



Minutes of the Audit Committee

Audit Committee Meeting

To be held in Council Chambers, Wolfram Street Westonia
Thursday 16th March 2023

CONFIRMATION OF MINUTES

These minutes were confirmed by the Council on 16th March 2023 as a true and accurate record of the Audit Committee Meeting held 16th March 2023.

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Cr Mark Crees
Shire President

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

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1. DECLARATION OF OPENING

The President, Cr Crees welcomed Councillors and staff and declared the meeting open at 2.24 pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

Cr RM Crees	<i>Shire President</i>
Cr RA Della Bosca	<i>Deputy Shire President</i>
Cr WJ Huxtable	
CR RS Corsini	
Cr KM Day	
Cr DL Geier	

Staff:

Mr.AW Price	<i>Chief Executive Officer</i>
Mrs JL Geier	<i>Deputy Chief Executive Officer</i>

Members of the Public: Nil

Apologies: Nil

Approved Leave of Absence: Nil

3. PUBLIC QUESTION TIME (2.25PM – 2.48PM)

Nil

4. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS

That the Minutes of the Audit Committee Meeting held on Thursday 17th March 2022 be confirmed as a true and correct record.

RESOLUTION

Moved:	Cr Day	Seconded:	Cr Corsini
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AC01/03-23 That the Minutes of the Audit Committee Meeting held on Thursday 17th March 2023 be confirmed as a true and correct record.

CARRIED 6/0


5. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

Nil:

6. MATTERS REQUIRING A COUNCIL DECISION

6.1.1 COMPLIANCE AUDIT RETURN 2022

Responsible Officer:	Bill Price, CEO
Author:	Bill Price, CEO
File Reference:	ES1.6.1
Disclosure of Interest:	Nil
Attachments:	Attachment 6.1.1 Compliance Audit Return 2021
Signature:	Officer CEO



Purpose of the Report

Executive Decision

Legislative Requirement

The purpose of this report is for Council to adopt the 2022 Annual Compliance Audit Return as presented.

Background

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

The completed CAR is required to be presented to Council for consideration and adoption, signed by the Shire President and CEO and subsequently submitted to the Director General of the Department of Local Government before 31st March.

Comment

The Compliance Audit Return has been a mandatory requirement since the Local Government (Audit) Regulations 1999, were amended and made applicable from 1 January 2000.

Senior staff have been involved in the completion of the Compliance Audit Return, certifying their actions and that of the Council, relating to the return covering the 2022 calendar year.

Staff involved in the process included.

- Chief Executive Officer
- Deputy CEO

The Return is to be jointly certified by the Shire President and the Chief Executive and subsequently submitted to the Director General of the Department of Local Government before 31st March.

Statutory Environment

Local Government (Audit) Regulations 1996 – Regulations 13, 14 & 15 – Compliance Audit Returns.

Policy Implications

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

Strategic Implications

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

Financial Implications

Nil.



Voting Requirements

Simple Majority

Absolute Majority

OFFICER RECOMMENDATIONS

That Council as per the Audit Committee:

1. receives the Compliance Audit Return 2022; and
2. recommends to Council that the Compliance Audit Return 2022 be endorsed and authorise the Shire President and CEO to sign the CAR for dispatch to the Department of Local Government as per the requirements of the Local Government Act 1995.

RESOLUTION

Moved: Cr Della Bosca

Seconded: Cr Huxtable

AC02/03-23

That Council as per the Audit Committee:

1. receives the Compliance Audit Return 2022; and
2. that the Compliance Audit Return 2022 be endorsed and authorise the Shire President and CEO to sign the CAR for dispatch to the Department of Local Government as per the requirements of the Local Government Act 1995.

ABSLOUTE MOJORITY CARRIED 6/0

6.1.2 BUDGET REVIEW 2022/2023

Responsible Officer:	Bill Price, CEO
Author:	Bill Price, CEO
File Reference:	F1.3.3
Disclosure of Interest:	Nil
Attachments:	Attachment 6.1.2 Budget Review Documents
Signature:	Officer CEO



Purpose of the Report

- Executive Decision Legislative Requirement

The purpose of this report is for Council to consider and adopt the reviewed 2022/23 budget.

Background

Local Governments are required to conduct a Budget Review in accordance with Regulation 33A of the Local Government (Financial Management) Regulations 1996. These Regulations state:

- 1. "Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.*
 - 2. Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the Council.*
 - 3. A Council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*
- *Absolute majority required.*
- 4. Within 30 days after a Council has made a determination, a copy of the review and determination is to be provided to the Department."*

A Budget Review for the period ending 28th February 2023 has been completed and is presented for Council's consideration.

Comment

In adopting the 2022/2023 Budget, Council, as required, adopted a level of material variances for reporting purposes. The level of material variance reporting set by Council is \$10,000 and 15%. Staff have used this variance in their analysis.

The nature of the review is to predict estimates of material variations likely to occur as at 30 June 2022.

Statutory Environment

Local Government (Financial Management) Regulation 34 1996
Local Government Act 1995 section 6.4

Policy Implications

Nil

Strategic Implications

Nil



Financial Implications

Nil



Voting Requirements



Simple Majority



Absolute Majority

OFFICER RECOMMENDATIONS

That the Council as per Audit committee recommendation:

1. Receive the 2022/2023 Budget Review for the period ending 28th February 2023 and adopt the recommended Budget figures as presented.
2. Forward the review to the Department of Local Government as per the requirements of the act.

RESOLUTION

Moved:

Cr Day

Seconded:

Cr Della Bosca

AC03/03-23

That the Council as per Audit committee recommendation:

1. Receive the 2022/2023 Budget Review for the period ending 28th February 2023 and adopt the recommended Budget figures as presented.
2. Forward the review to the Department of Local Government as per the requirements of the act.

CARRIED 6/0

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

The next Audit meeting of Council will be held on Thursday schedule 20th April 2023 commencing at 2.30pm

10. MEETING CLOSURE

There being no further business the President, Cr Crees declared the meeting closed at 2.48pm