



SHIRE OF
MERREDIN
INNOVATING THE WHEATBELT

AGENDA

Audit Committee Meeting

To be held in Council Chambers
Corner King & Barrack Street's, Merredin
Tuesday 9 April 2024
Commencing 4:30pm



Notice of Meeting



Dear President and Councillors,

The next meeting of the Audit Committee of the Shire of Merredin will be held on Tuesday 9 April 2024 in the Council Chambers, Corner King & Barrack Streets, Merredin. The format will be:

4.30 pm Audit Committee

John Merrick
TEMPORARY CHIEF EXECUTIVE OFFICER
28 March 2024

DISCLAIMER

PLEASE READ THE FOLLOWING IMPORTANT DISCLAIMER BEFORE PROCEEDING:

Statements or decisions made at this meeting should not be relied or acted on by an applicant or any other person until they have received written notification from the Shire. Notice of all approvals, including planning and building approvals, will be given to applicants in writing. The Shire of Merredin expressly disclaims liability for any loss or damages suffered by a person who relies or acts on statements or decisions made at a Council or Committee meeting before receiving written notification from the Shire.

The advice and information contained herein is given by and to Council without liability or responsibility for its accuracy. Before placing any reliance on this advice or information, a written inquiry should be made to Council giving entire reasons for seeking the advice or information and how it is proposed to be used.

Common Acronyms Used in this Document	
T/CEO	Temporary Chief Executive Officer
EMSC	Executive Manager Strategy and Community
EMDS	Executive Manager Development Services
EMES	Executive Manager Engineering Services
EMCS	Executive Manager Corporate Services
EO	Executive Officer
MCS	Manager Corporate Services
SFO	Senior Finance Officer
CBP	Corporate Business Plan
SCP	Strategic Community Plan
OAG	Office of the Auditor General

Shire of Merredin
Audit Committee Meeting
4.30pm Tuesday 9 April 2024



1. Official Opening

2. Record of Attendance / Apologies and Leave of Absence

Councillors:

Cr M McKenzie	President
Cr R Manning	Deputy President
Cr D Crook	
Cr M Simmonds	
Cr B Anderson	

Staff:

J Merrick	T/CEO
L Boehme	EMCS
L Richards	SFO
M Wyatt	EO

Auditors

Ms A Ang	Director, OAG via Zoom (TBC)
Mr R Hall	Dry Kirkness

Members of the Public:

Apologies:

Approved Leave of Absence:

3. Public Question Time

Members of the public are invited to present questions about matters affecting the Shire of Merredin and its residents.

4. Disclosure of Interest

5. Confirmation of Minutes of the Previous Meeting

5.1 Audit Committee Meeting held on 27 February 2024
Attachment 5.1A

Voting Requirements



Simple Majority



Absolute Majority

Officers Recommendation

That the minutes of the Audit Committee Meeting held on 27 February 2024 be confirmed as a true and accurate record of proceedings.

6. Officer's Reports

6.1 Entrance Meeting with Incoming Auditors for the 2023/24 Financial Year

<h1>Administration</h1> 	
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 2024 <i>*Please note the names of each Attachment are subject to change and will be corrected if needed.</i>

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) 2023/24 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 2022/23 financial year, the OAG contracted Dry Kirkness to complete the Shire’s Audit. In 2023/24, 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 6.1A 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

4.2.3 – The Council is well informed in their decision-making, supported by a skilled administration team who are

committed to providing timely, strategic information and advice

Priorities and Strategies
for Change: Nil

➤ Corporate Business Plan

Theme: Communication and Leadership

Priorities: Nil

Risk Implications

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

Financial Implications

The cost for the 2023/24 financial year Audit is not yet known.

Voting Requirements

Simple Majority

Absolute Majority

Officers Recommendation

That the Audit Committee;

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 2023/24 Audit; and
2. **NOTES** that the Chief Executive Officer will sign the agreement for the 2023/24 Audit and provide the relevant information requested by the Auditors as outlined in Attachment 6.1C.

7. Closure

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