



WAGAIT SHIRE COUNCIL

**MINUTES
AUDIT COMMITTEE MEETING**

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

Tuesday 14 May 2024

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1. PRESENT

Committee members:

| | |
|-------------------|------------------------|
| Committee Member | Shelley Hewitt (Chair) |
| Council President | Neil White |
| Councillor | Michael Vaughan |

Council staff:

| | |
|-------------------------|---------------|
| Chief Executive Officer | Virginya Boon |
| Finance Officer | Hanna Park |

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. 2024/091

That the Audit Committee receives and notes the apologies from Maureen Newman for the Audit Committee Meeting of Tuesday 14 May 2024.

Moved: Cr M Vaughan

Seconded: President N 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. 2024/092

That the Audit Committee acknowledges and accepts Shelley Hewitt's attendance to the meeting of 14 May 2024 via electronic means.

Moved: President N White

Seconded: Cr M Vaughan

Vote: AIF

4. CONFLICT OF INTEREST

The Chair asks if there are items on the Agenda that are a conflict of interest for members?

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?

5.1 CONFIDENTIAL ITEMS

- 5.1.1 DRAFT 2024-25 BUDGET
- 5.1.2 DRAFT 2024-25 RATES DECLARATION
- 5.1.3 DRAFT 2024-25 FEES AND CHARGES
- 5.1.4 DRAFT LONG-TERM FINANCIAL PLAN
- 5.1.5 DRAFT 2024-25 SHIRE PLAN

6. CONFIRMATION OF PREVIOUS MINUTES FOR THE AUDIT COMMITTEE

The draft Minutes of the Audit Committee Meeting held Tuesday 5 March 2024 are attached for review.

RESOLUTION No. 2024/093

That the Minutes of the Audit Committee Meeting of Tuesday 5 March 2024 be confirmed by Committee Members as a true and correct record.

Moved: Cr M Vaughan

Seconded: President N White

Vote: AIF

6.1 BUSINESS ARISING FROM PREVIOUS MINUTES

- Recommendation to send the list of actions out to everyone whether they are completed or not – CEO to send this list out of session

7. ACTION SHEET

PURPOSE

This report is to update the Audit Committee on the status of the Actions List.

RECOMMENDATION 2024/094

That the Audit Committee accept the Action Sheet.

Moved:

Seconded:

Vote:

NO RESOLUTION

Background

The Audit Committee have developed a Work Plan as a guide for compliance and also for risk management. Actions will be developed from this workplan.

Attachments

1. AC Workplan 2023 v2

Comments

The CEO advised that the workplan has not been addressed since the previous CEO worked in it.

The Chairperson advised that:

- The workplan needs to be reviewed for each Audit Committee meeting and that it looks like this one hasn't been done since 2022
- Any new initiatives need to be added to the workplan
- Deadlines need to be worked to
- The agenda for the Audit Committee needs to be designed in line with the workplan

ACTION: CEO to review the workplan and send it to Audit Committee members out of session, to be reviewed before the next meeting

8. AGENDA ITEMS

8.1 AUDIT CHAIRPERSON

PURPOSE

To update the Audit Committee members on the replacement of a Chairperson.

RESOLUTION No. 2024/095

That the Audit Committee receives and notes the report on the replacement of a Chairperson.

Moved: President N White

Seconded: Cr M Vaughan

Vote: AIF

ACTION: Shelley Hewitt to ask around to see if there is any interest.

8.2 FINANCE COORDINATOR

PURPOSE

To update the Audit Committee members on the replacement of a Finance Officer.

2024/096

RECOMMENDATION

That the Audit Committee receives and notes the report on the replacement of a

Finance Officer.
Moved: President N White
Seconded: Cr M Vaughan
Vote: AIF

ACTION: Shelley Hewitt to look into the grading of the Finance Coordinator position.

9. FINANCIAL REPORTS

PURPOSE

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

RESOLUTION No. 2024/097

That the Audit Committee:

- a) Receives and notes the Financial Reports provided to 31 March 2024 noting to ignore dashboards in the papers; and**
- b) accepts the Financial Reports for 31 March 2024**

Moved: President N White
Seconded: Cr M Vaughan
Vote: AIF

10. GENERAL BUSINESS

10.1 SCHEDULE OF FINANCIAL STATUTORY RESPONSIBILITIES

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.

The 2024 schedule of Local Government compliance responsibilities is provided below.

| 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. IN-CAMERA ITEMS

RESOLUTION No. 2024/098

That the Audit Committee close the meeting to the general public in accordance with section 99(2)

of the Local Government Act to enable Council to discuss in a Confidential Session an item described under Local Government (General) regulation Division 2;

- a) information about the personal circumstances of a residence or rate payer;
- b) information that would, if publicly disclosed, be likely to: (iv) prejudice the interests of the council or some other person;
- c) information provided to the Council on condition it be kept confidential.

Moved: Cr M Vaughan

Seconded: President N White

Vote: AIF

11.1 CONFIDENTIAL ITEMS TO BE RAISED IN-CAMERA

- DRAFT 2024-25 RATES DELCARATION
- DRAFT 2024-25 FEES AND CHARGES
- DRAFT 2024-25 SHIRE PLAN
- DRAFT LONG-TERM FINANCIAL PLAN
- SELECTION PANEL FOR AUDIT COMMITTEE CHAIRPERSON APPLICATIONS

RESOLUTION No. 2024/099

That the Audit Committee re-open the meeting to the general public in accordance with section 99(1) of the Local Government Act.

Moved:

Seconded:

Vote:

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, 13 August 2024.

The Chair declared the meeting closed at 11:09 am.