



SHIRE OF  
**MERREDIN**  
INNOVATING THE WHEATBELT

# MINUTES

## Audit Committee Meeting

Held by Zoom Video Conference  
Tuesday 21 April 2020  
Commencing 1.00pm



### Common Acronyms Used in this Document

|       |  |
|-------|--|
| WEROC | Wheatbelt East Regional Organisation of Councils |
| GECZ  | Great Eastern Country Zone                       |
| WALGA | Western Australian Local Government Association  |
| CEACA | Central East Aged Care Alliance                  |
| CEO   | Chief Executive Officer                          |
| DCEO  | Deputy CEO                                       |
| EMDS  | Executive Manager of Development Services        |
| EMES  | Executive Manager of Engineering Services        |
| EMCS  | Executive Manager of Corporate Services          |
| EA    | Executive Assistant to CEO                       |
| LPS   | Local Planning Scheme                            |
| LGIS  | Local Government Insurance Services              |
| SRP   | Strategic Resource Plan                          |
| CBP   | Corporate Business Plan                          |
| CSP   | Community Strategic Plan                         |
| MRCLC | Merredin Regional Community and Leisure Centre   |
| CWVC  | Central Wheatbelt Visitors Centre                |
| MoU   | Memorandum of Understanding                      |

Shire of Merredin  
Audit Committee Meeting  
1.00pm Tuesday 21 April 2020



**1. Official Opening**

The President welcomed those in attendance and opened the Meeting open at 1.07pm

**2. Record of Attendance / Apologies and Leave of Absence**

**Councillors:**

|                |                  |
|----------------|------------------|
| Cr JR Flockart | President        |
| Cr MD Willis   | Deputy President |
| Cr PR Patroni  |                  |
| Cr LN Boehme   |                  |
| Cr AR Butler   | (Observer)       |

**Staff:**

|           |           |
|-----------|-----------|
| M Dacombe | T/CEO     |
| C Brown   | EMCS      |
| M Ivanetz | EA to CEO |

**Office of the Auditor General / Auditors:**

|                          |   |
|--------------------------|---|
| Mr Jordan Langford-Smith | Director, Office of the Auditor General |
| Mr Marius Van Der Merwe  | Butler Settineri (Audit) Pty Ltd        |

**Members of the Public:** Nil

**Apologies:** Mr Robert Hall, Butler Settineri (Audit) Pty Ltd

**Approved Leave of Absence:** Nil

**3. Public Question Time**

Nil

**4. Disclosure of Interest**

Nil

## **5. Petitions and Presentations**

*1.09pm - Mr Jordan Langford-Smith and Marius Van Der Merwe entered the meeting.*

### **5.1 Entrance Meeting with the Office of the Auditor General (OAG) and Butler Settineri (Audit) Pty Ltd**

Representatives from the OAG and Butler Settineri (Audit) Pty Ltd conducted the Entrance Meeting with Council. The main points of the discussion were:

1. While the audit will be conducted by Butler Settineri (Audit) Pty Ltd, the OAG will authorise and sign the audit opinion;
2. In this financial year the OAG has made the decision to re-engage the existing auditor;
3. While the process of the audit may change it is anticipated that the timeline is achievable;
4. Council and staff will have the opportunity to provide comment on any matters raised during the audit;
5. It is anticipated the process of the audit will be similar to that of other State agencies, with the OAG being obligated to report to Parliament the findings of any audit; and

Butler Settineri (Audit) Pty Ltd will be focussed on significant risks and audit focus areas identified, including:

1. Implementation of new accounting standards (AASB15, AASB1058 and AASB16);
2. Revaluation of fixed assets;
3. Revenue recognition and cut-off;
4. Unauthorised and incomplete expenditure;
5. Unrecorded liabilities;
6. Related party transactions;
7. Provisions;
8. Compliance with laws and regulations;
9. Change in accounting policies;
10. Reporting protocols including significant issues identified during the audit, interim management letter and final management letter;
11. The Audit team and timeline and;
12. Conduct interim audit remotely.

**6. Confirmation of Minutes of the Previous Meeting**

Nil

**7. Officer's Reports – Corporate Services**

Nil

**8. Closure**

The Presiding Member checked with each attendee and confirmed that all attendees remained connected and in attendance for the duration of the electronic meeting, with the following in attendance.

Cr MD Willis

Cr LN Boehme

Cr AR Butler

Cr MJ McKenzie

Cr PR Patroni

There being no further business the President then thanked those in attendance and declared the meeting closed at 13.45pm

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