

SHIRE OF  
**WESTONIA**  
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# Audit Committee Minutes

## Audit Committee Meeting

Held in Council Chambers, Wolfram Street Westonia  
Thursday 16<sup>th</sup> March 2017

### CONFIRMATION OF MINUTES

These minutes were confirmed by the Audit Committee on 16 March 2017 as a true and accurate record of the Audit Committee Meeting held on 16 February 2017.

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Cr Karin Day  
Shire President

*All attachment items referred to in these minutes are available for public perusal at the Shire Office*

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## **Purpose of the Report**

Executive Decision

Legislative Requirement

## **Background**

Local Governments are required to conduct a Budget Review in accordance with Regulation 33A of the Local Government (Financial Management) Regulations 1996. These Regulations state:

1. *“Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.*
2. *Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.*
3. *A council is to consider a review submitted to it and is to determine\* whether or not to adopt the review, any parts of the review or any recommendations made in the review.*

*\*Absolute majority required.*

4. *Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.”*

A Budget Review for the period ending 28 February 2017 has been completed and is presented for Council's consideration.

## **Comment**

In adopting the 2016/2017 Budget, Council, as required, adopted a level of material variances for reporting purposes. The level of material variance reporting set by Council is \$10,000 and 15%. Staff have used this variance in their analysis.

The nature of the review is to predict estimates of material variations likely to occur as at 30 June 2017.

## **Statutory Environment**

Nil

## **Policy Implications**

Local Government Act 1995,  
Local Government (Financial Management) Regulations 1996

## **Strategic Implications**

## **Financial Implications**

Nil

## **Voting Requirements**

Simple Majority

Absolute Majority




## 6.2 Compliance Audit Return

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|                                |                                 |            |
|--------------------------------|---------------------------------|------------|
| <b>Responsible Officer:</b>    | Jamie Criddle, CEO              |            |
| <b>Author:</b>                 | Jamie Criddle, CEO              |            |
| <b>File Reference:</b>         | ES1.6.1 Compliance Audit Return |            |
| <b>Disclosure of Interest:</b> | Nil                             |            |
| <b>Attachments:</b>            | <b>Attachment</b>               |            |
| <b>Signature:</b>              | <b>Officer</b>                  | <b>CEO</b> |

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### **Purpose of the Report**

Executive Decision

Legislative Requirement

### **Background**

In accordance with the Local Government (Audit) Regulations 1996, a local government is required to carry out a compliance audit for the period 1<sup>st</sup> January to 31<sup>st</sup> December each year against the requirements included in the Compliance Audit Return (CAR).

The completed CAR is required to be presented to Council for consideration and adoption, signed by the Shire President and CEO and subsequently submitted to the Director General of the Department of Local Government before 31<sup>st</sup> March next following.

### **Comment**

The Compliance Audit Return has been a mandatory requirement since the Local Government (Audit) Regulations 1999, were amended and made applicable from 1 January 2000.

All senior staff have been involved in the completion of the Compliance Audit Return, certifying their actions and that of the Council, relating to the return covering the 2016 calendar year.

Staff involved and included in the process included;

- Chief Executive Officer
- Senior Finance Officer
- Works Supervisor

The Return is to be jointly certified by the Shire President and the Chief Executive and subsequently submitted to the Director General of the Department of Local Government before 31<sup>st</sup> March.

Additionally staffing levels in small local governments are such that we do not have the quantum or degree of specialisation available to larger local governments. Hence not every question in the CAR has been “fully” researched as to absolute accuracy. The responses are based on some research and memory and made in good faith.

### **Statutory Environment**

Local Government (Audit) Regulations 1996 – Regulations 13, 14 & 15 – Compliance Audit Returns

### **Policy Implications**

Council does not have a policy in relation to this matter

### **Strategic Implications**

The Local Government Act 1995 and Local Government (Audit) Regulations 1996 apply

**Financial Implications**

**Voting Requirements**

Simple Majority

Absolute Majority

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**OFFICER RECOMMENDATIONS**

That the Audit Committee:

1. receives the Compliance Audit Return 2016; and
2. recommends to Council that the Compliance Audit Return 2016 be endorsed and authorise the Shire President and CEO to sign the CAR for dispatch to the Department of Local Government as per the requirements of the Act.

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**RESOLUTION**

Moved: Cr Huxtable

Seconded: Cr Hermon

05/03-17

That the Audit Committee:

1. receives the Compliance Audit Return 2016; and
2. recommends to Council that the Compliance Audit Return 2016 be endorsed and authorise the Shire President and CEO to sign the CAR for dispatch to the Department of Local Government as per the requirements of the Act.

CARRIED 6/0

**7. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**8. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING**

Nil

**9. DATE AND TIME OF NEXT MEETING**

To be Advised

**10. MEETING CLOSURE**

There being no further business the President, Cr Day declared the meeting closed at 3.28pm