

SHIRE OF MT MARSHALL



Mt Marshall Audit Committee

**Minutes of the
Mt Marshall Audit Committee Meeting
held on Tuesday 17 September 2019
in Council Chambers,
80 Monger St, Bencubbin
commencing at 8.00am.**

Chairperson

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intentionally**

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1.0 Declaration of Opening / Announcement of Visitors

The Presiding Member declared the meeting open at 8:00am.

2.0 Record of Attendance / Apologies

Attendance

Cr ARC Sachse	President/ Chairperson	
Cr RM Kirby	Councillor	
Cr SR Putt	Councillor	
Cr SE Faulkner	Councillor	
Cr LN Gobbart	Councillor	
Cr IC Sanders	Councillor	8:05 – 8:21am

Mr John Nuttall	Chief Executive Officer
Ms Nadine Richmond	Executive Assistant
Ms Tanika McLennan	Finance and Administration Manager

Apologies

Cr NR Gillett	Deputy President / Deputy Chairperson
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3.0 Standing Orders

Audit2019/004 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 SE Faulkner Seconded Cr SR Putt Carried 5/0

4.0 Confirmation of Minutes of Previous Meetings

4.1 Minutes of Mt Marshall Audit Committee Meeting held 20 March 2019

Audit2019/005 COMMITTEE DECISION:

That the Minutes of the Audit Committee Meeting held on Wednesday 20 March 2019 be confirmed as a true and correct record of proceedings.

Moved Cr RM Kirby Seconded Cr SE Faulkner Carried 5/0

5.0 Petitions / Deputations / Presentations / Submissions

Nil

6.0 Reports of Officers

6.1 Interim Audit Report

File No:	3.0023
Location/Address:	N/A
Name of Applicant:	Nil
Name of Owner:	N/A
Author:	John Nuttall – Chief Executive Officer
Attachments:	6.1 - Interim Audit Report
Declaration of Interest:	Nil
Voting Requirements:	Simple Majority
Previously Considered:	Nil

Background:

The interim audit was completed by the Shire auditors Moore Stephens at the end of the last financial year. Although the information which was sent by the auditors is for information only, the audit committee are asked at this stage to receive the information in order that they have all current information. A copy of the audit letter is attached.

Consultation:

Ongoing consultation between Shire staff and the auditors allows the administration to be aware of any legislative changes or requirements set by the Auditor General.

Statutory Environment:

Local Government Act 1995, Section 7

Division 2 — Appointment of auditors

7.2. Audit

The accounts and annual financial report of a local government for each financial year are required to be audited by an auditor appointed by the local government.

Relevant Plans and Policy:

Nil

Financial Implications:

Nil from this report, which is for information only.

Risk Assessment:

There is a risk of lack of confidence in Local Government should there be a failure to comply with audit requirements or adverse findings.

Community & Strategic Objectives:

Outcome 4.3 A local government that is highly respected, professional, trustworthy and accountable

4.3.3 Ensure compliance with all relevant legislation

4.3.5 Use resources efficiently and effectively

4.3.6 Operate in a financially sustainable manner

Comment:

Attached to this item is the report prepared by Moore Stephens following their attendance for the interim audit. As specified in the letter it is for information only, but the administration will pay attention to the few matters raised within the document and ensure that any necessary corrective actions and improvements are made in time for the annual audit which will occur later this financial year. At this stage the audit committee are simply requested to receive the report.

AUDIT2019/006 OFFICER'S RECOMMENDATION/COMMITTEE DECISION:

That the Audit Committee receive the Interim Audit Report.

Moved Cr RM Kirby

Seconded Cr SR Putt

Carried 6/0

6.2 Financial Management Review Report

File No:	4.0038
Location/Address:	N/A
Name of Applicant:	Nil
Name of Owner:	N/A
Author:	John Nuttall – Chief Executive Officer
Attachments:	6.2 - Financial Management Review Report
Declaration of Interest:	Nil
Voting Requirements:	Simple Majority
Previously Considered:	Nil

Background:

As required by legislation a Financial Management Review has been undertaken by Moore Stephens. A copy of the report that was prepared as a result of that review is attached.

Consultation:

Nil

Statutory Environment:

Local Government (Financial Management) Regulations 1996

S5 (2) (c)

Undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.

Relevant Plans and Policy:

Nil

Financial Implications:

Nil

Risk Assessment:

Failure to comply with the requirement would be a breach of legislation.

Community & Strategic Objectives:

Outcome 4.3 A local government that is highly respected, professional, trustworthy and accountable

4.3.3 Ensure compliance with all relevant legislation

4.3.5 Use resources efficiently and effectively

4.3.6 Operate in a financially sustainable manner

Agenda for the Audit Committee Meeting on Tuesday 17 September 2019

Comment:

The FMR which was prepared is provided with this report. Whilst there were some minor areas in which changes or improvements were required the report on the whole is a positive one demonstrating that the Shire is compliant in the majority of areas required. Some changes have already been implemented as a result of the findings within this report. Shire administration staff are always happy to receive feedback and areas for improvement in order that our systems and procedures can be kept to the best possible standards.

AUDIT2019/007 OFFICER'S RECOMMENDATION/COMMITTEE DECISION:

That the Audit Committee receive the Financial Management Review Report.

Moved Cr RM Kirby

Seconded Cr SR Putt

Carried 6/0

7.0 Next Meeting – to be advised

8.0 Closure of Meeting

The Chairman declared the meeting closed at 8:21am.

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

Date

Chairman