



Western Australia

Agenda for the Meeting of the Audit Committee
To be held in the Council Chambers, Carnarvon Mullewa Road, Murchison,
On **Thursday 28th March 2019**, commencing at 10:30 am.

Purpose: To consider the Audit Planning Memorandum for 2018/19 and to receive the Annual Compliance Return.

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1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

3. CONFIRMATION OF MINUTES

3.1 Audit Committee Meeting – 15th December 2018

Background:

Minutes of the Audit Committee Meeting of Council have previously been circulated to all Audit Committee Members.

Recommendation:

That the minutes of the Audit Committee meeting held on 15th December 2018 be confirmed as an accurate record of proceedings

Voting Requirements:

Simple majority

Committee Decision:

Moved: Councillor

Seconded: Councillor

Carried/Lost

For:

Against:

4. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

5. REPORTS

5.1 Audit Entry Meeting 2018-19

File:	2.2
Author:	Peter Dittrich - Chief Executive Officer
Interest Declared:	No interest to disclose
Date:	13 th March 2019
Attachments:	Audit Planning Memorandum for 2018/19

Matter for Consideration:

Consideration of the Audit Planning Memorandum for 2018/19

Background:

The purpose of the meeting is to discuss the Audit Planning Memorandum for 2018/19 financial year audit of the Shire of Murchison with the CEO, DCEO and Audit Committee.

OAG and RSM will join the meeting via conference call arranged by RSM.

Comment:

RSM will conducted the interim audit of the 2018-19 Financial Year in accordance with Australian Auditing Standards on behalf of the OAG.

In conducting the audit, RSM will follow applicable independence requirements of Australian professional ethical pronouncements.

Statutory Environment:

Local Government Act 1995

Strategic Implications:

Nil

Policy Implications:

Nil

Financial Implications:

The cost of the annual audit is included in the 2018-19 Budget

Consultation:

Nil

Recommendation:

That the Audit Planning Memorandum for 2018/19 be received and adopted.

Voting Requirements:

Simple Majority

Committee Decision:		
Moved: Councillor	Seconded: Councillor	
Carried/Lost	For:	Against:

5.2 Annual Compliance Return 2018

File:	4.18
Author:	Peter Dittrich, Chief Executive Officer
Interest Declared:	Nil.
Date:	13 March 2019
Attachments:	Compliance Audit Return 2018

Matter for Consideration:

The Audit Committee is to review the Compliance Audit Return 2018 and report to Council.

Background:

A Compliance Audit Return for the period 1 January to 31 December in each year is to be carried out and presented to the Audit Committee for review. The Audit Committee is to report to the Council the results of that review. The Compliance Audit Return is to be then adopted by Council and the certified copy is to be sent to the Executive Director of the Department of Local Government, Sport & Cultural Industries by 31 March of the following year.

Comment:

The Compliance Audit Return has been completed in consultation with the DCEO and is attached for the Audit Committee’s Review.

Statutory Environment:

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;
- (b) adopted by the council; and
- (c) recorded in the minutes of the meeting at which it is adopted.

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.

Strategic Implications:

N/A

Sustainability Implications

- **Environmental**
There are no known significant environmental implications.
- **Economic**
There are no known significant economic implications.
- **Social**
There are no known significant social considerations.

Policy Implications:

N/A

Financial Implications:

N/A

Consultation:

DCEO

Recommendation:

That:

1. the Audit Committee reports to the 28 March 2019 Ordinary Meeting of Council that the Compliance Audit Return 2018 has been prepared by the CEO as required;
2. the Audit Committee recommends that Council adopt the Compliance Audit Return 2018 as presented.

Voting Requirements:

Simple Majority

Committee Decision:		
Moved: Councillor	Seconded: Councillor	
Carried:	For:	Against:

6. URGENT BUSINESS

7. MEETING CLOSURE