



**Minutes of
Audit Committee Meeting
15th October 2019**

Shire of Dundas**Audit Committee****Delegated Duties and Responsibilities**

The following duties and responsibilities are delegated to the Audit Committee by the Council at the Ordinary Meeting of the Council held on the 21st October 2014:-

1. Provide guidance and assistance to the Council in carrying out the functions of the Shire in relation to audits which includes risk management, internal controls and legislative compliance.
2. Develop and recommend to the Council an appropriate process for the selection and appointment of a person as the Shires auditor.
3. Develop and recommend to the Council a written format for the proposal to tender for the Shires audit. The proposal is to include –
 - the objectives of the audit;
 - the scope of the audit;
 - a plan of the audit;
 - details of the remuneration and expenses to be paid; and
 - the method of communication to be used between the auditor and the Shire.
- 4 Recommend to the Council the person or persons to be appointed as auditor.
- 5 Liaise with the CEO to ensure that the Shire does everything in its power to:
 - assist the auditor to conduct the audit and carry out his or her other duties under the Local Government Act 1995; and
 - ensure that audits are conducted successfully and expeditiously.
- 6 Examine the reports of the auditor after receiving a report from the CEO on the matters and –
 - determine if any matters raised require action to be taken by the Shire; and
 - ensure that appropriate action is taken in respect of those matters.
- 7 Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and present the report to the Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time.
- 8 Review the relevant audit process annually to ensure that it is effective and meets the objectives of the Shires “Internal Audit and Risk Management Policy”.
- 9 Oversee the Shires Risk Management Plan and
 - support the implementation of the risk management and culture development program throughout the Shire;
 - make recommendation of the risk tolerance level for the Council to consider and adopt as appropriate;
 - bring to the attention of the Council the high to extreme identified risks and their recommended treatment;
 - establish the risk management plan which is aligned with the strategic planning process; and
 - actively promote risk management throughout the Shire.
- 10 To meet with the auditor at least once in every year in accordance with Section 7.12A(2) of the Local Government Act 1995.

Delegation reviewed and adopted without amendment at Ordinary Meeting of Council held 21ST October 2014

Minutes of the Audit Committee Meeting held in the Council Chambers at the Shire Administration Office – Prinsep Street Norseman on the 15th October 2019 commencing at 6.00pm

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1 Declaration of Opening

The Chairperson welcomed all those in attendance and declared the meeting open at 5:02 pm.

2 Declarations of Financial, Proximity and Impartiality Interests

Nil

3 Records of Attendance / Officers / Apologies***Present:***

Cr L Bonza	Shire President
Cr R Patupis	Deputy Shire President
Cr V Wyatt	
Cr S Warner	

P Fitchat	Chief Executive Officer
A Rodrigo	Manager Finance & Administration
T Dixon	Acting Senior Administration Officer

Marius van der Merwe	Partner, Butler Settineri
Liang Wong	Assistant Director, Office of the Auditor General for WA

Apologies:

Cr R Patupis
Cr B Bayley

4 Confirmation of Minutes of Previous Meeting**Recommendation**

That the minutes of the Audit Committee meeting held on 2nd August 2019 be confirmed as a true and accurate record

Moved Cr: Hogan
Seconded Cr: S Warner

Resolution

That the minutes of the Audit Committee meeting held on 2nd August 2019 be confirmed as a true and accurate record

Carried by: Simple Majority For: 4 Against: 0

5 Reports of Officers

Agenda Reference & Subject	
5.1 Acceptance of the Auditor’s Report for the year ended 30th June 2019.	
Location / Address	Shire of Dundas
File Reference	FM.AD
Author	Aruna Rodrigo – Manager Finance & Administration
Date of Report	15th October 2019
Disclosure of Interest	Nil

Summary

For the Audit Committee to review the Audit Report for the year ended 30th June 2019 together with the CEO’s comments on draft Management Report, recommending to Council the actions identified as part of this review.

Background

On the inside cover sheet to this agenda is the list of duties and responsibilities that Council has delegated to the Audit Committee. In particular items 6 and 7 are relevant to this meeting.

Statutory Environment

Items 6 & 7 of the Delegated Duties and Responsibilities as well as Section 7.12A(2) of the Local Government Act 1995.

In accordance with delegation numbers 6 & 7 the Audit Committee is to review the Auditor’s Report and the CEO’s comments on the Draft Management Report and present the Audit report with the draft Financial Statements to the Council prior to the end of the next financial year.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Consultation

Liang Wong, Assistant Director, Office of Auditor General for WA, CEO, Senior Administration Officer

Comment

The Shires auditor, the Office of Auditor General for WA has presented his Annual Audit Completion report given in the Papers relating for 2018/19 financial year. The draft audit report, the draft Management Report and the Draft Audited Financial Statements are also included in papers relating.

Voting Requirements

Simple majority

Recommendation

That the Audit Committee recommend to Council that
1. the Auditor’s Report for 2018/19 and
2. Draft Audited Financial Statements for 2018/19
be accepted.

Moved Cr: Hogan
Seconded Cr: S Warner

Resolution

That the Audit Committee recommend to Council that
1. the Auditor’s Report for 2018/19 and
2. Draft Audited Financial Statements for 2018/19
be accepted.

Carried by: Simple Majority For: 4 Against: 0

6 Next Meeting

The next meeting of the Audit Committee will be called as required.

7 Closure of Meeting

There being no further matters for discussion the Chairperson closed the meeting at 5:44 pm.