



# SHIRE OF MERREDIN

17 February 2015

Minutes of Audit Committee Meeting

Held in Council Chambers  
Corner King & Barrack Street's, Merredin



### 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 Aged Care Alliance
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
AMP	Asset Management Plan
LTFP	Long Term Financial Plan
MRC&LC	Merredin Regional Community and Leisure Centre
CWVC	Central Wheatbelt Visitors Centre
UCL	Unallocated Crown Land
MoU	Memorandum of Understanding
LHAG	Local Health Advisory Group
NEWROC	North Eastern Wheatbelt Regional Organisation of Councils

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Shire of Merredin  
Audit Committee Meeting  
Tuesday 17 January 2015



**1. Official Opening**

The CEO declared the meeting open at 12.36pm and called for nominations for Chairperson.

**2. Election of Chairperson**

It was decided by general consensus that Councillor Hooper be elected as Chairperson. Councillor Hooper accepted the nomination and took the Chair.

**3. Public Question Time**

Nil

**4. Record of Attendance / Apologies and Leave of Absence**

**4.1 Councillors:**

Cr KA Hooper	Shire President
Cr RM Crees	Deputy President
Cr JP Flockart	
Cr MD Willis	

**4.2 Executive:**

G Powell	CEO
R McCall	Deputy CEO

**4.3 Members of the Gallery:** Nil

**4.4 Apologies:** Cr BJ Anderson

**4.5 Approved Leave of Absence:** Nil

**5. Disclosure of Interest**

Nil



## 7. Officer's Reports – Administration

### 7.1 Compliance Audit Return 2014

## Administration



<b>Reporting Officer:</b>	Greg Powell, CEO
<b>Author:</b>	Vanessa Green, EA to CEO
<b>Legislation:</b>	Local Government Act 1995
<b>File Reference:</b>	GR/17/19
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	Compliance Audit Return 2014
<b>Maps / Diagrams:</b>	Nil

### Purpose of Report



Executive Decision



Legislative Requirement

### Background

Every year each 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 a report presented to Council, a certified copy of the CAR along with the relevant section of the minutes and any additional information explaining or qualifying the compliance audit is to be submitted to the Director General of the Department of Local Government and Communities by 31 March.

### Comment

The completed 2014 CAR is included in **Attachment 7.1A**.

It should be noted that the manner in which the 2013 CAR was completed was identified during the Interim Audit visit conducted by UHY Haines Norton in May 2014 resulting in a recommendation that "...additional review procedures should be considered". The 2014 CAR has been completed with this recommendation in mind.

Of further note is the delay in receiving the audited financial statements for the 2013/14 financial year from the auditors (UHY Haines Norton). The reason for the delay is difficulty with Council's asset register and implications associated with implementing market valuations of Council's land and buildings.

### Policy Implications

Nil

### Statutory Implications

The Local Government Act 1995 and Local Government (Audit) Regulations 1996 apply.

### Strategic Implications

Service Area: 5.2 Strategic Advice, General Management and Governance

Activities: Compliance Return

Link to Vision: Developing

Link to Strategic Priorities: Civic Leadership

Service Levels: Compliance return submitted by 31 December

Service Level Change: Nil

### Sustainability Implications

➤ Asset Management Plan

Nil

➤ Long Term Financial Plan

Nil

➤ Workforce Plan

Nil

### Financial Implications

Nil

### Voting Requirements

Simple Majority

Absolute Majority

### Officer's Recommendation / Resolution

**Moved:** Cr Crees

**Seconded:** Cr Flockart

**81510**

**That the Audit Committee:**

- 1. receives the Compliance Audit Return 2014; and**
- 2. recommends to Council that the Compliance Audit Return 2014 be endorsed.**

**CARRIED 4/0  
BY ABSOLUTE MAJORITY**

### 8. Closure

There being no further business the Chair thanked those in attendance and declared the meeting closed at 12.44pm.