



SHIRE OF
MERREDIN
INNOVATING THE WHEATBELT

MINUTES

Audit Committee Meeting

Held in Council Chambers
Corner King & Barrack Street's, Merredin
Tuesday, 18 September 2018



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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
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
Tuesday, 18 September 2018



1.	Official Opening																
	The President welcomed those in attendance and declared the meeting open at 11:04am.																
2.	Record of Attendance / Apologies and Leave of Absence																
	<p>Councillors:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">Cr KA Hooper</td> <td>Member (President)</td> </tr> <tr> <td>Cr MD Willis</td> <td>Observer (Deputy Shire President)</td> </tr> <tr> <td>Cr JR Flockart</td> <td>Member</td> </tr> <tr> <td>Cr AR Butler</td> <td>Member (proxy)</td> </tr> <tr> <td>Cr BJ Anderson</td> <td>Member</td> </tr> </table> <p>Staff:</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%;">G Powell</td> <td>CEO</td> </tr> <tr> <td>C Brown</td> <td>EMCS</td> </tr> <tr> <td>M Wallace</td> <td>MCO</td> </tr> </table> <p>Members of the Public: Mr M Van Der Merwe (Director Butler Settineri (Audit) Pty Ltd) (from 11.40am until 12.03pm)</p> <p>Apologies: Cr PR Patroni (Member)</p> <p>Approved Leave of Absence: Nil</p>	Cr KA Hooper	Member (President)	Cr MD Willis	Observer (Deputy Shire President)	Cr JR Flockart	Member	Cr AR Butler	Member (proxy)	Cr BJ Anderson	Member	G Powell	CEO	C Brown	EMCS	M Wallace	MCO
Cr KA Hooper	Member (President)																
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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 20 March 2018

[Attachment 5.1A](#)

Voting Requirements

Simple Majority

Absolute Majority

Officer's Recommendation / Resolution

Moved: Cr Flockart

Seconded: Cr Anderson

82243 That the minutes of the Audit Committee Meeting held on 20 March 2018 be confirmed as a true and accurate record of proceedings.

CARRIED 4/o

6. Officer's Reports – Corporate Services

6.1 Annual Report 2017/18

<h2>Corporate Services</h2>		 SHIRE OF MERREDIN INNOVATING THE WHEATBELT
Responsible Officer:	Charlie Brown, EMCS	
Author:	Vanessa Green, EA to CEO	
Legislation:	<i>Local Government Act 1995; Local Government (Audit) Regulations 1996</i>	
File Reference:	Nil	
Disclosure of Interest:	Nil	
Attachments:	Attachment 6.1A – 2017/18 Annual Report Attachment 6.1B – Management Report	

Purpose of Report



Executive Decision



Legislative Requirement

Background

The annual financial statements for the year ended 30 June 2018 have been completed, as has the annual audit of the financial statements by Council's auditors, Butler Settineri (Audit) Pty Ltd. The 2017/18 Annual Report is attached.

Comment

Local governments are required to adopt the annual report prior to 31 December each year and conduct an annual electors meeting (AEM) not more than 56 days after adopting the report.

Considering the above legislative timeline, if the 2017/18 Annual Report is adopted at Council's September 2018 meeting, the AEM must be held on or prior to Tuesday 13 November 2018.

It is therefore proposed to conduct the AEM on the evening of Council's October 2018 meeting (Tuesday 16 October 2018).

Pursuant to Section 7.9 of the *Local Government Act 1995* (the 'Act'), an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit.

The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, to prepare a report thereon and forward a copy of that report to:

1. The Mayor or President;
2. The Chief Executive Officer; and
3. The Minister for Local Government.

Furthermore, in accordance with Regulation 10(4) of the *Local Government (Audit) Regulations 1996*, where it is considered appropriate to do so, the Auditor may prepare a Management Report to accompany the Auditor's Report, which is also to be forwarded to the persons specified in Section 7.9 of the Act. The Management Report provides an overview of the audit process and outcomes, whilst also identifying any matters that, whilst generally not material in relation to the overall audit of the financial report, are nonetheless considered relevant to the day to day operations of Council.

Discussion with the Auditor

Mr Marius Van Der Merwe will discuss the Management Report, and any other relevant matters, with Council at its October 2018 meeting.

Policy Implications

Nil

Statutory Implications

Section 5.27 of the *Local Government Act 1995* states that a general meeting of electors is to be held once every financial year on a day selected by the local government but not more than 56 days after the adoption of the annual report.

Section 5.29 of the *Local Government Act 1995* states that the CEO is to convene an electors' meeting by giving 14 days local public notice.

Strategic Implications

➤ Strategic Community Plan

Zone: Zone 4 – Communication and Leadership
Zone Statement: Merredin Council engages with its community and leads by example
Key Priority: 4.1 – Ensuring all planning, reporting and resourcing is in accordance with best practice, compliance and statutory requirements

➤ 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 contravening the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996* if this item was not considered by the Audit Committee and Council.

Financial Implications

Nil

Voting Requirements

Simple Majority

Absolute Majority

11:40am – Mr M Van Der Merwe, Director Butler Settineri (Audit) Pty Ltd, entered the meeting.

Officer's Recommendation

That the Audit Committee:

1. Adopt the 2017/18 Annual Report and receive the Auditor's Report and Management Report from Butler Settineri (Audit) Pty Ltd for the 2017/18 financial year;
2. Recommend the adoption of the 2017/18 Annual Report and receipt of the Auditor's Report and Management Report from Butler Settineri (Audit) Pty Ltd for the 2017/18 financial year to Council; and
3. Recommend to Council that it hold its Annual General Meeting of Electors on Tuesday, 16 October 2018 commencing at 6.00pm in the Council Chambers.

Resolution

Moved: Cr Anderson

Seconded: Cr Butler

82244

That the Audit Committee:

1. Adopt the 2017/18 Annual Report (as amended), and receive the Auditor's Report and Management Report from Butler Settineri (Audit) Pty Ltd for the 2017/18 financial year;
2. Recommend the adoption of the 2017/18 Annual Report (as amended), and receipt of the Auditor's Report and Management Report from Butler Settineri (Audit) Pty Ltd for the 2017/18 financial year to Council; and
3. Recommend to Council that it hold its Annual General Meeting of Electors on Tuesday 16 October 2018 commencing at 6.00pm in the Council Chambers.

CARRIED BY ABSOLUTE MAJORITY 4/0

12:03pm – Mr M Van Der Merwe, Director Butler Settineri (Audit) Pty Ltd, left the meeting and did not return.

7. Closure

There being no further business, the President thanked those in attendance and declared the meeting closed at 12:04pm.