



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

held at

4.00PM, TUESDAY 18th March 2014

at the
Boddington Community Club
at Club Drive Boddington

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Minutes

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1 DECLARATION OF OPENING:

The Chief Executive Officer Mr Gary Sherry opened the meeting at 4.03pm.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

Cr J R Allert	Presiding Member
Cr N Crilly	Deputy Presiding Member
Cr J Hewton	

Mr G Sherry	Chief Executive Officer
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3 ELECTION OF PRESIDING MEMBER AND DEPUTY PRESIDING MEMBER:

3.1.1 Election of Audit Committee Presiding Member

File Ref. No:	ADM0279
Disclosure of Interest:	Nil
Date:	12 th March 2014
Author:	Gary Sherry

Summary

It is necessary for the Audit Committee to elect a Presiding Member.

Comment

In accordance with Schedule 2.3 of the Local Government Act 1995, written nominations for the office of Presiding Member for the next two years are to be addressed to the Chief Executive Officer.

Nomination forms are enclosed with Councillors Agenda Package for the purpose. If a Councillor is nominated by another Councillor, the nominee must advise the Chief Executive Officer orally or in writing that he/she is willing to be nominated for the office.

Should there be two or more nominees, a secret ballot will be conducted to determine the holder of the office.

Statutory Implications:

Local Government Act 1995

5.12. Election of presiding members and deputies

- (1) The members of a committee are to elect a presiding member from amongst themselves in accordance with Schedule 2.3, Division 1 as if the references in that Schedule –
 - (a) to "office" were references to "office of presiding member";
 - (b) to "council" were references to "committee"; and
 - (c) to "councillors" were references to "committee members".
- (2) The members of a committee may elect a deputy presiding member from amongst themselves but any such election is to be in accordance with Schedule 2.3, Division 2 as if the references in that Schedule –
 - (a) to "office" were references to "office of deputy presiding member";
 - (b) to "council" were references to "committee";
 - (c) to "councillors" were references to "committee members"; and
 - (d) to "mayor or president" were references to "presiding member".

Schedule 2.3 – When and how mayors, presidents, deputy mayors and deputy presidents are elected by the council

Division 1 – Mayors and presidents

1. Terms used in this Division

In this Division –

"extraordinary vacancy" means a vacancy that occurs under section 2.34(1);

"the office" means the office of councillor mayor or president.

2. When the council elects the mayor or president

(1) The office is to be filled as the first matter dealt with –

- (a) at the first meeting of the council after an inaugural election or a section 4.13 or 4.14 election or after an ordinary elections day; and
- (b) at the first meeting of the council after an extraordinary vacancy occurs in the office.

(2) If the first ordinary meeting of the council is more than 3 weeks after an extraordinary vacancy occurs in the office, a special meeting of the council is to be held within that period for the purpose of filling the office.

3. CEO to preside

The CEO is to preside at the meeting until the office is filled.

4. How the mayor or president is elected

- (1) The council is to elect a councillor to fill the office.
- (2) The election is to be conducted by the CEO in accordance with the procedure prescribed.
- (3) Nominations for the office are to be given to the CEO in writing before the meeting or during the meeting before the close of nominations.
- (3a) Nominations close at the meeting at a time announced by the CEO, which is to be a sufficient time after the announcement by the CEO that nominations are about to close to allow for any nominations made to be dealt with.
- (4) If a councillor is nominated by another councillor the CEO is not to accept the nomination unless the nominee has advised the CEO, orally or in writing, that he or she is willing to be nominated for the office.
- (5) The councillors are to vote on the matter by secret ballot as if they were electors voting at an election.
- (6) Subject to clause 5(1), the votes cast under subclause (5) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 (which deals with determining the result of an election) as if those votes were votes cast at an election.

- (7) As soon as is practicable after the result of the election is known, the CEO is to declare and give notice of the result in accordance with regulations, if any.
5. Votes may be cast a second time
- (1) If when the votes cast under clause 4(5) are counted there is an equality of votes between 2 or more candidates who are the only candidates in, or remaining in, the count, the count is to be discontinued and the meeting is to be adjourned for not more than 7 days.
- (2) Any nomination for the office may be withdrawn, and further nominations may be made, before or when the meeting resumes.
- (3) When the meeting resumes the councillors are to vote again on the matter by secret ballot as if they were electors voting at an election.
- (4) The votes cast under subclause (3) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 as if those votes were votes cast at an election.

[Clause 9 amended by No. 49 of 2004 s. 69(10).]

Financial, Policy Strategic Implications

There appears to be no implications in this regard.

OFFICER'S RECOMMENDATION – ITEM 3.1.1

That the Chief Executive Officer complete an election for Presiding Member.

The Chief Executive Officer advised that no written nominations had been received.

The Chief Executive Officer called for nominations from the floor for the position of Presiding Member.

The following nominations were received for the position of Presiding Member:

- *Cr John Robert Allert nominated by Cr Neville James Crilly*

No further nominations were received.

The Chief Executive Officer declared Cr John Robert Allert elected to the position of Presiding Member.

3.1.2 Election of Audit Committee Deputy Presiding Member

File Ref. No: ADM0279
Disclosure of Interest: Nil
Date: 12th March 2014
Author: Gary Sherry

Summary

It is necessary for the Audit Committee to elect a Deputy Presiding Member.

Comment

In accordance with Schedule 2.3 of the Local Government Act 1995, written nominations for the office of Deputy President for the next two years are to be addressed to the Chief

Executive Officer. Nomination forms are enclosed with Councillors Agenda Package for the purpose. If a Councillor is nominated by another Councillor, the nominee must advise the Chief Executive Officer orally or in writing that he/she is willing to be nominated for the office.

Should there be two or more nominees, a secret ballot will be conducted to determine the holder of the office.

Upon election the Deputy President is required to make a Declaration

Statutory Implications

Local Government Act 1995

5.12. Election of presiding members and deputies

- (1) The members of a committee are to elect a presiding member from amongst themselves in accordance with Schedule 2.3, Division 1 as if the references in that Schedule –
 - (a) to "office" were references to "office of presiding member";
 - (b) to "council" were references to "committee"; and
 - (c) to "councillors" were references to "committee members".
- (2) The members of a committee may elect a deputy presiding member from amongst themselves but any such election is to be in accordance with Schedule 2.3, Division 2 as if the references in that Schedule –
 - (a) to "office" were references to "office of deputy presiding member";
 - (b) to "council" were references to "committee";
 - (c) to "councillors" were references to "committee members"; and
 - (d) to "mayor or president" were references to "presiding member".

Schedule 2.3 – When and how mayors, presidents, deputy mayors and deputy presidents are elected by the council [Sections 2.11(1)(b) and 2.15]

Division 2 – Deputy mayors and deputy presidents

6. Terms used in this Division

In this Division –

"extraordinary vacancy" means a vacancy that occurs under section 2.34(1);

"the office" means the office of deputy mayor or deputy president.

7. When the council elects the deputy mayor or deputy president

- (1) If the local government has an elector mayor or president the office of deputy mayor or deputy president is to be filled as the first matter dealt with –
 - (a) at the first meeting of the council after an inaugural election or a section 4.13 or 4.14 election or after an ordinary elections day; and
 - (b) at the first meeting of the council after an extraordinary vacancy occurs in the office.
- (2) If the local government has a councillor mayor or president the office of deputy mayor or deputy president is to be filled –
 - (a) as the next matter dealt with after the mayor or president is elected at the first meeting of the council after an inaugural election or a section 4.13 or 4.14 election or after an ordinary elections day; and
 - (b) subject to subclause (3), as the first matter dealt with at the first meeting of the council after an extraordinary vacancy occurs in the office.
- (3) If at a meeting referred to in clause 2(1)(b) the deputy mayor or deputy president is elected to be the mayor or president, the resulting extraordinary

vacancy in the office is to be filled as the next matter dealt with at the same meeting.

8. How the deputy mayor or deputy president is elected
 - (1) The council is to elect a councillor (other than the mayor or president) to fill the office.
 - (2) The election is to be conducted in accordance with the procedure prescribed by the mayor or president, or if he or she is not present, by the CEO.
 - (3) Nominations for the office are to be given to the person conducting the election in writing before the meeting or during the meeting before the close of nominations.
 - (3a) Nominations close at the meeting at a time announced by the person conducting the election, which is to be a sufficient time after the announcement by that person that nominations are about to close to allow for any nominations made to be dealt with.
 - (4) If a councillor is nominated by another councillor the person conducting the election is not to accept the nomination unless the nominee has advised the person conducting the election, orally or in writing, that he or she is willing to be nominated for the office.
 - (5) The council members are to vote on the matter by secret ballot as if they were electors voting at an election.
 - (6) Subject to clause 9(1) the votes cast under subclause (5) are to be counted, and the successful candidate determined, in accordance with Schedule 4.1 as if those votes were votes cast at an election.
 - (7) As soon as is practicable after the result of the election is known, the person conducting the election is to declare and give notice of the result in accordance with regulations, if any.
[Clause 8 amended by No. 64 of 1998 s. 54(2)-(4); No. 49 of 2004 s. 69(6)-(9).]
9. Votes may be cast a second time
 - (1) If, when the votes cast under clause 8(5) are counted, there is an equality of votes between 2 or more candidates who are the only candidates in, or remaining in, the count, the count is to be discontinued and, not more than 7 days later, a special meeting of the council is to be held.
 - (2) Any nomination for the office may be withdrawn, and further nominations may be made, before or when the special meeting is held.
 - (3) When the special meeting is held the council members are to vote again on the matter by secret ballot as if they were voting at an election.
 - (4) The votes cast under subclause (3) are to be counted, and the successful candidate determined, under Schedule 4.1 as if those votes were votes cast at an election.

Financial, Policy Strategic Implications:

There appears to be no implications in this regard.

OFFICER'S RECOMMENDATION – ITEM 3.1.2

That the Chief Executive Officer complete an election for Deputy Presiding Member.

The Chief Executive Officer advised that no written nominations had been received.

The Chief Executive Officer called for nominations from the floor for the position of Deputy Presiding Member.

The following nominations were received for the position of Deputy Presiding Member:

- *Cr Neville James Crilly nominated by Cr Jeff Hewton*

No further nominations were received.

The Chief Executive Officer declared Cr Neville James Crilly elected to the position of Deputy Presiding Member.

4 DISCLOSURE OF FINANCIAL INTEREST:

Nil

5 CONFIRMATION OF MINUTES:

5.1.1 Audit Committee Meeting Held on 19th March 2013

File Ref. No: ADM0279
Disclosure of Interest: Nil
Date: 12th March 2014
Author: Gary Sherry
Attachment: 5.1.1A Minutes of Audit Committee Meeting held on 19th March 2014

OFFICER'S RECOMMENDATION – ITEM 5.1.1

Committee Recommendation 01/14 Moved Cr Crilly

That the Minutes of the Audit Committee Meeting held on 19th March 2013 be confirmed as a true record of proceedings.

Seconded Cr Allert Carried 3/0



SHIRE OF BODDINGTON

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AUDIT COMMITTEE MINUTES

**For The
Audit Committee Meeting
To Be Held At**

4.30PM, TUESDAY 19th March 2013

**at the
Boddington Community Club
at Club Drive Boddington**

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Minutes

1	DECLARATION OF OPENING:	ERROR! BOOKMARK NOT DEFINED.
2	ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:	ERROR! BOOKMARK NOT DEFINED.
3	DISCLOSURE OF FINANCIAL INTEREST:	ERROR! BOOKMARK NOT DEFINED.
4	CONFIRMATION OF MINUTES:	ERROR! BOOKMARK NOT DEFINED.
4.1.1	AUDIT COMMITTEE MEETING HELD ON 20 TH NOVEMBER 2012	ERROR! BOOKMARK NOT DEFINED.
5	REPORTS:	ERROR! BOOKMARK NOT DEFINED.
5.1.1	COMPLIANCE AUDIT RETURN 2012.....	ERROR! BOOKMARK NOT DEFINED.
6	NEXT MEETING:	ERROR! BOOKMARK NOT DEFINED.
7	CLOSURE OF MEETING:	42

1 DECLARATION OF OPENING:

Cr Allert, Presiding Member declared the meeting open at 4:30pm.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

Cr J R Allert Presiding Member
Cr N Crilly

Mr G Sherry Chief Executive Officer
Ms C Vandenberg Finance Manager

Apologies

Cr DN Veitch Deputy Presiding Member

3 DISCLOSURE OF FINANCIAL INTEREST:

Nil

4 CONFIRMATION OF MINUTES:

4.1.1 Audit Committee Meeting Held on 20th November 2012

File Ref. No: ADM0279
Disclosure of Interest: Nil
Date: 12th March 2013
Author: Gary Sherry
Attachment 4.1.1A Minutes of Audit Committee Meeting held on 20th November 2012

OFFICER'S RECOMMENDATION – ITEM 4.1.1

Committee Recommendation 01/13 Moved Cr Crilly

That the Minutes of the Audit Committee Meeting held on 20th November 2012 be confirmed as a true record of proceedings.

Seconded Cr Allert Carried 2/0



SHIRE OF BODDINGTON

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AUDIT COMMITTEE MINUTES

Held At

2:00PM, TUESDAY 20TH NOVEMBER 2012

at the
**Shire of Boddington Council Meeting Room
at 39 Bannister Road Boddington**

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Minutes

1	DECLARATION OF OPENING:	14
2	ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:	14
3	DISCLOSURE OF FINANCIAL INTEREST:	14
4	CONFIRMATION OF MINUTES:	14
4.1.1	AUDIT MEETING HELD ON 20 TH MARCH 2012	14
5	REPORTS:	ERROR! BOOKMARK NOT DEFINED.
5.1.1	AUDIT REPORT 2011-2012	19
6	NEXT MEETING:	26
7	CLOSURE OF MEETING:	26

1.. **DECLARATION OF OPENING:**

Cr Allert, Presiding Member declared the meeting open at 2:03pm.

2.. **ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:**

Cr J R Allert	Presiding Member
Cr DN Veitch	Deputy Presiding Member
Cr N Crilly	

Mr G Sherry	Chief Executive Officer
Ms C Martin	Director Corporate Services
Ms C Vandenberg	Finance Manager

Mr David Tomasi (UHY Haines Norton) by telephone 2:07pm

3. **DISCLOSURE OF FINANCIAL INTEREST:**

Nil

4. **CONFIRMATION OF MINUTES:**

4.1.1 **Audit Meeting Held on 20th March 2012**

File Ref. No:	ADM0279
Disclosure of Interest:	Nil
Date:	13 th November 2012
Author:	Carmel Martin
Attachment	4.1.1 Minutes of Audit Committee Meeting held on 20 th March 2012

OFFICER'S RECOMMENDATION – ITEM 4.1.1

Committee Recommendation	01/12	Moved	Cr Crilly
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That the Minutes of the Audit Committee Meeting held on 20th March 2012 be confirmed as a true record of proceedings.

Seconded	Cr Veitch	Carried	3/0
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SHIRE OF BODDINGTON

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AUDIT COMMITTEE MINUTES

To Be Held At

3.30 PM, TUESDAY 20th March 2012

at the
Shire of Boddington Council Chambers
at 39 Bannister Road Boddington

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Minutes

1	DECLARATION OF OPENING:	1
2	ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:	1
3	DISCLOSURE OF FINANCIAL INTEREST:	1
4	CONFIRMATION OF MINUTES:	1
4.1.1	AUDIT MEETING HELD ON 15 TH NOVEMBER 2011	1
5	REPORTS:.....	1
5.1.1	COMPLIANCE AUDIT RETURN 2011	1
5.1.1	COMPLIANCE AUDIT RETURN 2011	5
6	NEXT MEETING:	16
7	CLOSURE OF MEETING:.....	16

Minutes of the Audit Committee Meeting to be held on
Tuesday 20th March 2012

1 DECLARATION OF OPENING:

The Shire President, Cr Allert declared the meeting open at 3:32pm.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE:

Cr J R Allert	Presiding
Cr DN Veitch	Deputy Presiding Member
Cr N Crilly	

Mr G Sherry	Chief Executive Officer
Ms C Vandenberg	Acting Director Corporate Services

3 DISCLOSURE OF FINANCIAL INTEREST:

Nil

4 CONFIRMATION OF MINUTES:

4.1.1 Audit Meeting Held on 15th November 2011

File Ref. No:	ADM0279
Disclosure of Interest:	Nil
Date:	8 th March 2012
Author:	Gary Sherry
Attachment	4.1.1 Minutes of Audit Committee Meeting held on 15 th November 2011

OFFICER'S RECOMMENDATION – ITEM 4.1.1

Committee Recommendation	1/12	Moved	Cr Veitch
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That the Minutes of the Audit Committee Meeting held on 15th November 2011 be confirmed as a true record of proceedings.

Seconded	Cr Crilly	Carried	3/0
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5. REPORTS:

5.1.1 Audit Report 2011-2012

File Ref. No: ADM279
Disclosure of Interest: Nil
Date: 13th November 2012
Author: Carmel Martin

Summary

The Audit Committee to consider the Management Report, Audit Report and Annual Report to make a recommendation to Council to adopt the Annual Report.

Comment

The attached Management Report raised two points as follows:

- Primary returns lodged by relevant officers and councilors were found to some of the sections left blank, instead of being completed as N/A, or Nil. A review of Primary Returns as to their completeness will be performed prior to acknowledgement in future.
- The Trust Bank Reconciliation had three outstanding cheques incorrectly recorded as June payment but not drawn until July 2012. Whilst immaterial in amount, the process of reconciliation should ensure that the correct dates and period are recorded at all times.
- The Fixed Assets register and general ledger reconciliation balances in total, however, the balances across the individual classifications do not reconcile. Whilst this was noted as at the 30th June 2011, it will be in the 2012/13 year that this can be investigated thoroughly and corrected with asset management implementation under the integrated planning framework.
- The depreciation rates across some assets were not in line with Council's accounting policy. The uncorrected misstatement is considered not material, however, as part of the asset management implementation set for 2012/13, this will be reviewed.
- There was one uncorrected misstatement noted during the course of the audit, which related to the classification of a component of long service leave liability between current and non-current.

Strategic Implications - Nil

Statutory Environment

Local Government Act 1995

7.1A. Audit committee

- (1) A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.
- (2) The members of the audit committee of a local government are to be appointed* by the local government and at least 3 of the members, and the majority of the members, are to be council members.
* Absolute majority required.
- (3) A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent him or her as a member of an audit committee.

(4) An employee is not to be a member of an audit committee.

7.1B. Delegation of some powers and duties to audit committees

(1) Despite section 5.16, the only powers and duties that a local government may delegate* to its audit committee are any of its powers and duties under this Part other than this power of delegation.

* Absolute majority required.

(2) A delegation to an audit committee is not subject to section 5.17.

7.1C. Decisions of audit committees

Despite section 5.20, a decision of an Audit Committee is to be made by a simple majority.

Policy Implications - Nil

Financial Implications - Nil

Economic Implications - Nil

Social Implications - Nil

Environmental Considerations – Nil

Consultation

David Tomasi, Auditor from UHY Haines Norton.

Phone conference with David Tomasi ended at 2:32pm.

OFFICER RECOMMENDATION – ITEM 5.1.1

Committee Resolution	02/12	Moved	Cr Veitch
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That the Audit Committee recommends that Council:

- 1. Accept the 2011/12 Management Report included at Attachment 5.1.1A;**
- 2. Accept the 2011/12 Audit Report included at Attachment 5.1.1B;**
- 3. Accept the 2011/12 Annual Report included as separate Attachment 5.1.1C; and**
- 4. Hold the Annual Electors Meeting on Tuesday 18th December, 2012 at The Gallery, Boddington Community Resource Centre at 7.30pm.**

Seconded	Cr Crilly	Carried	3/0
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08 November 2012

Cr J R Allert
The Shire President
Shire of Boddington
PO Box 4
BODDINGTON WA 6390

Dear Cr Allert

MANAGEMENT REPORT FOR THE YEAR ENDED 30TH JUNE 2012

We advise that we have completed our audit procedures for the year ended 30th June 2012 and enclose our Audit Report.

We are required under the Local Government Audit Regulations to report certain compliance matters in our audit report. Other matters which arise during the course of our audit that we wish to bring to Council's attention are raised in this management report.

It should be appreciated that our audit procedures are designed primarily to enable us to form an opinion on the financial statements and therefore may not bring to light all weaknesses in systems and procedures which may exist.

However, we aim to use our knowledge of the Shire's organisation gained during our work to make comments and suggestions which, we hope, will be useful to you.

Primary Returns

During our review of Annual Returns lodged, we noted many instances where sections had been left blank. In certain instances the period covered was not inserted in the return.

To help ensure compliance with Departmental Circular 18-2005 and returns submitted are not at risk of being amended, all sections should be completed. We note it is acceptable to record N/A, Nil or No Change or to rule a clear line through a N/A section. Leaving sections blank is not recommended practice.

Trust Bank Reconciliation

At year end, the trust bank reconciliation contained three outstanding cheques totalling \$7,608.20 which were effectively withheld. That is, dated June but not actually drawn until July 2012.

Whilst these reconciling items are not considered material to warrant adjustment, to help ensure the integrity of the reconciliations, correct cut off should be maintained at all times.

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t: +61 (0)8 9444 3400
f: +61 (0)8 9444 3430

16 Lakeside Corporate 24 Parkland Road Osborne Park Perth WA 6017
PO Box 1707 Osborne Park WA 6916

e: perth@uhyhn.com.au
w: www.uhyhn.com

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Fixed Assets

Whilst the fixed asset register and the general ledger reconciles on a total basis it does not reconcile across individual classifications. This matter was also raised in our management report for the year ended 30 June 2011.

As per our discussion with management, the matter has been referred to the software provider as this is related to a system error when clearing capital expenditure ledger balances.

Procedures should also be implemented to help ensure the fixed assets register and the general ledger is reconciled on a regular basis.

Depreciation Rates

Whilst the depreciation rates used appear reasonable, certain depreciation rates used for various items of property, plant, equipment and infrastructure were not in line with the rates disclosed in Council's accounting policies.

To help ensure the depreciation rates used are in line with Council's adopted accounting policies the depreciation rates being used should be reviewed and the fixed asset register or accounting policy, as deemed appropriate, be updated.

Whilst the uncorrected misstatement is not considered significant to warrant adjustment, we recommend this matter be investigated and rectified so it does not perpetuate into future periods.

We noted no other matters we wish to draw to Council's attention.

Uncorrected Misstatements

We advise there was one uncorrected misstatement noted by us during the course of our audit which was acknowledged by management and was not considered material to warrant adjustment. It is attached at Appendix 1 to this letter for your information.

We take this opportunity to thank the Chief Executive Officer, Director Corporate Services and all staff for the assistance provided during the audit.

Should you wish to discuss any matter relating to the audit or any other matter, please do not hesitate to contact us.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'David Tomasi', written over a light blue horizontal line.

DAVID TOMASI
PARTNER

Encl;

-2-

I N T E L L I G E N T C H O I C E + I N T E L L I G E N T S O L U T I O N S



SHIRE OF BODDINGTON
APPENDIX 1
FORMING PART OF THE MANAGEMENT LETTER
FOR THE YEAR ENDED 30 JUNE 2012

Uncorrected Misstatements

	Dr (\$)	Cr (\$)
Long Service leave – Non Current Liability	17,568	
Long Service leave – Current Liability		17,568
Being entry needed to reclassify current long service leave liability from non-current long service leave liability.		



**INDEPENDENT AUDITOR'S REPORT
TO THE ELECTORS OF THE SHIRE OF BODDINGTON**

Report on the Financial Report

We have audited the accompanying financial report of the Shire of Boddington, which comprises the statement of financial position as at 30 June 2012, statement of comprehensive income by nature or type, statement of comprehensive income by program, statement of changes in equity, statement of cash flows and the rate setting statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information and the statement by Chief Executive Officer.

Management's Responsibility for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended) and for such internal control as Council determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial report based on our audit. We conducted our audit in accordance with Australian Auditing Standards. These Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Shire's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Shire's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Council, as well as evaluating the overall presentation of the financial report.

We believe the audit evidence we obtained is sufficient and appropriate to provide a basis for our audit opinion.

Auditor's Opinion

In our opinion, the financial report of the Shire of Boddington is in accordance with the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended), including:

- a giving a true and fair view of the Shire's financial position as at 30 June 2012 and of its performance for the year ended on that date; and
- b complying with Australian Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996 (as amended).

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t: +61 (0)8 9444 3400
f: +61 (0)8 9444 3430

16 Lakeside Corporate 24 Parkland Road Osborne Park Perth WA 6017
PO Box 1707 Osborne Park WA 6916

e: perth@uhyhn.com.au
w: www.uhyhn.com

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**INDEPENDENT AUDITOR'S REPORT
TO THE ELECTORS OF THE SHIRE OF BODDINGTON (Continued)**

Report on Other Legal and Regulatory Requirements

During the course of the audit we became aware of the following instances where the Council did not comply with the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) and the Planning and Development Act 2005:

Budget Surplus

Approval from the Minister for the estimated yield from general rates of more than 110% of the budgeted deficiency was not obtained prior to approval of the Budget for the year ended 30 June 2012 as required by Section 6.34 of the Local Government Act.

Reserve Account Usage

During the course of the year ended 30 June 2012, the Council changed the usage of \$146,750 held in a Reserve Account without it being disclosed either in the budget or by giving local public notice of the change as required by Section 6.11 of the Local Government Act.

Monthly Statement of Financial Activity

The monthly statement of financial activity for the months of July 2011 and February 2012 were not presented to Council within two (2) meetings as required by Financial Management Regulation 34(4)(a).

Annual Financial Report

The Annual Financial Report for the year ended 30 June 2011 was not submitted to the Director General of the Department within 30 days of the auditor's report becoming available as required by Financial Management Regulation 51 (2).

Utilisation of Public Open Space Funds

Approval from the Minister of Planning and Development was not obtained in relation to the use of funds received in lieu of Public Open Space during the year as required by Section 154(2)(c) of the Planning and Development Act.

In accordance with the Local Government (Audit) Regulations 1996, we also report that:

- a) There are no matters that in our opinion indicate significant adverse trends in the financial position or the financial management practices of the Shire.
- b) Except as detailed above, no other matters indicating non-compliance with Part 6 of the Local Government Act 1995 (as amended), the Local Government (Financial Management) Regulations 1996 (as amended) or applicable financial controls of any other written law were noted during the course of our audit.
- c) All necessary information and explanations were obtained by us.
- d) All audit procedures were satisfactorily completed in conducting our audit.

Date: 08 November 2012
Perth, WA

UHY HAINES NORTON
CHARTERED ACCOUNTANTS

DAVID TOMASI
PARTNER

5. NEXT MEETING:

The next meeting of the Audit Committee will be convened when required.

6. CLOSURE OF MEETING:

With no further business to discuss the Shire President, Cr Allert, closed the meeting at 2:35pm.

These minutes were confirmed by the Audit Committee as a true and accurate record at the Audit Committee Meeting held on

.....
J R ALLERT

Presiding Member

6 **REPORTS:**

6.1.1 Compliance Audit Return 2013

File Ref. No: ADM 0084
Disclosure of Interest: Nil
Date: 7th March 2013
Author: Gary Sherry
Attachments: 6.1.1A Compliance Audit Return 2013

Summary

The Department of Local Government require the Compliance Audit Return for the period 1st January 2013 to 31st December 2013 to be completed, endorsed and included within an Ordinary Meeting Agenda papers.

Background

The Compliance Audit Return (CAR) is a Department of Local Government prepared check list of some of the statutory requirements Local Governments in the twelve months to 31st December 2013.

While the structure of the 2013 Compliance Audit Return is generally similar to that of previous years, the Department of Local Government has kept the reduced number of areas of compliance covered by the 2011 CAR to those considered high risk. The CAR contains substantially fewer questions, reducing the size of the CAR from the previous 27 pages in 2010 to nine pages for 2013. Amendments to Regulation 13 of the *Local Government (Audit) Regulations 1996*, gazetted on 30th December 2011, have allowed these changes to occur.

These changes address issues raised in a number of reports that proposed a review of the Department's Compliance Audit Program, including the Public Accounts Committee Report No. 4 into Local Government Accountability (2006), the Department of Treasury and Finance's Red Tape Reduction Group Report (2010) and the Local Government Reform Steering Committee (2010). These reports raised issues regarding the compliance reporting burden placed on local governments resulting from the requirement to complete a comprehensive CAR and submit it to the Department by 31st March each year.

Another change to regulation 14 requires that a local government's Audit Committee now reviews the CAR and reports the results of that review to the Council prior to adoption by Council and the March submission to the Department.

The reduction to the CAR, and proposed associated transfer of responsibilities to the Audit Committee of each local government, will enable local governments to better manage legislative compliance within their own timeframes and with increased transparency and involvement for elected members. However, the requirement for local governments to comply with relevant legislation will not change.

The Statutory Compliance Audit Return is to be:

1. presented to the Audit Committee for consideration at a meeting of the Audit Committee; by Council;
2. recommended for Adoption by Council at an Audit Committee Meeting;

3. presented to the Council at a meeting of Council;
4. adopted by the Council; and
5. the adoption recorded in the minutes of the meeting at which it is adopted.

After the Compliance Audit Return has been presented to Council, a certified copy of the return, along with the relevant section of the minutes and any additional information explaining or qualifying the compliance audit is to be submitted to the Executive Director, Department of Local Government, by 31st March 2013.

Comment

Council's Audit Committee is to consider the Compliance Audit Return at their meeting to be held on Tuesday 18th March 2014. It is anticipated, although not certain, that the Committee's recommendation will be that included in the Committee's Recommendation section at the end of this report. The Compliance Audit Return 2014 is included at Attachment 5.1.1A.

In completing the Compliance Audit Return there were no areas where Council did not complete its statutory requirements or where there could be confusion about this fact were identified.

Strategic Implications - There appear no further implications in this regard.

Statutory Environment

Local Government Act 1995

7.13. Regulations as to audits

- (1) Regulations may make provision –
 - (aa) as to the functions of the CEO and the audit committee in relation to audits carried out under this Part and reports made on those audits;
 - (ab) as to the functions of audit committees, including the selection and recommendation of an auditor;
 - (ac) as to the procedure to be followed in selecting an auditor;
 - (ad) as to the contents of the annual report to be prepared by an audit committee;
 - (ae) as to monitoring action taken in respect of any matters raised in a report by an auditor;
 - (a) with respect to matters to be included in agreements between local governments and auditors;
 - (b) for notifications and reports to be given in relation to agreements between local governments and auditors, including any variations to, or termination of such agreements;
 - (ba) as to the copies of agreements between local governments and auditors being provided to the Department;
 - (c) as to the manner in which an application may be made to the Minister for approval as an auditor;
 - (d) in relation to approved auditors, for –
 - (i) reviews of, and reports on, the quality of audits conducted;
 - (ii) the withdrawal by the Minister of approval as an auditor;
 - (iii) applications to the State Administrative Tribunal for the review of decisions to withdraw approval;
 - (e) for the exercise or performance by auditors of their powers and duties under this Part;

- (f) as to the matters to be addressed by auditors in their reports;
 - (g) requiring auditors to provide the Minister with such information as to audits carried out by them under this Part as is prescribed;
 - (h) prescribing the circumstances in which an auditor is to be considered to have a conflict of interest and requiring auditors to disclose in their reports such information as to a possible conflict of interest as is prescribed;
 - (i) requiring local governments to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as are prescribed whether those requirements are —
 - (i) of a financial nature or not; or
 - (ii) under this Act or another written law.
- (2) Regulations may also make any provision about audit committees that may be made under section 5.25 in relation to committees.

Local Government (Audit) Regulations 1996

13. Prescribed statutory requirements for which compliance audit needed (Act s. 7.13(1)(i))

For the purposes of section 7.13(1)(i) the statutory requirements set forth in the Table to this regulation are prescribed.

Table

<i>Local Government Act 1995</i>		
s. 3.57	s. 3.58(3) and (4)	s. 3.59(2), (4) and (5)
s. 5.16	s. 5.17	s. 5.18
s. 5.36(4)	s. 5.37(2) and (3)	s. 5.42
s. 5.43	s. 5.44(2)	s. 5.45(1)(b)
s. 5.46	s. 5.67	s. 5.68(2)
s. 5.70	s. 5.73	s. 5.75
s. 5.76	s. 5.77	s. 5.88
s. 5.103	s. 5.120	s. 5.121
s. 7.1A	s. 7.1B	s. 7.3
s. 7.6(3)	s. 7.9(1)	s. 7.12A
<i>Local Government (Administration) Regulations 1996</i>		
r. 18A	r. 18C	r. 18E
r. 18F	r. 18G	r. 19
r. 22	r. 23	r. 28
r. 34B	r. 34C	
<i>Local Government (Audit) Regulations 1996</i>		
r. 7	r. 10	
<i>Local Government (Elections) Regulations 1997</i>		
r. 30G		
<i>Local Government (Functions and General) Regulations 1996</i>		
r. 7	r. 9	r. 10

r. 11A	r. 11	r. 12
r. 14(1), (3) and (5)	r. 15	r. 16
r. 17	r. 18(1) and (4)	r. 19
r. 21	r. 22	r. 23
r. 24	r. 24E	r. 24F
<i>Local Government (Rules of Conduct) Regulations 2007</i>		
r. 11		

[Regulation 13 inserted in Gazette 23 Apr 1999 p. 1722-4; amended in Gazette 1 Jun 2004 p. 1917; 31 Mar 2005 p. 1042-3; 30 Sep 2005 p. 4418-20; 21 Dec 2010 p. 6758-61; 30 Dec 2011 p. 5579-80.]

14. Compliance audits by local governments

- (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 14 inserted in Gazette 23 Apr 1999 p. 1724-5; amended in Gazette 30 Dec 2011 p. 5580-1.]

15. Compliance audit return, certified copy of etc. to be given to Executive Director

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with –
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Executive Director by 31 March next following the period to which the return relates.
- (2) In this regulation –

certified in relation to a compliance audit return means signed by –

 - (a) the mayor or president; and
 - (b) the CEO.

[Regulation 15 inserted in Gazette 23 Apr 1999 p. 1725.]

Policy Implications - There appear no further implications in this regard.

Financial Implications - There appear no further implications in this regard.

Economic Implications - There appear no further implications in this regard.

Social Implications - There appear no further implications in this regard.

Environmental Considerations - There appear no further implications in this regard.

Consultation

The Shire of Boddington Audit Committee considered this matter in making the recommendation to Council.

Options

Council can approve the Audit Committee's Recommendation or not.

Voting Requirements - Simple Majority

OFFICER'S RECOMMENDATION – ITEM 6.1.1

Committee Recommendation	02/14	Moved	Cr Allert
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That the Compliance Audit Return, included at Attachment 5.1.1A Compliance Audit Return 2013, for the period 1st January 2013 to 31st December 2013, as completed by the President and Chief Executive Officer, be endorsed and duly signed accordingly.

Seconded	Cr Hewton	Carried	3/0
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Boddington - Compliance Audit Return 2013

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government and Communities together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2013.	N/A		Gary Sherry
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2013.	N/A		Gary Sherry
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2013.	N/A		Gary Sherry
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2013.	N/A		Gary Sherry
5	s3.59(5)	Did the Council, during 2013, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Gary Sherry

Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A		Gary Sherry
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A		Gary Sherry
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A		Gary Sherry
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A		Gary Sherry
5	s5.18	Has Council reviewed delegations to its committees in the 2012/2013 financial year.	N/A		Gary Sherry
6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	Yes		Gary Sherry
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Gary Sherry
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		Gary Sherry
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes		Gary Sherry
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	Yes		Gary Sherry
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Gary Sherry
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2012/2013 financial year.	Yes		Gary Sherry
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes		Gary Sherry

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	Yes		Gary Sherry
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings.	N/A		Gary Sherry
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	Yes		Gary Sherry
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	Yes		Gary Sherry
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	Yes		Gary Sherry
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2013.	Yes		Gary Sherry
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2013.	Yes		Gary Sherry
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		Gary Sherry
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		Gary Sherry
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes		Gary Sherry

11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes	Gary Sherry
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes	Gary Sherry
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	Yes	Gary Sherry
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	Yes	Gary Sherry
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	Yes	Gary Sherry
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes	Gary Sherry

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	N/A		Gary Sherry
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	N/A		Gary Sherry

Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates.	Yes	The CEO maintains the register, but no 'disclosure of gift' forms were received from candidates.	Gary Sherry

Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	Yes		Gary Sherry
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	N/A		Gary Sherry
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes		Gary Sherry
4	s7.3	Was the person(s) appointed by the local government to be its auditor, an approved auditor.	Yes		Gary Sherry
5	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	Yes		Gary Sherry
6	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2013 received by the local government within 30 days of completion of the audit.	N/A	The Audit for the financial year ended 30 June 2013 is not yet complete.	Gary Sherry
7	s7.9(1)	Was the Auditor's report for 2012/2013 received by the local government by 31 December 2013.	No	The Audit for the financial year ended 30 June 2013 is not yet complete.	Gary Sherry

8	S7.12A(3), (4)	Where the local government determined that matters raised in the auditor's report prepared under s7.9(1) of the Act required action to be taken by the local government, was that action undertaken.	N/A	Gary Sherry
9	S7.12A(3), (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9(1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	N/A	Gary Sherry
10	S7.12A(3), (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9(1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A	Gary Sherry
11	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	Yes	Gary Sherry
12	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	Yes	Gary Sherry
13	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	Yes	Gary Sherry
14	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	Yes	Gary Sherry
15	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	Yes	Gary Sherry

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	N/A		Gary Sherry
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	Yes		Gary Sherry
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	N/A		Gary Sherry
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	N/A		Gary Sherry
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	Yes		Gary Sherry

Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	N/A	The CEO is the Complaints Officer	Gary Sherry
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	Yes		Gary Sherry
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	Yes		Gary Sherry

4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	Yes	Gary Sherry
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred.	Yes	Gary Sherry
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b)(c).	Yes	Gary Sherry

Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	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 and General Regulation 11(2)).	Yes		Grant Bartle
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	N/A		Grant Bartle
3	F&G Reg 14(1)	Did the local government invite tenders via Statewide public notice.	Yes		Grant Bartle
4	F&G Reg 14, 15 & 16	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes		Grant Bartle
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	N/A		Grant Bartle

6	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	N/A	Grant Bartle
7	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	Yes	Grant Bartle
8	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	Yes	Grant Bartle
9	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	Yes	Grant Bartle
10	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	N/A	Grant Bartle
11	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	N/A	Grant Bartle
12	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	N/A	Grant Bartle
13	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	N/A	Grant Bartle
14	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A	Grant Bartle

15	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$100,000 or less.	Yes	Grant Bartle
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I certify this Compliance Audit return has been adopted by Council at its meeting on _____

Signed Mayor / President, Boddington

Signed CEO, Boddington

7 NEXT MEETING:

The next meeting of the Audit Committee will be held when required.

8 CLOSURE OF MEETING:

With no further business to discuss the Shire President, Cr Allert, closed the meeting at 4:20pm.

These minutes were confirmed by the Audit Committee as a true and accurate record at the Audit Committee Meeting held on March 2015

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J R ALLERT

Presiding Member