

Audit Committee Meeting Minutes 7 December 2023

Minutes of the Manjimup Audit Committee held at **Council Chambers** on **Thursday 7 December 2023**.

1. DECLARATION OF OPENING OF MEETING

The meeting was opened by Chief Executive Officer, Ben Rose at 10.47am

2. ATTENDANCE / APOLOGIES

Present:

- President Donelle Buegge
- Cr Jade Darin
- Cr Paul Omodei
- Cr Murray Ventris

Apologies

- Cr Wade DeCampo

Observers:

- Ben Rose – Chief Executive Officer (CEO)
- Greg Lockwood - Director Business (DB)

3. TERMS OF REFERENCE

Functions	The Committee has a statutory function to provide guidance and assistance to the local government – i. As to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and ii. As to the development of a process to be used to select and appoint a person to be an auditor. In addition, the Audit Committee undertakes: a) Management of the audit process. b) Discussion of audit outcomes. c) Monitoring action taken on audit report. d) Preparation of annual report on audit function. e) Review of the Statutory Compliance Return.
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4. ELECTION OF CHAIRPERSON

Councillor Omodei nominated President Buegge as Chairperson, the nomination was seconded by Councillor Darin and voted 4/0.

President Buegge took over chairing the meeting.

5. DECLARATION OF FINANCIAL INTERESTS

Nil

6. CONFIRMATION OF MINUTES OF THE MEETING HELD 2 MARCH 2023

Moved Cr Ventris / Seconded Pres Buegge

“That the minutes of the Audit Committee meeting held on 2 March 2023 be adopted as a true and correct record with the inclusion of noting shire officers and members of the public were in the gallery at the time of the meeting.”

Carried 4/0

7. MATTERS ARISING FROM THE MEETING HELD 2 MARCH 2023

Cr Ventris requested an item be included regrading Director discretionary spending.

Cr Ventris stated no further work is required as he is satisfied with the matter.

8. RISK MANAGEMENT

Nil.

9. PRESENTATION OF 2023 ANNUAL FINANCIAL ACCOUNTS AND MANAGEMENT REPORT

The Director of Business presented the 2023 Annual Financial Accounts and Management Letter to the Audit Committee.

It should be noted as part of the Office of Auditor General (OAG) requirements the 2023 Annual Financial Accounts and Management Report were presented to the Shire President, Deputy Shire President, CEO and DB on the 28 November 2023 via Teams.

ATTACHMENT : 2

Moved Cr Omodei / Seconded Cr Taylor

The Audit Committee receive and endorse the presentation of the 2023 Annual Financial Accounts to Council for acceptance.

Carried 4/0

10. EFFECTIVENESS OF COMPLIANCE

The DB presented Shire Officer's progress through recommendations from the previous Regulation 17 Review, Financial Systems Review, Interim Audit and the 2 new items from the 2023 Annual Financial Accounts Management Report.

11. GENERAL BUSINESS

Cr Ventris raised the number of meetings required by the Audit Committee being quarterly, and that this has not been met in previous years. Also raised the issue of meetings being rushed and that perhaps it would be better to have the meetings on a day other than Council meeting day.

The Committee agreed that there should be a minimum of 4 meetings plus any extras as required. The Committee also agreed to have future meetings outside of the Council meeting cycle.

At the request of the CEO, DB raised the subject of beginning and Internal Audit Program from an external audit provider. The Audit Committee agreed the idea had merit and requested the Director of Business to invite Tim Partridge from AMD Chartered Accounts to make a presentation on a possible program and associated costs.

12. NEXT MEETING

The next meeting is scheduled for February 2024

13. MEETING CLOSURE

The meeting was closed at 12.32pm.