



Shire of Mukinbudin Audit Committee Meeting **UNCONFIRMED MINUTES**

Audit Committee Meeting held at
15 Maddock St, Mukinbudin
Commencing at 11.38AM Tuesday 22nd March 2022

Dirk Sellenger
CHIEF EXECUTIVE OFFICER

DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Mukinbudin for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Mukinbudin disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Mukinbudin during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Mukinbudin. The Shire of Mukinbudin warns that anyone who has any application lodged with the Shire of Mukinbudin must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Mukinbudin in respect of the application.

ETHICAL DECISION MAKING AND CONFLICTS OF INTEREST

Council is committed to a code of conduct and all decisions are based on an honest assessment of the issue, ethical decision-making and personal integrity. Councillors and staff adhere to the statutory requirements to declare financial, proximity and impartiality interests and once declared follow the legislation as required.

7.1B. Delegation of some powers and duties to audit committees

- (1) Despite section 5.16, the only powers and duties that a local government may delegate* to its audit committee are any of its powers and duties under this Part other than this power of delegation.

** Absolute majority required.*

- (2) A delegation to an audit committee is not subject to section 5.17.

[Section 7.1B inserted by No. 49 of 2004 s. 5.]

7.1C. Decisions of audit committees

Despite section 5.20, a decision of an audit committee is to be made by a simple majority.

[Section 7.1C inserted by No. 49 of 2004 s. 5.]

Table of Contents

- 1. Declaration of Opening**
 - 1.1 Declaration of Opening
- 2. Record of Attendance, Apologies, Approved leave of Absence**
 - 2.1 Present
 - 2.2 Staff
 - 2.3 Apologies
 - 2.5 Visitors
 - 2.6 Gallery
- 3. Confirmation of minutes of previous meetings**
 - 3.1 Confirmation of Minutes of Audit Committee Meeting held 21st December 2021
- 4. Reports of Officers**
 - 4.1 Shire of Mukinbudin - Compliance Audit Return 31st December 2021
- 5. Closure of Meeting**

1. Declaration of Opening

1.1 The Shire President declared the Meeting open at 11.38am

2. Record of attendance, apologies and approved leave of absence

2.1 Present:

Cr Gary Shadbolt – Chairman
Cr Geoff Bent
Cr Romina Nicoletti
Cr Sandie Ventris (via MS Teams)
Cr Ashley Walker
Cr Abi Farina
Cr Callum McGlashan
Cr Jeff Seaby

2.2 Staff:

Mr Dirk Sellenger – Chief Executive Officer
Mrs Louise Sellenger – Manager of Corporate Services

2.3 Apologies:

Cr Steve Paterson
Mr Ed Nind – Finance Manager

2.5 Visitors:

2.6 Gallery:

3. Confirmation of the Minutes of previous meetings

3.1 Confirmation of Minutes for the Audit Committee Meeting of Council held on 21st December 2021.

Voting Requirement

Simple Majority

OFFICER RECOMMENDATION

Council Decision Number – 01 03 2022

Moved: Cr McGlashan

Seconded: Cr Seaby

That the Minutes of the Audit Committee Meeting of Council held on 21st December 2021 be accepted as a true and correct record of proceedings.

Carried 8 / 0

4. Matters for which the meeting may be closed

7.1 Nil

5. Reports of Officers

5.1 Shire of Mukinbudin - Compliance Audit Return - 31 December 2021	
Location:	Mukinbudin
File Ref:	ADM289
Applicant:	Dirk Sellenger, Chief Executive Officer
Date:	15 March 2022
Disclosure of Interest:	Nil
Responsible Officer	Dirk Sellenger, Chief Executive Officer
Author:	Ed Nind, Finance Manager
Documents Attached	Shire of Mukinbudin - Compliance Audit Return - 31 December 2021 (11 Pages)

Report Purpose

To present the 31 December 2021 Compliance Audit Return (CAR) to the Audit Committee first, then Council for adoption, and then electronically certified copy to the Department of Local Government and Communities.

Background

Every Local Government in Western Australia is required to complete a Compliance Audit Return (CAR) each year ending 31 December. Over the past two years, the CAR has been reduced substantially with many of the questions deleted that were also subject to inspection by Council Auditors.

Local Government (Audit) Regulations 1996 reg 14 and 15 states:

“14. Compliance audits by local governments

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*
- (3A) The local government’s audit committee is to review the compliance audit return and is to report to the council the results of that review.*
- (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —*
 - (a) presented to the council at a meeting of the council; and*
 - (b) adopted by the council; and*
 - (c) recorded in the minutes of the meeting at which it is adopted.*

[Regulation 14 inserted in Gazette 23 Apr 1999 p. 1724-5; amended in Gazette 30 Dec 2011 p. 5580-1.]

15. Compliance audit return, certified copy of etc. to be given to Executive Director

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —*
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and*
 - (b) any additional information explaining or qualifying the compliance audit,*

is to be submitted to the Executive Director by 31 March next following the period to which the return relates.
- (2) In this regulation —*

certified in relation to a compliance audit return means signed by —

(a) the mayor or president; and

(b) the CEO.

[Regulation 15 inserted in Gazette 23 Apr 1999 p. 1725.]”

Comment

A draft copy of the Shire of Mukinbudin 2021 Compliance Audit Return has been prepared by the CEO and provided to Audit Committee members/Councillors for consideration (see separate attachment).

Most questions in the CAR were answered in the ‘affirmative’ or ‘not applicable’ where appropriate except for the deadline for local government submit to its auditor by 30 September 2021 the balanced accounts and annual financial report for the year ending 30 June 2021 for which Ministerial extension approval was requested and granted.

The auditors report was presented to the Audit committee on 21 December 2021. The Audit Committee minutes with the Auditor’s report was received by the local government on 15th February 2022.

At the time of preparing this report the CEO is unaware of any serious areas of non-compliance between 1 January 2021 and 31 December 2021 with the *Local Government Act 1995* or its associated Regulations.

Statutory Environment

Local Government Act 1995

Local Government (Financial Management) Regulations 1996

Local Government (Functions and General) Regulations 1996

Local government (Administration) Regulations 1996

Local Government (Audit) Regulations 1996

Local Government (Constitution) Regulations 1998

Local Government (Elections) Regulations 1997

Local Government Act 1960 (Miscellaneous Provisions)

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Voting Requirements

Simple Majority

OFFICER RECOMMENDATION

Committee Decision Number – 02 03 2022

Moved: Cr Bent

Seconded: Cr Walker

That the Audit Committee recommend to Council that the 2021 Compliance Audit Return

- **be signed by the CEO and Shire President; and**
- **be received and recorded in the minutes of Council; and**
- **be submitted to the Executive Director of the Department of Local Government and Communities.**

Carried 8 / 0

6. Closure of Meeting

The Chairperson thanked Elected Members and Staff for attending and declared the meeting closed at 11.42am.