

# Shire of Tammin

## AUDIT COMMITTEE MEETING

### UNCONFIRMED MINUTES



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A meeting of the Audit Committee of the Shire of Tammin was held on Wednesday 23 February 2022 in the Council Chambers, 1 Donnan Street Tammin, commencing at 5:23pm.

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

Joanne Soderlund  
Chief Executive Officer

23 February 2022

#### **CHARTER**

The role of the Audit 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 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 Committee are Cr's, G. Batchelor, T. Nicholls, C (Charmaine) Thomson, C (Courtney) Thomson & B. Leslie.

## **ORDER OF BUSINESS & TABLE OF CONTENTS**

1. Declaration of opening
- 1.1 Acknowledgment to Country
2. Record of attendance
3. Response to Previous Questions taken on Notice
4. Public Question Time
5. Declarations of Interest
6. Confirmation of previous minutes
- 6.1 Audit Committee Meeting Minutes – 9 December 2021
7. Agenda Items
- 7.1 Compliance Audit Return 2021
8. Closure of meeting

## **1. DECLARATION OF OPENING**

The Chairperson declared the meeting open at 5:23pm.

### **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:**

Cr G Batchelor	Member
Cr T Nicholls	Member
Cr Thomson	Member
Cr C Thomson	Member

### **In Attendance:**

Cr N Caffell	Councillor
Joanne Soderlund	Chief Executive Officer
Morgan Ware	Manager of Finance & Corporate Services
Fabian Houbrechts	Manager of Works & Services

### **Leave of Absence:**

Nil

### **Apologies:**

Cr Leslie

## **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**

Minutes of the previous Audit Committee meeting, held on 9 December 2021 are included as an attachment to this Agenda.

## **6.1 Audit Committee Meeting Minutes – 9 December 2021**

### **STATUTORY IMPLICATIONS**

Section 5.22 (2) of the *Local Government Act 1995* Section 5.22 (2) requires minutes of all council and committee meetings to be submitted to the next meeting of the council or the committee, as the case requires, for confirmation

#### **TAC 01/22 MOTION**

**That the minutes of the Audit Committee meeting held on 9 December 2021 be confirmed as a true and accurate record of proceedings.**

**Moved: Cr Nicholls**

**Seconded: Cr Thomson**

**Vote: Simple Majority**

**Carried: 4/0**

## **7. AGENDA ITEMS**

### **7.1 Compliance Audit Return - 2021**

<b>Location:</b>	Shire of Tammin
<b>Applicant:</b>	Manager of Finance and Administration
<b>Date:</b>	21 February 2022
<b>Author:</b>	Morgan Ware
<b>Item Approved by:</b>	Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil
<b>File Reference:</b>	Nil
<b>Attachment/s:</b>	Attachment Item 7.1 - Compliance Audit Return 2021

#### **Proposal/ Summary**

For The Committee to review the 2021 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 2021.

#### **Comment**

The Compliance Audit Return has been completed and is now presented to the Shire's Audit Committee in accordance with Regulations. The following areas were found to be non- compliant.

Section / Reference	Question	Response	Comments
Disclosure of Interest S5.51A(1) & (3)	Did the CEO prepare, and implement and publish an up-to-date version on the local government's website, a code of conduct to be observed by employees of the local government?	The Shire of Tammin currently have a Code of Conduct that was originally used for council members, committee members and employees in accordance with Admin Regs 34B and 34C. On the 3 February 2021 the Local Government (Model Code of Conduct) Regulations 2021 took effect requiring local governments to prepare and adopt the new Model Code for Councillors, Committee Members and Candidates. The Model Code was adopted by the Shire of Tammin at its February OCM and subsequently published on the website in place of the old Code of Conduct.	The original Code of Conduct will still apply to employees however it would be better practise to update the code specifically just for employees. This code will also need to be published on the website. An agenda item will be put to the March Council Meeting to update the Code of Conduct for Employees.

This year's CAR required responses to a total of 98 questions (102 in 2020) not all of which applied to the operations of the Shire of Tammin in 2021.

### **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*

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*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"*

### **TAC 02/22 MOTION**

**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 2021;**
- 2. Note the area of non-compliance requiring review and correction and the action to be taken by staff to remediate the non-compliance;**
- 3. Authorise the Shire President and Chief Executive Officer to certify the Return; and,**
- 4. Instruct the Chief Executive Officer to lodge the Compliance Audit Return 2021 with the Department of Local Government, Sport and Cultural Industries.**

**Moved: Cr C Thomson**

**Seconded: Cr Nicholls**

**Vote: Absolute Majority**

**Carried: 4/0**

**8. CLOSURE OF MEETING**

There being no further business, the Chairperson will declare the meeting closed at 5:26pm.



