

Shire of Tammin

AUDIT AND RISK 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

NOTICE OF MEETING

Dear Elected Member,

Please be advised that a meeting of the Audit and Risk Committee of the Shire of Tammin will be held on Monday 24th June 2024 in the Council Chambers, 1 Donnan Street Tammin, commencing at 4:30pm.

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

Joanne Soderlund
Chief Executive Officer

21 June 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 with a vacant position left by the resignation of G Stephens.

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1. DECLARATION OF OPENING

The Chairperson declared the meeting open at 4:49 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 Charmaine Thomson, Cr Tanya Nicholls and CEO Joanne Soderlund.

Leave of Absence:

Nil

Apologies:

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 Financial Management Review for period ended 30 June 2024

Location:	Shire of Tammin
Applicant:	Nil
Date:	21 June 2024
Author:	Joanne Soderlund
Item Approved by:	Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	Nil
Attachments:	PRIVATE & CONFIDENTIAL: Attachment Item 7.1 – Financial Management Review Report

Proposal/ Summary

The attached Financial Management Review Report has been prepared by Accwest Consultants for the period ended 30 April 2024 and presents to Council for its information and action.

Background

Accwest were appointed to assist the Chief Executive Officer prepare the Financial Management Review. Local Government (Financial Management) Regulation 5(2)(c) requires the Chief Executive Officer to undertake a review of the appropriateness and effectiveness of the financial management systems and procedures (“a financial management review”) at least not less than once in every three (3) financial years and report the results of those reviews to Council.

The fieldwork was conducted onsite in May 2024 by Megan Shirt – Director Accwest Pty Ltd with assisting Consultant Jillian Brazil.

Comment

The Financial Management Review Letter identified fifteen areas in need of mitigation to overcome process deficiency (Appendix A) and also assessed prior year findings of various audit reports and the current status (Appendix B). Management will undertake the necessary action to ensure compliance within the time frame specified and submit the progress of actions as a regular item to the Audit Committee.

Consultation

Accwest Director – Megan Shirt
Accwest Director – Glenn Nordsvan
Assisting Consultant – Jillian Brazil

Policy Implications

Nil

Statutory Environment

5. CEO's duties as to financial management

- (1) *Efficient systems and procedures are to be established by the CEO of a local government —*
- (a) *for the proper collection of all money owing to the local government; and*
 - (b) *for the safe custody and security of all money collected or held by the local government; and*
 - (c) *for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process); and*
 - (d) *to ensure proper accounting for municipal or trust —*
 - (i) *revenue received or receivable; and*
 - (ii) *expenses paid or payable; and*
 - (iii) *assets and liabilities;**and*
 - (e) *to ensure proper authorisation for the incurring of liabilities and the making of payments; and*
 - (f) *for the maintenance of payroll, stock control and costing records; and*
 - (g) *to assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.*
- (2) *The CEO is to —*
- (a) *ensure that the resources of the local government are effectively and efficiently managed; and*
 - (b) *assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and*
 - (c) *undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.*

Strategic Implications

Nil

OFFICER RECOMMENDATION:

That the Audit Committee recommend to Council that:

Council note the Financial Management Review findings, for the period ended 30 June 2024, and for findings to be actioned by staff and addressed within the time specified. Further that an update of the progress as per Appendix A and B be submitted to the audit Committee as a regular agenda item at each meeting.

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 5:04pm.