
Shire of Perenjori
MINUTES
Audit Committee Meeting

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Held in the Shire of Perenjori Council Chambers, Fowler Street, Perenjori on **20th February 2014 at 9.30am**

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14021 PRELIMINARIES

Peter Money MCDS opened the meeting at 9.40am in the absence of the CEO.

14021.1 RECORD OF ATTENDANCE AND APOLOGIES

Cr LC Butler
Cr CR King – Observer from 10:25 AM
Cr HC Wass
Cr J Cunningham
Peter Money – MCDS
David Fong – SFO
Carla Parker – Executive Officer
Jemma Cusworth - Trainee

Apologies

Cr LJ Smith
Cr RP Desmond
Cr JH Hirsch
Ali Mills – CEO

14021.2 CONFIRMATION OF MINUTES

Minutes for the last Audit meeting on the 20th June 2013 are attached.

Election of Chair

The MCDS called for nominations for a Committee Chairman for the next 2 years.

Cr Wass nominated Cr Butler.

As there were no further nominations the MCDS declared Cr Butler elected as chairman for the next 2 years.

Cr Butler took over the Meeting as Chairman.

COMMITTEE RECOMMENDATION – ITEM 14021.2
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Moved: Cr H Wass

Seconded: Cr J Cunningham

That the minutes for the last Audit meeting held on the 20th June 2013 be accepted as a true and accurate record.

Carried: 3/0

14021.3 AUDIT REPORT

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	PETER MONEY - MCDS
RESPONSIBLE OFFICER	PETER MONEY - MCDS
REPORT DATE:	20 FEBRUARY 2014
ATTACHMENTS	AUDIT REPORT AND MANAGEMENT LETTER

Executive Summary

The 2012/2013 Audit Report and Management Letter from UHY Haines Norton are presented for the Audit Committee's endorsement and/or amendment.

Background

The Shire is required to prepare annual financial statements by 30th September and the auditor is to prepare a report in respect of the Financial Statements by 31st December each year. The required details and information was provided to the auditors during September and October 2013 but there were a number of queries on some minor matters particularly relating to the calculation of fair value.

There were no significant issues identified in the financial or audit reports.

Statutory Environment

Local Government Act 1995 s6.4 Financial Report

Local Government Financial Management Regulations 1996

Local Government Audit Regulations 1996

Australian Accounting Standards

Policy Implications

Nil

Financial Implications

The cost of this report is more than budgeted due to the need to involve Accountant Megan Shirt to answer numerous minor questions on the fair value calculations.

Strategic Implications

Area 5: Investing in Councils Capacity – Our Leadership

Goal: Strengthen the shires position as an innovative, independent local government providing excellence in all areas of governance, management and leadership

Consultation

Megan Shirt – Accountant

UHY Haines Norton

Comment

Nil

Voting Requirements – Simple Majority

Officers Recommendation – Item 14021.3

That the Audit Committee accepts the Audit Report and Management Letter and recommends the Report and Management Letter for Council endorsement.

Carla Parker left at 9.46am

COMMITTEE RECOMMENDATION – ITEM 14021.3

Moved: Cr J Cunningham

Seconded: Cr H Wass

That the Audit Committee accepts the Audit Report and Management Letter and recommends the Report and Management Letter for Council endorsement.

Carried: 3/0

Carla Parker returned at 9.52am

14021.4 ADOPTION OF COMPLIANCE AUDIT RETURN

APPLICANT:	SHIRE OF PERENJORI
FILE:	ADM0081
DISCLOSURE OF INTEREST:	NIL
AUTHOR:	PETER MONEY - MCDS
RESPONSIBLE OFFICER	ALI MILLS - CEO
REPORT DATE:	20 FEBRUARY 2014
ATTACHMENTS	COMPLIANCE AUDIT RETURN 2013

Executive Summary

This Item recommends that the Audit Committee accepts the attached Compliance Audit Return and recommends the Council adopts the Return without amendment.

Background

Local Governments are required to carry out a compliance audit in relation to the period 1 January to 31 December each year relative to the requirements set out in the attached document.

The Return is completed online via the Department of Local Government (DLG) website, provided to the Audit Committee prior to being referred to the Council for adoption.

The Return addresses various compliance matters with which local government CEO'S must advise the Department they have complied or explain why the compliance was not met.

The Return must be provided to the Department by 31st March each year after it has been adopted by the Council and signed by the President and CEO.

Compliance issues have been met except with the provision of the Audit Report which was not received prior to 31st December. However UHY Haines Norton formally applied for an extension to this date and this is recorded in the Return.

Statutory Environment

Local Government (Audit) Regulations 1996 clause 14 requires adoption of the Return prior to providing it to the Department of Local Government.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Area 5: Investing in Councils Capacity – Our Leadership

Goal: Strengthen the shires position as an innovative, independent local government providing excellence in all areas of governance, management and leadership.

Consultation

Nil

Comment

The Return demonstrates the Shire complied with all compliance matters.

Voting Requirements – Simple Majority

Officers Recommendation – Item 14021.4

That the Audit Committee accepts the Compliance Audit Return 2013 without amendment and recommends it for adoption by the Council.

Carla Parker left at 10.19am

Cr C King entered at 10.25am as an observer

Carla Parker Returned at 10.28am

COMMITTEE RECOMMENDATION – ITEM 14021.4

Moved: Cr H Wass

Seconded: Cr J Cunningham

That the Audit Committee accepts the Compliance Audit Return 2013 without amendment and recommends it for adoption by the Council.

Carried: 3/0

14022 OTHER BUSINESS

14022.1 DATE OF NEXT MEETING / MEETINGS

14022.2 CLOSURE

Cr L Butler closed the meeting at 10.32am.