



SHIRE OF LAVERTON

AUDIT AND RISK COMMITTEE
MEETING

MINUTES

**Held in the
Council Chambers of the Shire of Laverton
at 9 MacPherson Place, Laverton,
on Thursday 28 February 2019,
commencing at 4:45 pm**

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ATTACHMENTS

ARC190228-4.1.A Laverton – Compliance Audit Return 2018

**MINUTES OF THE AUDIT AND RISK COMMITTEE MEETING
HELD IN THE SHIRE COUNCIL CHAMBERS,
9 MACPHERSON PLACE, LAVERTON ON
THURSDAY 28 FEBRUARY 2019 AT 4:45PM**

1. DECLARATION OF OPENING

The Presiding Person, Cr Patrick Hill, declared the meeting open at 04:45 pm.

2. RECORD OF ATTENDANCE

2.1 PRESENT

Cr P Hill	Member
Cr S Weldon	Member
Cr D Ross	Member
Cr R Prentice	Member
Cr R Weldon	Member
Cr R Street	Member
Mr P Naylor	Chief Executive Officer

2.2 APOLOGIES

Cr R Ryles	Member
Mr P Marshall	Deputy Chief Executive Officer

2.3 LEAVE OF ABSENCE

Nil

2.4 VISITORS

Nil

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

3.1 MINUTES OF AUDIT AND RISK COMMITTEE MEETING HELD 13 DECEMBER 2018 (FILE REF: 207)
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ATTACHMENT

AC190228-3.1.A Minutes of Audit and Risk Committee Meeting 13 December 2018

ARC190228-01 PROCEDURAL DECISION

MOVED: Cr R Prentice SECONDED: Cr S Weldon

That the Minutes of the Audit and Risk Committee Meeting (Attachment ARC190228-3.1.A) held on 13 December 2018, be confirmed as a true and accurate record of proceedings.

SIMPLE MAJORITY VOTES FOR 6 VOTES AGAINST 0

4. REPORTS OF COMMITTEE AND OFFICERS

4.1 CHIEF EXECUTIVE OFFICER

4.1.1 COMPLIANCE AUDIT RETURN 2018 (FILE REF: 568)

SUBMISSION TO: Audit and Risk Committee Meeting, 28 February 2019

DISCLOSURE OF INTEREST: The author has no financial interest in this matter

OWNER/APPLICANT: Shire of Laverton

AUTHOR: Tanya Browning, Moore Stephens Consultants

SENIOR OFFICER: Peter Naylor, Chief Executive Officer

PREVIOUS MEETING REFERENCE: Not applicable

MATTER FOR CONSIDERATION

Endorsement of a revised Risk Management Strategy.

ATTACHMENTS

ARC181213-4.1.1A Laverton – Compliance Audit Return 2018

APPLICANT'S SUBMISSION

Not applicable.

BACKGROUND

Each year, Council is required to complete an annual compliance audit return (CAR) for the calendar year immediately preceding (01 January to 31 December) as published by the Department for Local Government and Communities. The CAR is then to be reviewed by the Audit and Risk Committee and a report presented to Council prior to the adoption of the CAR.

This year, the CAR was reviewed and completed by Moore Stephens, as part of the four year Shared Statutory Compliance Services agreement established through the Northern Goldfields Collaborative Group. Tanya Browning, Manager Local Government Advisory from Moore Stephens, attended the Shire offices on Wednesday 20 February 2019, and completed the CAR through interviews with senior staff and the inspection of various documents and records including:

- Minute books
- Tender Register
- Financial Interest & Return Register
- Complaints Register
- Delegations Register

The CAR is one of the tools that allows Council to monitor how the organisation is functioning in regards to compliance with the *Local Government Act 1995* and provides the Audit and Risk Committee the opportunity to report to Council any cases of non-compliance or where full compliance was not achieved.

This process also provides opportunity for the Audit and Risk Committee to consider matters that may require further review within ongoing risk framework assessments and actions.

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996

Regulation 14 – provides that:

- (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.

Regulation 15 – details the requirements with regard to certifying the CAR and issuing to the Departmental CEO.

Local Government Act 1996

Section 7.13(1)(i) – Refers to the provisions within regulations with regard to audits.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendation of this report

FINANCIAL IMPLICATIONS

There are no financial implications resulting from the recommendation of this report

STRATEGIC IMPLICATIONS

There are no strategic implications resulting from the recommendation of this report.

RISK MANAGEMENT

This item has been evaluated against the Shire's Risk Management Strategy, Risk Assessment Matrix. The perceived level of risk is medium prior to treatment.

CONSULTATION

Moore Stephens Consultants

VOTING REQUIREMENTS

Simple majority decision of the Committee required.

ARC190228-02 COMMITTEE DECISION/OFFICER RECOMMENDATION

MOVED: Cr S Weldon SECONDED: Cr R Street

That the Audit and Risk Committee resolve to recommend to Council the adoption of the 2018 Compliance Audit Return.

SIMPLE MAJORITY	<input checked="" type="checkbox"/>	VOTES FOR	<input type="checkbox" value="6"/>	VOTES AGAINST	<input type="checkbox" value="0"/>
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VOTING REQUIREMENTS

Simple majority decision of the Committee required.

ARC190228-03 COMMITTEE DECISION/OFFICER RECOMMENDATION

MOVED: Cr S Weldon SECONDED: Cr R Street

That the Audit and Risk Committee resolve to recommend to Council that the Shire President and Chief Executive Officer be authorised to sign the Compliance Audit Return for submission to the Department of Local Government.

SIMPLE MAJORITY	<input checked="" type="checkbox"/>	VOTES FOR	<input type="checkbox" value="6"/>	VOTES AGAINST	<input type="checkbox" value="0"/>
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5. CLOSURE OF MEETING

The Presiding Person declared the meeting closed at 04:55 pm.

6. CERTIFICATION OF MINUTES

I, Patrick Hill, hereby certify that the Minutes of the Audit and Risk Committee Meeting held on 28 February 2018 are confirmed as a true and correct record, by resolution of the meeting of the Audit and Risk Committee held on 24 April 2019

SIGNED: _____

DATED: _____

24 April 2019