



Audit Committee Meeting

Minutes

28 May 2020

NOTE: THIS COMMITTEE DOES NOT HAVE ANY DELEGATED AUTHORITY
TO ACT ON BEHALF OF COUNCIL

Table of Contents

1. Declaration of Opening / Announcement of Visitors	4
2. Disclaimer	4
3. Announcements from the Presiding Member	4
4. Attendances, Apologies or Leave of Absence	4
4.1 Attendances.....	4
4.2 Apologies	5
4.3 Approved Leave of Absence	5
5. Declaration of Interest	5
6. Public Question Time	5
7. Confirmation of Minutes.....	5
8. Petitions / Memorials / Presentations	5
8.1 Petitions.....	6
8.2 Presentations.....	6
8.3 Deputations	6
9 Method of Dealing with Agenda Business	6
10 Reception of Reports and Recommendations	6
11. Motions of Which Previous Notice has been given	6
12. Questions from Members.....	6
12.1 Response to Previous Questions from Members taken on Notice.....	6
12.2 Questions from Members.....	6
13. Urgent business approved by the person presiding or by decision of the Council	6
14. Confidential Business (Meeting Closed to the Public)	6
15. Next Meeting	6
16. Close of Meeting.....	6

ATTACHMENTS

Audit Committee Terms of Reference

The duties and responsibilities of the committee will be:

- a. Provide guidance and assistance to Council as to the carrying out the functions of the local government in relation to audits;
- b. Develop and recommend to Council and appropriate process for the selection and appointment of a person as the local governments auditor;
- c. Develop and recommend to Council:
 - a list of those matters to be audited; and
 - the scope of the audit to be undertaken
- d. Recommend to Council the person or persons to be appointed as auditor;
- e. Develop and recommend to Council a written agreement for the appointment of the external auditor. The agreement is to include:
 - the objectives of the audit;
 - the scope of the audit;
 - a plan of the audit;
 - details of the remuneration and expenses to be paid to the auditor; and
 - the method to be used by the local government to communicate with, and supply information to, the auditor;
- f. Meet with auditor once in each year and provide a report to Council on the matters discussed and outcome of those discussions;
- g. Liaise with the CEO to ensure that the local government does everything in its power to:
 - assist the auditor to conduct the audit and carry out his or her other duties under the Local Government Act 1995; and
 - ensure that audits are conducted successfully and expeditiously;
- h. Examine the reports of the auditor after receiving a report from the CEO on the matters to:
 - determine if any matters raised require action to be taken by the local government; and
 - ensure that appropriate action is taken in respect of those matters;
- i. Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and presenting the report to Council for adoption prior to the end of the next financial year or six (6) month after the last report prepared by the auditor is received, whichever is the latest in time;
- j. Review the scope of the audit plan and program and its effectiveness;
- k. Review the appropriateness of special internal audit assignments undertaken by internal audit at the request of Council or CEO;
- l. Review the level of resources allocated to internal audit and the scope of its authority;
- m. Review reports of internal audits, monitor the implementation of recommendations made by the audit and review the extent to which Council and management reacts to matters raised;
- n. Facilitate liaison between the internal and external auditor to promote compatibility, to the extent appropriate, between their audit programs;
- o. Review the local government's draft annual financial report, focusing on:
 - accounting policies and practices;
 - change to accounting policies and practices;
 - the process used in making significant accounting estimates;
 - significant adjustments to the financial report (if any) arising from the audit process;
 - compliance with accounting standards and other reporting requirements; and
 - significant variances from prior years;
- p. Consider and recommend adoption of the annual financial report to Council. Review any significant changes that may arise subsequent to any such recommendation but before the annual financial report is signed;
- q. Address issues brought to the attention of the committee, including responding to requests from Council for advice that are within the parameters of the committee's terms of reference;
- r. Seek information or obtain expert advice through the CEO on matters of concern within the scope of the committee's terms of reference following authorisation from the Council;
- s. Review the annual Compliance Audit Return and report to the council the results of that review, and
- t. Consider the CEO's biennial reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to the council the results of those reviews.

Bunbury-Harvey Regional Council Audit Committee Minutes

Minutes of the Audit Committee Meeting of the Bunbury-Harvey Regional Council held in the Council Chambers of the Shire of Harvey Administration Building, 7 Mulgara Street, Australind on Thursday, 28 May 2020 at 4:00pm.

MINUTES

Note: Members of the public to note that recommendations made by this committee are not final and will be subject to adoption (or otherwise) at a future meeting of the Bunbury-Harvey Regional Council

1. Declaration of Opening / Announcement of Visitors

The meeting was declared open by Cr Tresslyn Smith at 4:00pm.

These Minutes were confirmed as being true and correct by Council on 28 May 2020 by Council Resolution:

Cr Tresslyn Smith
Chairperson

Mr Tony Battersby
Chief Executive Officer

2. Disclaimer

Not applicable to this committee.

3. Announcements from the Presiding Member

4. Attendances, Apologies or Leave of Absence

4.1 Attendances

<i>Council Members:</i>	Representing
Cr Tresslyn Smith (Chairperson)	City of Bunbury
Cr Tania Jackson (Deputy Chairperson)	Shire of Harvey
Cr Jaysen Miguel	City of Bunbury
Cr Karen Turner	City of Bunbury
Cr Bill Adams	Shire of Harvey
<i>Executive Leadership Team (Non-Voting)</i>	Representing
Mr Tony Battersby	Chief Executive Officer (BHRC)

Mr Annie Riordan	Chief Executive Officer (Shire of Harvey)
Officers (Non-Voting)	Representing
Mr Gavin Harris	Director Works and Services (City of Bunbury)
Mr Dave Chandler	Director Strategy and Organisational Performance (City of Bunbury)
Mr David Ransom	Manager Finance (City of Bunbury)
Mr Chris Welham	Accountant
Mrs Taryn York	Council Meeting Support Officer
Others(Non-Voting)	Representing
Cr Wendy Dickinson	Shire of Harvey
Mr Haydn Jones	Shire of Harvey

4.2 Apologies

Mal Osborne – City of Bunbury

4.3 Approved Leave of Absence

5. Declaration of Interest

IMPORTANT: Committee members to complete a “Disclosure of Interest” form for each item on the agenda in which they wish to disclose a financial/proximity/impartiality interest. They should give the form to the Presiding Member **before** the meeting commences. After the meeting, the form is to be forwarded to the Administration Services Section for inclusion in the Corporate Financial Disclosure Register.

6. Public Question Time

Not applicable to this committee.

7. Confirmation of Minutes

That Council:

Receive and accept the Minutes of the Audit Committee Meeting held on [Click here to enter a date.](#), presented to Council as true and accurate.

COUNCIL DECISION:

MOVED BY: Cr Jaysen Miguel

SECONDED BY: Cr Karen Turner

RESULT: CARRIED / ~~LOST~~ 5/0

RESOLUTION: AC280520-010

8. Petitions / Memorials / Presentations

8.1 Petitions

8.2 Presentations

8.3 Deputations

9 Method of Dealing with Agenda Business

As per the order of the agenda or otherwise.

10 Reception of Reports and Recommendations

- 10.1. Consider the CEO's biennial reviews of the appropriateness and effectiveness of the local government's systems and procedures in regard to risk management, internal control and legislative compliance, required to be provided to the committee, and report to the council the results of those reviews

11. Motions of Which Previous Notice has been given

12. Questions from Members

12.1 Response to Previous Questions from Members taken on Notice

12.2 Questions from Members

13. Urgent business approved by the person presiding or by decision of the Council

14. Confidential Business (Meeting Closed to the Public)

15. Next Meeting

Date to be established depending on the timing of the BHRC's annual audit and the availability of the newly appointed auditor.

16. Close of Meeting

The Presiding Member declares meeting closed at 4:20pm.