



SHIRE OF YORK

**MINUTES OF THE
AUDIT COMMITTEE MEETING
HELD ON 24 FEBRUARY, 2014
COMMENCING AT 2.02pm
IN THE COUNCIL CHAMBERS,
YORK TOWN HALL, YORK**

SHIRE OF YORK
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SHIRE OF YORK

THE MEETING OF THE AUDIT COMMITTEE HELD ON MONDAY, 24 FEBRUARY 2014, COMMENCING AT 2.02PM IN THE COUNCIL CHAMBERS, YORK.

1. OPENING

The Chief Executive Officer opened the meeting in order to allow for the election of the presiding member and deputy.

2. ELECTION OF PRESIDING MEMBER

The Audit Committee elected Cr Matthew Reid as the Presiding Member as per the Local Government Act Section 5.12 "Election of presiding members and deputies" which states:

The Local Government Act Section 5.12 "Election of presiding members and deputies" states:

(1) The members of a committee are to elect a presiding member from amongst themselves in accordance with Schedule 2.3, Division 1 as if the references in that Schedule —

- (a) to "office" were references to "office of presiding member";
- (b) to "council" were references to "committee"; and
- (c) to "councillors" were references to "committee members".

(2) The members of a committee may elect a deputy presiding member from amongst themselves but any such election is to be in accordance with Schedule 2.3, Division 2 as if the references in that Schedule —

- (a) to "office" were references to "office of deputy presiding member";
- (b) to "council" were references to "committee";
- (c) to "councillors" were references to "committee members"; and
- (d) to "mayor or president" were references to "presiding member".

Under Schedule 2.3 Division 1 the CEO acts as presiding officer at the meeting until the election of the presiding member. Nominations for position of Presiding Member are to be in writing to the CEO prior to the meeting or during the meeting prior to the election for the position taking place. Voting is to be by secret ballot. Where a councillor has been nominated by another Councillor they must indicate either verbally or in writing that they are willing to accept the nomination.

3. ELECTION OF DEPUTY PRESIDING MEMBER

Nominations for Deputy Presiding Member resulted in two (2) nomination, Cr M Duperouzel & Cr D Smythe.

An election was held resulting in a tied vote.

A new call for nominations and an election (if required) will be held at the Special Council Meeting to be held on the 27th February 2014.

4. ANNOUNCEMENT OF ANY DECLARED FINANCIAL INTERESTS

Nil

5. ATTENDANCE

- MEMBERS
Cr Reid, Cr Duperouzel, Cr Hooper, Cr Smythe, Cr Wallace, Cr Boyle

- STAFF
R Hooper, T Cochrane, T Bateman
Auditors: Mr Anthony Macri, Mr Terry Tan

- APOLOGIES
Nil

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

- MINUTES OF AUDIT COMMITTEE MEETING HELD 11 FEBRUARY 2013

Recommendation

Moved: Cr Hooper

Seconded: Cr Boyle

That the minutes of the Audit Committee meeting held on 11 February 2013, as circulated, be accepted as a true and correct record.

Carried (6/0)

- Matters Arising
Discussion took place on the LSL and Annual Leave Entitlements.

7. REPORTS

7.1 MEET WITH AUDITORS - ANNUALLY

FILE:	FI.FRP.4
COUNCIL DATE:	24 February 2014
REPORT DATE:	17 February 2014
LOCATION/ADDRESS:	N/A
ACTION OFFICER:	Tyhscha Cochrane, DCEO
SENIOR OFFICER:	Ray Hooper, CEO
DISCLOSURE OF INTEREST:	No
APPENDICES:	Nil
DOCUMENTS TABLED:	Nil

Summary:

Pursuant to Section 7.12A(2) there is a requirement that the Auditor meets with the Local Government once in every year.

This provision was a requirement listed in the Audit Specifications and confirmed in the proposal received from Council's Auditors, Macri Partners.

Accordingly the Auditor has been invited to meet with the Committee Members.

Background:

In response to an invitation to attend the Audit Committee Macri Partners confirmed their attendance and verbally advised that they will provide information on the up and coming year ie. expectations and new developments regarding valuations etc.

Consultation:

Macri Partners

Statutory Environment:

Local Government Act 1995 (as amended)
Financial Management Regulations 1996

Policy Implications:

Nil.

Financial Implications:

Attendance at the Audit Committee is in accordance with the fee schedule attached and marked Appendix A.

Strategic Implications:

Nil.

Voting Requirements:

Absolute Majority Required: No

OFFICER RECOMMENDATION

Moved: Cr P Hooper

Seconded: Cr T Boyle

“That it be noted that the Shires Auditor Macri Partners attended the Audit Committee meeting held on the 24th February 2014.”

CARRIED (6/0)

Note: The Auditors discussed the Audit Plan for the year ending 30th June 2014, it concentrates on risk and fraud.

Councils Auditors Mr Anthony Macri and Mr Terry Tan left the meeting at 2.50pm.

7.2 DELEGATION TO THE COMMITTEE

FILE:	FI.FRP.6
COUNCIL DATE:	24 February 2014
REPORT DATE:	17 February 2014
LOCATION/ADDRESS:	N/A
ACTION OFFICER:	Tyhscha Cochrane, DCEO
SENIOR OFFICER:	Ray Hooper, CEO
DISCLOSURE OF INTEREST:	No
APPENDICES:	Appendix A - Proposed Terms of Reference of Audit Committee Appendix B – Department of Local Government – Operational Guidelines Number 9 – Audit Committees in Local Government
DOCUMENTS TABLED:	Nil

Summary:

Due to the new Committee not meeting previously this report is to provide guidance as to the structure of the Audit Committee.

Background:

The Audit Committee was established by Council May 2006 as a result of amendments to the Local Government Act 1995 (as amended).

Part 7 of the Local Government Act (1995) governs the establishment of the Audit Committee and delegations to it.

In establishing the Audit Committee the Council determined that no delegation would be made to the Committee, the Committee is to make recommendations to Council for consideration only.

Consultation:

N/A

Statutory Environment:

Part 7 of the Local Government Act (1995)
Local Government Act (Audit) Regulations 1996, Regulation 16.

Policy Implications:

Nil.

Financial Implications:

Nil.

Strategic Implications:

Nil.

Voting Requirements:

Absolute Majority Required: No

Site Inspection:

Site Inspection Undertaken: Not applicable

Triple bottom Line Assessment:

Economic Implications:

The Audit Committee will oversee and analyse the financial reliability and sustainability of the local government.

Social Implications:

Community confidence in the governance of the district may be enhanced by the activities of the Audit Committee.

Comment:

Council at the time of establishing the Audit Committee did not provide any delegations and this will remain and the purpose of the Audit Committee is to provide recommendations to the Council.

OFFICER RECOMMENDATION

Moved: Cr D Smythe

Seconded: Cr M Duperouzel

“That the information contained within Report 7.2 of the Audit Committee meeting held on the 24th February 2014 be received.”

CARRIED (6/0)

Item 7.2 Appendices

7.3 FINANCIAL MANAGEMENT REVIEW

FILE:	FI.FRP.6
COUNCIL DATE:	24 February 2014
REPORT DATE:	17 February 2014
LOCATION/ADDRESS:	N/A
ACTION OFFICER:	Tyhscha Cochrane, DCEO
SENIOR OFFICER:	Ray Hooper, CEO
DISCLOSURE OF INTEREST:	No
APPENDICES:	Appendix A – Financial Management Systems and Procedures Review
DOCUMENTS TABLED:	Nil

Summary:

To review the Financial Management Systems and Procedures in place.

Regulations 5(2)(c) of the Local Government (Financial Management) Regulations 1996 requires the Chief Executive Officer to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every four financial years) and report to the local government the results of those reviews.

Background:

To comply with the requirements of the Regulations Accountant Dominic Carbone and Associates was commissioned by the Chief Executive Officer to undertake the review and report on Council's Financial Management Systems and Procedures.

Consultation:

Ray Hooper - Chief Executive Officer
Dominic Carbone - Consultant

Statutory Environment:

Local Government Act 1995
Local Government (Financial Management) Regulations 1996.

The financial management responsibilities of the CEO are established under Regulation 5 of the Local Government (Financial Management) Regulations 1996:

- “(1) Efficient systems and procedures are to be established by the CEO of a local government:
- (a) for the proper collection of all money owing to the local government;
 - (b) for the safe custody and security of all money collected or held by the local government;
 - (c) for the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process);
 - (d) to ensure proper accounting for municipal or trust:
 - (i) revenue received or receivable;
 - (ii) expenses paid or payable; and
 - (iii) assets and liabilities;
 - (e) to ensure proper authorisation for the incurring of liabilities and the making of payments;

- (f) for the maintenance of payroll, stock control and costing records; and
- (g) to assist in the preparation of budgets, budget reviews, accounts and reports Required by the Act or these Regulations.”

In addition, the CEO is to:

“(2)

- (a) ensure that the resources of the local government are effectively and efficiently managed;
- (b) assist the council to undertake reviews of fees and charges regularly (and not less than once in every financial year); and
- (c) undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and no less than once in every 4 financial years) and report to the local government the results of those reviews.”

Policy Implications:

Nil.

Financial Implications:

There are no financial implications in considering this item.

Strategic Implications:

Nil.

Voting Requirements:

Absolute Majority Required: No

Comment:

The financial management review provides the Chief Executive Officer and the Council with an independent assessment of the appropriateness and effectiveness of the Shires Financial Management Systems.

The review procedures undertaken included documentation, analysis and testing of financial internal controls. The Shires financial records were examined to ascertain the level of effectiveness of the financial systems including the following:

- Proper collection of all money owing to the Shire;
- Safe custody and security of all money collected and held by the Shire;
- Proper maintenance and security of the Shire’s financial records;
- Proper accounting for all revenue, expenses, assets and liabilities of the Municipal and Trust funds;
- Proper authorisation for the incurring of Liabilities and making of Payments;
- Maintenance of payroll, stock control and costing records;
- Preparation of Budget Accounts and Reports;
- Registers;
- Delegations and Policies;

- Flowcharting of the following processes'
 - Mail/Cashiering
 - Accounts Receivable
 - Accounts Payable
 - Petty Cash System
 - Payroll
 - Stock

OFFICER RECOMMENDATION

Moved: Cr T Boyle

Seconded: Cr P Hooper

“That the Audit Committee receives the Financial Management Systems and Procedures review completed by the Accountant, Dominic Carbone and Associates and endorse the recommendations derived;

- (1) That the CEO implement the practice of reconciling the daily takings to the receipts issued and also record the receipt numbers on the daily banking summary sheet at the swimming pool.***
- (2) That the CEO implement a manual receipt book at the Residency Museum to records cash received for admissions to the museum and to also record the sale of goods at the Museum.***
- (3) That Council amend its Schedule of Fees and Charges to include the pricing information of goods sold at the York Information Centre.***
- (4) That Council consider the implementation of an advance deposit for function and event hire at the York Recreation and Convention Centre.***
- (5) That Council formally document the pricing policy implemented at the York Recreation and Convention Centre.***
- (6) That Council amend its Schedule of Fees and Charges to include the pricing information of goods sold at the York Recreation and Convention Centre.***
- (7) That Council undertake the necessary procedures to comply with the requirements of Section 3.58 of the Local Government Act, in relation to the swimming pool kiosk.***
- (8) That the CEO take appropriate action to resolve the four long outstanding cheques on the Municipal Fund Bank reconciliation.***
- (9) That the CEO consider undertaking an internal review of the Purchasing and Accounts Payable procedure with greater emphasis being placed on the issue of purchase orders and the provision of appropriate quotation documentation to ensure staff comply with Council’s Purchasing Policy.***
- (10) That the CEO implement appropriate internal controls and procedures to improve the management of bulk fuels.***
- (11) That the CEO implement appropriate internal controls and procedures to improve the management of bulk cement.”***

CARRIED (6/0)

Item 7.3 Appendices

7.4 AUDITORS MANAGEMENT LETTER FOR THE AUDIT YEAR ENDED 30 JUNE 2013

FILE: FI.FRP.4
COUNCIL DATE: 24 February 2014
REPORT DATE: 19 February 2014
LOCATION/ADDRESS: N/A
ACTION OFFICER: Tyhscha Cochrane, DCEO
SENIOR OFFICER: Ray Hooper, CEO
DISCLOSURE OF INTEREST: No
APPENDICES: Appendix A – Management Letter
DOCUMENTS TABLED: Nil

Summary:

To receive the management letter from the Council's Auditors, Macri Partners for the Financial Year ended the 30 June 2013.

Background:

Pursuant to Council's Audit Specifications the Auditor has provided a Management Report for the Audit Committee's consideration.

Consultation:

Ray Hooper - Chief Executive Officer
Dominic Carbone – Consultant
Macri Partners

Statutory Environment:

Local Government Act 1995 (as amended)
Financial Management Regulations 1996

Policy Implications:

Nil.

Financial Implications:

Not applicable to this report.

Strategic Implications:

Nil.

Voting Requirements:

Absolute Majority Required: No

Site Inspection:

Site Inspection Undertaken: Not applicable

Triple bottom Line Assessment:

Economic Implications:

N/A

Social Implications:

Correspondence from Macri Partners showed that issues relating to the audit of the financial report were satisfactorily resolved and that there were no further issues to be reported to management, which may give the community confidence in the governance of the district.

Environmental Implications:

Not applicable.

Comment:
Not applicable

OFFICER RECOMMENDATION

Moved: Cr P Hooper

Seconded: Cr D Wallace

“That the Management Letter for the Audit for the year ended 30 June 2013, attached labelled Appendix A, by Macri Partners be received.”

CARRIED (6/0)

Item 7.4 Appendices

7.5 2013 Compliance Audit Return

FILE NO:	FI.FRP.5
COMMITTEE DATE:	24 February 2014
REPORT DATE:	19 February 2014
LOCATION/ADDRESS:	Not Applicable
ACTION OFFICER:	T Cochrane, DCEO
SENIOR OFFICER:	R Hooper, CEO
DISCLOSURE OF INTEREST:	Nil
APPENDICES:	Appendix A – 2013 Compliance Audit Return
DOCUMENTS TABLED:	Nil

Summary:

The Local Government Act (1995) requires all Western Australian Local Authorities to complete a Compliance Audit Return (CAR) distributed by the Department of Local Government, in relation to activities undertaken by the local authority in the preceding calendar year.

Background:

In 2000, participation in the program was made compulsory for all local authorities. In 2007 the return for 2006 was required to be completed on-line. Changes were made in 2009 to the structure of some of the questions, to provide more clarity. The CAR is restricted to those areas considered high risk areas. It is now a requirement that the Audit Committee consider the Compliance Questions.

Consultation:

Internally – staff.

Statutory Environment:

Local Government Act 1995 (as amended).

Local Government (Audit Regulations), 1995 (as amended) 14 & 15:

- “14. Compliance audits by local governments
- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
 - (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
 - (3A) The local government’s audit committee is to review the compliance audit return and is to report to the council the results of that review.
 - (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.
15. Compliance audit return, certified copy of etc. to be given to Executive Director
- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit, is to be submitted to the Executive Director by 31 March next following the period to which the return relates.
 - (2) In this regulation —

certified in relation to a compliance audit return means signed by —

 - (a) the mayor or president; and

(b) the CEO.”

Associated legislation as detailed in Appendix A (Column Titled: Reference).

Policy Implications:

Not applicable.

Financial Implications:

Administration time in preparing the CAR.

Strategic Implications:

Nil.

Voting Requirements:

Absolute Majority Required: No

Site Inspection:

Site Inspection Undertaken: Not applicable

Triple bottom Line Assessment:

Economic Implications:

Nil.

Social Implications:

Nil.

Environmental Implications:

Nil.

Comment:

One case of non-compliance in relation to timeframes was found to have occurred under Disclosure of Interest, however was rectified within the 2013 year.

Staff positions and roles continue to change significantly and all staff undertaking new roles within the Shire of York have been made aware of the necessity to meet statutory deadlines and requirements of relevant legislation.

Whilst the Audit Committee is now required to review the completed CAR and report the results to the Council, the Shire of York have already been following this process, as it assists the local government staff to better manage risk management, internal controls and legislative compliance (further information available under Report 7.2 Attachment – Appendix B).

OFFICER RECOMMENDATION

Moved: Cr T Boyle

Seconded: Cr P Hooper

“That the Audit Committee recommends to Council:

- 1. that it adopts the Compliance Audit Return for the Shire of York, as presented and attached labelled ‘Appendix A’ for the period 1st January 2013 to 31st December 2013; and***
- 2. authorises the Chief Executive Officer and Shire President to sign and submit the York Compliance Audit Return to the Department of Local Government.”***

CARRIED (6/0)

Item 7.5 Appendices

7.6 Mid Year Review

FILE NO:	FI.FRP
COMMITTEE DATE:	24 February 2014
REPORT DATE:	19 February 2014
LOCATION/ADDRESS:	Not Applicable
ACTION OFFICER:	T Cochrane, DCEO
SENIOR OFFICER:	R Hooper, CEO
DISCLOSURE OF INTEREST:	Nil
APPENDICES:	Appendix A – 2013/14 Budget to Actual Analysis (Adopted Budget Mid Year Review as at 31/12/13)
DOCUMENTS TABLED:	Nil

Summary:

The Local Government Act 1995 requires the Council to undertake a review of the Annual Budget each year.

The attached worksheets show a line by line analysis with projections to the 30th June 2014. The worksheets indicate that the Shire as at the 30th June 2014 may have a deficit of \$9,342.

It is anticipated that further internal budget reviews will be undertaken for the 2013/14 financial year at the end of April and May and if changes are required these will be submitted to Council including any relevant end of year transfers or setting aside of funds for inclusion in the following year budget.

Background:

The 2013/14 annual budget was adopted by Council on 5 August 2013. Council also resolved at the time of adopting the budget the following:

“That Council, by a simple majority:

- 1. In accordance with Regulation 34(5) of the Local Government (Financial Management) Regulations 1996 and Australian Accounting Standard Number 5, adopt the percentage of 10% or \$10,000 whichever is the greater for reporting material variances in the Statement of Financial Activity.”***

Whilst the Council determined that only major variances be reported on where it is considered appropriate to provide additional comments this has occurred. Comments are however mostly restricted to those areas mentioned within the Council resolution above.

Consultation:

Council Staff.

Statutory Environment:

Local Government (Financial Management) Regulation 33A states the following:

“33A. Review of budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
 - (a) consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and

- (b) consider the local government's financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
- *Absolute majority required.*
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

Local Government Act 1995 states the following:

6.8. Expenditure from municipal fund not included in annual budget

- (1) A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —
- (a) is incurred in a financial year before the adoption of the annual budget by the local government;
 - (b) is authorised in advance by resolution*; or
 - (c) is authorised in advance by the mayor or president in an emergency.

** Absolute majority required.*

- (1a) In subsection (1) —
- additional purpose** means a purpose for which no expenditure estimate is included in the local government's annual budget.
- (2) Where expenditure has been incurred by a local government —
- (a) pursuant to subsection (1)(a), it is to be included in the annual budget for that financial year; and
 - (b) pursuant to subsection (1)(c), it is to be reported to the next ordinary meeting of the council."

Policy Implications:

Nil.

Financial Implications:

The Shire of York has had a few setbacks in relation to proposed land sales, as the money from these sales were intended to be transferred to Reserve, which has not occurred that has resulted in some funded projects not being completed or money being drawn from the municipal funds.

Further grant funds from the Country Local Government Fund were withdrawn and the Federal Government cancelled grant programs operating under the previous government, totalling more than half a million.

Strategic Implications:

Not applicable.

Voting Requirements:

Absolute Majority Required: Yes

Triple bottom Line Assessment:**Economic Implications:**

No economic implications arise from this review as project based expenditure included in the budget is still progressing.

Social Implications:

The mid year review shows an open and accountable system. Every effort has been made to incorporate community needs projects.

Comment:

The purpose of the review is to ensure that the Council is informed of the likely financial position of the Shire at 30th June 2014 in terms of its adopted budget. For purposes of annual reporting, Council is required to report against the adopted budget.

Council's Strategic Planning indicated a strong interest in streetscape design and implementation with the indicative costs being a \$140,000.00, which could be wholly or partly funded in 2013/14 and 2014/15, however this would require calling of tenders as it exceeds the limit of \$100,000.00. Council's direction is required on this matter.

Council is to consider each area of greater projected expenditure.

OFFICERS RECOMMENDATION:

“That the Audit Committee recommends that Council by an absolute majority in accordance with section 6.8 of the Local Government Act authorise:

1. ***the following unbudgeted items, which have been provided for in the mid year review;***

***Inc – Account 52271 – \$15,000 – Cat – Sterilisation Plan
Exp – Account NEW - \$15,000 – Cat – Sterilisation Vouchers***

***Inc – Account 68401 - \$5,086 – PML – Stormwater Upgrades
Exp – Account 68302 - \$5,086 – PML – Stormwater Upgrades***

***Inc – Account 132269 - \$12,946 – Government Grants – Trails
Exp – Account 132155 - \$22,789 – Trails - Various***

Exp – Account 42337 - \$10,645 – Capital Items for 17 Forbes Street

***Exp – Account 101106 - \$8,600 – Green waste mulching Transfer Station
(covered by transfer from Reserve 15)***

***Exp – Account 41124 - \$11,500 – Strategic Planning – Crs and Staff and
Consultant***

Inc – Account 44050 – \$11,500 – Strategic Planning – Reserve Funds

Inc – Account 109273 – \$450 – Youth Centre - Hire

2. ***endorse the projections and variations to 30 June 2014 for the 2013/14 Annual Budget Mid Year Review and notes the comments section of the mid year budget review;***

3. ***call tenders for streetscape design; and***

4. *that a copy of the review be forwarded to the Department of Local Government within 30 days of Council having given consideration.”*

AUDIT COMMITTEE RECOMMENDATION

Amendment

Moved: Cr P Hooper

Seconded: Cr T Boyle

That the words “if required” be inserted in Item 3 after the word design.

CARRIED (6/0)

The amendment became the motion.

“That the Audit Committee recommends that Council by an absolute majority in accordance with section 6.8 of the Local Government Act authorise:

1. *the following unbudgeted items, which have been provided for in the mid year review;*

*Inc – Account 52271 – \$15,000 – Cat – Sterilisation Plan
Exp – Account NEW - \$15,000 – Cat – Sterilisation Vouchers*

*Inc – Account 68401 - \$5,086 – PML – Stormwater Upgrades
Exp – Account 68302 - \$5,086 – PML – Stormwater Upgrades*

*Inc – Account 132269 - \$12,946 – Government Grants – Trails
Exp – Account 132155 - \$22,789 – Trails - Various*

Exp – Account 42337 - \$10,645 – Capital Items for 17 Forbes Street

*Exp – Account 101106 - \$8,600 – Green waste mulching Transfer Station
(covered by transfer from Reserve 15)*

*Exp – Account 41124 - \$11,500 – Strategic Planning – Crs and Staff and
Consultant*

Inc – Account 44050 – \$11,500 – Strategic Planning – Reserve Funds

Inc – Account 109273 – \$450 – Youth Centre - Hire

2. *endorse the projections and variations to 30 June 2014 for the 2013/14 Annual Budget Mid Year Review and notes the comments section of the mid year budget review;*
3. *call tenders for streetscape design, if required; and*
4. *that a copy of the review be forwarded to the Department of Local Government within 30 days of Council having given consideration.”*

CARRIED (6/0)

Item 7.6 Appendices

8. DISCUSSION ALLOWED BY PERMISSION OF PRESIDING MEMBER

9. NEXT MEETING

The next meeting will be held when the Interim Management Letter is received from the Auditors.

10. CLOSURE

The meeting was declared closed at 4.30pm.

The minutes were confirmed by the Audit Committee as a true and accurate record at the Audit Committee Meeting held on

PRESIDENT