



MINUTES

AUDIT AND FINANCE COMMITTEE MEETING

Thursday 23 March 2023

Commenced at 6.40pm

Shire of Boyup Brook Shire Council Chambers,
Boyup Brook

Athanasios Kyron
Acting Chief Executive Officer

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1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS AND DISCLAIMER

We acknowledge and pay our respects to the traditional custodians of the land on which we meet and work.

May I ask everyone here today, to make sure your mobiles are turned off or on silent for the duration of the Meeting.

2. RECORD OF ATTENDANCE

Cr Richard F Walker – Shire President
Cr Helen C O'Connell – Deputy Shire President
Cr Sarah E G Alexander
Cr Steele Alexander
Cr Philippe Kaltenrieder
Cr Darren E King
Cr Kevin J Moir
Cr Adrian Price

Athanasios Kyron Acting Chief Executive Officer
Carolyn Mallett Deputy Chief Executive Officer

2.2 APOLOGIES: Cr Charles A D Caldwell

2.3 LEAVE OF ABSENCE: Nil

2.4 MEMBERS OF THE PUBLIC: Nil

3. PUBLIC QUESTION TIME

Nil

4. DISCLOSURE OF INTEREST

Nil

5. CONFIRMATION OF MINUTES

5.1 Audit and Finance Committee Minutes – 21 September 2022

COUNCIL DECISION & OFFICER RECOMMENDATION – ITEM 5.1

That the minutes of the Audit and Finance Committee Meeting held on 21 September 2022 be confirmed as an accurate record.

MOVED: Cr Steele Alexander

SECONDED: Cr Helen C O’Connell

CARRIED 8/0

Res 23/3/036

6. REPORT

6.1 Annual Compliance Audit Return 2022

Location:	Shire of Boyup Brook
Applicant:	Shire of Boyup Brook
File:	FM/9/004
Disclosure of Officer Interest:	Nil
Author:	Maria Lane, Records/Governance Officer
Authorizing Officer:	Athanasios Kyron, Chief Executive Officer
Attachments:	Yes: Shire of Boyup Brook Compliance Audit Return 2022 Report

SUMMARY

This report is for the Audit and Finance Committee to consider adopting the Compliance Audit return for 2022.

The CAR questions the following categories:

- **Commercial Enterprises by Local Governments**
 - The Shire has not undertaken any major land transactions.
- **Delegations on Power/Duty**
 - No issues or concerns to report.
- **Disclosure of Interest**
 - No issues or concerns to report.
- **Disposal of Property**
 - This section primarily had to be responded to as “no” due to 55 Cailles Street Boyup Brook not being advertised in a local newspaper.
- **Elections**
 - No issues or concerns to report.

- **Finance**
 - This section primarily had to be responded to as “no” due to currently being finalised with Auditors and Office of the Auditor General.
- **Local Government Employees**
 - No issues or concerns to report.
- **Tenders for providing Goods and Services.**
 - N/A – no tenders for the year 2022
- **Integrated Planning and Reporting**
 - Number 2 and 3 had to be responded to as “no” due to a corporate business plan not prepared. Current plan expired. Current plan in progress.
- **Optional Questions**
 - Number 1,2 and 8 had to be responded to as “no”. Currently in the process of being reviewed.

BACKGROUND

Each local government has to carry out a compliance audit for the period 1 January to 31 December each year against the requirements included in the Compliance Audit Return (Return) set out by the Department of Local Government Sport and Cultural Industries (the Department).

The Department of Local Government, Sport and Cultural Industries (the Department) has distributed the 2022 Compliance Audit Return for completion by the Shire of Boyup Brook. The Compliance Audit Return is one of the tools that allow the Audit Committee and Council to monitor how the organization is functioning. The Compliance Audit Return is required to be presented to Council for adoption before its submission to the Department.

The Return places emphasis on the need to bring to Council’s attention cases of non-compliance or where full compliance was not achieved. The return also requires Council to endorse any remedial action taken or proposed to be taken in relation to instances of non-compliance.

The year’s Return has again been prepared by electronic means and will be submitted electronically to the Department.

The Compliance Audit Return for 2022 for the Shire of Boyup Brook will be presented for review at the Ordinary Council meeting being held on 30 March 2022.

COMMENT

The Deputy Chief Executive Officer and the Records/Governance Officer have undertaken the review of the Compliance Audit Return and the findings are attached.

CONSULTATION

D/CEO
Records/Governance Officer

LEGISLATION AND POLICY CONSIDERATIONS

- *Local Government Act 1995*
 - *Local Government (Administration) Regulations 2007*
 - *Local Government (Audit) Regulations 1996*
14. *Compliance audits for local governments*
- (1) *A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.*
- (2) *After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.*
- (3A) *The local government’s audit committee is to review the compliance audit return and is to report to the council the results of that review.*
- (3) *After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be-*
- (a) *presented to the council at a meeting of the council; and*
 - (b) *adopted by the council; and*
 - (c) *recorded in the minutes of the meeting at which it is adopted.*

(Regulation 14 inserted in Gazette 23 Apr 1999 p. 1724-5; amended in Gazette 30 Dec 2011 p. 5580-1.)

15. *Compliance audit return, certified copy of etc. to be given to Executive Director*

- (1) *After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with –*
- (a) *a copy of the relevant section of the minutes referred to in regulation 14 (3)(c); and*
 - (b) *any additional information explaining or qualifying the compliance audit, is to be submitted to the Executive Director by 31 March next following the period to which the return relates.*
- (2) *In this regulation-*
certified *in relation to a compliance audit return means signed by-*
- (a) *the mayor or president; and*
 - (b) *the CEO*

(Regulation 15 inserted in Gazette 23 Apr 1999 p.1725.)

POLICY IMPLICATIONS

Nil

BUDGET/FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Shire of Boyup Brook Strategic Community Plan 2021-2031 sets out our governance goals.

Demonstrate effective leadership, advocacy and governance.

- 1.1 Strengthen leadership, advocacy and governance capabilities.
- 1.2 Provide transparent decision making that meets our legal and regulatory obligations, reflects the level of associated risk, and is adequately explained to the community.
- 1.3 Improve our business and asset management systems and processes to meet our audit compliance and the needs of the community.
Improve financial sustainability.
- 1.4 Improve short- and long-term financial management planning.

SUSTAINABILITY IMPLICATIONS

- **Environmental**
There are no known significant environmental issues.
- **Economic**
There are no known significant economic issues.
- **Social**
There are no known significant social issues.

VOTING REQUIREMENTS

Simple Majority

COUNCIL DECISION & OFFICER RECOMMENDATION – Item 6.1

That the Audit and Finance Committee resolves to:

- 1. Adopt the Compliance Audit Return (Attachment 6.1) for the local government of the Shire of Boyup Brook for the period 1 January 2022 to 31 December 2022;and**
- 2. Authorise the Shire President and Chief Executive Officer to certify the Compliance Audit Return for 2022.**
- 3. Requests the Chief Executive Officer to submit a certified copy of the Compliance Audit Return to the Director General of the Department of Local Government Sport and Cultural Industries by 31 March 2023.**

MOVED: Cr Philippe Kaltenrieder

SECONDED: Cr Kevin Moir

CARRIED 8/0

Res 23/03/037

7. CLOSURE OF MEETING

There being no further business the Shire President, thanked all for attending and declared the meeting closed at 6.53pm.