

Official Sensitive

Strathbogie Shire Council

Audit and Risk Committee Meeting Minutes

Ordinary Meeting
27 November 2023
at 9.30 am

Euroa Community Conference Room

Minutes of the meeting of the Strathbogie Shire Council Audit and Risk Committee held on Monday 27 November 2023, commencing at 9.30 a.m.

Present

Paul Ayton (Chair)	Community Member
Mark Freudenstein	Community Member
Alistair Thomson	Community Member
Alister Purbrick	Community Member
Mayor Laura Binks	Council Representative
Cr Chris Raeburn	Council Representative

Officers

Julie Salomon	Chief Executive Officer
Amanda Tingay	Acting Director People and Governance
Upul Sathurusinghe	Chief Financial Officer
Heike Manet	Manager People and Culture
Michelle Bromley	Coordinator Governance and Record Management
Kerry Lynch	Governance Officer (Minutes)
Andrew Houston	Risk Officer

Auditors

Kathie Teasdale	Internal Auditors - RSD Audit
Paul Harrison	Internal Auditors - RSD Audit

Others

Phillip Curruthers	Specialist Governance Advisor (via TEAMS)
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1. Welcome

2. Acknowledgement of Traditional Landowners

We acknowledge the Traditional Custodians of the places we live, work and play.

We recognise and respect the enduring relationship they have with their lands and waters, and we pay respects to the Elders past, present and emerging.

Today we are meeting on the lands of the Taungurung peoples of the Eastern Kulin nation, whose sovereignty here has never been ceded.

3. Apologies

Danielle McKenzie	External Auditor – Crowe Australasia
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4. Disclosure of Interests

No conflicts of interest were declared.

5. Confirmation of Minutes of the Audit and Risk Committee held on [6 October 2023](#)**MOTION**

That the Minutes of the Audit and Risk Committee meeting held 6 October 2023 be confirmed as an accurate record of the meeting, noting the amendment to item 6.8 to remove the wording “for final proof testing and approval”

Moved: Paul Ayton
Seconded: Alister Purbrick

CARRIED**6. BUSINESS****6.1 2023 Audit and Risk Committee Annual Performance Report**

In accordance with section 54(4a) of the *Local Government Act 2020*, the Audit and Risk Committee will undertake an annual assessment of its own performance against the Audit and Risk Committee Charter.

The review outlines the meetings held during the year, attendance by Committee members, key matters considered by the Committee and an analysis of our performance against the Committee’s Work Plan.

The Committee endorsed the report but recommended that the following wording be included (insert as item 8, in section 5 of the report) for completeness around its governance obligations:

“Independent Committee Members discussed concerns with ongoing and unresolved governance issues. Members wrote to the Minister for Local Government outlining these concerns and provided a recommended course of action”.

The Audit and Risk Committee were comfortable for “the tenses” to be updated in the report to reflect the current status of items following the November Council meeting.

As per the motions below this report will be provided to the Chief Executive Officer for consideration at a Council Meeting, once the Chair has briefed Council on its contents.

MOTIONS

That:

1. The Audit and Risk Committee, having received and reviewed the report, endorse the Annual Committee Performance Report, with the amendment noted above.
2. The Chair present the endorsed Annual Committee Performance Report to the Chief Executive Officer.
3. The Chair request the Chief Executive Officer for an opportunity to formally brief Council.
4. Once the Chair has briefed Council, the Chief Executive Officer list the Annual Committee Performance Report on the next available Council meeting agenda for review and noting.

Moved: Paul Ayton
Seconded: Alistair Thomson

CARRIED**6.2 Recruitment of Audit and Risk Committee Independent Member**

There is currently one vacancy on Council's Audit and Risk Committee following the end of the term of appointment for independent member Mr Mark Freudenstein which expires on 1 December 2023.

The Audit and Risk Committee Charter requires the appointment of four (4) independent members to help drive the important work undertaken by the Committee to provide independent oversight over Council finances, risk management and governance.

At the meeting held on 8 September 2023, the Audit and Risk Committee endorsed the recruitment process including the release of an Expression of Interest document outlining the roles, responsibilities and skill set required for the independent member, along with the process for advertising the vacancy. The interview panel comprised of the Chair of the Audit and Risk Committee, the Mayor (as a Councillor representative on the Audit and Risk Committee) and a senior Council staffer.

In response to a widely advertised expression of interest for the vacancy, ten (10) applications were received with a wide variety of skills and work experience. The interview panel shortlisted these applications and conducted two (2) interviews.

Following this process the panel recommended that Ms Sophie Lukeis be appointed to the Audit and Risk Committee for a term of three (3) years.

The recommendation was endorsed by Council at its meeting held on 21 November 2023, and Ms Lukeis' tenure commences on 4 December 2023.

Paul Ayton thanked and commended Mark Freudenstein for his years of service on the Audit and Risk Committee, also noting his tenure as Chair of the Committee.

Action:

Distribute a copy of Sophie Lukeis' CV to the Committee for information.

MOTIONS

1. That the Audit and Risk Committee note the recommendation of Ms Sophie Lukeis to independent member of the Audit and Risk Committee for a three year term commencing 4 December 2023 and ending on 4 December 2026.
2. The recommendation having been endorsed by Council on 21 November 2023, thank Mark Freudenstein for his contribution to the Audit and Risk Committee over the past four years.

Moved: Paul Ayton
Seconded: Alister Purbrick

CARRIED

6.3 Monitor Climate Change Action Plan

In accordance with section 54(2) of the *Local Government Act 2020*, the functions and responsibilities of the Audit and Risk Committee include:

- Sec 4.1.7 Monitor work by the Council to mitigate and plan for climate change risk.

On 22 April 2021 Strathbogie Shire Council declared a climate emergency and the following year developed the 2022-2027 Climate Change Action Plan. The year one 2022/2023 Climate Change Action Plan is available on Council's website and the progress of the plan was documented in the agenda for the Committee's consideration.

The Committee discussed the progress of the action plan and sought clarification on the following items in the action plan:

Item 17 – Electricity – Council is on track to reduce emissions relating to electricity, however no mention is made of gas usage. It was explained that Council facilities and buildings have little or no gas fitted, therefore it is not considered a climate risk.

Item 29 – Permeable Concrete – although the choice of Council is permeable concrete options for footpaths and other uses, the cost is prohibitive as the concrete comes from Melbourne. It was discussed that more local interest would eventually help reduce costs, and that shared cost opportunities with local businesses and other councils may make the use of permeable concrete more cost effective in the future.

The Committee is keen to understand if Council has considered the budgetary and financial implications that application of the Climate Change Action Plan has on Council operations. Management will provide a full briefing to the Audit and Risk Committee at the meeting to be held on 1 March 2024.

Action:

Invite Molly O'Connor, Environment and Waste Coordinator to the Audit and Risk Committee meeting on 1 March 2024 to provide an update on the Climate Change Action Plan.

MOTION

That the Audit and Risk Committee note the progress being made on updating Council's 2022-2027 Climate Change Action Plan.

Moved: Cr Laura Binks

Seconded: Alister Purbrick

CARRIED

6.4 2023/2024 Mid-Year Budget

The Chief Financial Officer provided a verbal update on the progress of the 2023-2024 mid-Year Budget process. The following progress was reported:

- The internal Operating Budget for 2024/2025 is open for input by Managers and relevant officers to review salary budgets and other operational income and expenditure

- Officers have been asked to submit business cases for review for any new initiatives that will affect the 2024/2025 financial year
- In relation to the 2024/2025 Capital Budget process, finance officers are undertaking the 2023/2024 mid-year review process with relevant Managers. When this is complete, the focus will turn to the preparation of the 2024/2025 Capital Program. Relevant Managers and Directors (who look after capital expenditure) have been asked to participate in the process
- The mid-year budget review appears to show a substantial surplus, however this will be offset by capital works expenditure which predominately will occur in the second part of the year
- The Chief Financial Officer clarified that there are no concerns relating to the preparation of the 2024/2025 budget
- The 2024/2025 draft budget will be ready for Council Administrator briefings in February 2024 and briefings to the Audit and Risk Committee in March 2024.

It was noted that Officers have worked hard to bring capital works expectations back to capacity and looking how programs can be resourced, and that inflationary costs especially in major capital programs have been considered.

The Chief Executive Officer reported that meetings are planned with affected residents, businesses and community groups to provide an update on the progress of flood recovery outcomes.

It was suggested that Council implement a regular communications program updating the community on the progress of “business as usual” and major capital projects.

The Director People and Governance acknowledged the resignation of Chief Financial Officer Upul Sathurusinghe and noted his dedication and commitment to the role. David Roff will act as interim Chief Financial Officer until a new appointment is made in January 2024.

Action:

Develop a communication program to update the community on the progress of minor and major capital works projects.

MOTION

That the Audit and Risk Committee note the 2023/2024 mid-year budget update.

Moved: Alistair Thomson
Seconded: Alister Purbrick

CARRIED

7 STANDING ITEMS**7.1 Internal Audit Updates**

In September 2023, the incoming internal auditors RSD Audit presented to the Audit and Risk Committee their intention to undertake risk assessment audits with each of the organisations business units. The purpose of the audit is twofold:

- To review and assess the adequacy of Council's risk management and governance practices, procedures and program performance monitoring activities
- The risk assessments would inform and prioritise the Strategic Internal Audit Plan 2024-2026

Fourteen workshops were conducted with all the business units in the organisation. The Auditors concluded that Strathbogie Shire Council has identified risk management as an area of weakness in corporate governance and overall management of the organisation. Staff had good buy-in to the concepts raised in the audit and showed a commitment to improve risk identification and reporting across the organisation.

The RSD Audit Risk Management Report and the draft Strategic Internal Audit Plan 2024-2026 were included in the agenda for the consideration of the Committee. RSD Audit made the following observations:

- The Risk Management policy does not reflect what is happening at Council
- There is no risk software
- Council has only recently appointed a risk officer following an eighteen month period without anyone in the role
- It is imperative to integrate risk management into everyday council processes and embed into staff culture
- Strategic Risks are detailed, however they may be duplicated and hard to identify in terms of priority of risk level.

Robust discussion took place around the functionality of the operational risk assessments and risk ratings as well as the proposed audit schedule and timeframes in the immediate short term presented by RSD Audit. It was also felt that the identified risks, in some cases, did not include enough detail and failed to specify where the actual risk lies.

The Committee agreed with Management that the draft Strategic Internal Audit Plan 2024-2026 did not reflect the priorities of Council and that it should be amended. Management consider the following to be the imminent highest priority risks:

- Civic Asset/Infrastructure Maintenance Management
- ICT

Civic Assets were identified as the highest level of risk to the organisation and therefore should be the first internal audit undertaken. This would probably be done concurrently with a consultants review of current assets. A proposed scope for the audit will be prepared for distribution in February 2024.

It was also noted that although the organisation is partaking in the collaborative ICT CODI Project, it was essential that we still develop ICT strategies and frameworks that are reflective and relative to Strathbogie Shire Council's core business.

Actions:

1. Include progress updates on Project CODI in future agenda items
2. RSD Audit to provide a demonstration of how the Operational Risk Assessment spreadsheet works at the meeting to be held on 1 March 2024
3. RSD Audit to prepare a proposed scoping document for a Civic Asset Maintenance Audit for distribution (out of session) to Committee Members in February 2024
4. A revised priority of risks will be provided by Strathbogie Shire Officers to RSD Audit, and a revised draft Strategic Internal Audit Plan 2024-2026 will be prepared for presentation at the Audit and Risk meeting on 1 March 2024.

MOTION

That the Audit and Risk Committee note the amendments to the recommendations and assessments contained in the Risk Management Report and the draft Strategic Internal Audit Plan 2024-2026, and the follow up to actions resulting from the meeting discussion. The first internal audit to be undertaken in 2024 will be Civic Asset Maintenance.

Moved: Paul Ayton
Seconded: Alister Purbrick

CARRIED**7.2 Outstanding Internal Audit Items**

At its meeting in September 2023 it was agreed that Officers would internally review the progress of the outstanding internal audit recommendations for the audits conducted by the previous internal auditors AFS and Associates and report the progress to completion of the audits to the Audit and Risk Committee.

An oversight by officers resulted in the “Summary–Progress in Addressing Recommendations of Internal Audit Program–November 2023” not being included in the meeting papers. The report will be reinstated for future meetings.

Action:

Distribute the “Summary-Progress in Addressing Recommendations of Internal Audit Program – November 2023” to Committee for information.

MOTION

That the Audit and Risk Committee note the outstanding Internal Audit items update and progress made on implementation of past audit recommendations.

Moved:
Seconded:

CARRIED

7.3 Policy Review

At the Audit and Risk Committee meeting held on 6 October 2023, the Committee reviewed the following policies relating to Council's risk, governance and financial management:

- Fraud and Corruption Policy and Control Systems Procedure
- Gifts, Benefits and Hospitality Policy
- Councillor Expenses Policy
- Asset Management Policy
- Rates Payment and Collection Policy and Procedures
- Rates Budgeting and Notice Issuing Policy and Procedures
- Information Security Policy
- Investment and Cash Management Policy
- Procurement Policy
- CEO Employment and Remuneration Policy

In accordance with section (12) of the Audit and Risk Charter, the Committee will review the Charter at least once a year. The Charter was reviewed in October 2023.

- The majority of the policies and Audit and Risk Committee Charter were endorsed by Council at its meeting on 17 October 2023.
- Following input provided by Wendy Jones, the independent member of CEO Employment and Remuneration Committee, the CEO Employment and Remuneration Policy was endorsed by Council on 21 November 2023
- The Procurement Policy was endorsed by Council on 21 November 2023.
- The Asset Management Policy has been deferred for consideration by Council at the meeting to be held on December 2023.

MOTION

That the Audit and Risk Committee note the progress being made on updating Council's policy framework and other strategic documents.

Moved: Mark Freudenstein
Seconded: Alister Purbrick

CARRIED

7.4 Risk Management

An internal audit was conducted on risk management in October 2023. The audit recommendations are accepted by Management and work will commence on the required actions.

No new strategic risks have arisen since the last report to the Audit and Risk Committee, but a full review of operational risks has been conducted at team level (as reported above in item 7.1) and this is now being documented.

A full report incorporating the recommendations of the audit will be presented to the Committee at the March 2024 meeting. This report will include:

- Summary Report including key issues, strategic risk register and performance indicators (which will become the ongoing report to the Audit and Risk Committee)
- Revised Risk Policy
- Revised Risk Framework
- Revised Operational Risk Register

MOTION

That the Audit and Risk Committee note the Risk Management Update.

Moved: Paul Ayton
Seconded: Cr Chris Raeburn

CARRIED**7.5 Audit and Risk Committee 2023/2024 Work Plan**

The Audit and Risk Committee developed an annual workplan at the Committee workshop conducted in July 2023. The plan is a live document and will be updated for information at each future meeting to note the progress of completion on the Audit and Risk Committee annual obligations.

MOTION

That the Audit and Risk Committee note the progress of the 2023/2024 Audit Work Plan under Sec 54(3) of the *Local Government Act 2020*.

Moved: Paul Ayton
Seconded: Mark Freudenstein

CARRIED**7.6 Human Resources****Key Strategic Indicators**

The report noted the following:

- Twelve positions still remain vacant, however Council has received significantly higher numbers of quality applications for the positions advertised as a result of our improved job advertisements easing the recruitment pressure to some extent.
- The excess leave for the Operations team has significantly increased since the last quarter resulting from correcting leave entitlements for one longstanding team member. This follows the backpay in November 2022 (information was provided to the Audit and Risk Committee at the time) for years of underpayment when the employee was incorrectly classified as a casual employee.
- Overtime work has increased. This does not reflect in the amount of overtime that is paid out, but is in time in lieu as employees, in particular in the operations team, chose to bank the overtime worked as time in lieu instead of receiving payment.

The Committee reiterated the risk associated with an aging work force. Officers advised that the People and Culture Advisor is developing the Workforce plan, and assessing current capability,

and having conversations with staff around transition to retirement. It was noted that the organisation could be at risk of losing skill and knowledge capability in the transition to retirement process.

There is also high risk associated with the amount of long service leave. Although there is less flexibility around the management of long service leave, discussions are taking place with staff to ensure leave service leave plans are in place.

Strathbogie Shire Council Enterprise Agreement No 10 – 2023 (EA)

Following a vote by employees on 1 and 2 November 2023 in support of the new Enterprise Agreement, all relevant forms and the approved and signed EA were submitted to the FairWork Commission on 13 November 2023.

On 27 November 2023, Council was formally advised that the FairWork Commission approved the Strathbogie Shire Council Enterprise Agreement No 10-2023.

Staff have been advised that the backpay resulting from the salary increases of 3.5% effective from 1 July 2023 will be paid in the pay-run fortnight ending 14 December 2023.

Officers took on notice a question relating to the 2023/2024 Full Time Equivalent (FTE) Budget – 135.48 on page one of the Human Resources Report. Clarification was sought as to why there is an increase in FTE which currently sits at 148.

It was agreed that management do a summary comparison of management and other positions (FTE's) held at the Shire in 2016, 2020 and 2023 and include in future reports.

Actions:

- 1. Manager People and Culture to provide an update on the variation in FTE and quantifying the rationale between reporting and government requirements.**
- 2. Management to include a summary comparison of management and other positions (FTE's) held at the Shire in 2016, 2020 and 2023 and include in future reports.**

MOTION

That the Audit and Risk Committee note the Human Resources Key Strategic Indicators report, and the update on Strathbogie Shire Council Enterprise Agreement No 10 – 2023.

Moved: Paul Ayton
Seconded: Mark Freudenstein

CARRIED

7.7 Councillor Expenses

Councillor Reimbursements

Councillor expenses are required to be reported to the community through Council's Annual Report.

Section (40) of the *Local Government Act 2020* states that legitimate expenses incurred by Councillors during the course of their duties can be reimbursed in accordance with a council expenses policy. Section (37) of the Councillor Expenses Policy requires quarterly reports on

Mayoral and Councillor allowances and expenditure to be forwarded to Council's Audit and Risk Committee, reported to Council through the Committee's minutes and published on Council's website on a quarterly basis after the information is available.

Travel and Conference Attendance and Expenditure

At the Audit and Risk Committee meeting held in September it was recommended that more robust reporting around Councillor training and conferences attendances and expenditure be implemented.

Accordingly, a report summarising training and conference attendance and expenses was included in the agenda.

On two instances in the reporting period Cr Chris Raeburn exceeded his training and conference allowance. It was considered that attendance by a Strathbogie Shire Council representative at these events was important, therefore the expenses were approved and duly endorsed by Council at the Council meeting on 16 May 2023:

- 2023 Australian Sustainability Tidy Town Awards, King Island, Tasmania
- MAV 2023 Rural and Regional Planning Conference, Marysville Victoria

MOTIONS

1. That the Audit and Risk Committee note the Councillor Expenses Report for the period July 2023 to October 2023.
2. That the Audit and Risk Committee note the Councillor Training and Conference attendance and expenses for the period July 2022 to October 2023.

Moved: Mark Freudenstein
Seconded: Paul Ayton

CARRIED

7.8 CEO Purchasing Card

Clause 11 of Council's Purchasing Card Policy requires a quarterly report on transactions for the Chief Executive Officer (CEO) purchasing card to be provided to the Committee.

Currently the CEO does not hold a Council issued credit card, therefore there are no transactions to report.

MOTION

That the Audit and Risk Committee note the CEO Purchase Card report.

Moved: Paul Ayton
Seconded: Alistair Thomson

CARRIED

7.9 Fraud Risk Management

As stated in Clause 11.7 of Council's Fraud and Corruption Policy and Procedures, the Audit and Risk Committee provides a key role in monitoring the Council's fraud control processes.

Any incident of fraud will be reported to the Committee as part of the regular risk review report at the quarterly meeting of the Audit and Risk Committee. There are no incidents to report in the current period.

The Fraud and Corruption Policy was reviewed by the Audit and Risk Committee in October 2023 and endorsed by Council at its meeting on 17 October 2023.

MOTION

That the Audit and Risk Committee note the Fraud Risk Management report.

Moved: Paul Ayton
Seconded: Mark Freudenstein

CARRIED

7.10 Investment and Borrowings Report for the Period to 31 October 2023

As part of its financial framework, Council's Investment and Cash Management Policy requires that investments and borrowings are reported to the Audit and Risk Committee quarterly.

The Chief Financial Officer clarified that no investments were held with GMCU in the reporting period as their interest rates were not as competitive as other options.

MOTION

That the Audit and Risk Committee note the Investment and Borrowings report.

Moved: Paul Ayton
Seconded: Alistair Thomson

CARRIED

8. ITEMS RAISED BY COMMITTEE MEMBERS

8.1 Flag Flying Protocol

A Committee member questioned what flags are flown on Strathbogie Shire Council Buildings. The Director People and Governance clarified that based on Victorian Government Flag Flying protocols the following flags are displayed:

- The Australian Flag
- The Australian Aboriginal Flag
- The Torres Strait Islander Flag
- Taungurung Land and Waters Council Flag

8.2 Good Governance

The Committee reiterated the importance of good governance for Strathbogie Shire Council and expressed the view that bad behaviour is unacceptable. Dysfunctionality impacts financially, emotionally and reputationally on council operations if good governance is not practised.

Action:

Write a letter to The Minister for Local Government, The Hon Melissa Horne MP, expressing the importance of good governance in Council operations and reiterating that bad behaviour is unacceptable.

8.3 Violet Town Landfill Rehabilitation

Clarification was sought regarding the outcome of the Violet Town Landfill Project. It was reported that there were legacy impacts for the community relating to previous inaction around the Violet Town landfill and that the decision had been taken by the previous Council to borrow money to progress the remediation work.

So as to spread the cost over a number of years, an amount of \$2.9m was borrowed from the Treasury Corporation of Victoria which is due for maturity in June 2038.

9. CONFIDENTIAL BRIEFING WITH CHIEF EXECUTIVE OFFICER

The Audit and Risk Committee held a confidential meeting with the Chief Executive Officer. No actions were reported from the meeting.

10. NEXT MEETING

The next meeting of the Audit and Risk Committee will be held on 1 March 2024.

11. MEETING CLOSE

The meeting closed at 11.37 am.

12. Forward Agenda Items

Meeting Date	Item	Responsibility
1 March 2024	Confidential briefing with Internal/External Auditors	Director People and Governance
1 March 2024	Recruitment of Audit and Risk Committee Independent Members (two vacancies)	Director People and Governance
1 March 2024	Draft ICT Strategy	Director People and Governance
1 March 2024	Internal Audit <ul style="list-style-type: none"> Scope Civic Asset Maintenance Audit Revised Draft Strategic Internal Audit Plan 2024-2026 	Director People and Governance
1 March 2024	Review draft 2024/2025 Council Budget	Chief Financial Officer
1 March 2024	Climate Change Action Plan	Environment and Waste Coordinator

Audit and Risk Committee – follow up actions from meeting held on 27 November 2023						
Meeting Date	Item Number	Action	Responsible	Due Date	Status	Comment
2 December 2022	7.2 Outstanding Internal Audit Items Update	Director People and Governance to present a draft ICT Strategy to the Audit and Risk Committee in March 2023.	Director People and Governance	March 2023	Underway but overdue	A draft ICT Strategy has been developed and is under review. The Director People and Governance will present the draft ICT Strategy to the Audit and Risk Committee in March 2024.
27 November 2023	6.2 Recruitment of Audit and Risk Committee Member	Distribute a copy of Sophie Lukeis' CV to the Committee for information.	Governance Officer	Immediate	Complete	
27 November 2023	6.3 Climate Change Action Plan	Invite Molly O'Connor, Environment and Waste Coordinator to the Audit and Risk Committee meeting on 1 March 2024 to provide an update on the Climate Change Action Plan.	Coordinator Governance and Records Management	Immediate	Complete	
27 November	6.4 Mid-Year Budget	Develop a communication program to update the community on the progress of minor and major capital works projects.	Manager Project Delivery	21 March 2024	Not started/ within time frame	
27 November 2023	7.1 Internal Audit Updates	1. Include progress updates on Project CODI in future agenda items 2. RSD Audit to provide a demonstration of how the Operational Risk Assessment spreadsheet works at the meeting to be held on 1 March 2024	RSD Audit Executive Management Team	1 March 2024	Underway	

		<p>3. RSD Audit to prepare a proposed scoping document for a Civic Asset Audit for distribution (out of session) to Committee Members in February 2024</p> <p>4. A revised priority of risks will be provided by Strathbogie Shire Officers to RSD Audit, and a revised draft Strategic Internal Audit Plan 2024-2026 will be prepared for presentation at the Audit and Risk meeting on 1 March 2024.</p>				
27 November 2023	7.2 Outstanding Internal Audit Updates	Distribute the "Summary-Progress in Addressing Recommendations of Internal Audit Program – November 2023" to Committee for information.	Governance Officer	Immediate	Complete	
27 November 2023	7.6 Human Resources Report	<p>Manager People and Culture to provide an update on the variation in FTE and quantifying the rationale between reporting and government requirements.</p> <p>Management to include a summary comparison of management and other positions (FTEs) held at the Shire in 2016, 2020 and 2023 in future reports.</p>	Manager People and Culture	1 March 2023	Not started/ within time frame	
27 November 2023	Item 8 Good Governance	Write a letter to The Minister for Local Government, The Hon Melissa Horne MP, expressing the importance of good governance in Council operations and reiterating that bad behaviour is unacceptable.	Chief Executive Officer	Immediate	Complete	

