



WAGAIT SHIRE COUNCIL

MINUTES

AUDIT COMMITTEE MEETING

COUNCIL CHAMBERS

LOT 62, WAGAIT TOWER ROAD 9.30AM

Tuesday 11 February 2025

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1. PRESENT

Committee members:

Committee Member (Chair)	Ian Swan (via teams meeting)
Community Member	Maureen Newman
Council President	Neil White
Councillor	Michael Vaughan

Council staff:

Chief Executive Officer	Virginya Boon
Finance Officer	Matt Pettit

2. OPENING OF MEETING

The Chair Ian Swan declares the meeting open at 9:33am 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 this meeting.

RESOLUTION No: 2025/018

That the Audit Committee receives and notes the apologies from Shelley Hewitt.

Moved: M Newman

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: 2025/019

That the Audit Committee acknowledges and accepts Ian Swan's attendance to the meeting of 11 February 2025 via electronic means.

Moved: President N White

Seconded: Cr M Vaughan

Vote: AIF

4. CONFLICT OF INTEREST

PURPOSE

This report is to ask the Audit Committee members if they:

1. Have read the agenda papers; and
2. Wish to declare any conflicts of interest regarding any item in the agenda for this Audit Committee meeting.
3. If any item of business does come up throughout the meeting that any member may have a conflict with, the Chairperson asks that they declare it in the meeting.

No declarations of interest were received.

5. MOVEMENT OF CONFIDENTIAL ITEMS

PURPOSE

This report is to ask the Audit Committee members if there are:

1. Items on the Agenda that they feel should be moved into Confidential Business; and
2. Items in Confidential Business that they feel should be moved to the general Agenda?

No items of business were moved in the agenda.

6. CONFIRMATION OF PREVIOUS MINUTES FOR THE AUDIT COMMITTEE

PURPOSE

The draft Minutes of the previous Audit Committee Meeting held Monday 14 October 2024 are submitted to the committee for confirmation to approve them as a true and accurate record of the meeting.

RESOLUTION No: 2025/020

That the Minutes of the Audit Committee Meeting held on Monday 14 October 2024 are confirmed by Committee Members as a true and correct record.

Moved: President N White

Seconded: M Newman

Vote: AIF

6.1 BUSINESS ARISING FROM PREVIOUS MINUTES

Nil

7. ACTION SHEET & WORKPLAN

7.1 ACTION SHEET

PURPOSE

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

RESOLUTION NO: 2025/021

That the Audit Committee:

- a) accept the Action Sheet; and
- b) approve the removal of the following completed items:
 - Recruitment of Chairperson
 - Recruitment of Finance Coordinator position

Moved: M Newman

Seconded: President N White

Vote: AIF

7.2 WORKPLAN

PURPOSE

This report is to inform the Audit Committee of the schedule and workplan for the February meeting.

RESOLUTION NO: 2025/022

That the Audit Committee receive and note the report on the Workplan for the February meeting and request an update of the Risk Reporting Tool at the next meeting, to be held in May 2025.

Moved: President N White

Seconded: M Newman

Vote: AIF

8. AGENDA ITEMS

8.1 POLICIES

PURPOSE

To request the Audit Committee to review the updated policies and advise of any amendments required prior to being presented to Council.

8.1.1 GOV – RISK MANAGEMENT POLICY

RESOLUTION No: 2025/023

That the Audit Committee:

- a) receives and notes the updated Risk Management Policy; and
- b) recommends that Council approves the updated policy.

Moved: Cr M Vaughan

Seconded: M Newman

Vote: AIF

8.1.1 ADMIN – WORKPLACE SURVEILLANCE POLICY

RESOLUTION No: 2025/024

That the Audit Committee:

- a) receives and notes the updated Workplace Surveillance Policy; and**
- b) recommends that Council approves the updated policy.**

Moved: President N White

Seconded: Cr M Vaughan

Vote: AIF

8.1.1 FIN – INVESTMENT POLICY

RESOLUTION No: 2025/025

That the Audit Committee:

- a) receives and notes the updated Investment Policy; and**
- b) recommends that Council approves the updated policy.**

Moved: M Newman

Seconded: Cr M Vaughan

Vote: AIF

8.1.1 HR – CODE OF CONDUCT – WORKPLACE PARTICIPANTS POLICY

RESOLUTION No: 2025/026

That the Audit Committee:

- a) receives and notes the updated Code of Conduct for Workplace Participants Policy; and**
- b) recommends that Council approves the updated policy.**

Moved: President N White

Seconded: Cr M Vaughan

Vote: AIF

9. FINANCE REPORTS

9.1. FINANCE REPORT TO 31 JANUARY 2025

PURPOSE

To provide the Audit Committee with a review of Council's financial position to the 31 December 2024 and to review the monthly reports presented to Council and seek recommendations.

RESOLUTION No: 2025/027

That the Audit Committee:

- a) receives and notes the Financial Reports provided to 31 December 2024; and**
- b) and makes recommendation to Council that no other reports are required in the monthly financial reporting to Council.**

Moved: M Newman

Seconded: Cr M Vaughan

Vote: AIF

9.2 Q2 BUDGET REVIEW

PURPOSE

To provide the Audit Committee with a review of the budget vs actuals up to the 31 December 2024 and any amendments required for the remainder of the financial year and to seek recommendation from the committee for Council to approve the 2nd quarter budget review.

RESOLUTION No: 2025/028

That the Audit Committee:

- a) receives and notes the report on Council's Q2 Budget Review; and
- b) recommends that Council approves the Q2 Budget Review with amendments as advised.

Moved: President N White

Seconded: M Newman

Vote: AIF

10. GENERAL BUSINESS

10.1 SCHEDULE OF FINANCIAL STATUTORY RESPONSIBILITIES

PURPOSE

To keep the Audit Committee informed 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 2024-25 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. 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, Tuesday 13 May 2025.

The Chair declared the meeting closed at 10:52am.