



Minutes

AUDIT COMMITTEE MEETING

Wednesday 16 March 2022



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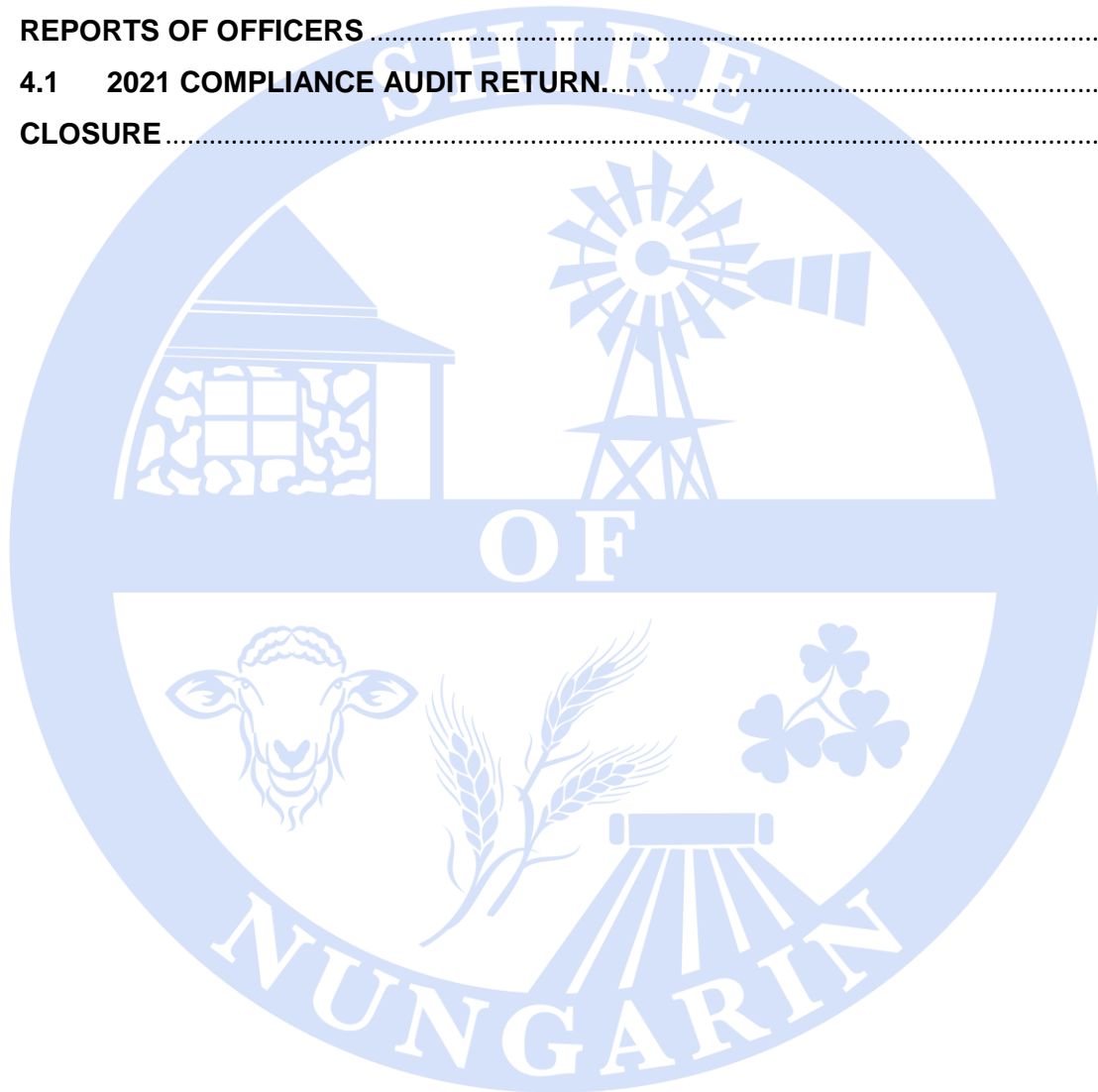
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AGENDA

1. DECLARATION OF OPENING

The presiding member opened the meeting at 2:30 pm

2. ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

2.1 ATTENDANCE

Shire President (Chairperson)	Cr P de Lacy
Deputy Shire President	Cr G Coumbe
Elected Member	Cr RE O'Connell
Elected Member	Cr K Dayman
Elected Member	Cr W Lee
Elected Member	Cr M Caughey
Elected Member	Cr J Davis
Chief Executive Officer	Mr L Long

2.2 APOLOGIES

Nil

3. CONFIRMATION OF MINUTES

3.1 MINUTES OF THE SHIRE OF NUNGARIN AUDIT COMMITTEE

COMMITTEE RESOLUTION AC3/03/22

That the Minutes of the Audit Committee held on 15 December 2021 be confirmed as a true and correct record.

**Moved: Cr W Lee
Seconded: Cr G Coumbe**

CARRIED /7

4. REPORTS OF OFFICERS

4.1 2021 COMPLIANCE AUDIT RETURN.	
File Ref:	3.8.2 CAR 2021
Previous Item Ref:	Committee Decision 1012
Applicant:	Nil
Author and Title:	Leonard Long, Chief Executive Officer
Declaration of Interest:	Nil
Voting Requirements	Simple Majority
Appendix Number:	4.1A – 2020 Compliance Audit Report

COMMITTEE RESOLUTION AC4/03/22

The Audit Committee:

1. **Accepts the Compliance Audit Return for 2021; and**
2. **Recommends Council endorse the Compliance Audit Return for 2021 attached as attachment 4.1A.**

Moved: Cr RE O'Connell
Seconded: Cr K Dayman

CARRIED /7

IN BRIEF

The Audit Committee is required to consider the Annual Compliance Audit Return and to make a recommendation to Council.

BACKGROUND

The purpose and responsibilities of the Audit Committee is outlined in Part 7 of the *Local Government Act 1995*.

One of the Audit Committee's responsibilities is to examine the reports of the auditor. The committee would then determine if any matters raised in the reports require action to be taken by the local government and to ensure appropriate action is implemented. The Audit Committee is to receive and authorise a report relating to the audit prepared by the Chief Executive Officer that is subsequently to be sent to the Minister.

REPORT DETAIL

The Compliance Audit Return is separated into the following categories, no major issues or concerns have been identified.

- Commercial Enterprises by Local Government
 - No issues / concerns to report

- Delegation of Power / Duty
 - No issues / concerns to report
- Disclosure of Interest
 - No issues / concerns to report
- Disposal of Property
 - No issues / Concerns to report
- Elections
 - No issues / concerns to report
- Integrated Planning and Reporting
 - *Does the corporate business plan comply with the requirements of Admin Reg 19DA (2) and (3):* Records of the required annual review could not be located. However, the Shire is in the process of reviewing its Corporate Business Plan simultaneously with the Strategic Community Plan.
- Local Government Employees
 - No issues / concerns to report
- Official Conduct
 - No Issues / concerns to report
- Optional Questions
 - *Did the CEO review the appropriateness and effectiveness of the local governments financial management system and procedures in accordance with Financial Management Reg 5(2)(c) within the three years prior to December 2021:* A review was undertaken by the Shires Financial Consultant DL Consulting but was not submitted to an OCM.
 - *Did the CEO review the appropriateness and effectiveness of the local governments systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Audit Reg 17 within the three years prior to December 2021:* A review was undertaken by the Shires Financial Consultant DL Consulting but was not submitted to an OCM.
- Tenders for Providing Goods and Services
 - No issues / concerns to report.

SHIRE OF NUNGARIN COMMUNITY STRATEGIC PLAN 2023

Focus Area	Civic Leadership
Aspiration	A strong local democracy with an actively engaged community and effective partnership.
Objective	Annually review compliance methods.

OTHER STRATEGIC LINKS

Nil

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996

14. Compliance audits by local governments –
- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
 - (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
 - (3A) The local government’s audit committee is to review the compliance audit return and is to report to the council the results of that review.
 - (3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be —
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.
15. Certified copy of compliance audit return and other documents to be given to Departmental CEO –
- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.
 - (2) In this regulation — certified in relation to a compliance audit return means signed by —
 - (a) the mayor or president; and
 - (b) the CEO

SUSTAINABILITY AND RISK CONSIDERATIONS

Economic – (Impact on the Economy of the Shire and Region)

Nil

Social – (Quality of life to community and / or affected land owners)

Nil

Policy Implications

Nil

Risk Management Implications

Risk Level	Comment
High	The legislative requirements of the Act are clear on the necessity to adopt a Code of Conduct for council members, committee members and candidates within the prescribed time frame. Failing to meet the requirements exposes the Shire to action by the Department of Local Government, Sport and Cultural Industries.

CONSULTATION

Nil

RESOURCE IMPLICATIONS

Financial

Nil

Workforce

Nil

end

5. CLOSURE

The being no further business the meeting closed at 2:33pm

Presiding Member

Date

