



MINUTES
Audit Committee Meeting
15 May 2023

Shire of Victoria Plains
Council Chambers, Calingiri
AND
via E-Meeting Protocol

Commencing – 3.04 PM

UNCONFIRMED AUDIT MINUTES

DISCLAIMER:

The recommendations contained in this document are officers' recommendations only and should not be acted upon until Council has resolved to adopt those recommendations.

The resolutions of Council should be confirmed by perusing the minutes of the Council meeting at which these recommendations were considered. Resolutions are not considered final until the minutes of the meeting are confirmed or advised in writing by the CEO or authorised person.

Members of the public should also note that they act at their own risk if they enact any resolution prior to receiving official written notification of Council's decision.

Recording of Meeting

Members of the public are advised that meetings of Council are audio recorded to assist with ensuring an accurate record of the meeting is provided for the formal minutes of the meeting. In terms of the Privacy Act 1998 this may involve the recording of personal information provided at the meeting. The provision of any information that is recorded is voluntary, however if any person does not wish to be recorded they should not address or request to address the meeting. By remaining in this meeting, you consent to the recording of the meeting.

You are not permitted to record this meeting with any recording device, unless you have the express authorisation of the Council of the Shire of Victoria Plains.

E – Disclaimer

It is the Presiding Member's responsibility to preserve order in the meeting and this can be more difficult in an eMeeting. Therefore, each Council Member must consistently and respectfully follow the Local Government's Meeting Procedures Local Law, any additional eMeeting guidance provided by the Local Government and support the Presiding Member in their conduct of the eMeeting.

The pace of an eMeeting should be slow and orderly. The following practices will help avoid confusion and support effective eMeetings:

Speak clearly and slowly, as connections may be distorted or delayed;

Always state your name to indicate to the Presiding Member that you wish to speak. Restate your name if the Presiding Member has not heard you at first;

In debate, only speak after the Presiding Member has acknowledged you. Then state your name, so that others know who is speaking;

Follow the Presiding Member's directions and rulings;

If you are unclear about what is happening in an eMeeting, immediately state your name to draw the Presiding Member's attention and enable you to then seek clarification from the Presiding Member;

Avoid looking for opportunities to call Points of Order; instead, politely and respectfully gain the Presiding Member's attention and explain any deviation from your Meeting Procedures, the Local Government Act or any other relevant matter.

Commonly-used abbreviations

AAS / AASB	Australian Accounting Standard / Australian Accounting Standards Board
BF Act	Bush Fire Act 1954
BFB	Bush fire brigade
CEO	Chief Executive Officer
CDO	Community Development Officer
DBCA	Dept of Biodiversity, Conservation and Attractions
DFES	Dept of Fire and Emergency Services
DPLH	Dept of Planning, Lands and Heritage
DWER	Dept of Water and Environmental Regulation
EHO	Environmental Health Officer
EFT	Electronic Funds Transfer
FAM	Finance and Administration Manager
JSCDL	Parliamentary Joint Standing Committee on Delegated Legislation
LEMA	Local Emergency Management Arrangements
LEMC	Local Emergency Management Committee
LG Act	Local Government Act 1995
LGGC	WA Local Government Grant Commission
LPP	Local Planning Policy
LPS	Local Planning Scheme
MOU	Memorandum of Understanding
MRWA	Main Roads WA
NNTT	National Native Title Tribunal
OAG	Office of Auditor General
OCM	Ordinary Council Meeting
PTA	Public Transport Authority
RRG	Regional Roads Group
RTR	Roads to Recovery
SAT	State Administrative Tribunal
SEMC	State Emergency Management Committee
SGC	Superannuation Guarantee Contribution
SJAA	St John Ambulance Association
SWALSC	South West Aboriginal Land and Sea Council
WAEC	WA Electoral Commission
WALGA	WA Local Government Association
WSM	Works and Services Manager

CONTENTS

1.	DECLARATION OF OPENING.....	5
1.1	Opening	5
1.2	Announcements by Shire President	5
3.	RECORD OF ATTENDANCE.....	6
4.	DISCLOSURES OF INTEREST	6
5.	MINUTES OF MEETINGS.....	6
5.1	Confirmation of Council Meeting Minutes	6
6.	REPORTS REQUIRING DECISION.....	7
6.3.1	Audit Strategy Memorandum 2022-23 – Entry meeting.....	7
7.	MEETING CLOSED TO PUBLIC.....	10
8.	CLOSURE OF MEETING.....	10

UNCONFIRMED AUDIT MINUTES



MINUTES

Audit Committee Meeting of the Victoria Plains Shire Council
Held in the Calingiri Shire Chambers Meeting and via E-meeting Protocol
on 15 May 2023 commencing at 3.04 pm

1. DECLARATION OF OPENING

1.1 Opening

The Meeting was declared open by the Presiding Member at 3.04pm.

1.2 Announcements by Shire President

The Shire President reminded Elected Members that the meeting was being recorded for the purposes of Minute Taking and uploading of the recording to the Shire Website for public viewing and the meeting will be run in accordance with the Shire's *Meeting Procedures Law 2018*.

2. REMOTE ATTENDANCE BY ELECTED MEMBERS

THAT:

- Under regulation 14C (2)(b) of the Admin Regulations, the Shire President can approve Elected Member attendance by electronic means;
- In doing so, under r. 14C (5) the Shire President must have regard as to whether the location that the Elected Member intends to attend the meeting, and the equipment intended to be used to attend the meeting, are suitable;
- Electronic means includes, as per r. 14CA(2) by telephone or video conference;
- Suitable equipment would include an electronic device that can hold a Teams meeting, and perhaps, the use of headphones;
- In accordance with r. 14CA (5) the Elected Member must declare that they are able to maintain confidentiality during the meeting. Under r. 14CA(7), the declaration by the Elected Member is recorded in the minutes of the meeting;
- Summarily, according to Departmental guidance, a suitable location is one that is quiet and private e.g. a private room in your house. If there are other people at the location at the time of the meeting, an Elected Member may be required to close a door and wear headphones.

REMOTE ATTENDANCE BY ELECTED MEMBERS

N/A

3. RECORD OF ATTENDANCE

Members present	Cr P Bantock - Presiding Member Cr N Clarke – Deputy Shire President Cr S Woods - Committee Member Cr G O'Brien - Observer	
Staff attending	CEO:	Mr S Fletcher
	Manager Finance & Administration:	Mr C Ashe
	Finance Co-ordinator:	Ms G Deocampo
	Council Support Officer:	Ms J Klobas
Apologies	Nil	
Approved leave of absence	N/A	
Visitors	Auditors: Office of the Auditor General (Ms M Mathew, Mr C Manifis, Ms F Padia) RSM (Mr T Bates)	
Members of the public	Nil	

4. DISCLOSURES OF INTEREST

Refer – Local Government Act, Regulations, Code of Conduct, and Declaration Forms in Councillor folders.

Type	Item	Person / Details
3.1	Financial	Nil
3.2	Proximity	Nil
3.3	Impartiality	Nil

5. MINUTES OF MEETINGS**5.1 Confirmation of Council Meeting Minutes****VOTING REQUIREMENTS**

Absolute Majority Required: No

2305-01	Officer / Audit Committee Recommendation
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Moved: Cr S Woods

Seconded: Cr N Clarke

That the Minutes of the Audit Committee Meeting held 16 March 2023 as circulated, be **CONFIRMED** as a true and correct record.

CARRIED BY UNANIMOUS DECISION OF COMMITTEE

6. REPORTS REQUIRING DECISION**6.3.1 Audit Strategy Memorandum 2022-23 – Entry meeting**

File reference	12.2.1		
Report date	08 May 2023		
Applicant/proponent	Audit Committee		
Officer disclosure of interest	NIL		
Previous meeting references	NIL		
Prepared by	Colin Ashe, MFA		
Senior Officer	CEO		
Authorised by	CEO		
Attachments			
Attachment 1	Page	2	Audit Strategy Memorandum

PURPOSE

This entry meeting is to introduce and brief the audit committee on the audit planning as part of the entrance meeting for financial year 2022-23.

BACKGROUND

Through William Buck Chartered Accountants as appointed by the Office of the Auditor General (OAG) who undertook the audit for 2021-22, the planning summary includes:

- Audit Approach.
- Significant aspects of this year's audit.
- Audit Strategy Memorandum and key requirements.

COMMENT

Attachment 1 – Audit Strategy Memorandum has been previously circulated and agreed to by the CEO and Finance Management team with nothing out of the ordinary to advise the audit committee on. William Buck Chartered Accountants will provide a verbal summary on the audit approach and focus areas for information.

Included in the Audit Strategy Memorandum is the Management Representation Letter from 2021-22 (page 8 and 9) which will the auditors will seek assurance (and test) whether these matters have been addressed which the shire staff is confident it has (or will do for 22-23).

Page 10 of the Audit Strategy Memorandum provides timings for the audit of which the shire finance staff have already provided the sample information as well as LRCI Phase 2 to the auditors and look forward to the visit on the 22 May 23 which has been confirmed and locked in.

CONSULTATION

Mr Sean Fletcher, Chief Executive Officer

STATUTORY CONTEXT

Local Government Act 1995 Part 7.
Local Government (Audit) Regulations 1996.

CORPORATE CONTEXT

Strategic Business Plan/Corporate Business Plan

STRATEGIC PRIORITIES	WE KNOW WE ARE SUCCEEDING WHEN
4. CIVIC LEADERSHIP	
4.3 Proactive and well governed Shire	External audits and reviews confirm compliance
	We have sound financial management policies and attract external funding to help achieve our goals
	Councilors attend training and feel supported in their role
	Council is supported by a skilled team

Strategic Priority 4.3 will be facilitated through the audit process of which this entry meeting provides a summary of the strategic memorandum and focus areas.

Delegation

N/A

Policy Implications

N/A

Other Corporate Document

N/A

Risk Analysis

Consequence	Consequence Rating:	Likelihood Rating:	Risk Rating	Risk Acceptance/ Controls	Mitigation and Outcome
Compliance	Major (4) Non-compliance results in termination of services or imposed penalties to Shire/Officers	Possible (3) The event should occur at some time	High (12)	Senior Management Team / CEO Risk acceptable with excellent controls, managed by senior management / executive and subject to monthly monitoring	Ensuring any recommendations from the audit are implemented will ensure that the residual risk is low.

FINANCIAL IMPLICATIONS

NIL

VOTING REQUIREMENTS

Absolute majority required: No

2305-02	Officer / Audit Committee Recommendation
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Moved: Cr N Clarke

Seconded: Cr S Woods

That the Audit Committee **RECEIVE** the Audit Strategy Memorandum for 2022-23.

CARRIED BY UNANIMOUS DECISION OF COMMITEE

UNCONFIRMED AUDIT MINUTES

7. MEETING CLOSED TO PUBLIC

Matters for which the meeting may be closed in accordance with the Local Government Act 1995 s.5.23(2).

N/A

Public reading of resolutions made during a closed meeting.

8. CLOSURE OF MEETING

There being no further business, the Presiding Member declared the meeting closed at 3.19PM.

CERTIFICATION

These minutes were confirmed at the Ordinary Council Meeting held on _____ 2023.

Signed _____ Date _____
(Presiding member at the meeting which confirmed the minutes)

Council Minutes are unconfirmed until they have been adopted at the following meeting of Council.

UNCONFIRMED AUDIT MINUTES