



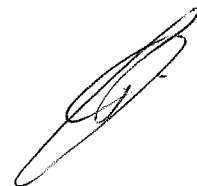
Shire of **Ngaanyatjaraku**
ON A JOURNEY

**Minutes of Audit Committee Meeting
Held at Warburton
13th July 2014 at 2:00pm**

SHIRE OF NGAANYATJARRAKU
AUDIT COMMITTEE MEETING
13 July 2014

A G E N D A

1. **OPENING OF MEETING BY SHIRE PRESIDENT**
2. **RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE**
3. **DECLARATION OF MEMBERS' AND OFFICERS' INTERESTS**
4. **CONFIRMATION OF MINUTES**
Audit Committee Meeting 31st March 2014
5. **REPORT BY THE CHIEF EXECUTIVE OFFICER**
Report No. AC002-14 2012/13 Annual & Auditor's Reports
Report No. AC003-14 Extension of Audit Contract – Macri Partners
6. **MATTERS FOR INFORMATION**
7. **CLOSURE OF MEETING BY SHIRE PRESIDENT**



**MINUTES OF AUDIT COMMITTEE MEETING
HELD ON 13th JULY 2014 AT 2:00PM (WST)
IN THE SHIRE OF NGAANYATJARRAKU MEETING ROOM**

The Shire President Cr J.D. McLean welcomed the Members and CEO to today's Committee Meeting and declared it open at 2:02pm.

PRESENT Cr. J.D. McLean (President)
Cr. A. Jones
Cr. A. Bates
Cr. J. Frazer
Cr. L. West

Mr. Chris Paget - Chief Executive Officer

APOLOGIES

Councillors B. & P. Thomas

QUESTION TIME

No questions

DECLARATION OF MEMBERS' AND OFFICERS' INTERESTS

Nil

CONFIRMATION OF MINUTES

Audit Committee meeting 31st March 2014

MOVED Cr. Bates, seconded Cr. West, that the minutes of the Audit Committee meeting held on 31st March 2014 be confirmed as a true and accurate record of the proceedings of that meeting.

CARRIED 5/0



REPORTS BY THE CHIEF EXECUTIVE OFFICER

REPORT NO: AC002-14 TO: AUDIT COMMITTEE MEETING 13th JULY 2014
SUBJECT: 2012/13 ANNUAL & AUDITOR'S REPORTS

TABLED

Shire of Ngaanyatjarraku 2012/13 Annual Report & Macri Partners auditor's report

SUMMARY

For the Audit Committee to consider and, if acceptable, recommend to the Council that it receives the 2012/13 Annual Report for the Shire of Ngaanyatjarraku

BACKGROUND

A local government must prepare an Annual Report for each financial year. The timing of this report is always dependant on receiving the Auditor's report for that period once the financial statements have been prepared.

The auditor's report for the period 1 July 2012 to 30 June 2013 was received on 9th July 2014 and shows that the Shire's financial statements are compliant with the requirements of the Local Government Act 1995 and the Local Government Financial Management Regulations (1996). The report also notes the statements were prepared in accordance with relevant Australian Accounting Standards and are a fair and true view of the Shire's financial position as of 30 June 2013.

Once Council has received and accepted the Annual Report, the Act also requires Council to hold an Annual Electors Meeting within 56 days of the acceptance.

STATUTORY ENVIRONMENT:

Local Government Act 1995

- Section 5.29 – Details the requirements governing the holding of an electors meeting.
- Section 5.53 – Details the contents that the annual report must contain.
- Section 5.54 – Outlines the conditions related to Council accepting the annual report
- Section 5.55 – Provides guidelines on making the annual report available to the public

POLICY IMPLICATIONS:

Nil

FINANCIAL IMPLICATIONS:

All costs for the audit and annual report have already been provided for in Council's Annual Budget.

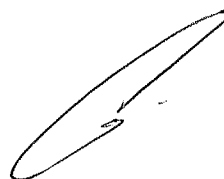
STRATEGIC IMPLICATIONS:

None

RECOMMENDATION

That the Audit Committee recommends that Council:

1. Accepts the Annual Report for 2012/2013,



2. Advertises the availability of the Annual Report for the electors of the district, and;
3. Sets the date of the Annual Electors' General Meeting for 2.00pm on Friday 22nd August 2014 and advertises this meeting date.

VOTING REQUIREMENTS:

Simple majority

MOVED Cr. Jones, seconded Cr. Bates, that the recommendation contained within report AC002-14 be adopted.

#AC002-14

RESOLUTION

That the Audit Committee recommends Council:

- 1. Accepts the Annual Report for 2012/2013,*
- 2. Advertises the availability of the Annual Report for the electors of the district, and;*
- 3. Sets the date of the Annual Electors' General Meeting for 2.00pm on Friday 22nd August 2014 and advertises this meeting date.*

CARRIED 5/0

<p>REPORT NO: AC003-14 TO: AUDIT COMMITTEE MEETING 13th JULY 2014 SUBJECT: EXTENSION OF AUDIT CONTRACT – MACRI PARTNERS</p>
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SUMMARY

For the Audit Committee to consider recommend to the Council that it exercise the option to extend the current audit services contract with Macri Partners.

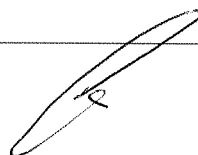
BACKGROUND

Section 7.2 to 7.13 of the Local Government Act 1995 and Local Government Audit Regulations 4 to 8 state:

- 1. A Local Government is from time to time whenever such an appointment is necessary or expedient, appoint a person to be its auditors.*
- 2. The Local Government may appoint one or more persons as its auditors.*
- 3. The Local Government's auditors is to be a person who is:*
 - (a) a registered company auditor; or*
 - (b) an approved auditor.*

At its Ordinary Council meeting held on 30th November 2011, Council appointed Mr Anthony Macri of Macri Partners as the Auditor for a three year term being for the 2010/2011, 2011/2012 and 2012/2013 financial years. At the time Council advised that it would hold and exercise the option to extend the contract for a further two years (the maximum allowed under the Act) if it so desired.

With the completion of the 2013 audit work and receipt of the associated auditor report, the Chief Executive Officer has now requested that Macri Partners provide a quotation/fee proposal for a



further two years to conduct the 2013/14 and 2014/15 annual audits; this is expected to be received from the company very soon.

POLICY IMPLICATIONS

There are no policy implications resulting from the recommendation of this report.

FINANCIAL IMPLICATIONS

Based on discussion with Macri Partners, it is anticipated that the audit fees for both 2013/14 and 2014/15 financial years will be very similar to those for the previous years of the contract. Allocations to cover these fees will be included in the Council's forthcoming Annual Budgets.

STRATEGIC IMPLICATIONS

There are no strategic implications resulting from the recommendation of this report.

RECOMMENDATIONS

That the Audit Committee recommend Council exercise the contract option and reappoint Mr Anthony Macri of Macri Partners be as the Council's Auditor for a further two year term being for the 2013/14 and 2014/15 financial years.

VOTING REQUIREMENT

Simple majority

MOVED Cr. B. Thomas, seconded Cr. Frazer, that the recommendation contained within report AC003-14 be adopted.

#AC003-14

RESOLUTION

That the Audit Committee recommend Council exercise the contract option and reappoint Mr Anthony Macri of Macri Partners be as the Council's Auditor for a further two year term being for the 2013/14 and 2014/15 financial years.

CARRIED 5/0

CLOSURE

There being no further business, Cr. McLean thanked everyone for their attendance and declared the Committee meeting closed at 2.20pm (WST).

These minutes of the Audit Committee meeting held 13th July 2014 were confirmed at the meeting held on 12th December 2014.

Signed  _____
PRESIDENT

Date _____

12/12/14