



SHIRE OF
MERREDIN
INNOVATING THE WHEATBELT

MINUTES

Audit Committee Meeting

Held in Council Chambers
Corner King & Barrack Street's, Merredin
Tuesday 16 March 2021
Commencing 3.00pm



Common Acronyms Used in this Document	
WEROC	Wheatbelt East Regional Organisation of Councils
GECZ	Great Eastern Country Zone
WALGA	Western Australian Local Government Association
CEACA	Central East Accommodation & Care Alliance Inc
CEO	Chief Executive Officer
DCEO	Deputy CEO
EMDS	Executive Manager of Development Services
EMES	Executive Manager of Engineering Services
EMCS	Executive Manager of Corporate Services
EA	Executive Assistant to CEO
LPS	Local Planning Scheme
LGIS	Local Government Insurance Services
SRP	Strategic Resource Plan
CBP	Corporate Business Plan
CSP	Community Strategic Plan
MRCLC	Merredin Regional Community and Leisure Centre
CWVC	Central Wheatbelt Visitors Centre
MoU	Memorandum of Understanding

Shire of Merredin
Audit Committee Meeting
3.00pm Tuesday 16 March 2021



1. Official Opening

The President acknowledged the Traditional Owners of the land on which we meet today and paid her respects to the Elders past and present. The President then welcomed those in attendance and declared the meeting open at 3.03pm.

2. Record of Attendance / Apologies and Leave of Absence

Councillors:

Cr JR Flockart	President
Cr MD Willis	Deputy President
Cr LN Boehme	
Cr PR Patroni	

Staff:

M Dacombe	T/CEO
A Prnich	DCEO
G Garside	EMCS
A Brice	EA

Members of the Public: Nil

Apologies: Nil

Approved Leave of Absence: Nil

The following Councillors attended as observers: Cr RA Billing, Cr AR Butler,
Cr MJ McKenzie, Cr RM Manning and
Cr PM Van Der Merwe

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Confirmation of Minutes of the Previous Meeting

5.1 Audit Committee Meeting held on 17 March 2020
Attachment 5.1A

Voting Requirements

Simple Majority

Absolute Majority

Officer's Recommendation / Resolution

Moved: Cr Boehme

Seconded: Cr Patroni

82704 That the minutes of the Audit Committee Meeting held on 17 March 2020 be confirmed as a true and accurate record of proceedings.

CARRIED 4/0

6. Officer's Reports – Corporate Services

6.1 2020 Compliance Audit Return

<h1>Corporate Services</h1> 	
Responsible Officer:	Mark Dacombe, T/CEO
Author:	Mark Dacombe, T/CEO
Legislation:	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>
File Reference:	GR/17/19
Disclosure of Interest:	Nil
Attachments:	Attachment 6.1A – Compliance Audit Return

Purpose of Report

Executive Decision

Legislative Requirement

Background

In accordance with Regulation 14 of the Local Government (Audit) Regulations 1996, each year every local government is required to carry out a compliance audit in relation to the period 1 January to 31 December against the requirements of the Compliance Audit Return (CAR).

After the CAR has been reviewed by the Audit Committee and presented to Council, a copy certified by the President and CEO, along with the relevant section of the minutes and any additional information explaining or qualifying the CAR, is to be submitted to the Department of Local Government, Sport and Cultural Industries (DLGSCI) by 31 March.

Comment

The CAR is one of the tools available to Council in its governance monitoring role. The CAR also forms part of the DLGSCI's monitoring program. The CAR enables the Council to monitor the level of compliance achieved and to take corrective action if required or proposed to prevent future like occurrences.

The 2020 CAR contains the following compliance categories:

1. Commercial Enterprises by Local Governments;
2. Delegation of Power/Duty;
3. Disclosure of Interest;

4. Disposal of Property;
5. Elections;
6. Finance;
7. Integrated Planning and Reporting;
8. Local Government Employees;
9. Official Conduct;
10. Optional;
11. Tenders for Providing Goods and Services.

The CAR provides the tool for the Council to monitor legislative compliance by examining a range of prescribed subjects under Regulation 13 of the *Local Government (Audit) Regulations 1996* in detail.

Policy Implications

Nil

Statutory Implications

Section 7.13(1)(i) of the *Local Government Act 1995* states:

“7.13. Regulations as to audits

- (1) *Regulations may make provision as follows —*
 - (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.”*

Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996* states:

“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. 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.”

Strategic Implications

➤ Strategic Community Plan

Theme	Theme 4 – Communication and Leadership
Service Area:	Decision-making
Objectives:	4.2.2 – The Shire is progressive while exercising responsible stewardship of its built, natural and financial resources

➤ Corporate Business Plan

Key Action:	4.1.1 – Continue to update the Integrated Planning Framework, meet statutory requirements of the Local Government Act and regulations and regulatory obligations required under other regulations
Directorate:	Corporate Services
Timeline:	Ongoing

Sustainability Implications

➤ Strategic Resource Plan

Nil

➤ Workforce Plan

Directorate:	Nil
Activity:	Nil
Current Staff:	Nil
Focus Area:	Nil
Strategy Code:	Nil
Strategy:	Nil
Implications:	Nil

Risk Implications

Council would be contravene the *Local Government Act 1995* and *Local Government (Audit) Regulations 1996* if this item was not presented to the Audit Committee for recommendation to Council.

The objective of the CAR is to identify risks to the organisation where noncompliance may have occurred enabling processes and procedures to be developed, reviewed or amended, as required.

Financial Implications

Nil

Voting Requirements



Simple Majority



Absolute Majority

Officer's Recommendation / Resolution

Moved: Cr Willis

Seconded: Cr Boehme

82705 That the Audit Committee recommends to the Council:

1. That it receives the 2020 Compliance Audit Return;
2. That it adopts the 2020 Audit Return for the period 1 January 2020 to 31 December 2020 as contained in Attachment 6.1A
3. that it authorises the Shire President and Chief Executive Officer to sign the joint certification and submit the completed 2020 Compliance Audit Return, and any additional information explaining or quantifying the compliance audit, to the Department of Local Government, Sport and Cultural Industries by 31 March 2021.

CARRIED 4/0

Note:

- Finance Q11 – Change response to N/A & comment to audit not yet completed by 31 December delayed by regulation changes
- Integrated Planning & Reporting Q1 – Date of adoption for comment section
- Optional Q4 – Change response to N/A & confirm prior to lodgement

7. Closure

There being no further business, the President thanked those in attendance and declared the meeting closed at 3.39pm.

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