



## MISSION AND VALUES OF COUNCIL

*"A Sustainable Community that is inclusive, attractive, healthy and pleasant to live in, that uses our land so as to preserve our history and environment, respects the rights and equality of our citizens and manages our future growth wisely."*

# CONFIRMED MINUTES

OF THE

AUDIT COMMITTEE MEETING

**25 AUGUST 2015**

## **OUR VISION**

***"A thriving and friendly community that recognises our history and embraces cultural diversity and economic opportunity, whilst nurturing our unique natural and built environment."***

## **OUR MISSION**

***"To deliver affordable and quality Local Government services."***

## **CORE VALUES OF THE SHIRE**

***The core values that underpin the achievement of the mission will be based on a strong customer service focus and a positive attitude:***

**Communication**

**Integrity**

**Respect**

**Innovation**

**Transparency**

**Courtesy**

### **DISCLAIMER**

The purpose of Council Meetings is to discuss, and where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions of the Local Government Act 1995 (Section 5.25 (e)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Broome expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

Chairperson:.....Date:.....

**SHIRE OF BROOME**  
**AUDIT COMMITTEE MEETING**  
**TUESDAY 25 AUGUST 2015**  
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## NOTICE OF MEETING

Dear Council Member,

The next Audit Committee of the Shire of Broome will be held on Tuesday, 25 August 2015 in the Function Room, Corner Weld and Haas Streets, Broome, commencing at 3:00pm.

Regards



K R DONOHOE  
**Chief Executive Officer**

18/08/2015

Chairperson:.....Date:.....

**MINUTES OF THE AUDIT COMMITTEE MEETING OF THE SHIRE OF BROOME,  
HELD IN THE FUNCTION ROOM, CORNER WELD AND HAAS STREETS, BROOME, ON  
TUESDAY 25 AUGUST 2015, COMMENCING AT 3:00PM.**

**1. OFFICIAL OPENING**

The Chairman welcomed Councillors, Officers and declared the meeting open at 3:04pm.

**2. ATTENDANCE AND APOLOGIES**

Attendance:	Cr C Campbell Cr D Male	Shire President
Leave of Absence:	Cr M Manado	(as granted at OMC 25 June 2015)
Apologies:	Cr H Tracey	Deputy Shire President
Officers:	Kenn Donohoe Sam Mastrolembo Andre Schonfeldt Michael Dale Theresa Bengston Maree Stewart	Chief Executive Officer Director Corporate Services Director Development Services Director Engineering Services Manager Financial Services Coordinator Financial Services

**3. DECLARATIONS OF FINANCIAL INTEREST / IMPARTIALITY**

Nil.

**4. CONFIRMATION OF MINUTES**

**COUNCIL RESOLUTION:**

**Moved: Cr DM Male** **Seconded: Cr G Campbell**

***That the Minutes of the Audit Committee held on 12 May 2015 be confirmed as a true and accurate record of that meeting.***

**CARRIED UNANIMOUSLY 2/0**

## 5. REPORT OF OFFICERS

### 5.1 APPOINTMENT OF AUDITOR

<b>LOCATION/ADDRESS:</b>	Nil
<b>APPLICANT:</b>	Nil
<b>FILE:</b>	ADM 03
<b>AUTHOR:</b>	Manager Financial Services
<b>CONTRIBUTOR/S:</b>	Nil
<b>RESPONSIBLE OFFICER:</b>	Director Corporate Services
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE OF REPORT:</b>	10 August 2015

**SUMMARY:** RSM Bird Cameron has advised of the retirement of the Shire of Broome's current appointed auditor, Mr Simon Cubitt. In accordance with Section 7.3 of the *Local Government Act 1995* (LGA) the Audit Committee is required to recommend to Council the appointment of Mr David Wall who has assumed responsibility for Mr Cubitt's client base until the current audit contract ends on completion of the final audit of the 2014/2015 financial year.

### BACKGROUND

#### Previous Considerations

The Audit Committee previously considered the recommendation to appoint an auditor at the meeting held 29 July 2014.

### COMMENT

As attached, RSM Bird Cameron provided notice of the retirement of Mr Simon Cubitt, the appointed auditor for the Shire of Broome. Mr David Wall has assumed responsibility for Mr Cubitt's client base. As per Section 7.3 of the LGA, a local government is required to appoint a person who is either a registered company auditor or an approved auditor.

The Audit Committee is required to recommend to Council the appointment of Mr David Wall as the Shire of Broome's auditor for the remainder of the contract with RSM Bird Cameron until the finalisation of the 2014/2015 external audit.

### CONSULTATION

RSM Bird Cameron

### STATUTORY ENVIRONMENT

#### 7.3 Appointment of Auditors

- 1) A local government is to, from time to time whenever such an appointment is necessary or expedient, appoint a person, on the recommendation of the audit committee, to be its auditor

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- 2) *The local government may appoint one or more persons as its auditor*
- 3) *The local government's auditor is to be a person who is –*  
*(a) a registered company auditor; or*  
*(b) an approved auditor*

### **POLICY IMPLICATIONS**

Nil

### **FINANCIAL IMPLICATIONS**

Nil

### **RISK**

The risk of not appointing an auditor represents a non-compliance risk. This is assessed as possible with an impact of extreme, representing the non achievement of key objectives. To mitigate this risk, RSM Bird Cameron has provided advice and communication of the change in auditor. Officers have implemented a process to ensure that this compliance item is met when appointing future auditors under new contracts.

### **STRATEGIC IMPLICATIONS**

**Our People Goal – Foster a community environment that is accessible, affordable, inclusive, healthy and safe:**

Effective communication

**Our Organisation Goal – Continually enhance the Shire's organisational capacity to service the needs of a growing community:**

An organisational culture that strives for service excellence

Improved systems, processes and compliance

### **VOTING REQUIREMENTS**

*Absolute Majority*

#### **COMMITTEE RESOLUTION:** **(REPORT RECOMMENDATION):**

**Moved: Cr DM Male**

**Seconded: Cr G Campbell**

***That the Audit Committee recommends that Council:***

- 1. Appoints Mr David Wall (Registered Company Auditor Number: 16200) as the Shire of Broome's auditor in accordance with Section 7.3 of the Local Government Act 1995: and***
- 2. Thanks Mr Simon Cubitt for his service to the Shire of Broome and congratulates him on 40 years of service at RSM Bird Cameron.***

Chairperson:.....Date:.....

**CARRIED UNANIMOUSLY BY ABSOLUTE MAJORITY 2/0**

**Attachments**

- 1. LETTER - CHANGE OF AUDITOR RSM BIRD CAMERON
- 2. AUDITOR PROFILE - DAVID WALL



<b>5.2 KIMBERLEY COUNCIL AUDIT TENDER PROCUREMENT PROCESS</b>	
<b>LOCATION/ADDRESS:</b>	Nil
<b>APPLICANT:</b>	Nil
<b>FILE:</b>	ADM 03
<b>AUTHOR:</b>	Manager Financial Services
<b>CONTRIBUTOR/S:</b>	Nil
<b>RESPONSIBLE OFFICER:</b>	Director Corporate Services
<b>DISCLOSURE OF INTEREST:</b>	Nil
<b>DATE OF REPORT:</b>	13 August 2015

**SUMMARY:** The current individual Audit engagements for the Shire of Broome, Shire of Derby West Kimberley and Shire of Halls Creek will expire at the completion of the final external audits for the financial year ending 30 June 2015. The Kimberley Zone of the Western Australia Local Government Association (WALGA) and Regional Collaborative Group at its meeting held 3 May 2015 resolved to jointly seek tenders for external audit services to achieve efficiencies and cost savings through a competitive tender process. The Audit Committee is requested to consider the proposed procurement plan and audit specifications for recommendation to Council.

**BACKGROUND**

Previous Considerations

The Audit Committee previously considered Tender 14/11 at the Audit Committee meetings held 24 April 2014 and 29 July 2014. The Audit Committee resolved to recommend to Council to award the current two year audit engagement to RSM Bird Cameron and appoint Mr Simon Cubitt as the registered company auditor at each respective meeting. The tender was conducted jointly with the Shire of Derby. The current engagement expires on completion of the final audit for the financial year ending 30 June 2015.

The Kimberley Zone of WALGA and Regional Collaborative Group at its meeting held 3 May 2015 resolved to jointly seek tenders for external audit services to achieve efficiencies and cost savings through a competitive regional tender process. At this meeting, the Shire of Wyndham East Kimberley advised that they had already commenced procurement processes for external audit services and will continue separately from the other three Shires. The concept of a regional audit tender was conceived at the Kimberley Zone Chief Executive Officer (CEO) Group Meeting on the 25 November 2013. Members discussed the potential of a collective tender process and agreed to investigate it further. At that stage, both the Shires of Broome and Derby West Kimberley had contracts with UHY Haines Norton expiring 30 June 2013 and the Shire of Halls Creek and Shire of Wyndham East Kimberley had contracts with UHY Haines Norton expiring 30 June 2015. The Shire of Derby, Shire of Broome and Shire of Halls Creek are collaborating on the joint tender process and are required to present the proposed procurement plan and specifications to their respective Audit Committees for recommendation to their Councils.

The functions of Audit Committees are prescribed as per Regulation 16 of the *Local Government (Audit) Regulations 1996 (AR)*. Specifically, one of the functions is to provide guidance and assistance to the local government as to the development of a process to be used to select and appoint a person to be an auditor. This report presents to the Audit

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Committee the proposed procurement plan and audit specifications for consideration and recommendation to Council to commence the tender process.

## COMMENT

A teleconference meeting was held 12 August 2015 to consult with the Shire of Derby West Kimberley and Shire of Halls Creek in the drafting of the procurement plan and audit specifications. The meeting was attended by:

Sam Mastrolembo	Director Corporate Services Shire of Broome
Theresa Bengtson	Manager Financial Services Shire of Broome
Rebecca Herbert	Project Manager Kimberley Regional Group Shire of Broome
Teresa Foster	Financial Services Manager Shire of Halls Creek
Paul Bates	Manager of Finance Shire of Derby West Kimberley

The final proposed procurement plan and audit specifications are now attached to this report for consideration by the Audit Committee for recommendation to Council. The tender will be referred to as the '*Kimberley Councils Audit Tender 2015*'. Specific points regarding the procurement plan and audit specification for the Audit Committee to consider are detailed as follows.

The Audit Specification is based on the template supplied by the Department of Local Government and Communities (DLGC) as per the Model Minimum Standard Audit Specification as part of the DLGC's *Local Government Operational Guidelines Number 09 – Audit in Local Government The appointment, function and responsibilities of Audit Committees Revised September 2013*. The template was originally used for the 2013 audit tender. The Finance Managers of each participating Council have reviewed the 2015 version and made minor changes.

The changes include the requirement to supply estimations for turn around times and fees for separate audits such as grant acquittals. These additional audits are required to acquit funding from various areas such as Roads to Recovery, Department of Regional Development Country Local Government Fund, the Kimberley Zone Secretariat, and for property outgoing for leased properties charged on an estimated basis, rather than on a basis of immediate recoup. Depending on the scope these can cost Councils between \$500 to \$2,000 per acquittal, which can make up a material amount of a Council's audit budget.

Another requirement was inserted to request that the timing of the interim audits occur no later than the last week of February and final audit visits to occur no later than the third week of September each year. This allows adequate time for each Council to address any issues identified in the interim audit prior to June each year and to prepare the Annual Financial statements with the view to holding the Annual Electors Meetings prior to Christmas. This provides the Audit Committee certainty as to the timing of any informal briefing meetings post-audit visit should this be a practice at each Council. Further to this, an additional Sub-clause 5(f) has been inserted to ensure the onus of responsibility is on each member Council to adhere to the proposed scheduling and should this timing not be achievable for whatever reason; the other Councils are not to be adversely impacted through timing delays or additional auditor costs should a delay result in a separate audit visit.

Section 7.6 of the LGA prescribes the maximum term of office of an auditor at not more than five financial years. It should be noted that the proposed engagement term in the specifications will be for the 3 financial years commencing 1 July 2015 and ending 30 June

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2018. However, this does not exclude any currently engaged auditor from being eligible for re-appointment. The procurement plan and specifications outline the performance criteria which each tenderer will be assessed against.

The specifications require each tenderer to submit details of an audit plan, quotation of fees and hourly rates, estimation of hours and resources required to fulfil the audit engagement and specific examples of similar sized engagements. It is a requirement that tenders be submitted for the provision of external audit services either jointly for all Councils or severally. This provides flexibility for each Council to choose from the available tenders submitted.

The total combined audit budget for the three Councils amounts to between \$90K to \$120K per annum. The significance of this value has resulted in the need to undertake a tender process pursuant to Part 4 of the *Local Government (Functions and General) Regulations 1996* (FGR) which sets out the process that must be complied with in regard to tenders for the provision of goods and services where the consideration is, or is expected to be worth more than \$100,000. A tender process provides a high level of probity in the procurement process and mitigates any potential risks through the clear articulation of the evaluation process, specifications and requirements as detailed in the attachments.

The plan identifies the membership of the Evaluation Panel which will be comprised of the Finance Managers from each participating Shire and the Evaluation Meeting will be conducted via teleconference. The membership was determined on the basis that each Finance manager would be the direct relationship manager for the audit engagement over the term of appointment and would be best placed to make an objective assessment as the respective representative for each participating Council. The combined finance industry experience of the evaluation panel members is in excess of 49 years. All members possess relevant tertiary qualifications and are full members of the Institute of Certified Practising Accountants Australia (CPA Australia).

The participants of the teleconference held 12 August 2015 agreed on the tender evaluation methodology and weighting. These have remained unchanged since the 2013 Specification document. The evaluation methodology outlines the criteria and associated weighting which will be applied to the assessment of each tender submitted and detailed as follows:

<b>EVALUATION METHODOLOGY</b>	
<b>Criteria</b>	<b>Weighting</b>
Lead Partners/Audit Managers experience and performance	25%
Depth of understanding of Local Government and the region	20%
Audit resources allocated	25%
Detailed and well-articulated audit plan	15%
Fees and control of fees	15%

To ensure the tender process attracts a sizable and quality pool of tenderers, the procurement plan identifies a possible list of candidates obtained from the WALGA Preferred Supplier panel list under Audit Services that could be invited to tender. The procurement plan outlines the timeframes which aim to complete the tender process by the end of October 2015. These documents are now presented to each Council's Audit Committees for recommendation to each full Council respectively.

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**CONSULTATION**

Shire Derby West Kimberley  
Shire Halls Creek

**STATUTORY ENVIRONMENT****Local Government Act 1995****Section 1.8 Statewide public notice**

Where under this Act Statewide public notice of a matter is required to be given, section 1.7 applies except that the newspaper referred to in section 1.7(1)(a) is required to circulate generally throughout the State.

**Section 3.57 Tenders for providing goods or services**

- (1) A local government is required to invite tenders before it enters into a contract of a prescribed kind under which another person is to supply good or services.
- (2) Regulations may make provision about tenders

**Division 2 — Appointment of auditors****7.2. Audit**

The accounts and annual financial report of a local government for each financial year are required to be audited by an auditor appointed by the local government.

**7.3. Appointment of auditors**

- (1) A local government is to, from time to time whenever such an appointment is necessary or expedient, appoint\* a person, on the recommendation of the audit committee, to be its auditor.

\* Absolute majority required.

- (2) The local government may appoint one or more persons as its auditor.
- (3) The local government's auditor is to be a person who is —
  - (a) a registered company auditor; or
  - (b) an approved auditor.

[Section 7.3 amended by No. 49 of 2004 s. 6.]

**7.4. Disqualified person not to be auditor**

- (1) A person may not be appointed as a local government's auditor if that person is a disqualified person.
- (2) In this section —  
disqualified person means a person who —
  - (a) is a councillor or an employee of the local government; or
  - (b) is a person who is in debt for more than the prescribed amount to the local government for a period of more than 35 days after —
    - (i) in the case of that part of the debt which is for a rate or service charge under Part 6, the date the rate notice was issued; or

- (ii) in the case of that part of the debt which is not for a rate or service charge, the date an account was rendered to the person by the local government;  
or
- (c) is an employee of, or a member of the governing body of, an entity of a kind prescribed for the purposes of this paragraph; or
- (d) is a member of a class of persons prescribed for the purposes of this subsection.

### **7.6. Term of office of auditor**

- (1) The appointment of a local government's auditor is to have effect in respect of the audit of the accounts and annual financial report of the local government for a term of not more than 5 financial years, but an auditor is eligible for re-appointment.
- (2) The appointment of an auditor of a local government ceases to have effect if —
  - (a) his or her registration as a registered company auditor is cancelled; or
  - (b) his or her approval as an approved auditor is withdrawn; or
  - (c) he or she dies; or
  - (d) the auditor ceases to be qualified to hold office as auditor or becomes a disqualified person; or
  - (e) the auditor resigns by notice in writing addressed to the local government; or
  - (f) the appointment is terminated by the local government by notice in writing.
- (3) Where —
  - (a) the registration of a local government's auditor as a registered company auditor is suspended; or
  - (b) a local government's auditor becomes unable or unwilling to carry out all or part of his or her duties,

the local government is to appoint\* a person to conduct the audit or to complete that part of the audit which remains to be conducted, as the case requires.

\* Absolute majority required.

### **Local Government (Audit) Regulations 1996**

#### 16. Audit committee, functions of

An audit committee —

- (a) is to provide guidance and assistance to the local government —
  - (i) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and
  - (ii) as to the development of a process to be used to select and appoint a person to be an auditor;

and

- (b) may provide guidance and assistance to the local government as to —
  - (i) matters to be audited; and
  - (ii) the scope of audits; and
  - (iii) its functions under Part 6 of the Act; and
  - (iv) the carrying out of its functions relating to other audits and other matters related to financial management; and
- (c) is to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —
  - (i) report to the council the results of that review; and
  - (ii) give a copy of the CEO's report to the council.

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**Local Government (Functions and General) Regulations 1996****Section 5 R14 Requirements for publicly inviting tenders**

- (1) When regulation 11(1), 12 or 13 requires tenders to be publicly invited, Statewide public notice of the invitation is to be given.
- (2) If the CEO has, under regulation 23(4), prepared a list of acceptable tenderers, instead of giving Statewide public notice the CEO is required to give notice of the invitation to each acceptable tenderer listed.
- (2a) If a local government —
- (a) is required to invite a tender; or
  - (b) not being required to invite a tender, decides to invite a tender, the local government must, before tenders are publicly invited, determine in writing the criteria for deciding which tender should be accepted.
- (3) The notice, whether under subregulation (1) or (2), is required to include —
- (a) a brief description of the goods or services required;
  - (b) particulars identifying a person from whom more detailed information as to may be obtained;
  - (c) information as to where and how tenders may be submitted; and
  - (d) the date and time after which tenders cannot be submitted.
- (4) In subregulation (3)(b) a reference to detailed information includes a reference to —
- (a) such information as the local government decides should be disclosed to those interested in submitting a tender;
  - (b) detailed specifications of the goods or services required;
  - (c) the criteria for deciding which tender should be accepted;
  - (d) whether or not the local government has decided to submit a tender; and
  - (e) whether or not the CEO has decided to allow tenders to be submitted by facsimile or other electronic means, and if so, how tenders may so be submitted.

After a notice has been given under subregulation (1) or (2), a local government may vary the information referred to in subregulation (3) by taking reasonable steps to give each person who has sought copies of the tender documents or each acceptable tenderer, as the case may be, notice of the variation.

[Regulation 14 amended in Gazette 29 Jun 2001 p. 3130.]

**Section 5 R15 Minimum time to be allowed for submitting tenders**

- (1) If the notice is published in the newspaper as part of giving Statewide public notice, the time specified in the notice as the time after which tenders cannot be submitted has to be at least 14 days after the notice is first published in the newspaper as part of giving Statewide public notice.
- (2) If the notice is given to a person listed as an acceptable tenderer, the time specified in the notice as the time after which tenders cannot be submitted has to be at least 14 days after the notice is given.

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**Clause 2.4 The Local Government (Functions and General) Regulations 1996, Part 4, Division 2, regulation 18, paragraph (2)**

- (1) A tender that is submitted at a place, and within the time, specified in the invitation for tenders but that fails to comply with any other requirement specified in the invitation may be rejected without considering the merits of the tender.

**POLICY IMPLICATIONS**

Policy 2.3.7 Purchasing  
Policy 1.2.9 Local Regional Price Reference

**FINANCIAL IMPLICATIONS**

The Council's combined budgeted expenditure proposed for the 2015/2016 financial year for external audit services ranges between \$90K to \$120K per annum. The Shire of Broome has a total expenditure budget for all audit related expenses including external audit services and separate audits allocated to general ledger account code 22200 *Audit Fees Op Exp - Other Governance* of \$45K for 2015/2016.

**RISK**

The *Kimberley Councils Audit Tender 2015* is a strategic outcome identified by the Kimberley Zone of WALGA Regional Collaborative Group. Its aim is to facilitate an increased level of collaboration between the member Councils of the Zone and achieve resource efficiencies. Should the recommendation of this report not be adopted, the risk of not achieving the above objective has been assessed at a high level, resulting in the Kimberley Zone and each member Council experiencing a possible likelihood of significant delays in achieving the deliverables. Additionally it is a matter of legislative compliance for the Audit Committee to review the process of appointment of an auditor and to guide Council in this process in providing a recommendation.

To mitigate this risk officers of the three Councils have ensured the specifications meet all the requirements for each Council which have been sourced from the model audit specifications from the DLGC Guidelines. Additionally, the procurement plan is based on the WALGA procurement templates. Officers have collaborated to ensure all views from each Council are represented in a fair and equitable manner. Council should be aware that any changes to the procurement process will have to be done in consultation with the other Councils.

**STRATEGIC IMPLICATIONS**

**Our People Goal – Foster a community environment that is accessible, affordable, inclusive, healthy and safe:**

Effective communication

Affordable services and initiatives to satisfy community need

**Our Prosperity Goal – Create the means to enable local jobs creation and lifestyle affordability for the current and future population:**

Affordable and equitable services and infrastructure

Key economic development strategies for the Shire which are aligned to regional outcomes working through recognised planning and development groups/committees

**Our Organisation Goal – Continually enhance the Shire’s organisational capacity to service the needs of a growing community:**

An organisational culture that strives for service excellence

Sustainable and integrated strategic and operational plans

Responsible resource allocation

Improved systems, processes and compliance

**VOTING REQUIREMENTS**

*Simple Majority*

**COMMITTEE RESOLUTION:  
(REPORT RECOMMENDATION):**

**Moved: Cr DM Male**

**Seconded: Cr G Campbell**

***That the Audit Committee in accordance with regulation 16(a)(ii) of the Local Government (Audit) Regulations 1996 recommends Council accepts the attached Audit Specifications and the Procurement Plan as the tender process to be used to select and appoint a person to be an auditor for the Kimberley Councils jointly and/or severally with the Shires of Derby West Kimberley and Halls Creek for the financial years commencing 1 July 2015 to 30 June 2018.***

**CARRIED UNANIMOUSLY 2/0**

**Attachments**

1. PROCUREMENT PLAN
2. AUDIT SPECIFICATIONS 2015



**6. MOTIONS WITHOUT NOTICE**

Nil

**7. MATTERS BEHIND CLOSED DOORS**

Nil

**8. MEETING CLOSURE**

There being no further business the Chairman declared the meeting closed at 3:22pm.