



Audit Committee Minutes

Audit Committee Meeting

Held in Council Chambers, Wolfram Street Westonia
Thursday 18th February 2021

CONFIRMATION OF MINUTES

These minutes were confirmed by the Audit Committee on 18th March 2021 as a true and accurate record of the Audit Committee Meeting held on 18th February 2021.

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Cr Karin Day
Shire President

All attachment items referred to in these minutes are available for public perusal at the Shire Office

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The meeting opened at 3.02pm with Shire President, Cr Day in the chair.

Legislative Requirement

Background

Council adoption of the Audit Report and Management Letter for the 2019/20 financial year is required as per recommendation from the Audit Committee.

Background

The Shire of Westonia auditors have completed the Annual Audit for the financial year ending 30th June 2020 as per the Local Government Act 1995 as amended and the Local Government (Financial Management) Regulations 1996.

The auditors attended Council's offices on the 14th to 16th September 2020 to complete their final audit.

As a result Council adopted the Annual Report and Annual Statements minus the Audit Report for the Year ending 30th June 2020 at the December 2020 Ordinary Council meeting.

Comment

Council is now required to adopt the Audit Report and Management Letter as it was received from the Auditor and Auditor General after the December Ordinary meeting.

With the adoption, Council will need to arrange a date for the Annual Electors Meeting

Following acceptance of the Annual Report by Council, Council is required to hold a general meeting of electors within 56 days. At least 14 days local public notice must be given of an electors meeting. The Annual Electors meeting would normally occur after the next Ordinary meeting, but as the Student Emersion program will be in Westonia that week and the annual thank you dinner to be held on the Thursday night it would be suggested to hold the Annual General Meeting in early March, say Tuesday 9th March 2021.

Statutory Environment

Local Government Act 1995 (As Amended)

5.27. Electors' general meetings

- (1) A general meeting of the electors of a district is to be held once every financial year.
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.
- (3) The matters to be discussed at general electors' meetings are to be those prescribed.

5.54. Acceptance of annual reports

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

* Absolute majority required.

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

[Section 5.54 amended by No. 49 of 2004 s. 49.]

5.55. Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

Division 4 — General

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and

(b) ensure that audits are conducted successfully and expeditiously.

(2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.

(3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —

(a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and

(b) ensure that appropriate action is taken in respect of those matters.

(4) A local government is to —

(a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and

(b) forward a copy of that report to the Minister,

by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

[Section 7.12A inserted by No. 49 of 2004 s. 8.]

Local Government (Financial Management) Regulations 1996

51. Completion of financial report

(1) After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.

(2) A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.

[Regulation 51 amended in Gazette 18 Jun 1999 p. 2639; 20 Jun 2008 p. 2726.]

Policy Implications

Council does not have a policy in relation to this matter.

Strategic Implications

Nil

Financial Implications

Nil

Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That Council accepts the recommendation from the Audit Committee, therefore:

1. reconfirms the Annual Financial Report for the Financial Year 2019/20;
2. reconfirms the Annual Report for the 2019/20 Financial Year inclusive of the above as presented;
3. Adopts the Audit Report for 2019/20 Financial Year;
4. Adopts the Management Report for the 2019/20 Financial Year; and
5. Advertises Annual Elector's Meeting be held on (Tuesday 9th March 2021), commencing at (6.30pm) in the Old Miner Hall.

RESOLUTION

Moved: Cr Corsini **Seconded:** Cr Della Bosca

A02-02/21 That the Audit Committee recommends the following to Council:

1. reconfirms the Annual Financial Report for the Financial Year 2019/20;
2. reconfirms the Annual Report for the 2019/20 Financial Year inclusive of the above as presented;
3. Adopts the Audit Report for 2019/20 Financial Year;
4. Adopts the Management Report for the 2019/20 Financial Year; and
5. Advertises Annual Elector's Meeting be held on Tuesday 9th March 2021, commencing at 6.30pm in the Old Miner Hall.

CARRIED 5/0

7. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

8. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING

Nil

9. DATE AND TIME OF NEXT MEETING

To be Advised

10. MEETING CLOSURE

There being no further business the President, Cr Day declared the meeting closed at 3.44pm