

# SHIRE OF MT MARSHALL



## **Mt Marshall Audit Committee**

**Minutes of the  
Mt Marshall Audit Committee Meeting  
held on Tuesday 1 March 2022  
in Council Chambers,  
Monger St, Bencubbin  
commencing at 10:00am.**

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Chairperson

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## **1.0 Declaration of Opening / Announcement of Visitors**

The Chairperson declared the meeting open at 10:00am.

## **2.0 Record of Attendance / Apologies**

### Attendance

Cr ARC Sachse	Councillor / Chairperson	
Cr SR Putt	Councillor / Committee Member	
Cr NR Gillett	Councillor / Committee Member	
Mr John Nuttall	Chief Executive Officer	
Ms Nadine Richmond	Executive Assistant	
Ms Tanika McLennan	Finance and Admin Manager	10.02 – 10.34am
Mr Vishal Desai	Audit Partners Australia	10.02 – 10.31am
Mrs Leanne Oliver	Audit Partners Australia	10.02 – 10.31am
Mr Jeff Sweetman	Office of the Auditor General	10.02 – 10.31am
Mrs Tanya Gibson	Councillor / Member of the Public	

### Apologies

Nil

## **3.0 Auditor Attendance By Electronic Communication**

### Audit2022/001 COMMITTEE DECISION:

***That the Shire's Finance and Administration Manager, Tanika McLennan, the Shire's Auditor and a representative from the Office of the Auditor General be authorised to attend the Audit Committee Meeting of Tuesday 1 March by way of electronic communication.***

***Moved Cr SR Putt  
Absolute Majority***

***Seconded Cr NR Gillett***

***Carried 3/0***

Mr Vishal Desai and Mrs Leanne Oliver of Audit Partners Australia, Ms Tanika McLennan, Finance and Administration Manager and Mr Jeff Sweetman of the Office of Auditor General entered the meeting at 10:02am.

## **4.0 Standing Orders**

### Audit2022/002 COMMITTEE DECISION:

***That Standing Order number 9.2 - Limitation of Number of Speeches be suspended for the duration of the meeting to allow for greater debate on items in the agenda.***

***Moved Cr NR Gillett***

***Seconded Cr SR Putt***

***Carried 3/0***

## **5.0 Confirmation of Minutes of Previous Meetings**

### **5.1 Minutes of Mt Marshall Audit Committee Meeting held Thursday 2 December 2021**

#### **Audit2022/003 COMMITTEE DECISION:**

***That the Minutes of the Audit Committee Meeting held on Thursday 2 December 2021 be confirmed as a true and correct record of proceedings.***

***Moved Cr SR Putt***

***Seconded Cr NR Gillett***

***Carried 3/0***

## **6.0 2021/2022 Audit Entrance Presentation – Audit Partners Australia and Office of the Auditor General**

Mr Vishal Desai and Mrs Leanne Oliver of Audit Partners Australia and Mr Jeff Sweetman of the Office of Auditor General, presented to the Committee and worked through the 2022 Audit Planning Summary document. Mention was made of areas that carry significant risk and require some focus during the 2022 audit.

Mr Jeff Sweetman of the Office of Auditor General, Mr Vishal Desai and Mrs Leanne Oliver of Audit Partners Australia left the meeting at 10.31am.

## **7.0 Reports of Officers**

### **7.1 Chief Executive Officer**

#### **7.1.1 2021 Compliance Audit Return**

<b>File No:</b>	4.0140
<b>Location/Address:</b>	N/A
<b>Name of Applicant:</b>	N/A
<b>Name of Owner:</b>	N/A
<b>Author:</b>	John Nuttall – Chief Executive Officer
<b>Attachments:</b>	7.1.1 – 2021 Compliance Audit Return
<b>Declaration of Interest:</b>	Nil
<b>Voting Requirements:</b>	Simple Majority
<b>Previously Considered:</b>	Nil

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#### **Background:**

The Local Government (Audit) Regulations 1996 require that the Shire carry out a Compliance Audit Return (CAR) for the period 1 January to 31 December each year, and after carrying out the Audit prepare a Compliance Audit Return in a form approved by the Minister.

**Minutes for the Audit Committee Meeting on Tuesday 1 March 2022**

The Audit Committee is required to review the annual CAR and report to the Council the results of that review prior to adoption of the CAR by Council.

The CAR is then to be presented to the Council for adoption and recorded in the minutes of the meeting at which it is adopted.

The return, once adopted by Council is to be certified by the Shire President and the Chief Executive Officer and forwarded to the Director General of the Department of Local Government and Regional Development.

**Consultation:**

Tanika McLennan – Finance and Administration Manager

**Statutory Environment:**

*Local Government Act 1995*

*Local Government (Audit) Regulations 1996*

**Relevant Plans and Policy:**

Nil

**Financial Implications:**

Nil

**Risk Assessment:**

Failure to fulfil compliance requirements (Statutory and Regulatory)

**Community & Strategic Objectives:**

*Governance and Leadership*

Implement systems and processes that meet our legal and audit obligations and the needs of the community.

**Comment:**

The compliance audit is comprehensive and gives the Council an indication of the Shire's level of compliance with legislative requirements. The audit has been completed by the Chief Executive Officer and the Finance and Administration Manager and the Shire is compliant in all areas.

**Audit2022/004 OFFICER'S RECOMMENDATION / COMMITTEE DECISION:**

***That the Audit Committee adopt the Compliance Audit Return (as per attachment 7.1.1) for the period from 1 January 2021 to 31 December 2021, being recorded as required by the Local Government (Audit) Regulations 1996.***

***Moved Cr SR Putt***

***Seconded Cr NR Gillett***

***Carried 3/0***

Minutes for the Audit Committee Meeting on Tuesday 1 March 2022

**8.0 Next Meeting – to be advised**

**9.0 Closure of Meeting**

The Chairman declared the meeting closed at 10.34am.

These Minutes were confirmed by the Mt Marshall Audit Committee at its meeting held

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Date

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Chairman