



AGENDA

Audit Committee Meeting

13 December 2022

4:30pm

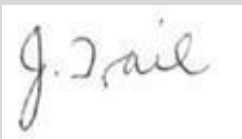
**Kambalda Recreation Centre, Barnes Drive,
Kambalda**

SHIRE OF COOLGARDIE

NOTICE OF AUDIT COMMITTEE MEETING

Dear Elected Member

The next Audit Committee Meeting of the Shire of Coolgardie will be held on Tuesday 13 December 2022 commencing at 4:30pm.

A rectangular box containing a handwritten signature in cursive script that reads "J. Trail".

**JAMES TRAIL
CHIEF EXECUTIVE OFFICER**

DISCLAIMER

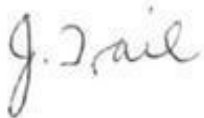
INFORMATION FOR PUBLIC ATTENDING COUNCIL MEETINGS

PLEASE NOTE:

THE RECOMMENDATIONS CONTAINED IN THIS AGENDA ARE OFFICERS RECOMMENDATIONS ONLY AND SHOULD NOT BE ACTED UPON UNTIL COUNCIL HAS RESOLVED TO ADOPT THOSE RECOMMENDATIONS.

THE RESOLUTIONS OF COUNCIL SHOULD BE CONFIRMED BY PERUSING THE MINUTES OF THE COUNCIL MEETING AT WHICH THESE RECOMMENDATIONS WERE CONSIDERED.

MEMBERS OF THE PUBLIC SHOULD ALSO NOTE THAT THEY ACT AT THEIR OWN RISK IF THEY ENACT ANY RESOLUTION PRIOR TO RECEIVING OFFICIAL WRITTEN NOTIFICATION OF COUNCILS DECISION.



James Trail
CHIEF EXECUTIVE OFFICER

Order Of Business

1	Declaration of Opening / Announcement of Visitors	5
2	Record of Attendance / Apologies / Approved Leave of Absence.....	5
3	Declarations of Interest	5
3.1	Declarations of Financial Interests – Local Government Act Section 5.60A	5
3.2	Declarations of Proximity Interests – Local Government Act Section 5.60B.....	5
3.3	Declarations of Impartiality Interests – Shire of Coolgardie Code of Conduct for Council Members, Committee Members and Candidate for Election, Code of Conduct for Employees.....	5
4	Confirmation of Minutes of Previous Meetings.....	6
4.1	Minutes of the Audit Committee Meeting held on 20 September 2022	6
5	Reports of Officers	7
5.1	Executive Services	7
5.1.1	Annual Report 2021-2022	7
5.1.2	Financial Report for the Year Ended 30th June 2022.....	10
5.1.3	Risk Management.....	16
5.2	Operation Services.....	18
5.2.1	Workplace Health and Safety Report	18
5.2.2	CREDIT CARD LISTING FROM AUGUST 2022 TO OCTOBER 2022	20
6	New Business of an Urgent Nature Introduced by Decision of Meeting	22
6.1	Elected Members.....	22
6.2	Staff Officers.....	22
7	Closure of Meeting.....	22

- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**
- 2 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**
- 3 DECLARATIONS OF INTEREST**
 - 3.1 Declarations of Financial Interests – Local Government Act Section 5.60A**
 - 3.2 Declarations of Proximity Interests – Local Government Act Section 5.60B**
 - 3.3 Declarations of Impartiality Interests – Shire of Coolgardie Code of Conduct for Council Members, Committee Members and Candidate for Election, Code of Conduct for Employees**

4 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

4.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 20 SEPTEMBER 2022

Date: 6 December 2022

Author: Bree Crawley, Community Development Team Leader

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple majority

AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION

That the Minutes of the Audit Committee Meeting held on 20 September 2022 be confirmed as a true and accurate record.

5 REPORTS OF OFFICERS

5.1 Executive Services

5.1.1 ANNUAL REPORT 2021-2022

Location:	Nil
Applicant:	Nil
Disclosure of Interest:	Nil
Date:	6 December 2021
Author:	James Trail, Chief Executive Officer

SUMMARY

Audit Committee to recommend to Council to adopt the Draft Annual Report for the year ended 30 June 2022 and set the date of the Annual Meeting of Electors

BACKGROUND

The annual Meeting of Electors is to consider the Annual Report for the year ended 30 June 2022. If Council were like minded the meeting could be held in Coolgardie on Tuesday 31 January 2023.

COMMENT

The Annual Report for the year ended 30 June 2022 is presented to Council for adoption. The report will be available to the public at the Administration Office and the Library, Barnes Drive Kambalda, and the Library in the Recreation Centre, Sylvester Street Coolgardie.

The Annual Financial Report is included in the Annual Report and it is noted the following matter to be reported in accordance with Reg 10(3) of the Local Government (Audit) Regulations 1996:

The primary tool set by the Department of Local Government and Communities for the measurement of the performance of each local government were the financial ratios. These were presented for many years. There is now no longer a requirement for OAG to report against the financial ratio's.

The Shire ended the financial year with Cash and Cash Equivalents of \$1.9 million up from \$1.3 million the year before. Capital expenditure this year amounted to \$7,366,528 on infrastructure assets and \$3,609,416 on property, plant and equipment. This is up \$6,343,984 from the previous year. A massive increase in investment in Shire Infrastructure.

Highlights for this year include :

- Upgrades and renewal on Coolgardie North Road, Jaurdi Hills Road, Cave Hill Road and Carins Road \$1,201,322
- Provision of primary health and medical services through St John, \$416,000..
- Coolgardie Cultural and Community Hub(Post Office precinct) commencement,\$1,125,940
- Project works at Coolgardie Landfill. Excavation ,roadworks, weighbridge preparation,\$3,594,875
- Renewal and Upgarde of Kambalda Aerodrome \$1,875,950

The Shire economy, like the WA economy is emerging from COVID-19 related restrictions and faces a raft of new challenges in the form of supply chain disruptions, labour shortages and rising costs, punctuated by the 7.6% increase in the Perth Consumer Price Index (CPI) over the year to March 2022. Furthermore, the Shire has undergone a Gross Rental Revaluation the last one occurring 6 years ago. The revaluation has resulted in gross rental valuations in Kambalda decreasing on average by 10.5% and in Coolgardie on average by 8%. For

the Shire to continue to strive to deliver improved and efficient services to the community with costs increasing as a minimum in excess of 7% and a decrease in gross rental values resulting in a decrease in rate revenue is impossible without generating other sources of revenue.

The Shire estimates the impact of the 7.6% increase in Perth CPI, increases in insurance, contractors, employee and operational costs to be in excess of \$1.3 million on the Shire annual operating and capital expenditure budget. In order to provide services to the community at the same level as it has done in 2021/2022 simply on rates revenue alone, given an estimated increase of in excess of \$1.3 million, would require a rate increase of in excess of 100% on residential, commercial, generally industry and light industry rate payers. Clearly this is not an action the Council could ever consider.

In order to maintain or increase the level of services to the community, in an environment of escalation costs and decrease in valuation of the majority of residential, commercial, generally industry and light industry properties in the Shire, Council has displayed exceptional leadership in planning for and progressing new revenue generating opportunities. In doing so it was in a unique position to be able to advertise only a 5% increase in the rate in the \$ for residential, commercial, generally industry and light industry rate payers in the Shire generating an estimated revenue increase of only \$81,000. The estimated increase of \$8.5 million in fees and charges associated with workers accommodation, waste facilities and the Kambalda Airport has enabled the Shire to not only improve the level of services to the community but increase the level of expenditure on renewing and maintaining roads, footpaths, drainage, buildings, and community infrastructure. Furthermore, it has enabled the Council to consider only a 3% increase in the rate in the \$ for residential, commercial, generally industry and light industry rate payers in the Shire generating an estimated revenue increase of \$48,600.

The Shire has worked extremely hard over the past three years to create strong collaborative relationships with the Mining Sector, connected businesses and industry and the State Government. Consequently, the strength of these partnerships has enabled the Shire to progress revenue generating opportunities to ensure that the residential, commercial, generally industry and light industry rate payers are not burdened with massive rate increases now and into the future.

The most significant impact on the estimated surplus for 2021/2022 and the draft budget for 2022/23 has been the timing of construction of several major infrastructure projects including the Coolgardie Class III Waste Facility, Kambalda Aerodrome Refurbishment and the construction of the Kambalda Workers Accommodation Facility.

In the short term this has also placed pressure on cashflow. It is anticipated that with the completion of the three above mentioned projects there is expected to be significant revenue generated in the 2022/23 financial year that will have a significant positive impact on cashflow, revenue and reserves in long term.

The 2022/2023 Annual Draft Budget highlights operating revenue of \$26,895,575 compared to \$13,821,180 in 2021/2022 and operating expenditure of \$24,079,858 compared to \$16,728,630 in 2021/2022. Consequently, for the 2022/2023 year the budget operating surplus is \$2,815,717 compared to an operating deficit in 2021/2022 of \$2,907,450. This extraordinary turn around estimated at \$5,723,167 is a direct result of the progression of new revenue generating opportunities. Furthermore, for the first time, the Shire will end up with an estimated positive operating surplus ratio.

The 2022/2023 Annual Draft Budget also highlights an estimated \$7,296,251 net cash provided by operating activities. The significance of this cannot be underestimated. Very few local governments in WA would have a ratio of 74% of rates revenue contributing to the renewal of road, building, footpath, drainage and community infrastructure

CONSULTATION

Auditor – RSM

Auditor General

Shire Staff

Shire Contractor

STATUTORY ENVIRONMENT

Section 5.54 Local Government Act 1995 as amended.
Local Government (Financial Management) Regulations 1996

POLICY IMPLICATIONS

N/A

FINANCIAL IMPLICATIONS

N/A

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. **Draft Annual Report 2021-2022**

VOTING REQUIREMENT

Simple majority

AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION

That Audit Committee,

1. **Recommend to Council to adopt the Draft Annual Report for the year ended 30 June 2022 in accordance with Section 5.54 of the Local Government Act 1995,**
2. **Recommend to Council to set the date for the Annual meeting of Electors to be Tuesday 31 January 2023 at 6.30pm at the Coolgardie Recreation Centre.**

5.1.2 FINANCIAL REPORT FOR THE YEAR ENDED 30TH JUNE 2022

Location: N/A
Applicant: N/A
Disclosure of Interest: Nil
Date: 6 December 2021
Author: James Trail, Chief Executive Officer

SUMMARY

That the Audit Committee;

- 1. Recommend Council receive the Chief Executive Officer response to the Audit Report for the period ending 30th June 2022.**
- 2. Receive the Management Action Report as attached and recommend the Report be received by Council.**
- 3. Recommend Council receive the Audit Management Report.**
- 4. Recommend Council adopts the Annual Financial Report and OAG Audit Report for the year ended 30 June 2022.**
- 5. Recommend to Council that the action report be forwarded to the Minister in accordance with s 7.12A (4) of the Local Government Act 1995.**

BACKGROUND

Pursuant to Section 7.9 of the *Local Government Act 1995* ("LGA"), an Auditor is required to examine the accounts and annual financial report submitted by a local government for audit. The Auditor is also required, by 31 December following the financial year to which the accounts and report relate, prepare a report thereon and forward a copy of that report to:

- (a) Mayor or President; and
- (b) The Chief Executive Officer; and
- (c) The Minister.

Furthermore, in accordance with Regulation 10(4) of the *Local Government (Audit) Regulations 1996* ("*Audit Regulations*"), where it is considered appropriate to do so, the Auditor may prepare a Management Report to accompany the Auditor's Report, which is also to be forwarded to the persons specified in Section 7.9 of the LGA.

On finalisation of the Shire's 2022 final audit, the Office of the Auditor General will forward the Annual Financials Statements along with the Audit Report and the Audit Findings.

The Audit Committee is required to examine the reports of the auditor after receiving a report from the Chief Executive Officer ("CEO") on the matters reported and:

- Determine if any matters raised require action to be taken by the local government; and
- Ensure that appropriate action is taken in respect of those matters.

The Audit Committee is also required to review a report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and present the report to Council for adoption. A copy of the report is to be forwarded to the Minister prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time.

The Audit Committee is requested to consider and recommend adoption of the annual financial report to Council.

COMMENT

Following is the CEO's report to the Audit Committee on matters arising from the audit management report.

NOTE

To be provided to audit committee prior to the meeting if available. If not an additional audit committee meeting will need to be convened once OAG Final Reports received

CONSULTATION

RSM

Office Auditor General

External Contractor

STATUTORY ENVIRONMENT**Local Government Act 1995****6.4. Financial report**

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.
- (2) The financial report is to —
 - (a) be prepared and presented in the manner and form prescribed; and
 - (b) contain the prescribed information.
- (3) By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —
 - (a) the accounts of the local government, balanced up to the last day of the preceding financial year; and
 - (b) the annual financial report of the local government for the preceding financial year.

7.9. Audit to be conducted

- (1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —
 - (a) the mayor or president; and
 - (b) the CEO of the local government; and
 - (c) the Minister.
- (2) Without limiting the generality of subsection (1), where the auditor considers that —
 - (a) there is any error or deficiency in an account or financial report submitted for audit; or
 - (b) any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or

- (c) there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government,

details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.

- (3) The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —
 - (a) prepare a report thereon; and
 - (b) forward a copy of that report to the Minister,and that direction has effect according to its terms.
- (4) If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government.

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
 - (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government must —
 - (aa) examine an audit report received by the local government; and
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

5.54. Acceptance of annual reports

- (1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

** Absolute majority required.*

- (2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

Local Government (Audit) Regulations 1996

10. Report by auditor

- (1) An auditor's report is to be forwarded to the persons specified in section 7.9(1) within 30 days of completing the audit.
- (2) The report is to give the auditor's opinion on —
 - (a) the financial position of the local government; and
 - (b) the results of the operations of the local government.
- (3) The report is to include —
 - (a) any material matters that in the opinion of the auditor indicate significant adverse trends in the financial position or the financial management practices of the local government; and
 - (b) any matters indicating non-compliance with Part 6 of the Act, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls in any other written law; and
 - (c) details of whether information and explanations were obtained by the auditor; and
 - (d) a report on the conduct of the audit; and
 - (e) the opinion of the auditor as to whether or not the following financial ratios included in the annual financial report are supported by verifiable information and reasonable assumptions —
 - (i) the asset consumption ratio; and
 - (ii) the asset renewal funding ratio.

(4A) In subregulation (3)(e) —

asset consumption ratio has the meaning given in the *Local Government (Financial Management) Regulations 1996* regulation 50(2);

asset renewal funding ratio has the meaning given in the *Local Government (Financial Management) Regulations 1996* regulation 50(2).

- (4) Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report.

Local Government (Financial Management) Regulations 1996**17A. Assets, valuation of for financial reports etc.**

- (1) In this regulation —

carrying amount, in relation to an asset, means the carrying amount of the asset determined in accordance with the AAS;

fair value, in relation to an asset, means the fair value of the asset measured in accordance with the AAS.
- (2) Subject to sub regulation (3), the value of an asset shown in a local government's financial reports must be the fair value of the asset.
- (3) A local government must show in each financial report —
 - (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and

- (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government —
 - (i) that are plant and equipment; and
 - (ii) that are —
 - (I) land and buildings; or
 - (II) infrastructure;and
 - (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government.
- (4) A local government must revalue an asset of the local government —
- (a) whenever the local government is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount; and
 - (b) in any event, within a period of at least 3 years but no more than 5 years after the day on which the asset was last valued or revalued.
- (5) An asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5 000.

[Regulation 17A inserted by Gazette 20 Apr 2012 p. 1699-700; amended by Gazette 21 Jun 2013 p. 2451; 26 Jun 2018 p. 2388.]

17B. CEO to take steps to protect excluded portable and attractive assets

A CEO must take all reasonable steps to prevent the theft or loss of —

- (a) a non-consumable asset that is susceptible to theft or loss due to its portable nature and attractiveness for personal use or resale; and
- (b) an asset referred to in regulation 17A(5).

[Regulation 17B inserted by Gazette 26 Jun 2018 p. 2388.]

POLICY IMPLICATIONS

Investment of Surplus Funds 02

Risk Management 21

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Accountable and effective leaders

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. **2021/2022 Annual Financial Statements - Draft**

VOTING REQUIREMENT

Absolute Majority

AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION

That the Audit Committee;

1. **Recommend Council receive the Chief Executive Officer response to the Audit Report for the period ending 30th June 2022.**
2. **Receive the Management Action Report as attached and recommend the Report be received by Council.**
3. **Recommend Council receive the Audit Management Report.**
4. **Recommend Council adopts the Annual Financial Report and OAG Audit Report for the year ended 30 June 2022**
5. **Recommend to Council that the Action Report be forwarded to the Minister in accordance with s 7.12A (4) of the Local Government Act 1995.**

5.1.3 RISK MANAGEMENT

Location: All areas

Applicant: Nil

Disclosure of Interest: Nil

Date: 8 December 2022

Author: Rebecca Horan, Co-Ordinator of Major Projects, Human Resources & Governance

SUMMARY

That the Audit committee receive the risk area summary report as attached and recommend that the report be received by Council.

BACKGROUND

Shire staff have been working together to collate all Shire of Coolgardie (SoC) risks into a risk register. In order to assist this process, the SoC has purchased an Enterprise Risk Management software – PULSE.

Management staff have been trained to use the system and all risks have been entered into PULSE. Staff will be able to report to the Audit committee quarterly or as requested.

COMMENT

All risks have been entered into the PULSE system and those risk owners are to action them accordingly.

CONSULTATION

Management Staff

STATUTORY ENVIRONMENT

Local Government (Audit) Regulation 17

POLICY IMPLICATIONS

Policy Number 2.12 Occupational Safety and Health

Policy 2.6 Risk Management

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. Risk Area Summary Report

VOTING REQUIREMENT

Simple majority

AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION

That Audit Committee RECEIVE the Risk Area Summary report as attached and RECOMMEND the report be received by Council.

5.2 Operation Services

5.2.1 WORKPLACE HEALTH AND SAFETY REPORT

Location: Shire of Coolgardie

Applicant: Nil

Disclosure of Interest: Nil

Date: 6 December 2022

Author: Kathy Brooking, Leisure & Recreation Development Manager

SUMMARY

That the Audit Committee receive the Workplace Health and Safety Report in terms of progress.

BACKGROUND

Shire staff have been working in consultation with Nichole Tynan from HSE Collective within the area of Workplace Health and Safety across the organisation.

COMMENT

Compliance to WHS Act and Regulations requires the Shire to maintain records and processes in accordance with the Act. Ensuring safety of staff, contractors and public is a primary responsibility and role of the Shire.

CONSULTATION

Shire staff

Contractors

HSE Collective

STATUTORY ENVIRONMENT

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Accountable and effective leaders

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. WHS Audit Committee Report December 2022

VOTING REQUIREMENT

Simple majority

AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION

That the Audit Committee RECEIVE the updated Workplace Health and Safety Report.

5.2.2 CREDIT CARD LISTING FROM AUGUST 2022 TO OCTOBER 2022

Location: Nil

Applicant: Nil

Disclosure of Interest: CEO, James Trail has a financial interest in this item. In accordance with section 5.70(2) of the Local Government Act 1995, I declare a financial interest in the agenda item List of credit card payments. The interest is in relation to CEO credit card vouchers.

Date: 8 December 2022

Author: Corina Morgan, Senior Finance Officer

SUMMARY

For the Audit Committee to receive the list of credit card payments for August 2022 to October 2022 for the Chief Executive Officer.

BACKGROUND

The Local Government (Financial Management) Regulations 1996, Regulation 13(3)(b) requires that Council receive a list of credit cards paid in the month, and that this be recorded in the minutes. Council has delegated to the Chief Executive Officer that authority to make these payments from the Municipal and Trust Funds.

COMMENT

The schedule of payments made under delegated authority as summarised below and recommended to be received by the audit committee, has been checked and is supported by vouchers and invoices which have been duly certified as to the receipt of goods and provision of services, and verification of process and costings.

It is deemed prudent that all Chief Executive Officer credit card vouchers now be presented to the Audit Committee for consideration and recommendation to Council. This is particularly the case given the authorisation required for the Chief Executive Officer credit card.

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulations 1996, Regulation 13 – List of Accounts.

POLICY IMPLICATIONS

CS-PROCUREMENT POLICY. Policy CS-11 as amended, sets the guides with regards to the purchase of goods or services provided.

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

Maintain integrated strategic and operational plans

ATTACHMENTS

1. **CEO Credit Card Listing - August to October 2022**

VOTING REQUIREMENT

Simple majority

AUDIT COMMITTEE RESOLUTION AND OFFICER RECOMMENDATION

That the Audit Committee,

1. **Accept listing (attached) of credit card invoices totalling \$19,565.45 paid from August 2022 to October 2022 by the Chief Executive Officer under delegated authority of Council.**
2. **Recommend the Council receive the listing of credit card invoices totalling \$19,565.45 paid from the period August 2022 to October 2022 by the Chief Executive Officer under delegated authority.**
3. **Recommend to Council the Shire President authorise the credit card vouchers totalling \$19,565.45 paid from August 2022 to October 2022 by the Chief Executive Officer under delegated authority.**

- 6 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**
- 6.1 Elected Members**
- 6.2 Shire Officers**
- 7 CLOSURE OF MEETING**