

AUDIT COMMITTEE MEETING

MINUTES



For the Audit Committee Meeting held

29 March 2023

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MINUTES

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chairperson, Cr Slater declared the meeting open at 3.04pm. The Chairperson alerted the meeting to the procedures for emergencies including evacuation, designated exits and muster points.

2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

2.1 ATTENDANCE

Chairperson	Cr PW (Peter) Slater
Councillors	Cr PM (Peter) Beech
	Cr JA (Jen) Quick
	Cr PL (Phil) Horrocks
	Cr G (George) Pollard

Chief Executive Officer	Ms LA (Linda) Gray
Manager of Works	Mr JE (Jeff) Alderton
Executive Officer	Ms JL (Jo) Scott

Members of the Public	Nil
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2.2 APOLOGIES

Councillors	Cr RW (Robert) Johnson
	Cr LM (Lee) Casson
	Cr P (Perin) Mulcahy
	Cr DM (Daisy) Egerton-Warburton
Manager of Finance & Administration	Mrs DE (Diana) Marsh

2.3 APPROVED LEAVE OF ABSENCE

Nil

3. PUBLIC QUESTION TIME

3.1 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

3.2 PUBLIC QUESTIONS

Nil

4. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

4.1 AUDIT COMMITTEE MEETING – 14 December 2022

Moved Cr Pollard, seconded Cr Horrocks that the minutes from the Audit Committee Meeting held on 14 December 2022, be confirmed as a true and correct record.

CARRIED
5/0

5. GENERAL BUSINESS

5.1 COMPLIANCE AUDIT RETURN - 2022

RESPONSIBLE OFFICER:	Linda Gray – Chief Executive Officer
REPORT AUTHOR:	Linda Gray – Chief Executive Officer
FILE REFERENCE:	AD5
APPLICANT:	N/A
DATE OF REPORT:	26 March 2023
ATTACHMENTS:	2022 Compliance Audit Return

Purpose

The purpose of this report is for the Audit Committee to consider the Compliance Audit Return (CAR) for the 2022 calendar year as required by the Local Government Act 1995.

Background

The CAR is one of the tools that allow the Council to monitor how the organisation is functioning. Each Local Government is required to carry out a compliance audit for the period 1 January – 31 December 2022 against the requirements included in the Local Government (Audit) Regulations. This had in previous years been completed by Mrs Trish Standish, Manager of Corporate and Community, last year the CAR was completed by an external consultant, Mr S Tweedie, and this year, by the Chief Executive Officer, Ms Linda Gray. Varying the assessment of the controls each year should give a more independent analysis of the compliance of the organisation.

Officer's Comment

The current structure of the CAR is restricted to the areas of compliance of those considered high risk. The Audit Committee is required to review the CAR and report the results of that review to the Council prior to adoption by the full Council and submission to the Department of Local Government Sport and Cultural Industries. After the CAR has been presented to the Council, a certified copy of the return together with the relevant section of the minutes and any additional information explaining or qualifying the Compliance Audit is to be submitted to the Executive Director of the Department of Local Government Sport and Cultural Industries by 31 March 2023.

The Compliance Audit Return is attached and there were nil findings this year being a total of 0/94, it should be noted that the Shire did not complete any tender processes during 2022:

Commercial Trading Activities	0 out of 5
Delegations of Power	0 out of 13
Disclosure of Interest	0 out of 21
Disposal of Property	0 out of 2
Elections	0 out of 3
Finance	0 out of 7
Integrated Planning and Reporting	0 out of 3
LG Employees	0 out of 5
Official Conduct	0 out of 4
Optional Questions	0 out of 9
Tenders for Providing Goods and Services	0 out of 22

Statutory Environment

The Local Government (Audit) regulations define the process and requirements for the compliance audit return.

Policy Applicable – Implications

There is no Council policy applicable to this report.

Financial Implications

There are no financial implications for this report.

Risk Implications

The risks associated with matters in this report are:

- Failure to fulfil Statutory, Regulatory or Compliance Requirements

The **impact** of the risk is Non-Compliance

The **consequences** of these risks are considered to be Insignificant

The **likelihood** is Rare

Hence the **risk rating** for this item is Low

Risk mitigation includes ensuring the CAR is completed on time each year and any errors identified are rectified immediately and processes put in place to ensure the sustainability of the corrections. By employing a consultant on occasions also ensures that fresh eyes can refresh the process.

Strategic Community Plan Reference

The 2021-2031 Shire of Cranbrook, Strategic Community Plan states that:

Outcome 16 – High Performing Shire: An accountable and respected Shire, investing in its people and structures.

Deliverable 16.1: A Shire and supporting entities are well-governed with delineated roles and accountabilities.

Consultation

Ms Jo Scott, Executive Officer

Steven Tweedie, Consultant

Voting Requirements

Simple Majority

OFFICER'S RECOMMENDATION/AUDIT COMMITTEE DECISION

Moved Cr Beech, seconded Cr Quick that the Audit Committee recommends to the Council that the Shire of Cranbrook's Compliance Audit Return for the period 1 January to 31 December 2022, as attached, be adopted.

CARRIED

5/0

6. CLOSURE OF MEETING

There being no further business to discuss the Chairperson, Cr Slater declared the meeting closed at 3.10pm.

Signed: _____

Date: _____