



SHIRE OF BODDINGTON

'The Council and Staff of the Shire of Boddington, in partnership with the community, are committed to operating effectively and efficiently to provide quality lifestyle opportunities that encourage population growth and development'

MINUTES

For The
Audit Committee Meeting of Council
Held At

4:30PM TUESDAY 11 NOVEMBER 2014

Boddington Community Club
Club Drive Boddington

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Minutes

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1. DECLARATION OF OPENING:

Cr Allert, the Committee Chair, opened the meeting at 4:28pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

Cr JR Allert	President
Cr J Hewton	Deputy President
Cr N Crilly	
Cr J Goodgame	
Mr C Littlemore	Chief Executive Officer
Mr G Bartle	Director of Corporate Services
Ms Kerry Fisher	Finance Manager
Ms T Bryant	Executive Assistant

3. DISCLOSURE OF FINANCIAL INTEREST:

Nil

4. CONFIRMATION OF MINUTES:

4.1.1	Audit Committee Meeting Held on Tuesday 20 May 2014
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OFFICER'S RECOMMENDATION – 4.1.1

COUNCIL RESOLUTION	01/14	Moved Cr Hewton
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That the Minutes of the Audit Committee Meeting held on Tuesday 20 May 2014 be confirmed as a true record of proceedings.

Seconded	Cr Crilly	Carried	3/0
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5. REPORTS:

5.1.1 Auditor Appointment

File Ref. No:	ADM279
Disclosure of Interest:	Nil
Date:	7 th November 2014
Author:	Grant Bartle
Attachments	5.1.1A Quote AMD Chartered Accountants Confidential
	5.1.1B Quote UHY Haines Norton Confidential

Summary

Council's Audit Committee is to consider recommending to Council the appointment of an Auditor for four (4) financial years ending 30th June 2018.

Background

At the special meeting of Council held on 24th June 2014, Council approved a one (1) year contract extension for UHY Haines Norton to undertake the 2013/14 financial year audit.

This Contract expires for the financial year ending 30th June 2014.

Comment

UHY Haines Norton has been the Auditors for the Shire of Boddington for the financial years 2007/2008 to 2013/2014 inclusive.

UHY Haines Norton, along with seven (7) other companies has been appointed by the Western Australian Local Government Association (WALGA) as a preferred supplier of a tax service to local government. This service encompasses taxation, GST, superannuation, FBT, training and salary packaging.

Using the WALGA preferred supplier schedule, three companies were invited on the 3rd October 2014 to quote for providing Audit services for four (4) financial years with the final acceptance date being 24th October 2014.

Quotes were received from two (2) companies only, being UHY Haines Norton and AMD Chartered Accountants.

In accordance with the Local Government Act 1995, prior to the end of November 2014, the Officer was to seek quotations from suitably qualified auditors and provide these to the Audit Committee, with a recommendation for an appointment.

The quotes received for the Contract term are:

Year Ending	AMD Fee Quote \$	AMD Estimated Travel Costs \$	AMD Total (excl GST) \$	UHY Haines Fee Quote	UHY Haines Travel Costs \$	UHY Haines Total (excl GST) \$
30 th June 2015	17,000	1,250	18,250	21,000	700	21,700
30 th June 2016	17,700	1,300	19,000	22,000	800	22,800
30 th June 2017	18,400	1,400	19,800	23,000	900	23,900
30 th June 2018	19,100	1,500	20,600	24,000	1,000	25,000

Consultation

Acting CEO – Graeme Simpson
 Manager Finance – Kerry Fisher

Statutory Environment

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.

7.3 Appointment of auditors

(1) A local government is to, from time to time whenever such an appointment is necessary or expedient, appoint* a person, on the recommendation of the audit committee, to be its auditor.

* Absolute majority required.

(2) The local government may appoint one or more persons as its auditor.

(3) The local government's auditor is to be a person who is –
 (a) a registered company auditor; or
 (b) an approved auditor.

7.6. Term of office of auditor

(1) The appointment of a local government's auditor is to have effect in respect of the audit of the accounts and annual financial report of the local government for a term of not more than 5 financial years, but an auditor is eligible for re-appointment.

Policy Implications – Nil

Financial Implications

The audit fees have been included in the 2014/15 budget and will be included in forthcoming budgets.

Economic Implications - Nil

Social Implications – Nil

Environmental Considerations – Nil

Strategic Implications - Nil

