

ATTACHMENT**9.15.1 Unconfirmed Minutes of the Audit Committee Meeting Held 2 March 2023**

PROPONENT	Shire of Manjimup
OWNER	N/A
LOCATION / ADDRESS:	Whole of Shire
WARD:	All
ZONE:	N/A
DIRECTORATE:	Business
FILE REFERENCE:	F170379
LEGISLATION:	<i>Local Government Act 1995, Local Government (Financial Management) Regulations 1996</i>
AUTHOR:	Greg Lockwood
DATE OF REPORT:	13 March 2023
DECLARATION OF INTEREST:	Nil

BACKGROUND:

On the 2 March 2023 Council's Audit Committee met with the purpose of:

- 1) Receiving the unconfirmed minutes of the Audit Committee held 29 November 2022;
- 2) Receiving the Shire of Manjimup 2022 Compliance Audit Return; and
- 3) Receive an update on progress from recommendations from the Financial Management System Review, Regulation 17 Review and the 2022 Annual Financial Accounts.

The purpose of this agenda item is to receive the unconfirmed minutes of the Audit Committee meeting held on 2 March 2023.

ATTACHMENT: 9.15.1(1)

PUBLIC CONSULTATION UNDERTAKEN:

Nil.

COMMENT (Includes Options):

The main purpose of the Audit Committee meeting held 2 March 2023 was to receive the findings and endorse the 2022 Compliance Audit Return.

The Director of Business presented the 2022 Compliance Audit Return explaining the various 11 sections and the requirements to meet compliance. The 11 sections tested are:

- Commercial Enterprises by Local Governments;
- Delegation of Power / Duty;
- Disclosure of Interest;
- Disposal of Property;
- Elections;
- Finance;
- Integrated Planning and Reporting;

- Local Government Employees;
- Official Conduct;
- Tenders for Providing Goods and Services; and
- Other.

Of the 94 items tested the Shire demonstrated 100% compliance on all matters. Whilst the Audit Committee endorsed the findings from the 2022 Compliance Audit Return, the return will be presented to Council as a separate item being 9.3.3 for final adoption as part of the overall agenda for the Council Meeting 23 March 2023.

STATUTORY ENVIRONMENT:

Local Government Act 1995 and Local Government (Financial Management) Regulations 1996

POLICY / STRATEGIC IMPLICATIONS:

The Audit Committee is established under the *Local Government Act 1995* to provide guidance and assistance to the Local Government in achieving the audit requirements of the Act thus ensuring that the financial management of the Shire of Manjimup remains open, transparent and accountable.

ORGANISATIONAL RISK MANAGEMENT:

Nil.

FINANCIAL IMPLICATIONS:

Nil.

SUSTAINABILITY:

Environmental: Nil.

Economic: It is essential that Local Government maintains open, transparent and accountable processes in the expenditure of public monies. Regular financial audits by auditors and the functions of the Audit Committee are some of the methods established to assist Local Government in meeting legislative and community expectations.

Social: Nil.

VOTING REQUIREMENTS:

SIMPLE MAJORITY

OFFICER RECOMMENDATION:

That Council:

1. Receive the unconfirmed minutes of the Audit Committee meeting held 2 March 2023 as per Attachment: 9.15.1(1); and
2. Accept the findings from the 2022 Compliance Audit Return.

ATTACHMENTS

1 Unconfirmed Audit Committee Minutes - 2 March 2023 44 Pages

Ordinary Meeting

COUNCIL RESOLUTION:

MOVED: Jenkins, D SECONDED: Taylor, R

29078

That Council:

- 1. Receive the unconfirmed minutes of the Audit Committee meeting held 2 March 2023 as per Attachment: 9.15.1(1); and**
- 2. Accept the findings from the 2022 Compliance Audit Return.**

MOTION CARRIED 7/3

FOR

Cr D Buegge
Cr S Dawson Vidovich
Cr D Jenkins
Cr P Omodei
Cr K Skoss
Cr R Taylor
Cr C Winfield

AGAINST

Cr K Lawrence
Cr M Ventris
Cr J Willcox