



Shire of Victoria Plains

Agenda for an Audit Committee Meeting to be held

On	Wednesday 14 June 2017
At	Council Chambers, Calingiri
Commencing	10.30am

SHIRE OF VICTORIA PLAINS
AUDIT COMMITTEE MEETING

Dear Member

Notice is hereby given that an Audit Committee Meeting will be held in Council Chambers, Calingiri on Wednesday 14 June 2017, commencing at 10.30am.

The business to be transacted is shown in the Agenda.

Glenda M Teede
Chief Executive Officer

14 June 2017

DISCLAIMER:

The recommendations contained in the Agenda are subject to confirmation by Council. The Shire of Victoria Plains warns that any person(s) who has an application lodged with Council should rely on written confirmation of the decision made at the Council meeting. No responsibility whatsoever is implied or accepted by the Shire of Victoria Plains for any act, omission, statement or intimation taking place during a Council meeting.

1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

2 ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE GRANTED

Attendance:

Apologies:

3 Minutes 15 March 2017

3.1 Business arising from Minutes – 15 March 2017

Carry over – Minutes are not on Flux.

4 GENERAL BUSINESS

4.1 Resignation from Committee

Mr Graham Nixon has resigned from the Committee and as such a replacement committee member will need to be appointed. The President has sent a letter of thanks to Mr Nixon.

RESOLUTION 86/2017

Moved: Cr S Penn

Seconded: Cr P Carr

That Council review the structure and role of the Audit Committee as defined by the Local Government Act.

Motion Put and Carried: 5/0

4.2 Appointment of Auditors

FILE REFERENCE	F1.4.2
REPORT DATE	31 st May 2017
APPLICANT/PROPONANT	Not Applicable
OFFICER DISCLOSURE OF INTEREST	Nil
PREVIOUS MEETING REFERENCES	Nil
AUTHOR	Ian Graham - DCEO
ATTACHMENTS	Nil

PURPOSE OF REPORT

To allow the Audit Committee to make a clarification and recommendation to Council in regard to appointment of the auditor. In January 2016, the Audit Committee recommended to Council the appoint of Anderson, Munro & Wyllie

as Shire auditors for a three (3) year period 2016 to 2019.

BACKGROUND

In accordance with the Local Government Act 1995 Section 7.3(1) the Local Government is to appoint by absolute majority a 'person' on the recommendation of the Audit committee to be its Auditor.

Section 7.3 (3) of the Act describes a 'person' as:

- a.) a registered company auditor, or
- b.) an approved auditor.

COMMENT

The Shire has received advice from the Department of Local Government that the appointment of an auditor must be a "person" in order to comply with Section 7.3 of the LG Act 1995 (as above). Therefore a further recommendation to Council is required including the name of the person appointed as auditor.

The Department has advised the Shire that this is not considered to be a non-compliance issue, it is a technicality only.

POLICY REQUIREMENTS

Nil

LEGISLATIVE REQUIREMENTS

Local Government Act 1995 Section 7.3.

STRATEGIC IMPLICATIONS

Corporate Business Plan references and impacts:-

Strategy 4.3.1 "Maintain/retain full compliance with statutory obligations".

➤ **Environment**

There are no known significant environmental implications associated with this proposal.

➤ **Economic**

There are no known significant economic implications associated with this proposal.

➤ **Social**

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority Required: Yes

RESOLUTION 87/2017

Moved: Cr N Clarke

Seconded: Cr S Penn

That further to Resolution 4/2016, the Audit Committee recommends that Mr Billy-Joe Thomas of Anderson, Munro, Wyllie be appointed as the Shire auditors for a 3 year period 2016 to 2019.

Motion Put and Carried: 5/0

4.3 Addition to Credit Card Policy

FILE REFERENCE	A1.1.7
REPORT DATE	31 st May 2017
APPLICANT/PROPOSANT	Not Applicable
OFFICER DISCLOSURE OF INTEREST	Nil
PREVIOUS MEETING REFERENCES	Nil
AUTHOR	Ian Graham - DCEO
ATTACHMENTS	Nil

PURPOSE OF REPORT

To request that Council adopt an additional clause relating to credit card transaction authorisations for inclusion in the Shire Credit Card policy.

BACKGROUND

Following advice received by the DCEO/Finance and Administration Manager at the annual Moore Stephens Annual Financials training course, an additional clause in the Shire Credit Card policy relating to authorisation of credit card transactions is recommended.

The purpose of the additional clause is to ensure that all credit card transactions are authorised by at least two (2) senior management, to improve accountability, comply with audit and statutory obligations and reduce the risk of fraud.

COMMENT

Following the recent publicly released Crime and Corruption Commission reports relating to WA local governments and subsequent advice received from Moore Stephens, an additional clause in the Shire Credit Card policy relating to authorisation of credit card transactions is recommended.

POLICY REQUIREMENTS

“Use of Shire Credit Card” policy to be updated in the Shire Policy Manual.

LEGISLATIVE REQUIREMENTS

Nil.

STRATEGIC IMPLICATIONS

Corporate Business Plan references and impacts:-

Strategy 4.3.1 “Maintain/retain full compliance with statutory obligations”.

➤ Environment

There are no known significant environmental implications associated with this proposal.

➤ Economic

There are no known significant economic implications associated with this proposal.

➤ **Social**

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority Required: No

RESOLUTION 88/2017

Moved: Cr S Penn

Seconded: Cr N Clarke

**That the Shire of Victoria Plains adopts the following additional clause for inclusion in the Shire of Victoria Plains "Use of Credit Cards" policy:-
Authorisation of transactions:-**

- **CEO credit card – to be authorised by card holder plus DCEO/Finance & Administration Manager or Works & Services Manager,**
- **DCEO/Finance & Administration Manager credit card – to be authorised by card holder plus CEO or Works & Services Manager,**
- **Works & Services Manager – to be authorised by card holder plus CEO or DCEO/Finance & Administration Manager.**

Motion Put and Carried: 5/0

5 DECLARATION OF CLOSURE

There being no further business the Chairperson declared the meeting closed at 10.55.

Signed this

31

day of

Jan 2018

Presiding Member

