



**WAGAIT SHIRE COUNCIL**

**DRAFT MINUTES  
AUDIT COMMITTEE MEETING**

**COUNCIL CHAMBERS  
LOT 62, WAGAIT TOWER ROAD 9.30AM**

**Tuesday 5 March 2024**

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## 1. PRESENT

### Committee members:

Chairperson	Clare Milikins
Committee Member	Shelley Hewitt
Council President	Neil White
Councillor	Michael Vaughan

### Council staff:

Chief Executive Officer	Virginya Boon
Finance Officer	Hanna Park (via video conference)

## 2. OPENING OF MEETING

The Chair declares the meeting open at 9:37am and welcomes all to the meeting.

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

### 2.1. APOLOGIES

#### PURPOSE

This report is to table for Council's record any apologies received from Members of the Audit Committee for the meeting held 5 March 2024.

#### **RESOLUTION NO. 2024/043**

**That the Audit Committee receives and notes the apologies from Maureen Newman for the Audit Committee Meeting of Tuesday 5 March 2024.**

**Moved: Cr Michael Vaughn**

**Seconded: President Neil White**

**Vote: AIF**

## 3. ELECTRONIC MEETING ATTENDANCE

#### PURPOSE

This report is to table, for the Committee's record, any requests and permissions for Electronic Attendance.

#### **RESOLUTION No. 2024/044**

**That the Audit Committee acknowledges and accepts Clare Milikins and Shelley Hewitt's attendance to the meeting of 5 March 2024 via electronic means.**

**Moved: Cr Michael Vaughn**

**Seconded: President Neil White**

**Vote: AIF**

#### 4. CONFLICT OF INTEREST

NIL

#### 5. MOVEMENT OF CONFIDENTIAL ITEMS

The Chair asks if there are items on the Agenda to move into Confidential?  
The Chair asks if there are Confidential items to move to the general Agenda?

NIL

#### 6. CONFIDENTIAL ITEMS

Nil

#### 7. CONFIRMATION OF MINUTES

##### 7.1 CONFIRMATION OF PREVIOUS MINUTES OF THE AUDIT COMMITTEE

The draft Minutes of the Audit Committee Meeting held Tuesday 10 October 2023 are attached for review.

##### RESOLUTION NO. 2024/045

**That the Minutes of the Audit Committee Meeting of Tuesday 10 October 2023 be confirmed by Committee Members as a true and correct record.**

**Moved: President Neil White**

**Seconded: Shelley Hewitt**

**Vote: AIF**

##### 7.2 BUSINESS ARISING FROM PREVIOUS MINUTES

NIL

#### 8. ACTION SHEET

##### RESOLUTION NO. 2024/046

**That the Audit Committee:**

- a) Receive and note the action list; and**
- b) accept that all actions are complete**

**Moved: Cr Michael Vaughan**

**Seconded: President Neil White**

**Vote: AIF**

#### 9. AGENDA ITEMS

## 9.1 POLICIES FOR REVIEW

### PURPOSE

To seek the Audit Committee's review and endorsement of the following policies prior to being presented to Council for adoption:

#### 9.1.1 COVID-19 & INFECTIOUS DISEASES RISK MANAGEMENT POLICY

#### 9.1.2 RISK MANAGEMENT POLICY

#### 9.1.3 WORKING FROM HOME POLICY

### RESOLUTION NO. 2024/047

That the Audit Committee receives and notes:

- a) that the CEO advised that the policies remain unchanged; and
- b) the policies were reviewed; and
- c) recommends the following policies be adopted by council:
  - COVID-19 & Infectious Diseases Risk Management Policy
  - Risk Management Policy
  - Working From Home Policy

Moved: Shelley Hewitt

Seconded: President Neil White

Vote: AIF

## 10. FINANCIAL REPORTS

### PURPOSE

To provide the Audit Committee with a summary of the financial position of Council for the period ending 31 January 2024.

### 10.1. JANUARY 2024 REPORTS

#### 10.1.1 ACCRUAL INCOME AND EXPENDITURE REPORT FOR JANUARY 2024

#### 10.1.2 BALANCE SHEET INCLUDING FINANCIAL REPORT AND NOTES FOR JANUARY 2024

#### 10.1.3 STATEMENT OF CASH FLOWS FOR JANUARY 2024

#### 10.1.4 SPECIAL PURPOSE GRANTS REPORT FOR JANUARY 2024

### 10.1.5 CAPITAL EXPENDITURE REPORT

## 10.2 SECOND BUDGET REVIEW 2023-2024

### RESOLUTION No. 2024/048

That the Audit Committee:

- a) receives and notes the Financial Reports provided for January 2023-24; and
- b) advises that the Council, work towards presenting the finance report in the Department of Local Government's format required; and
- c) receives and notes the Q2 budget review and amended budget; and
- d) timing of the third budget review for 2023-24.

Moved: Shelley Hewitt

Seconded: President Neil White

Vote: AIF

## 11. GENERAL BUSINESS

### PURPOSE

To inform the Audit Committee of Council's schedule of Local Government compliance responsibilities for the 2024 calendar year and to seek the Audit Committee's approval for the meeting schedule for the 2024 calendar year.

### 11.1 SCHEDULE OF FINANCIAL STATUTORY RESPONSIBILITIES

The 2024 schedule of Local Government compliance responsibilities was provided to the Audit Committee.

### RESOLUTION NO. 2024/049

That the Audit Committee receive and note the schedule of financial statutory responsibilities for the 2024 calendar year.

Moved: President Neil White

Seconded: Cr Michael Vaughn

Vote: AIF

Item	Audit Committee Date	Council Date	NTG Due Date
2nd Financial Year Budget Review	-	April 2024	30 April 2024
2025 Shire Plan & Budget - Draft	May	April 2024	-
2025 Shire Plan & Budget - Final	May	May 2024	30 June 2024
2024 Financial Audit - Draft	August	September	-
2024 Annual Report - Draft	September	September	-
Adopt 2024 Financial Audit	October	October	15 November
Adopt 2024 Annual Report	October	October	15 November
Q1 Budget Review	-	October	31 December

## 11.2. MEETING SCHEDULE FOR 2024

Note: The Audit Committee Workplan was scheduled for review at this meeting. This will be deferred to the next meeting and presented for endorsement.

The Workplan was discussed and amendments were made to the document and these will be marked up when the document is presented to the meeting to be held on 14 May 2024.

### RESOLUTION NO. 2024/050

That the Audit Committee:

- a) receives and notes the meeting schedule for the 2024 calendar year; and
- b) receives and notes the tabled Workplan; and
- c) accepts the amendments suggested for the Workplan; and
- d) that the Workplan with changes 'marked up' will be presented to the Audit Committee for review at the meeting to be held on 14 May 2024

Moved: Chair Clare Milikins

Seconded: Cr Michael Vaughn

Vote: AIF

JANUARY	FEBRUARY	MARCH	APRIL
		Audit Committee 5 March	Community Consultation April 2024
		Emergency Committee ? March 2023	Budget Workshop 4 April 2024
Ordinary Council Meeting 16 January 2024	Ordinary Council Meeting 20 February 2024	Ordinary Council Meeting 19 March 2024	Ordinary Council Meeting 16 April 2024
MAY	JUNE	JULY	AUGUST
Audit Committee 14 May 2024	Emergency Committee 06 June 2024		Audit Committee 13 August 2024
Ordinary Council Meeting 21 May 2024	Council Meeting 18 June 2024	Ordinary Council Meeting 16 July 2024	Ordinary Council Meeting 20 August 2024
SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Emergency Committee 5 September 2024	Audit Committee 08 October 2024	Community Consultation November 2024	Emergency Committee 05 December 2024
Ordinary Council Meeting 17 September 2024	Ordinary Council Meeting 15 October 2024	Ordinary Council Meeting 19 November 2024	Ordinary Council Meeting 17 December 2024

## 11.3 CHAIRPERSON'S RESIGNATION

Audit Committee Chairperson, Clare Milikins, advised of her intended formal resignation from the committee. President Neil White, on behalf of Council thanked Clare for her five (5) years of service, stating that she was a great resource and thanking her for her contribution and effort in getting the Council to the position it is currently in today.

**RESOLUTION NO. 2024/051**

**That the Audit Committee receives and accepts the verbal, formal resignation of Chairperson Clare Milikins.**

**Moved: President Neil White**

**Seconded: Cr Michael Vaughn**

**Vote: AIF**

## **12. CLOSURE OF MEETING**

The next meeting of the Wagait Shire Council Audit Committee will be held in the Wagait Shire Council Chambers at 9:30am, 14 May 2024.

The Chair declared the meeting closed at 10:23am.

Unconfirmed