



SHIRE OF
MERREDIN
INNOVATING THE WHEATBELT

AGENDA

Audit, Risk and Improvement Committee Meeting

To be held in Council Chambers
Corner King & Barrack Street's, Merredin
Tuesday, 29 April 2025
Commencing 12:45pm



Notice of Meeting



Dear President and Councillors,

The next meeting of the Audit, Risk and Improvement Committee of the Shire of Merredin will be held on Tuesday, 29 April 2025 in the Council Chambers, Corner King & Barrack Streets, Merredin. The format will be:

12.45 pm Audit, Risk and Improvement Committee

Craig Watts
CHIEF EXECUTIVE OFFICER
24 April 2025

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	
CEO	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
GO	Governance 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, Risk and Improvement Committee
Meeting
12.45pm Tuesday 29 April 2025



1. Official Opening

2. Record of Attendance / Apologies and Leave of Absence

Councillors:

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

Staff:

C Watts	CEO
L Boehme	EMCS
M Wyatt	EO
A Bruyns	GO
N Mwale	MCO
L Richards	SFO

Auditors:

A Ang, OAG	Director
S Andrewartha, OAG	Audit Manager

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 17 February 2025
Attachment 5.1A

Voting Requirements


☒ Simple Majority ☐ Absolute Majority

Officers Recommendation

That the minutes of the Audit Committee Meeting held on 17 February 2025 be confirmed as a true and accurate record of proceedings.

6. Officer's Reports

6.1 Entrance Meeting with Incoming Auditors for the 2024/25 Financial Year

<div>Corporate Services</div> <div>SHIRE OF MERREDIN INNOVATING THE WHEATBELT</div>	
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 – Entrance Meeting Agenda – Shire of Merredin – 30 June 2025 Attachment 6.1B – Planning Summary Shire of Merredin 30 June 2025

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) 2024/25 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.

Since then, the Shire have been audited by OAG Audit partners, Butler Settineri and Dry Kirkness. This year, the Shire's audit will be conducted in-house by the OAG.

Comment

The OAG have provided a Planning Summary document for the Audit Committee's information.

As per Attachment 6.1B the OAG 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
<div>➤ Corporate Business Plan</div>	
Theme:	4. Communications and Leadership.
Priorities:	Nil
Objectives	Nil
<div>Sustainability Implications</div>	
<div>Ø Strategic Resource Plan</div>	
Nil	
<div>Risk Implications</div>	
There is a compliance risk associated with this Item as the Shire would be contravening the <i>Local Government Act 1995</i> and <i>Local Government (Financial Management) Regulations 1996</i> if the Audit was not completed. The risk rating is considered to be Moderate (6), which is determined by a likelihood of Unlikely (2) and a consequence of Moderate (3). This risk will be eliminated by the adoption of the Officer’s Recommendation.	
<div>Financial Implications</div>	
The cost for the 2024/25 financial year Audit is not yet known.	
<div>Voting Requirements</div>	
<input checked="" type="checkbox"/> Simple Majority	<input type="checkbox"/> Absolute Majority
<div>Officers Recommendation</div>	

That the Audit, Risk and Improvement Committee;

1. NOTES the Planning Summary, as presented in Attachment 6.1B, provided by the Office of the Auditor General, for the Shire of Merredin’s 2024/25 Audit; and
2. NOTES that the Chief Executive Officer will sign the agreement for the 2024/25 Audit and provide the relevant information requested by the Auditors to complete the 2024/25 Audit.

7. Closure

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