

WAGAIT SHIRE COUNCIL

**DRAFT MINUTES
AUDIT COMMITTEE MEETING**

**COUNCIL CHAMBERS
LOT 62, WAGAIT TOWER ROAD
9.00AM**

Wednesday 13 November 2019



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1.0 Present:

Committee members:

Chair Barry Bamford

Cr Graham Drake

Cr Neil White

Maureen Newman

Council staff:

CEO Anna Malgorzewicz

Office Manager, Pamela Wanrooy

2.0 Opening of Meeting:

The Chair Barry Bamford declared the meeting open at 9.05am and welcomed all to the meeting.

The Chair advised that the meeting will be audio taped for minute taking purposes as authorised by the Chief Executive Officer.

3.0 Apologies:

Nil. Cr Neil White will be late for this meeting.

4.0 Confirmation of previous Minutes for the Audit Committee held Thursday 26 September 2019

The Minutes of the Audit Committee Meeting held Thursday 26 September 2019 were included as an attachment to the agenda papers.

Resolution No. 2019/516

That the minutes of the Audit Committee Meeting of Thursday 26 September 2019 be confirmed by Committee Members as a true and correct record.

Moved: Maureen Newman

Seconded: Chair Barry Bamford

5.0 Matters arising from the Previous Minutes:

Nil

6.0 Declaration of interests of Committee Members or Staff.

Nil

7.0 Action Sheet

Resolution No. 2019/517
That the Audit Committee note the Action Sheet.
Moved: Cr Graham Drake
Seconded: Maureen Newman

8.0 Agenda Items

8.1 Policy Review - P04 Signing of Cheques and Expenditure Certifications

Resolution No. 2019/518
That the Audit Committee recommends to Council that:
a) That the report entitled Policy Review 04 – Signing of Cheques and Expenditure Certifications be received and noted; and
b) That Council rescinds Policy No. 04 Signing of Cheques and Expenditure Certifications.
Moved: Cr Graham Drake
Seconded: Maureen Newman

8.2 Policy Review - P09 Accounting Policy Manual

Resolution No. 2019/519
That the Audit Committee recommends to Council that:
a) the report entitled Policy Review 09 Accounting and Policy Manual be received and noted;
b) endorses the Revised P09 Statement of Significant Accounting Policy at Attachment B; and
c) recommends Council adopts the Revised P09 Statement of Significant Accounting Policy at Attachment B.
Moved: Maureen Newman
Seconded: Cr Graham Drake

8.3 Policy Review - P10 Council Records

Resolution No. 2019/520
That the Audit Committee recommends to Council that:
a) That the report entitled Policy Review 010 – Council Records be received and noted; and
b) That Council rescinds Policy No 010 Council Records.
Moved: Cr Graham Drake
Seconded: Maureen Newman

8.4 Policy Review - P16 Cash Reserves

Resolution No. 2019/521

That the Audit Committee recommends to Council that:

- a) the report entitled Policy Review 016 Cash Reserves Policy be received and noted;
- b) endorses the Revised P016 Cash Reserves Policy at Attachment B; and
- c) recommends Council adopts the Revised P16 Cash Reserves Policy at Attachment B.

Moved: Maureen Newman

Seconded: Cr Graham Drake

8.5 Policy Review – P24 Caretaker Policy

Resolution No. 2019/522

That the Audit Committee recommends to Council that:

- a) the report entitled Policy Review 024 Caretaker Policy be received and noted;
- b) endorses the Revised P024 Caretaker Policy at Attachment B; and
- c) recommends Council adopts the Revised P024 Caretaker Policy at Attachment B

Moved: Maureen Newman

Seconded: Cr Graham Drake

8.6 Policy Review – P27 Rates and Charges Policy

Resolution No. 2019/523

That the Audit Committee recommends to Council that:

- a) the report entitled Policy Review 027 Rates and Charges Policy be received and noted;
- b) endorses the Revised P027 Rates and Charges Policy as amended at Attachment B;
- c) recommends Council adopts the Revised P027 Rates and Charges Policy at Attachment B, and;
- d) recommends Council reviews the interest rate charged on overdue rates as part of the 2020/2021 budget deliberations.

Moved: Maureen Newman

Seconded: Cr Graham Drake

8.7 Policy Review – P28 Media Policy

Resolution No. 2019/524

That the Audit Committee recommends to Council that:

- a) the report entitled Policy Review 028 Media Policy be received and noted;
- b) endorses the Revised P028 Media Policy at Attachment B; and
- c) recommends Council adopts the Revised P028 Media Policy at Attachment B.

Moved: Maureen Newman

Seconded: Cr Graham Drake

8.8 Policy Review – P30 Privacy Policy

Resolution No. 2019/525

That the Audit Committee recommends to Council that:

- a) the report entitled Policy Review 030 Privacy Policy be received and noted;
- b) endorses the Revised P030 Privacy Policy at Attachment B; and
- c) recommends Council adopts the Revised P030 Privacy Policy at Attachment B.

Moved: Maureen Newman

Seconded: Cr Graham Drake

8.9 Policy Review – Fraud and Corruption Protection

Resolution No. 2019/526

That the Audit Committee recommends to Council that:

- a) the report entitled Policy Review Fraud and Corruption Protection be received and noted;
- b) endorses the new Fraud and Corruption Protection Policy at Attachment B; and
- c) recommends Council adopts the new Fraud and Corruption Protection Policy at Attachment B.

Moved: Cr Graham Drake

Seconded: Maureen Newman

8.10 Long Term Financial Plan

At 9:35am Neil White attended the meeting.

Resolution No. 2019/527

That the Audit Committee recommends to Council that:

- a) the report entitled Long Term Financial Plan be received and noted;
- b) the following assumptions regarding rates, waste management charges and other income items be endorsed for inclusion in the Long Term Financial Plan;

Rates	increase 4% first year, 4.25% second year, 4.5% third year, 4.75% fourth year
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Waste	increase 4% first year, 4.25% second year, 4.5% third year, 4.75% fourth year
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Rental	1% increase p/a
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Contracts	5% increase pa, and;
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- c) the following assumptions regarding expenses be endorsed for inclusion in the Long Term Financial Plan;

Administration expenses	increase 2% first year, 2.5% second year, 3% third year, 3.5% fourth year
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Employee expenses	2.5 % increase p/a
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Roads	refer note (d)
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Contracts and Materials	increase 2% first year, 2.5% second year, 3% third year, 3.5% fourth year
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Vehicle & Plant	\$45,000 in 20/21 and 21/22
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Grant expenses	0 % increase
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Other operational costs	increase 2% first year, 2.5% second year, 3% third year, 3.5% fourth year
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Services (Utilities)	increase 2% first year, 2.5% second year, 3% third year, 3.5% fourth year.
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- d) Regarding increases to road expenditure, the Audit Committee recommends this be reviewed following Council's resolution of its long term strategic plan regarding roads and infrastructure.

Moved: Cr Neil White

Seconded: Maureen Newman

8.11 2018 Compliance Review Update

Resolution No. 2019/528

That the Audit Committee receives and notes the report entitled 2018 Compliance Review – November 2019 Update.

Moved: Cr Graham Drake

Seconded: Maureen Newman

8.12 Chief Executive Officer Vehicle Replacement

Resolution No. 2019/529

That the Audit Committee recommends to Council that:

- a) the report entitled Chief Executive Officer Vehicle Replacement be received and noted;
- b) a replacement vehicle better fit for purpose with improved economy be purchased during 2020/2021 Financial Year;
- c) the current Chief Executive Officer's vehicle be sold through commercial auction following the delivery of the replacement vehicle; and
- d) appropriate Asset Management Plans be developed for Council's vehicles, plant, machinery and equipment including an assessment of vehicles and plant based on age and suitability.

Moved: Cr Neil White

Seconded: Maureen Newman

8.13 Asset Valuation – Council Buildings and Structures

Resolution No. 2019/530

That the Audit Committee receives and notes the report entitled Asset Valuation – Council Buildings and Structures.

Moved: Cr Graham Drake

Seconded: Maureen Newman

8.14 Audit Committee 2020 Meeting Schedule

Resolution No. 2019/531

That the Audit Committee:

- a) Receives and notes the report entitled Audit Committee 2020 Meeting Schedule;
- b) endorses the Audit Committee 2020 Meeting Schedule as contained in this report; and
- c) recommends Council notes the Audit Committee 2020 Meeting Schedule.

Moved: Maureen Newman

Seconded: Cr Neil White

AUDIT COMMITTEE 2020 MEETING SCHEDULE			
JANUARY	FEBRUARY	MARCH	APRIL
Council Meeting 21 January 2020	Council Meeting 18 February 2020	Council Meeting 17 March 2020	Council Meeting 21 April 2020
	Audit Committee Meeting Wed 26 February 2020		
MAY	JUNE	JULY	AUGUST
Council Meeting 19 May 2020	Council Meeting 16 June 2020 Rates Declaration Adoption of Budget Adoption of Shire Plan	Council Meeting 14 July 2020	Council Meeting 18 August 2020
Audit Committee Meeting Wed 27 May 2020			
SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Council Meeting 15 September 2020	Council Meeting 20 October 2020 Audited Financial Statements Annual Report	Council Meeting 17 November 2020	
Audit Committee Meeting Wed 23 September 2020		Audit Committee Meeting Wed 2 December 2020	

9.0 Confidential Items:

Nil.

10.0 In-Camera

11.0 Closure of Meeting:

The next meeting of the Wagait Shire Council Audit Committee will be held in the Wagait Shire Council Office on 26 February 2020 at 9.00am.

The Chair declared the meeting closed at 10:35am.

DRAFT