211(2) of the LGR 2012 requires a quorum of at least half the number of members of the Committee (while the Committee has four members the quorum is two). Either the Chairperson shall preside or if the Chairperson is absent, the member chosen by the members present as Chairperson for the meeting presides.
- 4.4. At all meetings members will be asked if they need to declare an interest in any of the matters on the agenda. Although the Committee is not a decision making group, it may be considered appropriate that a member not be privy to the discussion on a matter, or not have any

influence on the recommendation made by the Committee. The Chair will determine how any declared interests are to be managed. If the declaration is made by the Chair the decision on how to manage the declared interests will be made by a majority decision of the members in attendance.

- 4.5. In addition to Committee Members, the following persons shall be invited to attend all Committee meetings as observers:
- Chief Executive Officer, all General Managers and other relevant Council Officers such as Principal Specialist - Internal Audit and Improvement and Principal Specialist Governance and Assurance.
 - A person appointed by the Queensland Audit Office.
 - External Auditors and Financial Advisors as required, however they must attend any meetings pertaining to the Annual Financial Statements.
 - Councillors who are not members of the Committee.
- 4.6. The Chairperson may determine that any or all observers, including the CEO, be excluded from a particular meeting or part of a meeting during consideration of a particular agenda item or as other business, in particular if there is any known or perceived conflict of interest. The minutes will record that this closed session occurred, and the participants, but not the subject matter discussed.
- 4.7. Due to the confidential nature of information considered, and to support the high level of independence of Internal and External Audit, Committee meetings will be closed to the public.
- 4.8. All information supplied by Council and its officers for consideration at Committee meetings must be treated as being confidential to the local government (refer Sections 171 and 200 of the LGA 2009).
- 4.9. The Office of the Chief Executive Officer may provide a secretarial function to the Audit and Risk Committee. The CEO shall circulate the agenda, supported by explanatory documentation, to the Audit and Risk Committee members, and the External Auditors at least three business days before the meeting.
- 4.10. The Committee has the right to request that the CEO arrange independent professional advice when considered necessary. The Committee or individual members may request and obtain information from management and consult directly with the auditors. However, the Committee has no power to direct Council staff in the performance of their duties.

5. REPORTING MEETING OUTCOMES

- 5.1. A report of the outcomes of each meeting will be prepared for endorsement by the Committee Chair and distributed to Committee members, within three weeks after the meeting.
- 5.2. The Chief Executive Officer will provide a report to the next available Ordinary Meeting of Council about the matters reviewed at the Audit and Risk Committee meeting and recommendations.
- 5.3. The Committee shall report annually to Council summarising the activities of the Committee during the previous financial year. When this report is presented, the Chair shall be in attendance to speak to Council.

6. REVIEW RESPONSIBILITIES

The Committee will liaise closely with management and internal and external auditors to carry out its responsibilities. Whilst the primary responsibility for financial and other reporting, risk management, internal control and compliance with laws, regulations, and ethics within Council rests with management, the Committee shall exercise a monitoring and review role. The Committee will have unrestricted access to all information, including documents and personnel and have adequate resources in order to fulfil its oversight responsibilities.

Section 211(b) of the LGR 2012, stipulates that the Audit Committee must review each of the following matters:

- (i) *the internal audit plan for the internal audit for the current financial year;*
- (ii) *the internal audit progress report for the internal audit for the preceding financial year including the recommendations in the report and the actions to which the recommendations relate;*
- (iii) *a draft of the local government's financial statements for the preceding financial year before the statements are certified and given to the auditor-general under Section 212;*
- (iv) *the auditor-general's audit report and auditor-general's observation report about the local government's financial statements for the preceding financial year.*

The above requirements are addressed within the following sections. In addition, the Audit and Risk Committee will review, but is not necessarily limited to:

6.1. Risk Management:

- 6.1.1 Provide oversight and feedback on Council's Risk Management Framework.
- 6.1.2 Receive reports to review whether management has in place a comprehensive risk management framework for effective identification and management of business and financial risks, including fraud risks.
- 6.1.3 Receive reports from the Risk Reference Group and or other governance meetings that help ensure ongoing effective risk management within Council.
- 6.1.4 Monitor the organisation's approach to managing internal controls and providing assurance regarding effective operation of controls.
- 6.1.5 Review the impact of the risk management framework on Council's insurance arrangements.
- 6.1.6 The Committee will request and receive reports from management on specific aspects of Council's risk management approach and identified risks including, but not limited to:
 - Fraud-related risks including theft, embezzlement, false claims, contract and procurement fraud, kickbacks,
 - Security including physical security, cyber-security and ICT security,
 - Risks of non-compliance with key laws and regulations including whistle-blower and ethical conduct,
 - Risks associated with major projects and new business initiatives,
 - Risks associated with the breakdown in key internal controls in processes such as financial reporting and financial management,
 - Risks in regards to Workplace Health and Safety,

- Risks to Business continuity and Business Continuity Planning, and
- Risk of disasters and overall disaster management preparedness.

6.2. External Audit

- 6.2.1. Review the external auditor's identified risks, proposed audit scope, approach and plan for the ensuing year.
- 6.2.2. Review the external auditor's interim and final reports and closing report and monitor management's responsiveness to external audit recommendations.
- 6.2.3. Monitor and review the effectiveness, independence and objectivity of Council's external auditors, being the Queensland Audit Office or its nominated audit service provider and provide feedback on the audit services provided.
- 6.2.4. Provide input and feedback on performance audit coverage proposed by external audit,
- 6.2.5. Provide oversight of Council's involvement in any other activities of the Queensland Audit Office and external audit.
- 6.2.6. Monitor sector wide Auditor-General reports to Parliament, including management's response to those with relevant observations and recommendations for Council.

6.3. Financial Reporting

- 6.3.1. Obtain assurance from management that the financial statements comply with all prescribed accounting requirements and statutory regulations and are materially correct prior to recommending the financial statements for certification by the Mayor and the CEO.
- 6.3.2. Perform independent review of the financial statements prior to final sign-off by the Mayor and the CEO. Should any technical or operational issues arise in relation to the finalisation of such reports, the committee acts as a forum for resolution or reviewing and making recommendations on the various options and views. Factors to consider include:
 - The appropriateness of Council's accounting policies.
 - The process used by management in making material estimates and judgements in financial reports.
 - Any unusual financial or operational trends or variations from forecasts.
 - The impact of any materially adverse audit findings on the integrity of the agency's financial statements.
 - Whether the information contained in the financial statements is consistent with the audit committee's knowledge of the agency's 'business'.
 - Confirmation that the audit process has been completed and that there are no unresolved matters requiring investigation.
- 6.3.3. Perform other due care and diligence processes, including considering whether the statements are complete and operationally accurate and provide a 'true and fair view' of the activities of Council for the period under review and the state of its affairs at balance date. Of particular relevance are the various notes and other disclosures that complement the statements, including any performance indicators.
- 6.3.4. Receive regular reports from management on the financial performance of the organisation and any changes to the approved budget.

6.4. Internal Audit:

- 6.4.1. Review the adequacy of the Internal Audit Charter and any subsequent amendments and recommend for approval.
- 6.4.2. Assess and contribute to the audit planning processes relating to the risks and threats to Council.
- 6.4.3. Review the internal audit plans to ensure an optimum, cost-effective overall audit coverage and that the plans are compliant with legislated requirements.
- 6.4.4. Assess whether the Internal Audit resourcing levels are appropriate and make recommendations if required.
- 6.4.5. Assess whether The structure, qualification requirements, professionalism, ethical practices and training of internal audit resources are adequate.
- 6.4.6. Monitor the performance of the internal audit function relative to the annual audit plan.

6.5. Implementation of Accepted Audit Actions:

- 6.5.1. Review the findings of internal audit and the actions proposed to be taken by management, including an assessment that management's proposed solution is appropriate and cost-effective.
- 6.5.2. Monitor the progress on implementation of all accepted audit actions including those from Internal Audit, External Audit and other reviews where the Committee requests ongoing tracking of the actions.

6.6. Governance:

- 6.6.1. Review the approach to ensuring legal and regulatory compliance including reports on emerging legal risks and obligations.
- 6.6.2. Receive an overview of regulator activities which contribute to assurance on risk management. Review reports regarding correspondence from regulators, particularly where regulatory breaches have occurred.
- 6.6.3. Monitor Council's governance of Environmental risks and organisational compliance.
- 6.6.4. Monitor Council's governance of Biodiversity and Climate Change including regulatory functions and organisational compliance.
- 6.6.5. Monitor Council's approach to management of complaints and high level outcomes from the complaints management processes.
- 6.6.6. Review the ongoing approach to ensuring a positive organisational culture including adoption of ethical principles.
- 6.6.7. Receive reports on the organisation's approach to management reporting and receive regular updates on operational performance.

Approval and Review Details

Approval and Review	Details
Original Approval Authority and Date	Council 23 November 2020
Amendment Authority and Date	Council 19 July 2022
Notes	Reviewed and updated to new framework.

Approved By:

SCENIC RIM REGIONAL COUNCIL

Adopted: 19/07/2022

8 Meeting Arrangements

8.1 Establishment of Ordinary Meeting Arrangements

Executive Officer: General Manager Council Sustainability

Item Author: Governance Officer

Attachments: Nil

Councillor Portfolio

Not applicable.

Local Government Area Division

This report relates to the whole Scenic Rim region.

Executive Summary

Council is required to consider the day and time for holding other meetings. This report outlines the relevant considerations for Council when establishing these arrangements.

Recommendation

That:

1. Council adopt the following proposed Ordinary Meeting dates for April - December 2024, with meetings commencing at 9.00 am:
 - Wednesday, 17 April 2024;
 - Wednesday, 22 May 2024;
 - Wednesday, 26 June 2024;
 - Wednesday, 24 July 2024;
 - Wednesday, 28 August 2024;
 - Wednesday, 25 September 2024;
 - Wednesday, 30 October 2024;
 - Wednesday, 27 November 2024;
 - Wednesday, 18 December 2024; and
2. Council acknowledge that Ordinary Meetings scheduled in April - December 2024, will be held in the Council Chambers, 82 Brisbane Street, Beaudesert, unless otherwise specified.

Previous Council Considerations / Resolutions

At the Ordinary Meeting held on 20 December 2023, Council resolved to amend the current Meeting Schedule as follows:

1. Add a new Ordinary Meeting to be held on 24 January 2024, in the Council Chambers, 82 Brisbane Street, Beaudesert, commencing at 9.00 am; and
2. Remove the Ordinary Meeting currently scheduled to be held on 31 January 2024.

At the Ordinary Meeting held on 25 October 2023, Council resolved to amend the current Meeting Schedule by including an Ordinary Meeting to be held on 13 March 2024, to be held in the Council Chambers, 82 Brisbane Street, Beaudesert, commencing at 9.00 am.

At the Ordinary Meeting held on 4 July 2023, Council resolved to:

1. Endorse a new meeting schedule, by holding one Ordinary Meeting per month to be held generally on the fourth Wednesday of each month commencing from 1 October 2023;
2. Adopt the following October 2023 - February 2024 dates for Ordinary Meetings, with the meetings to commence at 9.00am:
 - Wednesday, 25 October 2023;
 - Wednesday, 22 November 2023;
 - Wednesday, 20 December 2023;
 - Wednesday, 31 January 2024;
 - Wednesday, 28 February 2024; and
3. Acknowledge that Ordinary Meetings scheduled in October 2023 - February 2024, will be held in the Council Chambers, 82 Brisbane Street, Beaudesert.

At the Ordinary Meeting held on 4 April 2023, Council resolved to adopt the following June-September 2023 dates for Ordinary Meetings, with the meetings commencing at 9.15am:

- 6 and 20 June 2023;
- 4 and 18 July 2023;
- 8 and 22 August 2023;
- 5 and 19 September 2023.

Report / Background

Section 256 of the *Local Government Regulation 2012* (the Regulation) requires that Council determine at its Post Election Meeting, the day and time for holding other meetings. The determination of meeting arrangements is an important decision as it impacts on the efficient use of time for both Councillors and Council officers. When considering meeting arrangements, Council needs to be aware that it must account for:

- statutory deadlines;
- non-statutory deadlines (such as making a submission to the State during public consultation); and
- administrative factors (such as providing sufficient time to prepare and release agendas and meeting minutes).

Section 257 of the Regulation requires that Council must meet at least once in each month. All meetings are open to the public unless the local government or the committee has resolved to close the meeting under s.254J of the Regulation.

In accordance with s.264 of the Regulation, Council may establish standing committees, special committees or advisory committees as part of the meeting structure. These can be finalised at a future meeting.

Background of meeting scheduling

A comprehensive review of Council's meeting framework was undertaken in 2019, following which Council resolved to hold two Ordinary Meetings (rather than one Ordinary meeting and three Committee meetings) per month, effective from 1 July 2019. That scheduling was followed for Ordinary Meetings up to and including September 2023.

From June 2022, at the request of and in consultation with the then Elected Members, a further review of Council's meeting schedule was undertaken. Consideration was given to a system that enabled an efficient reporting workflow and effective corporate planning.

As a result of that review, it was proposed that from 1 October 2023, one Ordinary Meeting be held (generally on the fourth Wednesday of each month). The scheduling was proposed to continue through to the local government election on 16 March 2024, and Council adopted relevant Ordinary Meeting dates, as set out above in the "Previous Council Considerations / Resolutions" section.

To ensure compliance with relevant legislation and the continuity of Council's decision-making responsibilities, it is necessary for Council to resolve the scheduling of Ordinary Meetings.

It is proposed that the scheduling of one Ordinary Meeting, to be held generally on the fourth Wednesday of each month, be continued until the end of 2024.

Council is requested to consider holding Ordinary Meetings on the following dates, with the meetings to commence at 9.00 am:

- Wednesday, 17 April 2024;
- Wednesday, 22 May 2024;
- Wednesday, 26 June 2024;
- Wednesday, 24 July 2024;
- Wednesday, 28 August 2024;
- Wednesday, 25 September 2024;
- Wednesday, 30 October 2024;
- Wednesday, 27 November 2024;
- Wednesday, 18 December 2024.

It should be noted that two proposed dates conflict with the following known events:

- 17 April 2024
The Local Government Association of Queensland Special Mayors' Forum is scheduled in Brisbane. It is a full-day event for all Queensland Mayors.
- 22 May 2024
The Local Government Association of Queensland has scheduled the biennial Civic Leaders Summit for 21-22 May 2024 (Home of the Arts, Gold Coast) - if the Mayor or any of the Councillors wish to attend.

Otherwise, the proposed Ordinary Meeting dates have been set in consideration of the dates of known events, and the cycle of meetings has been varied in December 2024 to ensure operating efficiency. Council's adoption of the proposed dates for Ordinary Meetings in April - December 2024, will enable effective corporate planning.

To ensure adequate time for readers to review the reports to be considered at each meeting, it is proposed that the Ordinary Meeting Agendas will be released by the close of business on the Friday prior to each meeting.

Following adoption of the Ordinary Meeting dates, the dates will be advertised on Council's website and in various local publications, ensuring compliance with the relevant subsections of s.254B of the Regulation, set out below.

Budget / Financial Implications

Not applicable.

Strategic Implications

Operational Plan

Theme: 3. Open and Responsive Government

Key Area of Focus: Ongoing integrity of Council's practice and processes

Legal / Statutory Implications

Local Government Act 2009

Local Government Regulation 2012:

- Section 254B of the Regulation provides:
 - "(1) *A local government must, at least once in each year, publish a notice of the days and times when -*
 - (a) *its ordinary meetings will be held; and*
 - (b) *the ordinary meetings of its standing committees will be held.*
 - (2) *The notice mentioned in subsection (1) must be published on the local government's website, and in other ways the local government considers appropriate.*
- ..."
- Section 256 of the Regulation provides that "*The matters a local government must consider at a post-election meeting include the day and time for holding other meetings ...*".
- Section 257 of the Regulation provides that "*A local government must meet at least once in each month ...*".

Risks

Strategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR46 Inadequate or lack of Governance (including procurement) Framework (systems, policies, procedures, delegations and controls) in place to ensure compliance by Council's Councillors and Officers with all relevant State and Federal legislation and regulations.

SR51 Ineffective, inaccurate and/or inappropriate communication and relationship/stakeholder management impacting Council's ability to fulfil its strategic objectives.

Risk Summary

Category	Explanation
Governance, Risk & Compliance Non-compliance with statutory requirement of holding Ordinary Meetings and publication of meeting dates.	Council is required, in accordance with ss.254B and 257 of the Regulation, to publish a notice of the days and times when its Ordinary Meetings will be held, and must meet at least once in each month.
Reputation, Community & Civic Leadership Lack of effective communication with the community and stakeholders.	Council has a responsibility to deliver effective, appropriate and timely communication to the community and relevant stakeholders.

Human Rights Implications

No human rights have been impacted by any actions recommended in this report.

Consultation

Chief Executive Officer

Principal Specialist Governance and Assurance

Conclusion

Council is requested to consider the dates proposed for Ordinary Meetings to be held in April - December 2024.

OptionsOption 1

That:

1. Council adopt the following proposed Ordinary Meeting dates for April - December 2024, with meetings commencing at 9.00 am:
 - Wednesday, 17 April 2024;
 - Wednesday, 22 May 2024;
 - Wednesday, 26 June 2024;
 - Wednesday, 24 July 2024;
 - Wednesday, 28 August 2024;
 - Wednesday, 25 September 2024;
 - Wednesday, 30 October 2024;
 - Wednesday, 27 November 2024;
 - Wednesday, 18 December 2024; and
2. Council acknowledge that Ordinary Meetings scheduled in April - December 2024, will be held in the Council Chambers, 82 Brisbane Street, Beaudesert, unless otherwise specified.

Option 2

That:

1. Council adopt the following proposed Ordinary Meeting dates for April - June 2024, with meetings commencing at 9.00 am:
 - Wednesday, 17 April 2024;
 - Wednesday, 22 May 2024;
 - Wednesday, 26 June 2024;
2. Council acknowledge that Ordinary Meetings scheduled in April - June 2024, will be held in the Council Chambers, 82 Brisbane Street, Beaudesert, unless otherwise specified; and
3. Council undertake a review of the meeting schedule in conjunction with the Chief Executive Officer, and a report be presented at the Ordinary Meeting to be held on 22 May 2024, to adopt the Ordinary Meeting dates July - December 2024.

9 Council Election Results

9.1 Council Election Results

Executive Officer: General Manager Council Sustainability

Item Author: Principal Specialist Governance and Assurance

Attachments:

1. Notice of Election Results [↓](#) 

Councillor Portfolio

Not applicable.

Local Government Area Division

This report relates to the whole Scenic Rim region.

Executive Summary

A quadrennial local government election was held on 16 March 2024. The Electoral Commission of Queensland (ECQ) has declared the results of the polls and the election is officially concluded.

Recommendation

That Council acknowledge the Electoral Commission of Queensland's Notice of Election Results of the 2024 Quadrennial Election for the Scenic Rim Regional Council.

Previous Council Considerations / Resolutions

Nil.

Report / Background

A quadrennial local government election was held on 16 March 2024.

The ECQ declared the result of the election in accordance with s.100 of the *Local Government Electoral Act 2011* by publishing Notices of Election Results (refer Attachment 1).

The publication of the Notices of Election Results concluded the election.

The following persons were declared duly elected for the Offices of Mayor and Councillor:

- Mayor Thomas James Sharp
- Councillor - Division 1 Amanda Joanne Hay
- Councillor - Division 2 Kerri-Marie Robin Cryer
- Councillor - Division 3 Stephen Andrew Moriarty
- Councillor - Division 4 Jennifer Sanders
- Councillor - Division 5 Marshall John Chalk
- Councillor - Division 6 Duncan Alexander McInnes

Budget / Financial Implications

Not applicable.

Strategic Implications

Operational Plan

Theme: 3. Open and Responsive Government

Key Area of Focus: Ongoing integrity of Council's practice and processes

Legal / Statutory Implications

Councillors are elected under the *Local Government Electoral Act 2011*.

Elected Councillors have statutory functions, responsibilities and legal obligations under the *Local Government Act 2009*.

Risks

Strategic Risks

The following Level 1 and Level 2 (strategic) risks are relevant to the matters considered in this report:

SR46 Inadequate or lack of Governance (including procurement) Framework (systems, policies, procedures, delegations and controls) in place to ensure compliance by Council's Councillors and Officers with all relevant State and Federal legislation and regulations.

Risk Summary

Category	Explanation
Governance, Risk & Compliance	Council is required to hold a post election meeting within 14 days of the election. The noting of the election results is supplementary to the mandatory agenda for this meeting.
Failure to comply with Local Government Act 2009 and Local Government Electoral Act 2011	

Human Rights Implications

No human rights have been impacted by any actions recommended in this report.

Consultation

Chief Executive Officer

Conclusion

The 2024 quadrennial local government election concluded with the declaration of the polls by the ECQ.

Council welcomes newly elected Mayor Cr Tom Sharp and newly elected Councillors for Division 2 - Kerri Cryer, Division 3 - Stephen Moriarty and Division 4 - Jennifer Sanders. Council welcomes the return of Cr Amanda Hay, Cr Marshall Chalk and Cr Duncan McInnes for Divisions 1, 5 and 6 respectively.

Council is requested to acknowledge the Notices of Election Results of the 2024 Quadrennial Election, provided by the ECQ.

OptionsOption 1

That Council acknowledge the Electoral Commission of Queensland's Notice of Election Results of the 2024 Quadrennial Election for the Scenic Rim Regional Council.

Option 2

That Council not acknowledge the Electoral Commission of Queensland's Notice of Election Results of the 2024 Quadrennial Election for the Scenic Rim Regional Council.

NOTICE OF ELECTION RESULTS

2024 Local Government Elections

Scenic Rim Regional

Saturday, 16 March 2024



The local government quadrennial elections were held on Saturday, 16 March 2024.

In accordance with section 100 of the *Local Government Electoral Act 2011*, this notice advises that the following person(s) has been duly elected for Scenic Rim Regional.

POSITION	FULL NAME OF ELECTED CANDIDATE	DECLARATION DATE
MAYOR	SHARP, Thomas James	30 Mar 2024

Pat Vidgen
Electoral Commissioner

NOTICE OF ELECTION RESULTS

2024 Local Government Elections

Scenic Rim Regional Division 1

Saturday, 16 March 2024



The local government quadrennial elections were held on Saturday, 16 March 2024.

In accordance with section 100 of the *Local Government Electoral Act 2011*, this notice advises that the following person(s) has been duly elected for Scenic Rim Regional Division 1.

POSITION	FULL NAME OF ELECTED CANDIDATE	DECLARATION DATE
COUNCILLOR	HAY, Amanda Joanne	21 Mar 2024

Pat Vidgen
Electoral Commissioner

NOTICE OF ELECTION RESULTS

2024 Local Government Elections

Scenic Rim Regional Division 2

Saturday, 16 March 2024



The local government quadrennial elections were held on Saturday, 16 March 2024.

In accordance with section 100 of the *Local Government Electoral Act 2011*, this notice advises that the following person(s) has been duly elected for Scenic Rim Regional Division 2.

POSITION	FULL NAME OF ELECTED CANDIDATE	DECLARATION DATE
COUNCILLOR	CRYER, Kerri-Marie Robin	21 Mar 2024

Pat Vidgen
Electoral Commissioner

NOTICE OF UNCONTESTED ELECTION RESULTS
2024 Local Government Elections
Scenic Rim Regional Division 3
Saturday, 16 March 2024



The local government quadrennial elections were held on Saturday, 16 March 2024.

In accordance with section 34 of the *Local Government Electoral Act 2011*, this notice advises that the following person(s) has been duly elected for Scenic Rim Regional Division 3.

POSITION	FULL NAME OF ELECTED CANDIDATE	DECLARATION DATE
COUNCILLOR	MORIARTY, Stephen Andrew	18 Mar 2024

Pat Vidgen
Electoral Commissioner

NOTICE OF ELECTION RESULTS

2024 Local Government Elections

Scenic Rim Regional Division 4

Saturday, 16 March 2024



The local government quadrennial elections were held on Saturday, 16 March 2024.

In accordance with section 100 of the *Local Government Electoral Act 2011*, this notice advises that the following person(s) has been duly elected for Scenic Rim Regional Division 4.

POSITION	FULL NAME OF ELECTED CANDIDATE	DECLARATION DATE
COUNCILLOR	SANDERS, Jennifer	21 Mar 2024

Pat Vidgen
Electoral Commissioner

NOTICE OF ELECTION RESULTS

2024 Local Government Elections

Scenic Rim Regional Division 5

Saturday, 16 March 2024



The local government quadrennial elections were held on Saturday, 16 March 2024.

In accordance with section 100 of the *Local Government Electoral Act 2011*, this notice advises that the following person(s) has been duly elected for Scenic Rim Regional Division 5.

POSITION	FULL NAME OF ELECTED CANDIDATE	DECLARATION DATE
COUNCILLOR	CHALK, Marshall John	27 Mar 2024

Pat Vidgen
Electoral Commissioner

NOTICE OF ELECTION RESULTS

2024 Local Government Elections

Scenic Rim Regional Division 6

Saturday, 16 March 2024



The local government quadrennial elections were held on Saturday, 16 March 2024.

In accordance with section 100 of the *Local Government Electoral Act 2011*, this notice advises that the following person(s) has been duly elected for Scenic Rim Regional Division 6.

POSITION	FULL NAME OF ELECTED CANDIDATE	DECLARATION DATE
COUNCILLOR	MCINNES, Duncan Alexander	28 Mar 2024

Pat Vidgen
Electoral Commissioner