

## Shire of Tammin

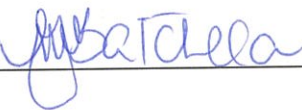


### DECLARATION

I declare that the minutes of the:

Audit Committee Meeting held on 8<sup>th</sup> December 2022 was confirmed at the Ordinary Council Meeting held on 15<sup>th</sup> December 2022.

Name: Glenice Batchelor

Signed: 

Being the person presiding at the meeting at which these minutes were confirmed.

Date: 15/12/2022.

# Shire of Tammin

## AUDIT COMMITTEE MEETING

### MINUTES



1 Donnan Street, Tammin  
PO Box 53, Tammin WA 6409  
Telephone: 9637 0300 Facsimile: 9637 1117  
Email: shire@tammin.wa.gov.au

A meeting of the Audit Committee of the Shire of Tammin was held on Thursday 8 December 2022 in the Council Chambers, 1 Donnan Street Tammin, commencing at 3:35pm.

Joanne Soderlund  
Chief Executive Officer

6 December 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 and C (Charmaine) Thomson.

**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
7. Agenda Items
- 7.1 Interim Audit finding for year ended 30 June 2022
8. Closure of meeting

**1. DECLARATION OF OPENING**

The Chairperson declared the meeting open at 3:35pm.

**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

Shire President

Cr Nicholls

Deputy Shire President (*Attendance electronically as per Admin Regulation 14C(2)*).

Cr Thomson (Charmaine)

Councillor

**In Attendance:**

Joanne Soderlund

Chief Executive Officer

Morgan Ware

Manager of Finance & Administration

**Leave of Absence:**

Nil

**Apologies:**

Nil

**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 Audit Report 2021/22 Financial Year

<b>Location:</b>	Shire of Tammin
<b>Applicant:</b>	Manager of Finance and Administration
<b>Date:</b>	6 December 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>Attachments:</b>	Attachment Item 7.1 – Audit Report 30 June 2022 Attachment Item 7.1 - Annual Financial Statement 30 June 2022

#### PROPOSAL / SUMMARY

To receive the Audit Report for the 2021/22 Financial Year and recognise the meeting held with the Shire's Auditors.

#### BACKGROUND

Section 7.12A, clause 2, of the *Local Government Act 1995* requires that a local government is to meet with the auditor as least once in each financial year. MACRI Partners were engaged to conduct the 2021/22 audit to present to the Office of Auditor General (OAG).

The 2021/22 Annual Financial Report and Independent Auditors Report for the 2021/22 financial year have been circulated to all Council members. The Audit Committee representatives Cr Batchelor and Cr Thomson alongside Executive team Joanne Soderlund and Morgan Ware met with representatives of MACRI and the Office of the Auditor General (OAG) for the exit meeting on Thursday 17 November 2022 to discuss the Audit Closing Report and Annual Financial Statements.

#### COMMENT

The Shire of Tammin has been issued a 'clean' unqualified audit report. No issues were raised by the OAG in the audit report.

#### CONSULTATION

Nil

#### STATUTORY ENVIRONMENT

##### *Local Government Act 1995*

##### **7.1A. Audit committee**

- 1) *A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.*
- 2) *The members of the audit committee of a local government are to be appointed\* by the local government and at least 3 of the members, and the majority of the members, are to be council members.*

**\* Absolute majority required.**

- 3) A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent the CEO as a member of an audit committee.
- 4) An employee is not to be a member of an audit committee.

#### **7.1B. Delegation of some powers and duties to audit committees**

- 1) Despite section 5.16, the only powers and duties that a local government may delegate\* to its audit committee are any of its powers and duties under this Part other than this power of delegation.  

**\*Absolute majority required.**
- 2) A delegation to an audit committee is not subject to section 5.17.

#### **7.1C. Decisions of audit committees**

Despite section 5.20, a decision of an audit committee is to be made by a simple majority.

#### **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

#### **Local Government (Audit) Regulations 1996**

##### **16. Audit committee, functions of**

An audit committee —

- (a) is to provide guidance and assistance to the local government —
  - (i) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and
  - (ii) as to the development of a process to be used to select and appoint a person to be an auditor; and
- (b) may provide guidance and assistance to the local government as to —
  - (i) matters to be audited; and
  - (ii) the scope of audits; and
  - (iii) its functions under Part 6 of the Act; and
  - (iv) the carrying out of its functions relating to other audits and other matters related to financial management; ...

#### **POLICY IMPLICATIONS**

Nil

#### **FINANCIAL IMPLICATIONS**

Nil

#### **STRATEGIC IMPLICATIONS**

Nil

**TAC 05/22 MOTION**

That the Audit Committee recommend to Council:

1. That it, pursuant to *Section 7.12A (3) of the Local Government Act 1995*, receive the "Unqualified" Independent Audit Report from the Office of the Auditor General for the 2021/22 financial year
2. That it, pursuant to *Section 7.12A (2) of the Local Government Act 1995*, recognises the exit meeting held with the Office of the Auditor General and MACRI partners on the 17 November 2022 as a meeting with the auditor of the Local Government.

Moved: Cr Thomson

Seconded: Cr Nicholls

Vote: Absolute Majority

Carried: 3/0

**8. CLOSURE OF MEETING**

There being no further business, the Chairperson will declare the meeting closed at 3:40pm.

