



MINUTES

Audit Committee Meeting

Held in Council Chambers
Corner King & Barrack Street's, Merredin
Tuesday 4 April 2023
Commencing 5:15pm



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
5.15pm Tuesday 4 April 2023



1. Official Opening

The President acknowledged the Traditional Owners of the land on which we meet today, the Njaki Njaki people of the Nyoongar Nation and paid his respects to Elders past, present and emerging. The President then welcomed those in attendance and declared the meeting open at 5:15pm.

2. Record of Attendance / Apologies and Leave of Absence

Councillors:

Cr M McKenzie	President
Cr D Crook	
Cr J Flockart	
Cr P Patroni	Via Zoom
Cr M Simmonds	5:26pm – 5:42pm

Staff:

L Clack	CEO
L Boehme	EMCS
L Davis	MCS - Zoom
M Wyatt	ES/EA
L Richards	SFO

Auditors

A Ang	Director, OAG via Zoom
M Van Der Merwe	Dry Kirkness

Members of the Public: Nil

Apologies: Cr R Manning

Approved Leave of Absence: Nil

Cr Patroni's attendance via Zoom was approved by the Shire President in advance in accordance with Regulation 14C.2(b) of the Local Government (Administration) Amendment Regulations 2022.

3. Public Question Time

Nil

4. Disclosure of Interest

Nil

5. Confirmation of Minutes of the Previous Meeting

5.1 Audit Committee Meeting held on 27 March 2023
Attachment 5.1A

Voting Requirements

Simple Majority

Absolute Majority

Resolution

Moved: Cr Crook

Seconded: Cr Flockart

83132

That the minutes of the Audit Committee Meeting held on 27 March 2023 be confirmed as a true and accurate record of proceedings.

CARRIED 4/0

6. Officer's Reports

6.1 Entrance Meeting with Incoming Auditors for the 2022/23 Financial Year

Cr Simmonds entered the Chambers at 5:26pm.

<h2>Administration</h2>		
Responsible Officer:	Leah Boehme, EMCS	
Author:	As above	
Legislation:	<i>Local Government Act 1995</i> <i>Local Government (Audit) Regulations 1996</i>	
File Reference:	Nil	
Disclosure of Interest:	Nil	
Attachments:	Attachment 6.1A – Draft Audit Timetable Shire of Merredin Attachment 6.1B – Dry Kirkness Audit Entrance Meeting Agenda Attachment 6.1C – Shire of Merredin Planning Summary 2023	

Purpose of Report



Executive Decision



Legislative Requirement

For the Audit Committee to note the proposed timeframes and actions relating to the Shire of Merredin (the Shire) 2022/23 Audit.

Though Audit is a legislative requirement this item has been listed as requiring an Executive Decision due to the Audit Committee not having delegated authority.

Background

Pursuant to section 9 (2) and (3) of the *Local Government (Audit) Regulations 1996*:

(2) *An auditor must carry out an audit in accordance with the Australian Auditing Standards made or formulated and amended from time to time by the Auditing and Assurance Standards Board established by the Australian Securities and Investments Commission Act 2001 (Commonwealth) section 227A.*

(3) *An auditor must carry out the work necessary to form an opinion whether the annual financial report –*

- (a) is based on proper accounts and records; and
- (b) fairly represents the results of the operations of the local government for the financial year and the financial position of the local government at 30 June in accordance with —
 - (i) the Act; and
 - (ii) the Australian Accounting Standards (to the extent that they are not inconsistent with the Act).

On 28 October 2017, the *Local Government Amendment (Auditing) Act 2017* (the Act) was proclaimed, giving the Auditor General the mandate to audit Western Australia’s 139 local governments and nine regional councils.

The Act allowed the Office of the Auditor General (OAG) to conduct performance audits straight away while financial audits transitioned to the Auditor General over four years, as local government’s existing audit contracts expired. The 2020/21 financial year audit was the first all 148 local government entities were audited by the OAG.

Comment

For the 2021/22 financial year, the OAG contracted Dry Kirkness to complete the Shire’s Audit. In 2022/23, Dry Kirkness will again be performing the Shire’s Audit.

Dry Kirkness have provided a Draft Audit Timetable and Planning Summary document for the Audit Committee’s information.

As per Attachment 6.3A Dry Kirkness will formally agree information requirements and timeframes for the Audit with the Shire’s Chief Executive Officer and use the Shire’s staff to have various documents readily available when they perform the Audit.

Policy Implications

Nil

Statutory Implications

Local Government Act 1995

Local Government (Audit) Regulations 1996

Strategic Implications

➤ Strategic Community Plan

Theme: 4. Communications and Leadership
Service Area Objective: 4.2 - Decision Making
4.2.2 – The Shire is progressive while exercising responsible stewardship of its built, natural and financial resources
Priorities and Strategies for Change: Nil

➤ Corporate Business Plan

Key Action: Nil

Timeline: Nil

Risk Implications

There is a legislative compliance risk should the Shire not complete its Audit.

Financial Implications

The cost for the 2022/23 financial year Audit is not yet known.

Voting Requirements

Simple Majority

Absolute Majority

Resolution

Moved: Cr McKenzie

Seconded: Cr Patroni

That the Audit Committee;

83133

1. NOTES the proposed Audit timetable as presented in Attachment 6.1A, provided by the Office of the Auditor General and Dry Kirkness, for the Shire of Merredin's 2022/23 Audit; and
2. NOTES that the Chief Executive Officer will sign the agreement for the 2022/23 Audit and provide the relevant information requested by the Auditors as outlined in Attachment 6.1C.

CARRIED 4/0

7. Closure

There being no further business, the President thanked those in attendance and declared the meeting closed at 5:42pm

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