



**MINUTES**  
**AUDIT COMMITTEE MEETING**  
**TUESDAY 5th FEBRUARY 2015**  
**2PM**

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A handwritten signature in black ink, appearing to read 'Leigh Ashford', written in a cursive style.

Signed: Leigh Ashford Chief Executive Officer

# AGENDA

## INTERNAL AUDIT COMMITTEE

TO BE HELD IN THE COUNCIL CHAMBERS, BATCHELOR

ON TUESDAY 5<sup>th</sup> FEBRUARY 2015 AT 2.00PM

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The Chairperson Mr Russell Anderson declared the meeting open at 2.00pm and welcomed all in attendance.

### **1 PERSONS PRESENT**

#### **MEMBERS PRESENT**

Chairperson	Mr Russell Anderson
Councillor	President Andrew Turner
Councillor	Sue Bulmer
Chief Executive Officer	Leigh Ashford
Finance Manager	Melissa Kerr

#### **STAFF PRESENT**

## 2 APOLOGIES AND LEAVE OF ABSENCE

<b>Applicant:</b>	N/A
<b>Location/Address:</b>	N/A
<b>File Ref:</b>	N/A
<b>Disclosure of Interest:</b>	Nil
<b>Date:</b>	28th January, 2015
<b>Author:</b>	Leigh Ashford, Chief Executive Officer
<b>Attachments:</b>	Nil

### SUMMARY

This report is to table any apologies and requests for leave of absence received from Members of the Audit Committee Meeting held 3<sup>rd</sup> February 2015.

### BACKGROUND

Not applicable.

### COMMENT

The committee can choose to accept the apologies or requests for leave of absence as presented, or not accept them. Apologies or requests for leave of absence that are not accepted by Council will be recorded as absence without notice.

### CONSULTATION

Not applicable.

### STATUTORY ENVIRONMENT

Not applicable.

### POLICY IMPLICATIONS

Not applicable.

### FINANCIAL IMPLICATIONS

Not applicable.

### VOTING REQUIREMENT

Simple majority

### NOTE

There were no apologies or leave of absence for the meeting.

### 3 DECLARATION OF INTEREST OF MEMBERS

<b>Applicant:</b>	N/A
<b>Location/Address:</b>	N/A
<b>File Ref:</b>	N/A
<b>Disclosure of Interest:</b>	Nil
<b>Date:</b>	28th January, 2015
<b>Author:</b>	Leigh Ashford, Chief Executive Officer
<b>Attachments:</b>	Nil

#### **SUMMARY**

Members are required to disclose an interest in a matter under consideration by the Committee at a meeting of a committee by:

- 1) In the case of a matter featured in an officer's report or written agenda item by disclosing the interest to the Council by disclosure as soon as possible after the matter is raised.
- 2) In the case of a matter raised in general debate or by any means other than the printed agenda of the Committee by disclosure as soon as possible after the matter is raised. Under disclosure, the Member must abide by the decision of Committee on whether he/ she shall remain in the meeting and/ or take part in the vote on the issue. The committee may elect to allow the Member to provide further and better particulars of the interest prior to requesting him/ her to leave the Chambers.

#### **BACKGROUND**

Not applicable.

#### **COMMENT**

Not applicable.

#### **CONSULTATION**

Not applicable.

#### **STATUTORY ENVIRONMENT**

Not Applicable

#### **POLICY IMPLICATIONS**

Conflict of Interest – Code of Conduct.

#### **FINANCIAL IMPLICATIONS**

Not applicable.

#### **VOTING REQUIREMENT**

Simple majority

#### **NOTE**

There were no declarations of interest as listed for the Audit Meeting held 3<sup>rd</sup> February 2015.

#### 4 CONFIRMATION OF MINUTES

<b>Location/Address:</b>	N/A
<b>File Ref:</b>	N/A
<b>Disclosure of Interest:</b>	Nil
<b>Date:</b>	28th January, 2015
<b>Author:</b>	Leigh Ashford, Chief Executive Officer
<b>Attachments:</b>	Copy of Minutes will be tabled at the meeting

#### SUMMARY

Minutes from the meeting held 30<sup>th</sup> October 2014 to be confirmed.

#### BACKGROUND

Not applicable.

#### COMMENT

Not applicable.

#### CONSULTATION

Not applicable.

#### STATUTORY ENVIRONMENT

Nil

#### POLICY IMPLICATIONS

Not applicable.

#### FINANCIAL IMPLICATIONS

Not applicable.

#### VOTING REQUIREMENT

Simple majority

#### RECOMMENDATION

That Committee receive and note the minutes from the meeting held 30<sup>th</sup> October 2014.

**Moved:** Clr. Turner

**Seconded:** Clr. Bulmer

#### 4.1 AMENDED BUDGET 2014/15

<b>Applicant:</b>	N/A
<b>Location/Address:</b>	N/A
<b>File Ref:</b>	N/A
<b>Disclosure of Interest:</b>	Nil
<b>Date:</b>	28th January, 2015
<b>Author:</b>	Melissa Kerr, Finance Manager
<b>Attachments:</b>	Amended Budget 2014/15

#### SUMMARY

The 2014/15 budget has been reviewed after six months of operations to form an amended budget for 2014/15.

#### BACKGROUND

Nil

#### COMMENT

The Amended Budget 2014/15 has increased income by approximately \$95,000 for the financial year.

#### CONSULTATION

Leigh Ashford, Chief Executive Officer and Robert Bright, Operations Manager

#### STATUTORY ENVIRONMENT

##### 14 Allocation of money

(1) A council must not allocate money for a particular purpose unless:

(a) provision for the allocation is made in the budget for the relevant financial year; or

(b) the allocation is:

(i) authorised by resolution of the council; and

(ii) made in anticipation of the adoption of a budget, or an amendment to a budget, making provision for the expenditure for the relevant financial year.

#### POLICY IMPLICATIONS

Nil

#### FINANCIAL IMPLICATIONS

Nil

#### VOTING REQUIREMENT

Simple majority

#### RECOMMENDATION

That the Audit Committee receive and note the Amended Budget 2014/15 and recommend that Council accept the Amended Budget.

**Moved:** Clr. Bulmer

**Seconded:** Clr. Turner



## 4.2 RATES AND CHARGES POLICY

<b>Applicant:</b>	
<b>Location/Address:</b>	N/A
<b>File Ref:</b>	
<b>Disclosure of Interest:</b>	Nil
<b>Date:</b>	28th January, 2015
<b>Author:</b>	Melissa Kerr, Finance Manager
<b>Attachments:</b>	Rates and Charges Policy

### SUMMARY

The committee discussed changes to the following areas of the Rates and Charges Policy;

1. Small Balance Write-off – The Committee recommends that the CEO delegation to write off small amounts of interest owing on rates be increased to \$20.00 per property. The CEO to assess each circumstance on its merits and advise Council of each instance where a reduction in interest was determined appropriate.
2. Initial Recovery Action – The committee recommends to Council that Council send out the letter of demand in January as approved by the CEO.
3. Legal Action – The Committee suggest that as per s 171(1) of the *Local Government Act* after rates have been in arrears for at least 6 months Council may apply to the appropriate registration authority (Land Titles Office) for registration of the charge over the land for which the charge relates. The committee considered the possibility of Council staff registering the charge rather than Council's lawyers.

### BACKGROUND

Nil

### COMMENT

Experience has shown that on occasions there are sometimes small interest charges on ratepayer's properties after the due date for rates closes. The most common reason is the ratepayer did not receive the original rates notice and interest has already been charged to the property when they receive the reminder letter. This change allows the CEO to make a decision on whether small balances can be removed without reference to the Council.

The ability to make the decision at the CEO level will improve the effectiveness of the Council's operations and assist in improving its image with ratepayers. The CEO reports the removal of small amounts of interest to Council to allow monitoring of the process.

Council currently does not apply for overriding statutory charges to be applied until rates have not been paid for up to three years; however legislation allows Council to apply the overriding statutory charge after rates have been in arrears for at least 6 months. There is evidence to suggest that the earlier implementation of the charge improves the clean-up of rate of arrears.

### CONSULTATION

Nil

### STATUTORY ENVIRONMENT

Nil

### POLICY IMPLICATIONS

**VOTING REQUIREMENT**

Simple majority

**RECOMMENDATION**

That the Audit Committee recommends that Council:

Increase the delegation to the CEO to remove small amounts of interest charges owing, up to a maximum of \$20.00 per property. The CEO to assess each circumstance on its merits and advise Council of each instance where a reduction in interest was determined appropriate.

Change the policy to clarify when reminder letters are sent to Ratepayers by Council.

Direct the CEO to prepare a report on the issues relating to Council registering an overriding statutory charge on a property with rate arrears after 6 months and using Council staff to initiate the action.

**Moved:** Clr. Turner

**Seconded:** Clr. Bulmer

**5 GENERAL BUSINESS**

Nil

**6. CONFIDENTIAL ITEMS**

Nil

**7 NEXT MEETING**

The next Audit Committee meeting be held at Batchelor on Tuesday 26<sup>th</sup> May 2015.

Meeting closed at 2.45pm