



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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