

Shire of Tammin

AUDIT AND RISK COMMITTEE MEETING

MINUTES



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NOTICE OF MEETING

Dear Elected Member,

Please be advised that a meeting of the Audit and Risk Committee of the Shire of Tammin was held on Thursday 7th March 2024 in the Council Chambers, 1 Donnan Street Tammin, commencing at 4:09pm.

A handwritten signature in black ink, appearing to read 'Joanne Soderlund'.

Joanne Soderlund
Chief Executive Officer

8 March 2024

CHARTER

The role of the Audit and Risk Committee is to provide an independent oversight of the financial systems of a local government on behalf of Council. The Council (unless delegated to the Audit and Risk Committee) is required to meet a minimum of once per year with the Auditor (which may be by video or telephone).

Members of the Audit and Risk Committee are Cr's, Charmaine Thomson, T. Nicholls & G Stephens.

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1. DECLARATION OF OPENING

The Chairperson will declare the meeting open at 4:09 pm.

1.1 ACKNOWLEDGEMENT TO COUNTRY

We begin today by acknowledging the Ballardong Noongar People as traditional custodians of the land and skies on which we gather, and we pay our respects to their Elders, past, present and emerging.

2. RECORD OF ATTENDANCE

Present:

In Attendance: Cr Nicholls, Cr Charmaine Thomson, CEO Soderlund, MFC King

Leave of Absence:

Nil

Apologies: Cr Stephens

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME

Nil

5. DECLARATIONS OF INTEREST

Nil

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

Nil

7. AGENDA ITEMS

7.1 Compliance Audit Return - 2023

Location:	Shire of Tammin
Applicant:	Chief Executive Officer
Date:	1 March 2024
Author:	Joanne Soderlund
Item Approved by:	Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	Nil
Attachments:	Attachment Item 7.1 - Compliance Audit Return 2023

Proposal/ Summary

For The Committee to review the 2023 Compliance Audit Return and recommended its adoption by Council.

Background

Each local government is to carry out a compliance audit (following the end of each calendar year) against the requirements included in the Department of Local Government, Sports & Cultural Industries Compliance Audit Return (CAR).

The Report is first to be presented to the Audit Committee for its consideration and direction to address any issues it may have.

In cases of non-compliance, additional information is required, explaining or qualifying the issues, together with explanation of what remedial action has been taken or proposed, with such information to be included in the Agenda item. Each Committee Member is to be provided the opportunity to review the completed Return and make comment.

The adoption of the Return is to be recorded in the minutes of the subsequent Council meeting.

The completed Return is to be submitted to the Department of Local Government by 31 March 2023.

Comment

The Compliance Audit Return has been completed and is now presented to the Shire's Audit Committee in accordance with Regulations. No areas of non-compliance were identified in the 2023 return.

Consultation

Chief Executive Officer

Policy Implications

Nil

Statutory Environment

Local Government Act –

s7.13(1)(i) provides that: Regulations may make provision –

- (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

Local Government (Audit) Regulation 1996

Clause 14 provides that:

- (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) A compliance audit return is to be –
 - (a) presented to the council at a meeting of the council;
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

Strategic Implications

“Civic Leadership Strategies

Our Councillors and community leaders have vision, are accessible, act with transparency and integrity, and act in good faith on behalf of their constituents.

The following outcomes and strategies have been identified to achieve this vision.

Outcome 6.1 Strong governance and leadership, demonstrating fair and equitable community values

6.1.1 Deliver sustainable governance through transparent and robust policy and processes

6.1.2 *Undertake the civic duties of Council with the highest degree of ethics*”

OFFICER RECOMMENDATION:

That the Audit Committee, pursuant to Regulation 14 of the Local Government (Audit) Regulations 1996, recommend to Council that it:

1. Adopt the attached Compliance Audit Return 2023;
2. Authorise the Shire President and Chief Executive Officer to certify the Return; and,
3. Instruct the Chief Executive Officer to lodge the CAR 2023 with the Department of Local Government, Sport and Cultural Industries.

Moved: Cr Nicholls

Seconded: Cr Charmaine Thomson

Vote: Absolute Majority

Carried/Lost: 2/0

8. CLOSURE OF MEETING

There being no further business, the Chairperson will declare the meeting closed at 4:12 pm.