



Shire of Cunderdin

Notice of an Audit Committee Meeting

Dear Council Member,

A Meeting of the Shire of Cunderdin Audit Committee was held **Wednesday 13th March 2024** in the Cunderdin Shire Council Chambers, Lundy Ave, Cunderdin WA 6407, **at 4:00pm.**

Stuart Hobley
Chief Executive Officer
13th March 2024

Table of Contents

1.	Declaration of opening	3
2.	Record of Attendance, Apologies and Approved Leave of Absence	3
3.	Public Question Time.....	3
4.	Confirmation of the Minutes of Previous Meetings	4
	4.1 Confirmation of Minutes of Previous Meetings	4
5.	Finance and Administration.....	5
	5.1 Appointment of Audit Committee Chairperson and acceptance of Terms of Reference	5
	5.2 Shire of Cunderdin Compliance Audit Return 2023.....	7
6.	Closure of meeting	8

MINUTES

1. Declaration of opening

The Shire President declared the meeting open at 4.10pm

The Shire of Cunderdin disclaimer was read aloud.

The *Local Government Act 1995* Part 5 Division 2 Section 5.25 and *Local Government (Administration) Regulations 1996* Regulation 13

“No responsibility whatsoever is implied or accepted by the Shire of Cunderdin for any act, omission or statement or intimation occurring during this meeting. It is strongly advised that persons do not act on what is heard at this Meeting and should only rely on written confirmation of Council’s decisions, which will be provided within ten working days of this meeting”.

2. Record of Attendance, Apologies and Approved Leave of Absence

Record of attendances

Councillors

Cr AE (Alison) Harris	Shire President
Cr A (Anthony) Smith	Deputy Shire President
Cr B (Bernie) Daly	
Cr N (Natalie) Snooke	

Apologies

Cr TE (Todd) Harris
Cr NW (Norm) Jenzen
Cr HN (Holly) Godfrey

On Leave of Absence

Nil.

Staff

Stuart Hoble	Chief Executive Officer
Hayley Byrnes	Deputy Chief Executive Officer
Samantha Pimlott	Governance and Administration Officer

Guests of Council

Nil.

Members of the Public

Nil.

3. Public Question Time

Nil.

4. Confirmation of the Minutes of Previous Meetings

4.1 Confirmation of Minutes of Previous Meetings

Location:	Cunderdin
Applicant:	Chief Executive Officer
Date:	6 th March 2024
Author:	Samantha Pimlott
Item Approved by:	Stuart Hobley, Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	Nil
Attachment/s:	Attachment 4.1 - Audit Committee Meeting Minutes

Proposal

To confirm the minutes of the meeting held on Wednesday 22nd November 2023.

Background

The minutes have been circulated to all Committee members.

Statutory Environment

Section 5.22 (2) of the *Local Government Act 1995* Section 5.22 (2) requires minutes of all council and committee meetings to be submitted to the next meeting of the council or the committee, as the case requires, for confirmation.

Financial Implications

Nil.

Recommendation 4.1

That the minutes of the Audit Committee Meeting held on Wednesday 22nd November 2023 be confirmed as a true and correct record.

Moved: Cr B (Bernie) Daly

Seconded: Cr A (Tony) Smith

Vote – Simple majority

Carried: 4/0

5. Finance and Administration

5.1 Appointment of Audit Committee Chairperson and acceptance of Terms of Reference

Location:	Shire of Cunderdin
Applicant:	Governance and Administration Officer
Date:	25 th February 2023
Author:	Samantha Pimlott
Item Approved by:	Stuart Hobley, Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	Nil
Attachment/s:	Attachment 5.1.1 - Terms of Reference

Proposal/Summary

For the Committee to review and accept the Audit Committee Terms of Reference and appoint an Audit Committee Chairperson.

Background

The adopted Terms of Reference for the Shire of Cunderdin Audit Committee state under Section 6 Membership the Committee is to determine the Presiding and Deputy Presiding member of the Committee at an Audit Committee Meeting following each biannual local government election.

The Audit Committee Terms of Reference, as seen in Attachment 5.1.1, were previously adopted in October 2021 at an Ordinary Council Meeting. A review of the TOR has been undertaken to ensure that the TOR are in alignment with current legislation.

Comment

In 2023 the Local Government Ordinary elections were conducted and therefore we are required to conduct the chairperson appointment.

At the completion of a review on the TOR it was found that no changes to the were required to be made to the currently adopted document.

Consultation

Mr Stuart Hobley, Chief Executive Officer

Mrs Samantha Pimlott, Governance and Administration Officer

Statutory Implications

Local Government Act 1995

Local Government (Audit) Regulations 1996

Policy Implications

Shire of Cunderdin Policy Manual

1.13 – Legislative Requirements

Financial Implications

Nil.

Strategic Implications

Shire of Cunderdin Strategic Community Plan 2022 -2032

5. Civic Leadership

- 5.3 Implement systems and processes that meet legislative and audit obligations.
- External Audits and Reviews confirm compliance with relevant legislation.

Recommendation 5.1

That the Audit Committee:

1. Appoint Cr AE (Alison) Harris as the Presiding Member of the Committee.
2. Appoint Cr A (Tony) Smith as the Deputy Presiding Member of the Committee.
3. Accept the attached Terms of Reference.

Moved: Cr A (Tony) Smith

Seconded: Cr B (Bernie) Daly

Vote: Simple Majority

Carried: 4/0

5.2 Shire of Cunderdin Compliance Audit Return 2023

Location:	Shire of Cunderdin
Applicant:	Governance and Administration Officer
Date:	6 th March 2024
Author:	Samantha Pimlott
Item Approved by:	Stuart Hobley, Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	Nil
Attachment/s:	Attachment 5.2.1 - Compliance Audit Return 2023

Proposal/Summary

The Committee is requested to review and give consideration to the Shire of Cunderdin Compliance Audit Return 2023, as presented, and report the results of the review to Council.

Background

Each year, Council is required to complete and submit a Local Government Compliance Audit Return (CAR) for the period 1 January to 31 December. Completing the Return is a statutory requirement under the provisions of the *Local Government Act 1995*, and associated Regulations.

It is a requirement for the CAR to be:

- a) Submitted to the Audit Committee for review and a report to Council.
- b) Presented to the Council at a meeting of the Council.
- c) Adopted by the Council; and
- d) Recorded in the minutes of the meeting at which it is adopted.

Comment

The Compliance Audit Return (CAR) for the Shire of Cunderdin for period 1 January 2023 to 31 December 2023 has been completed and a copy circulated to Councillors with the Audit Committee Meeting Agenda. The CAR is to be submitted to the Department of Local Government by 31 March each year.

Consultation

Mr Stuart Hobley, Chief Executive Officer
Mrs Hayley Byrnes, Deputy Chief Executive Officer
Mrs Samantha Pimlott, Governance and Administration Officer

Statutory Implications

Local Government Act 1995, section 7.13 (1)(i)

7.13. Regulations as to audits

(1) Regulations may make provision —

- (i) requiring local governments to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as are prescribed whether those requirements are —
(i) of a financial nature or not; or
(ii) under this Act or another written law.*

Local Government (Audit) Regulations 1996, clauses 13, 14 & 15

13. Prescribed statutory requirements for which compliance audit needed (Act s. 7.13(1)(i))

For the purposes of section 7.13(1)(i) the statutory requirements set forth in the Table to this regulation are prescribed.

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 subregulation (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. Compliance audit return, certified copy of etc. to be given to Executive Director

- (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 Executive Director 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.

Policy Implications

Policy 1.8 – Elected Members – Conference and Training Expenses will need to be reviewed and amended following completion of the Compliance Audit Return. Updated policy will be presented to the April 2021 Ordinary Council Meeting.

Financial Implications

Nil.

Strategic Implications

Shire of Cunderdin Strategic Community Plan 2022 -2032

5. Civic Leadership

- 5.3 Implement systems and processes that meet legislative and audit obligations.
External Audits and Reviews confirm compliance with relevant legislation.

Recommendation 5.2

That the Audit Committee:

1. Receives the Shire of Cunderdin Compliance Audit Return for the period 1 January 2023 to 31 December 2023, as prepared and,
2. Recommends to Council that the Shire of Cunderdin Compliance Audit Return 2023, as prepared, be adopted and submitted to the Department of Local Government.

Moved: Cr N (Natalie) Snooke

Seconded: Cr B (Bernie) Daly

Vote: Simple majority

Carried: 4/0

6. Closure of meeting

There being no further business the Shire President is to declare the meeting closed at 4.21 pm.