



# MINUTES

## Audit Committee Meeting

24 April 2024

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

Commencing – 1.09 PM

## **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 Committee 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 Committee 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

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UNCONFIRMED AUDIT MINUTES



# MINUTES

Audit Committee Meeting of the Victoria Plains Shire Council  
Held in the Calingiri Shire Chambers and via E-meeting Protocol  
on 24 April commencing at 1.09 PM

## 1. DECLARATION OF OPENING

### 1.1 Opening

The Shire President declared the meeting open at 1.09 pm, welcoming Committee Members, Auditors and Staff.

### 1.2 Announcements by Presiding Member

This Presiding Member advised the Committee that the meeting is recorded for the purpose of minute taking & to allow public viewing online. The meeting shall be run in accordance with the Shire's *Meeting Procedures Local Law 2018*.

## 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 COMMITTEE MEMBERS

Ni/A

**3. RECORD OF ATTENDANCE**

Members present	Cr P Bantock – Presiding Member Cr S Woods – Committee Member Cr D Lovelock - Committee Member Cr R Johnson – Observer
Staff attending	CEO - Mr S Fletcher DCEO – Mr C Ashe Finance Co-Ordinator – Ms G Decampo Council Support Officer – Ms J Klobas
Apologies	Nil
Approved leave of absence	N/A
Visitors	Auditors - <i>via teleconference as below:</i> Mr C Manifis – William Buck Ms G Ng –William Buck Mr I Dias - William Buck Mr M Ling - William Buck
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 Audit Committee Meeting Minutes****VOTING REQUIREMENTS**

Absolute Majority Required: No

**2404-01 Officer Recommendation / Committee Resolution**

**Moved: Cr D Lovelock**

**Seconded: Cr S Woods**

That the Minutes of the Audit Committee Meeting held 27 March 2024 as circulated, be **CONFIRMED** as a true and correct record.

**CARRIED BY UNANIMOUS DECISION**

Vote For	Vote Against
Cr P Bantock	
Cr S Woods	
Cr D Lovelock	

**6. REPORTS REQUIRING DECISION****6.1 Nil Matters****6.2 Nil Matters****6.3.1 Audit Strategy Memorandum 2023-24 – Entry meeting**

File reference			12.2.1
Report date			11 April 2024
Applicant/proponent			Audit Committee
Officer disclosure of interest			NIL
Previous meeting references			NIL
Prepared by			Colin Ashe – Deputy Chief Executive Officer
Senior Officer			Sean Fletcher – Chief Executive Officer
Authorised by			Sean Fletcher – Chief Executive Officer
Attachments			
Attachment 1	Page	2	Audit Strategy Memorandum 2023-24
Attachment 2	Page	11	Entrance Meeting Agenda

**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 2023-24.

**BACKGROUND**

William Buck Chartered Accountants as appointed by the Office of the Auditor General (OAG) undertook the audit for 2022-23 and have been reappointed as the shire's auditors. As part of this process an Audit Strategy Memorandum has been provided which includes:

- Audit Approach.
- Significant audit and accounting focus areas.
- Prior year management letter.

**COMMENT**

The Audit Strategy Memorandum provided in attachment 1 has been reviewed and agreed 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 2022-23 finding which the auditors will likely raise and seek assurance whether this matter has been addressed. As previously endorsed by the Audit Committee, the shire is in the process of establishing a Financial Reserve Account which should resolve the issue.

Page 9 and 10 of the Audit Strategy Memorandum provides key timings dates including;

20 May 24 – on site interim audit.

30 Sep 24 – final on-site audit visit.

21 Oct 24 – review and management letter.

Early Nov 24 - exit meeting and audit report.

Roads to Recovery (R2R) and LRCI have been completed and substantially completed respectively so there should be with the proposed timings.

## CONSULTATION

Mr Sean Fletcher, Chief Executive Officer

Ms Glenn Deocampo, Coordinator Financial Services

## 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
<b>Compliance</b>	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

**2404-02 Officer Recommendation / Committee Resolution****Moved: Cr S Woods****Seconded: Cr D Lovelock**That the Audit Committee **RECEIVE** the Audit Strategy Memorandum for 2023-24.**CARRIED BY UNANIMOUS DECISION**

Vote For	Vote Against
Cr P Bantock	
Cr S Woods	
Cr D Lovelock	

## 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).*

*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 1.33 pm.

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## CERTIFICATION

These Committee minutes were confirmed at the Audit Committee Meeting held on \_\_\_\_\_ 2024.

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

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