



# Audit Committee

25 February 2015

# MINUTES



**MINUTES OF AN AUDIT COMMITTEE MEETING, HELD IN THE UPSTAIRS MEETING AREA, ON WEDNESDAY, 25 FEBRUARY, 2015, COMMENCING AT 6.34PM.**

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**MINUTES OF AN AUDIT COMMITTEE MEETING, HELD IN THE UPSTAIRS MEETING AREA, ON WEDNESDAY, 25 FEBRUARY, 2015, COMMENCING AT 6.34PM**

**A1. OPENING OF MEETING**

The Executive Manager Finance & Administration, Mr Les Mainwaring, opened the meeting and advised that as Cr McPhail was an apology for this evening's meeting, nominations would be called for Presiding Member.

**A1.1 Present**

Mayor J O'Neill                      Mayor  
Cr S Martin  
Cr M Rico  
Cr A Watkins  
Mr L Mainwaring                      Executive Manager Finance & Administration

**A2. ELECTION OF PRESIDING MEMBER**

The Executive Manager Finance & Administration, called for nominations for the position of Presiding Member in the absence of Cr McPhail.

Cr Martin nominated Mayor O'Neill who accepted the nomination. The nomination was seconded by Cr Watkins.

Mayor O'Neill assumed the chair.

**A3. ACKNOWLEDGEMENT OF COUNTRY**

*"On behalf of the Council I would like to acknowledge the Nyoongar people as the traditional custodians of the land on which this meeting is taking place."*

**A4. WELCOME TO GALLERY**

There were no members of the public present.

**A5. APOLOGIES**

Cr M McPhail  
Cr J Amor

**A6. PUBLIC QUESTION TIME**

Nil.

**A7. CONFIRMATION OF MINUTES**

**A7.1 Audit Committee Meeting – 4 December 2014**

Cr Martin – Mayor O'Neill

That the Minutes of the Audit Committee held on 4 December 2014 and adopted at the Council Meeting held on 9 December 2014 be confirmed. CARRIED

**A8. CORRESPONDENCE (LATE RELATING TO ITEMS IN AGENDA)**

Nil.



**A9. BUSINESS**

**A9.1 2014 Compliance Audit Return**

*By Les Mainwaring Executive Manager Finance and Administration on 20 February 2015*

**PURPOSE**

To facilitate the adoption of the Compliance Audit Return 2014 for submission to the Department of Local Government and Communities by 31 March 2015. **ATTACHMENT**

**BACKGROUND**

Section 7.13(i) of the Local Government Act 1995 requires that each local government carry out a compliance audit for the period 1 January to 31 December each year.

In 2014 the Department of Local Government and Communities (DLGC) has included 78 compliance audit questions, which require Yes or No answers, however where an item has not occurred during the calendar year a response of not applicable (N/A) will be provided.

The Compliance Audit Return is to be:

1. Presented to an Ordinary Meeting of Council,
2. Adopted by Council; and
3. Recorded in the minutes of the meeting at which it is adopted.

After the Compliance Audit Return (CAR) has been presented to Council, a certified copy of the return signed by the Mayor and Chief Executive Officer, along with the relevant section of the minutes and any additional information detailing the contents of the return are to be submitted to the DLGC by 31 March 2015.

**REPORT**

The statutory Compliance Audit Return runs on a calendar year basis and is for the period 1 January 2014 to 31 December 2014.

The statutory Compliance Audit Return is completed by self assessment by the Chief Executive Officer and other Principal Officers relevant to their responsibilities.

Council is required to adopt the Compliance Audit Return and forward it to the Minister for DLGC no later than the 31 March 2014.

All compliance matters in 2014 were either marked as Yes or N/A. There was one matter of non-compliance reported for this period.

**Statutory Requirements**

**Local Government Act 1995**

**7.13. Regulations as to audits**

- (i) requiring local governments to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as are prescribed whether those requirements are —
  - (i) of a financial nature or not; or
  - (ii) under this Act or another written law.

**Local Government (Audit) Regulations 1996**

**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; and
  - (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.

**Relevant Council Policies**

Nil

**Strategic Plan Implications**

Nil

**Financial/Resource/Budget Implications**

Nil

**Conclusion**

There was only one matter of non-compliance to be reported for this period. There had been an oversight in the Acting CEO not submitting a Primary Return within three months of his start date.

**RECOMMENDATION**

That the Audit Committee recommend that Council adopt the Compliance Audit Return for the period 1 January to 31 December 2014.

**RECOMMENDATION TO COUNCIL**

**Cr Rico – Cr Martin**

**That the Audit Committee recommend that Council adopt the Compliance Audit Return for the period 1 January to 31 December 2014.**

CARRIED 4:0

**A10. NOTICE OF MOTION FOR CONSIDERATION AT THE FOLLOWING MEETING**

Nil.



**A11. URGENT BUSINESS WITHOUT NOTICE BY PERMISSION OF THE MEETING**

Nil.

**A12. CLOSURE OF MEETING**

There being no further business, the meeting closed at 6.50pm.

*I hereby certify that the Minutes of the meeting of the **Audit Committee** of the Town of East Fremantle, held on **25 February 2015**, Minute Book reference **A1.** to **A12.** were confirmed at the meeting of the Committee on*

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*Presiding Member*