



Shire of
Perenjori
Embrace Opportunity

Shire of Perenjori – Audit Committee Meeting

MINUTES

Thursday 14th December 2023

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Council Roles

Advocacy:

When Council advocates on its own behalf or on behalf of its community to another level of government /body /agency.

Executive/Strategic:

The substantial direction setting and oversight role of the Council e.g. Adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

Legislative:

Includes adopting local laws, town planning schemes and policies.

Review:

When Council reviews decisions made by Officers.

Quasi-Judicial:

When Council determines an application/matter that directly affects a person's rights and interests. The Judicial character arises from the obligations to abide by the principles of natural justice.

Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (e.g.: under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal.

Disclaimer

"Any statement, comment or decision made at a Council or Committee meeting regarding any application for an approval, consent or licence, including a resolution of approval, is not effective as an approval of any application and must not be relied upon as such.

Any person or entity that has an application before the Shire must obtain, and should only rely on, written notice of the Shire's decision and any conditions attaching to the decision and cannot treat as an approval anything said or done at a Council or Committee meeting.

Any advice provided by an employee of the Shire on the operation of a written law, or the performance of a function by the Shire, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the Shire. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire should be sought in writing and should make clear the purpose of the request."

Shire of Perenjori

Minutes for the Shire of Perenjori Audit Committee Meeting held on Thursday 14th December 2023, at the Shire of Perenjori Council Chambers, Perenjori WA 6620, which commenced at 2.03 pm.

1. Declaration of Opening/Announcement of Visitors:

The Shire President declared the meeting open at 2.03 pm and welcomed those in attendance.

Acknowledgement of Traditional Custodians: -

As per the Shire of Perenjori Policy (N^o 1021) we wish to acknowledge the traditional owners of the land upon which the Shire of Perenjori is situated and to demonstrate respect for the original custodians.

The Shire of Perenjori would like to respectfully acknowledge the past and present custodians of the land on which we are meeting, the Badimia people. It is a privilege to be standing on Badimia country.

2. Opening Prayer:

The Shire President read the opening prayer.

Acknowledgement of Pioneers: -

The Shire of Perenjori acknowledges the pioneers who settled this country, developed the land and turned it into the productive country that we know today.

3. Record of Attendance/Apologies/Leave of Absence:

3.1 Attendance:

Members:	Cr Jude Sutherland (Shire President)
	Cr Les Hepworth (Deputy President)
	Cr Dael Sparkman
	Cr Colin Bryant
	Cr Daniel Bradford
	Cr Andrew Fraser
	Cr Brian Campbell
Staff:	Paul Anderson (Chief Executive Officer)
	Nola Comerford (Manager Corporate and Community Services)
	Marty Noordhof (Manager Infrastructure Services)
	Ally Bryant (Finance Manager)
	Elinor Pitts (Executive Assistant)
Distinguished Visitors:	Steven Hoar (Director – Office of the Auditor General for WA)
	Michael Fay (Director – Nexia Australia)
Members of The Public:	Nil
Leave of Absence:	Nil
Apologies:	Nil

PROCEDURAL MOTION

Audit Committee Resolution Number: 141223.1

Moved: Cr Hepworth Seconded: Cr Bryant

That Council suspend Standing Orders, Clause 9.5 Limitation on number of speeches to be suspended at 2.04 pm for open discussion on item 4.1 of these minutes.

Motion put and carried 7/0

For: Cr Sutherland, Cr Hepworth, Cr Fraser, Cr Bryant, Cr Sparkman, Cr Campbell, Cr Bradford

Against: Nil

PROCEDURAL MOTION

Audit Committee Resolution Number: 141223.2

Moved: Cr Bryant Seconded: Cr Bradford

That Council reinstates Standing Orders at 2.41 pm.

Motion put and carried 7/0

For: Cr Sutherland, Cr Hepworth, Cr Fraser, Cr Bryant, Cr Sparkman, Cr Campbell, Cr Bradford

Against: Nil

4. Confirmation of Minutes of Previous Meetings:

4.1 Audit Committee Meeting Held on 23 March 2023

AUDIT COMMITTEE DECISION

Audit Committee Resolution Number: 141223.3

Moved: Cr Fraser Seconded: Cr Sparkman

That the Minutes of the Audit Committee Meeting held on the 23rd March 2023, be confirmed as true and correct subject to no / the following corrections.

Motion put and carried 7/0

For: Cr Sutherland, Cr Hepworth, Cr Fraser, Cr Bryant, Cr Sparkman, Cr Campbell, Cr Bradford

Against: Nil

5. Declaration of Interest:

“Members should fill in Disclosure of Interest forms for items in which they have a financial, proximity or impartiality interest and forward these to the Presiding Member before the meeting commences.”

Nil

6. Reports:

6.1 AUDIT FOR THE YEAR ENDED 30 JUNE 2023 – OFFICE OF THE AUDITOR GENERAL

Applicant:	Shire of Perenjori
File:	ADM 0357
Report Date:	7 December 2023
Disclosure of Interest:	Nil
Voting Requirements:	Absolute Majority
Author:	Elinor Pitts – Executive Assistant
Responsible Officer:	Paul Anderson – Chief Executive Officer
Attachments:	6.1 – Audit Closing Report for year ended 30 June 2023

Summary

This report presents the Auditor's Reports for the 2022/23 financial year.

Background

Audits are conducted annually and are presented to the Audit Committee prior to consideration by Council. The Audit Committee plays an important role in advising Council on the conduct of the audit to ensure the proper financial management of the organisation.

The administration has the opportunity to highlight any corrective action proposed to be taken to address any identified shortcomings, with the requirements to report to the Audit Committee with a recommendation to Council to acknowledge the report and the action taken to correct the matters raised and report to the Auditor General the actions implemented.

Statutory Environment

Local Government Act 1995

7.12A. Duties of local government with respect to audits

(4) A local government must –

- (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
- (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

Financial Implications

Nil

Strategic Community Plan

Area 5: Investing in Council's Capacity – Our Leadership

Goal: Strengthen the Shire's position as an innovative, independent local government proving excellence in all areas of governance, management and leadership.

Consultation

Paul Anderson – Chief Executive Officer

Nola Comerford – Manager of Corporate and Community Services

Ally Bryant – Finance Manager

Auditor General's Office

Nexia Australia

Officer Comment

The Audit has been completed and the findings identified in the Auditor's Management Letter.

The Auditor General's Report highlights a number of issues that have been identified in the Auditor's Management Letter.

The manner in which the administration plans to address the issues raised in the Auditor General's Report and the Auditor's Management Comment are in the attached Auditor's Management Letter.

AUDIT COMMITTEE DECISION

Audit Committee Resolution Number: 141223.4

Moved: Cr Hepworth

Seconded: Cr Bryant

The Audit Committee recommends that Council:

- 1. Accepts the Auditor's Financial Report for the financial year ending 30 June 2023.**
- 2. Notes the findings identified in the Auditor's Management Letter and the Officers responses to the issues raised.**
- 3. Notes the opinions expressed in the Independent Auditor's Report and the Officers responses to the issues raised.**
- 4. That a copy of the finalised Audit Committee Minutes be presented to the Minister and Auditor General.**

Motion put and carried 7/0 by absolute majority

For: Cr Sutherland, Cr Hepworth, Cr Fraser, Cr Bryant, Cr Sparkman, Cr Campbell, Cr Bradford

Against: Nil

6.2 ACCEPTANCE AND ADOPTION OF ANNUAL REPORT – 2022/23

Applicant:	Shire of Perenjori
File:	ADM 0339
Report Date:	7 December 2023
Disclosure of Interest:	Nil
Voting Requirements:	Absolute Majority
Author:	Elinor Pitts – Executive Assistant
Responsible Officer:	Paul Anderson – Chief Executive Officer
Attachments:	6.2 – Annual Report 2022/23

Summary

This item recommends that the Audit Committee adopts the 2022/23 Annual Report.

Background

An Annual Report is required to be produced every year after the audit has been completed and upon receipt of the Audit Report.

The Annual Report is prepared in accordance with Section 5.53 of the Local Government Act, 1995 and includes;

- A report from the Shire President;
- A report from the CEO;
- The Annual Financial Report;
- The Auditors Report;
- Disability Report;
- Complaints Report;
- Information on payments to employees;
- Information on statistics and other payments (in relation to Councillors);
- An overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or continue in the next financial year;
- Freedom of Information Act 1992 – information as required;
- State Records Act 2000 – information in relation to record keeping systems; and
- National Competition Policy Report.

Statutory Environment

Local Government Act, 1995.

Section 5.27(1) states: A general meeting of electors of a district is to be once every financial year.

Section 5.27(2) states: A general meeting is to be held on a day selected by the Local Government but not more than 56 days after the Local Government accepts the Annual Report for the previous financial year.

Section 5.29(1) states: The CEO is to convene an elector's meeting by giving –

(a) at least 14 days local public notice; and

(b) each council member at least 14 days' notice of the date, time, place and purpose of the meeting.

Acceptance of annual reports 5.54.

(1) Subject to subsection (2), the annual report for a financial year is to be accepted by the local government no later than 31 December after the financial year.

(2) If the auditor's report is not available in time for the annual report to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than two months after the auditor's report becomes available.

Notice of annual reports 5.55.

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

Financial Implications

Nil

Strategic Community Plan

Area 5: Investing in Council's Capacity – Our Leadership

Goal: Strengthen the Shire's position as an innovative and proactive local government providing an excellence in all areas of governance, management and leadership.

Consultation

Paul Anderson – Chief Executive Officer

Nola Comerford – Manager of Corporate and Community Services

Ally Bryant – Finance Manager

Officer Comment

The Annual Report provides the opportunity for the Shire to summarise the achievements of the local government and provide the outcome of the annual audit to the community.

In the event that the Council endorses and adopts the 2022/23 Annual Report for the financial year ending 30 June 2023, the Annual Electors Meeting must be held before 8 February 2024.

PROCEDURAL MOTION

Audit Committee Resolution Number: 141223.5

Moved: Cr Hepworth

Seconded: Cr Sparkman

That Council suspend Standing Orders, Clause 9.5 Limitation on number of speeches to be suspended at 2.46 pm for open discussion on item 6.2 of these minutes.

Motion put and carried 7/0

For: Cr Sutherland, Cr Hepworth, Cr Fraser, Cr Bryant, Cr Sparkman, Cr Campbell, Cr Bradford

Against: Nil

PROCEDURAL MOTION

Audit Committee Resolution Number: 141223.6

Moved: Cr Fraser

Seconded: Cr Bradford

That Council reinstates Standing Orders at 2.50 pm.

Motion put and carried 7/0

For: Cr Sutherland, Cr Hepworth, Cr Fraser, Cr Bryant, Cr Sparkman, Cr Campbell, Cr Bradford

Against: Nil

AUDIT COMMITTEE DECISION

Audit Committee Resolution Number: 141223.7

Moved: Cr Campbell

Seconded: Cr Bradford

The Audit Committee recommends that Council:

- 1. Endorse and adopt the 2022/23 Annual Report, containing the Annual Financial Report and the Auditor's Report, for the financial year ending 30 June 2023.**
- 2. Confirm the date for the Annual Elector's Meeting for the 1st February 2024 in Perenjori and authorise the statutory advertising.**

Motion put and carried 7/0 by absolute majority

For: Cr Sutherland, Cr Hepworth, Cr Fraser, Cr Bryant, Cr Sparkman, Cr Campbell, Cr Bradford

Against: Nil

7. Closure of Meeting:

The Shire President declared the meeting closed at 2.51 pm and thanked those in attendance.

I certify that this copy of the minutes is a true and correct record of the meeting held on 14 December 2023.

Signed: 
Shire President

Date: 21/03/2024