



**City of Belmont**  
**STANDING COMMITTEE (AUDIT AND RISK)**  
**MINUTES**  
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23 July 2018

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**CONFIDENTIAL ATTACHMENTS INDEX**

**Confidential Attachment 1 – Item 10.1 refers**

**\*\*\* COUNCILLORS ARE REMINDED TO RETAIN THEIR  
ATTACHMENTS FOR DISCUSSION WITH THE MINUTES \*\*\***

**MINUTES OF THE STANDING COMMITTEE (AUDIT AND RISK) MEETING HELD IN THE RIVERVALE ROOM, CITY OF BELMONT CIVIC CENTRE, 215 WRIGHT STREET, CLOVERDALE ON MONDAY, 23 JULY 2018 COMMENCING AT 6.35 PM.**

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**MINUTES**

**PRESENT**

Cr G Sekulla, JP (Presiding Member)	West Ward
Cr M Bass (Deputy Presiding Member)	East Ward
Cr P Marks, Mayor (Ex-Officio)	East Ward
Cr J Davis	South Ward
Mr R Back	Independent Member

**IN ATTENDANCE**

Mr J Christie	Chief Executive Officer
Mr R Garrett	Director Corporate and Governance
Mr J Olynyk, JP	Manager Governance
Mr S Monks ( <i>dep 6.56pm did not return</i> )	Manager Finance
Ms J Barnes	Senior Governance Officer

**OBSERVERS**

Cr Rossi, JP, Deputy Mayor	West Ward
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**GUESTS**

Ms R Venkatraman ( <i>arr 6.39 pm, dep 6.56pm &amp; did not return</i> )	Assistant Director, Office of the Auditor General
Mr P Warr ( <i>arr 6.39pm, dep 6.56pm &amp; did not return</i> )	Partner, Audit & Assurance, Grant Thornton

**1. OFFICIAL OPENING**

6.35 pm        **The Presiding Member welcomed all those in attendance and declared the meeting open.**

The Presiding Member requested that Cr Marks read the Acknowledgement of Country.

***Before I begin I would like to acknowledge the traditional owners of the land on which we are meeting today, the Noongar Whadjuk people, and pay respect to Elders past, present and future leaders.***

**2. APOLOGIES AND LEAVE OF ABSENCE**

Nil.

**3. DECLARATIONS OF INTEREST THAT MIGHT CAUSE A CONFLICT**

**3.1 FINANCIAL INTERESTS**

Nil.

**3.2 DISCLOSURE OF INTEREST THAT MAY AFFECT IMPARTIALITY**

Nil.

**4. ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)**

**4.1 ANNOUNCEMENTS**

Nil.

**4.2 DECLARATIONS BY MEMBERS WHO HAVE NOT GIVEN DUE CONSIDERATION TO ALL MATTERS CONTAINED IN THE BUSINESS PAPERS PRESENTLY BEFORE THE MEETING**

Nil.

**5. CONFIRMATION OF MINUTES**

**5.1 STANDING COMMITTEE (AUDIT AND RISK) MEETING HELD 26 FEBRUARY 2018  
(Circulated under separate cover)**

**OFFICER RECOMMENDATION**

**MARKS MOVED, DAVIS SECONDED,**

*That the Minutes of the Standing Committee (Audit and Risk) Meeting held 26 February 2018 be confirmed as a true and accurate record.*

**CARRIED 5 VOTES TO 0**

**6. QUESTIONS BY MEMBERS ON WHICH DUE NOTICE HAS BEEN GIVEN  
(WITHOUT DISCUSSION)**

Nil.

**7. NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE PERSON  
PRESIDING OR BY DISCUSSION**

Nil.

**8. QUESTIONS BY MEMBERS WITHOUT NOTICE**

Nil.

**9. BUSINESS ADJOURNED FROM A PREVIOUS MEETING**

Nil.

## 10. INFORMATION ITEMS

6.38 pm The Manager Finance departed the meeting.

6.39 pm The Manager Finance, Ms Venkatraman and Mr Warr entered the meeting.

### 10.1 INTERIM FINANCIAL AUDIT REPORT - CONFIDENTIAL MATTER IN ACCORDANCE WITH LOCAL GOVERNMENT ACT 1995 SECTION 5.23

## BUSINESS EXCELLENCE BELMONT

### ATTACHMENT DETAILS

<u>Attachment No</u>	<u>Details</u>
Confidential Attachment 1 – Item 10.1 refers	<a href="#">City of Belmont Audit Planning Report 2018</a>

### [Confidential Report – Interim Financial Audit Report](#)

### Committee Notes

A number of questions were asked and responded to as follows:

- The Auditor General's fee is based on an estimate of the hours required to review the contract, the working papers, a quality review of the whole process, review of the financial statements and overheads in reporting back to Parliament.
- The changes to the *Local Government (Financial Management) Regulations* were passed in June 2018 and therefore page 12 of the confidential attachment should be amended to reflect that.
- The Auditor General will re-tender for the Audit contracts, not the City of Belmont.
- The Auditor General is also undertaking performance audits. The Auditor General picks a specific topic and selects a number of local governments to audit. The findings and recommendations are put to Parliament. Other local governments can then use these findings to benchmark themselves against.
- This year the Office of the Auditor General is auditing 43 local governments. Some are audited in-house and some have been contracted out. A further 60 local governments will be included next year. It is expected that there will always be a mix of in-house and contracted out audits.

### OFFICER RECOMMENDATION

#### MR BACK MOVED, DAVIS SECONDED,

*That the Committee note the results of the 2017-2018 Interim Audit Report as detailed in [Confidential Attachment 1](#), and notes that the comments on page 12 of the Confidential Attachment have been superseded by the adoption of Regulation 17A on 26 June 2018.*

**CARRIED 5 VOTES TO 0**

6.56 pm The Manager Finance, Ms Venkatraman and Mr Warr departed the meeting and did not return.

**11. ITEMS REQUIRING RECOMMENDATION TO COUNCIL**

Nil.

**12. NEXT MEETING**

The next meeting of the Standing Committee (Audit and Risk) will be Monday 22 October 2018.

**13. CLOSURE**

There being no further business the Presiding Member thanked everyone for their attendance and closed the meeting at 7.03 pm.

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**MINUTES CONFIRMATION CERTIFICATION**

The undersigned certifies that these minutes of the Standing Committee (Audit and Risk) Meeting held 23 July 2018 were confirmed as a true and accurate record at the Standing Committee Meeting held 29 October 2018:

Signed by the Person Presiding: \_\_\_\_\_



PRINT name of the Person Presiding:

**GEORGE SEKULLA**

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