



SHIRE OF LAVERTON

MINUTES

**AUDIT COMMITTEE MEETING
HELD**

THURSDAY

19 MARCH 2015

COMMENCING AT 4.33 PM

AGENDA

- 1. DECLARATION OF OPENING**
- 2. RECORD OF ATTENDANCE**
- 3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING**
 - 3.1 Minutes of Audit Committee Meeting held 23 October 2014
(File Ref: 207)
- 4. REPORTS OF COMMITTEES & OFFICERS**
 - 4.1 Statutory Compliance Audit Return 2014 (File Ref: 568)
- 5. CLOSURE OF MEETING**

MINUTES OF AUDIT COMMITTEE MEETING

1. DECLARATION OF OPENING

The Chairman Cr Patrick Hill Declared the meeting open at 4.33pm and welcomed everyone to the meeting

2. RECORD OF ATTENDANCE

2.1 PRESENT

Cr P Hill	Chairman
Cr S Weldon	Member
Cr B Fuamatu	Member
Cr G Walder	Member

Mr S Deckert	Chief Executive Officer
Miss T Farlow	Executive Assistant to CEO (from 4.38pm)
Mr G Bone	Project Officer (from 4.37pm)
Mr G Stanley	Executive. Manager Corporate & Commercial Services (from 4.46pm)

2.2 APOLOGIES

Cr D Cannons	Member
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2.3 LEAVE OF ABSENCE

Cr L Kretschmer	Member
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2.4 VISITORS

Nil

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING:

3.1 Audit Committee Meeting – 23 October 2014 (File Ref: 207)

AC1503-3.1 OFFICER /COMMITTEE RECOMMENDATION

Moved Cr G Walder, Seconded Cr B Fuamatu

That the Minutes of the Audit Committee Meeting held on 23 October 2014 be confirmed as a true and accurate record.

Carried 4/0

4. REPORTS OF COMMITTEE AND OFFICERS

4.1 Statutory Compliance Audit Return 2014 (File Ref: 568)

SUBMISSION TO: Audit Committee Meeting, 19 March 2015.
REPORTING OFFICER: Glenn Bone, Project Officer.
DISCLOSURE OF INTEREST: The author has no financial interests in this matter.
OWNER/APPLICANT: Department of Local Government and Communities.
AUTHOR: Glenn Bone, Project Officer.
SENIOR OFFICER: Steven Deckert, Chief Executive Officer.

MATTER FOR CONSIDERATION:

For the Audit Committee to consider the Compliance Audit Return 2014.

ATTACHMENTS:

Attachment 4.1.A - Completed Compliance Audit Return for 2014.

APPLICANT'S SUBMISSION:

Not applicable.

BACKGROUND:

The Local Government Compliance Audit Return for the period 1 January – 31 December 2014 must be completed and returned to the Executive Director, Department of Local Government and Communities by 31 March 2015.

The Compliance Audit Return is to be:

- a) Reviewed by the Audit Committee;
- b) Presented to Council at a meeting of the Council;
- c) Adopted by the Council (along with comments and amendments);and
- d) The adoption recorded in the minutes of the meeting at which it is adopted.

STATUTORY ENVIRONMENT:

Local Government (Audit) Regulations 1996

Regulation 14 (1) – requires a local government to carry out a compliance audit for the period 1 January to 31 December in each year.

Regulation 14(3A) – The local government's audit committee is to review the compliance audit return and is to report to council the results of that review.

Regulation 14(3) – After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be –

- (a) presented to a meeting of the council;
- (b) adopted by the council; and
- (c) recorded in the minutes of the meeting at which it is adopted.

Regulation 15 – a certified copy of the return together with a copy of the relevant section of the minutes at which it was adopted, is to be submitted to the Executive Director by 31 March next following for the period to which the return relates.

POLICY IMPLICATIONS:

Council has no policies in respect to this matter.

FINANCIAL IMPLICATIONS:

There are no financial implications in respect to this matter.

STRATEGIC IMPLICATIONS:

There are no strategic implications in respect to this report.

CONSULTATION:

This return has been completed by Project Officer, Glenn Bone, following liaison with relevant staff members.

COMMENT:

This year's Compliance Audit Return poses a total of the same 78 questions as were raised in 2011, 2012 and 2013.

Three issues of non-compliance are noted in the Compliance Audit Return 2014. These relate to Finance Q.6 and 7 regarding the Auditor's report for the financial year ended 30 June 2014 and Tenders for Providing Goods and Services Q.1 relating to tenders worth more than \$100,000. Explanations for these instances are set out below:

Finance

Q.6 Was the Auditor's report for the financial year ended 30 June 2014 received by the local government within 30 days of completion of the audit?

Comment: As at 24 February 2015 the audit has not yet been undertaken. Pursuant to s.6.4(3) of the LGA, the Minister has allowed until 31 December 2014 for the completion of the annual financial reports.

Note: The audit will be progressed as soon as possible.

Q.7 Was the Auditor's report for 2013/14 received by the local government by 31 December 2014?

Comment: See Q.6 above.

Tenders for Providing Goods and Services

Q.1 Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions & General Regulation 11(2))?

Comment: On one occasion Council's attention was drawn to non-compliance of tender requirements for works associated with reticulation upgrades at Laverton Oval, Laver Place and Leahy Park (Item 13.2 – 20 March 2014). This matter was also drawn to the attention of the Department of Local Government and Communities via correspondence dated 5 May 2014 (File 374).

VOTING REQUIREMENTS

Simple majority required.

AC1503-3.1 OFFICER'S RECOMMENDATION/COMMITTEE DECISION

Moved Cr S Weldon, Seconded Cr G Walder;

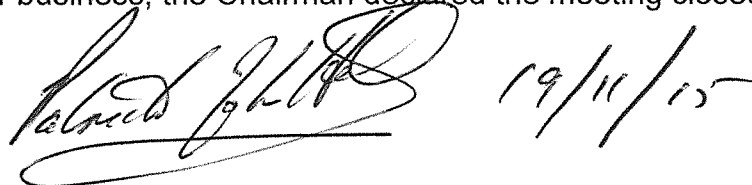
That the Audit Committee advise Council:

1. That it has conducted a review of the Compliance Audit Return 2014 and notes the three issues of non-compliance raised; and
2. That it recommends Council now adopt the attached Compliance Audit Return as the official return of Council for the period 1 January – 31 December 2014 and the return be certified by the President and the Chief Executive Officer.

Carried 4/0

5. CLOSURE OF MEETING

There being no further business, the Chairman declared the meeting closed at 4.54pm.



A handwritten signature in black ink, followed by the date '19/11/15' written in a similar style.