



MINUTES

28th of FEBRUARY 2024

AUDIT COMMITTEE MEETING

Held at the Shires Administration Building situated at Gascoyne Junction
commencing at 10:30am

DISCLAIMER

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Please note this agenda contains recommendations which have not yet been adopted by Council.

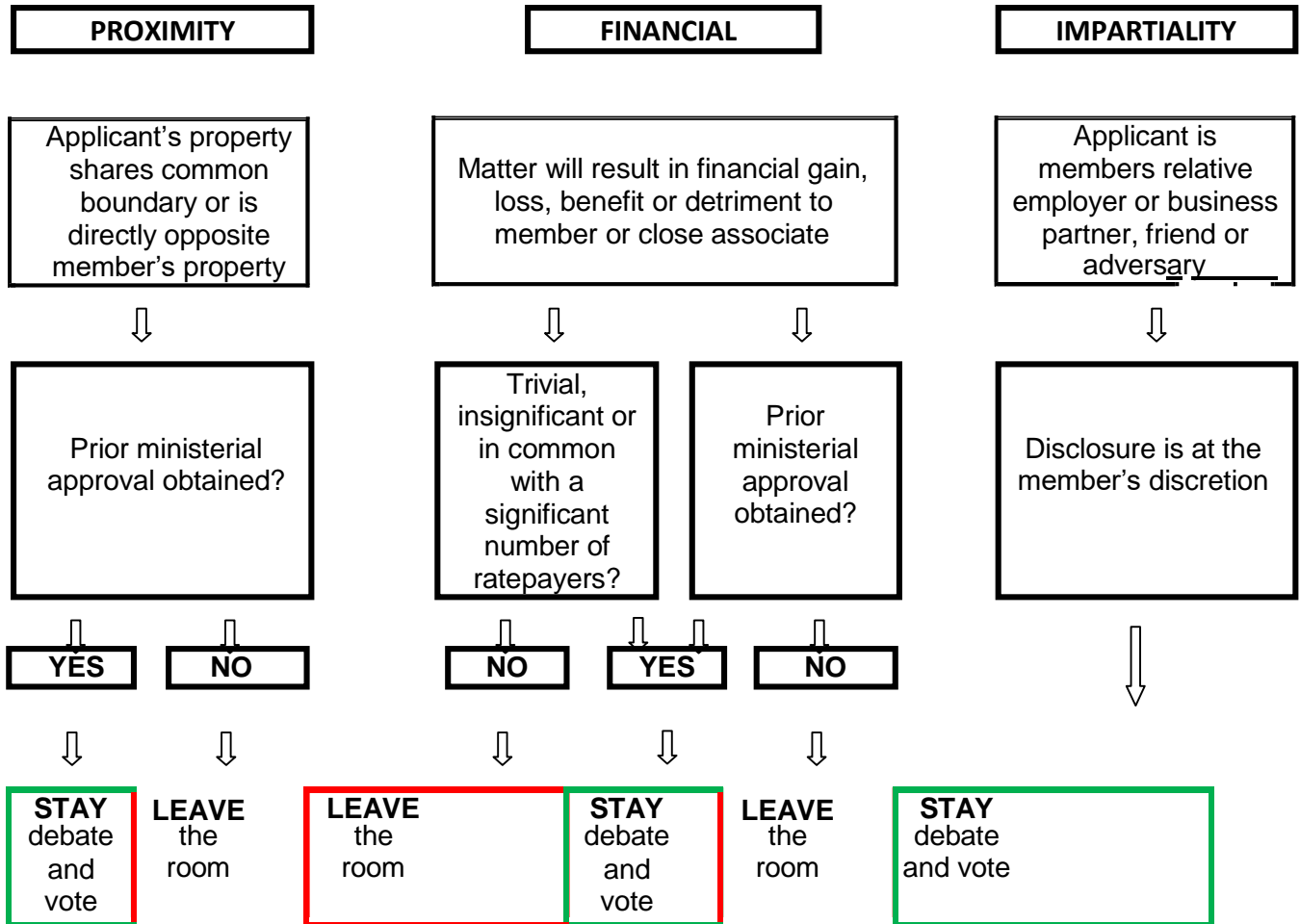
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John McCleary, JP
CHIEF EXECUTIVE OFFICER

* Declaring an Interest



Local Government Act 1995 - Extract

5.65 - Members' interests in matters to be discussed at meetings to be disclosed.

(1) A member who has an interest in any matter to be discussed at a council or committee meeting that will be attended by the member must disclose the nature of the interest:

(a) in a written notice given to the CEO before the meeting; or (b) at the meeting immediately before the matter is discussed. (Penalties apply).

(2) It is a defense to a prosecution under this section if the member proves that he or she did not know:

(a) that he or she had an interest in the matter; or (b) that the matter in which he or she had an interest would be discussed at the meeting.

(3) This section does not apply to a person who is a member of a committee referred to in section 5.9(2)(f).

5.70 - Employees to disclose interests relating to advice or reports.

(1) In this section: 'employee' includes a person who, under a contract for services with the local government, provides advice or a report on a matter.

(2) An employee who has an interest in any matter in respect of which the employee is providing advice or a report directly to the council or a committee must disclose the nature of the interest when giving the advice or report.

(3) An employee who discloses an interest under this section must, if required to do so by the council or committee, as the case may be, disclose the extent of the interest. (Penalties apply).

5.71 - Employees to disclose interests relating to delegated functions.

If, under Division 4, an employee has been delegated a power or duty relating to a matter and the employee has an interest in the matter, the employee must not exercise the power or discharge the duty and:

(a) in the case of the CEO, must disclose to the mayor or president the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter; and (b) in the case of any other employee, must disclose to the CEO the nature of the interest as soon as practicable after becoming aware that he or she has the interest in the matter. (Penalties apply).

'Local Government (Administration) Regulations 1996 – Extract

In this clause and in accordance with Regulation 34C of the Local Government (Administration) Regulations 1996:

"Interest" means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest and includes an interest arising from kinship, friendship or membership of an association.



SHIRE OF UPPER GASCOYNE
MINUTES FOR THE AUDIT MEETING OF COUNCIL HELD AT GASCOYNE JUNCTION SHIRE
OFFICES ON WEDNESDAY THE 28TH OF FEBRUARY 2024 AT 10:30AM

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SHIRE OF UPPER GASCOYNE
MINUTES FOR THE AUDIT MEETING OF COUNCIL HELD AT GASCOYNE JUNCTION SHIRE
OFFICES ON WEDNESDAY THE 28th of FEBRUARY 2024 AT 10:30AM

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The Chairperson welcomed those present and declared the meeting open at 10.30am

2. APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr B. Walker	Councillor / Chairperson
Cr J. Caunt	Councillor
Cr R. Hoseason-Smith	Councillor

Staff

John McCleary JP	Chief Executive Officer
Andrea Pears	Manager of Finance and Corporate Services
Cherie Walker	Senior Corporate Services Officer

Visitors (attending via Teams)

Xuan Shan Ong	Assistant Director Financial Audit, Office of the Auditor General
Conley Manifis	Audit Director, William Buck
Kuan Yin Lau	Manager, William Buck
Travis Bate	Principal Accountant, RSM Australia Pty Ltd

2.2 Absentees

2.3 Leave of Absence previously approved

Cr A. McKeough

3. APPLICATION FOR LEAVE OF ABSENCE

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

5. DISCLOSURE OF INTEREST

Nil

6. PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

7. ANNOUNCEMENTS BY THE PERSON PRESCIDING WITHOUT DISCUSSION

Nil

8. MATTERS FOR WHICH THE MEETING MAY GO BEHIND CLOSED DOORS

Nil

9. CONFIRMATION OF MINUTES FROM PREVIOUS MEETINGS

Committee Resolution No: AC 01022024

MOVED: CR R HOESEASON-SMITH

SECONDED: CR J CAUNT

That the minutes from the previous Audit Committee Meeting held on the 22nd November 2023 are a true and correct record.

**FOR: CR B WALKER
CR R HOESEASON-SMITH
CR J CAUNT**

AGAINST:

F/A: 3/0

10.1 AUDIT ENTRANCE MEETING FOR 2023/2024	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears – Manager, Finance and Corporate Services
Date:	22 nd February 2024
Matters for Consideration:	<p>The Audit Committee is to meet with Xuan Shan Ong, the Assistant Director of Financial Audits from the Office of the Auditor General (OAG) and with the Shire's auditors from William Buck, to discuss this year's 2023/24 audit scope and procedures under the Audit Strategy Memorandum for 2023/24.</p> <p>The OAG and the auditors from William Buck have provided an agenda for today's discussions and will present this to the members of the Audit Committee along with their Audit Strategy Memorandum. Please refer to Appendix 1 for a copy of the agenda and the Audit Strategy.</p> <p>Xuan Shan Ong from the OAG, Conley Manifis, Kuan Yin Lau and Rebekah Bissett from William Buck and Travis Bate from RSM (Shire's Accountant) will be attending the meeting via Teams link up.</p>
Background:	An Entrance Meeting is a requirement of the audit process and is held between the Auditors, the Shire's Audit Committee and key Shire staff.

Comments:		The Entrance Meeting allows the auditors to present their Audit Strategy to the committee, and highlight the key objectives, deliverables and scope of works outlined within the agreement. This also provides an opportunity for the committee to ask the auditors any questions regarding the audit strategy.			
Statutory Environment:		Local Government (Audit) Regulations 1996, Regulation 7.			
Policy Implications:		Nil			
Financial Implications:		Nil			
Strategic Implications:		Nil			
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Discussions between the Manager, Finance & Corporate Services and Kuan Yin Lau, Manager at William Buck to confirm dates for the Entrance Meeting, the Interim and End of Financial Year Audits.			
Voting requirement:		Not Applicable – Receiving Information Only			
Officer’s Recommendation:		That the Audit Committee receive the Audit Strategy report presented by the OAG and William Buck.			
Committee Resolution No: AC 02022024					
MOVED:	CR R HOESEASON-SMITH	SECONDED:	CR J CAUNT		
<p>That the Audit Committee receive the Audit Strategy report presented by the OAG and William Buck.</p> <p>FOR: CR B WALKER CR R HOESEASON-SMITH CR J CAUNT</p> <p>AGAINST:</p> <p>F/A: 3/0</p>					

10.2 2023 COMPLIANCE AUDIT RETURN

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	None
Author:	John McCleary – Chief Executive Officer
Date:	22 nd February 2024
Matters for Consideration:	To receive the report of the Audit Committee in regard to the review of the Compliance Audit return for 2023 and make recommendation for Council to adopt the return as detailed in Appendix 2 .
Background:	<p>Prior to the ordinary meeting of Council, the compliance audit return prepared by the CEO will be reviewed by the Audit Committee in accordance with regulation 14 of the Local Government (Audit) Regulations. The regulations provide that after the audit committee has reviewed the return, it is to report to Council the results of that review. Once the audit committee has reported to Council, the compliance return is to be presented to Council for adoption of the return.</p> <p>Once the return is adopted by Council, a certified copy of the return together with a copy of the relevant minutes referred to in the regulations and any additional information will be submitted to the Executive Director of the Department of Local Government by March 31st March 2024.</p>
Comments:	No compliance issues have been noted during the 2023 calendar year.
Statutory Environment:	<p>Local Government (Audit) Regulations 1996 Reg14. Compliance Audits by local governments</p> <p>(1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.</p> <p>(2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.</p> <p>(3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.</p> <p>(3) After the audit committee has reported to the council under sub regulation {3A}, the compliance audit return is to be -</p> <p>(a) presented to the council at a meeting of the council; and</p> <p>(b) adopted by the council; and</p> <p>(c) recorded in the minutes of the meeting at which it is adopted</p>
Policy Implications:	Nil

Financial Implications:		Nil			
Strategic Implications:		<p>Civic Leadership –</p> <p>To provide Good Governance to the Upper Gascoyne Shire area through:</p> <ul style="list-style-type: none"> • Detailed and professional administration; • High levels of accountability; • Compliance with statutory requirements; • High-quality forward planning, particularly for assets and finances; • Openness and transparency and enhanced consultations and public participation; <p>Provision of quality customer services, good financial management and pursuit of excellence in professional administration and communication</p>			
Risk:					
Risk	Risk Likelihood (based on history and with existing controls)	Risk Impact / Consequence	Risk Rating (Prior to Treatment or Control)	Principal Risk	Risk Action Plan (Controls or Treatment proposed)
Not meeting Statutory Compliance	Rare (1)	Moderate (3)	Low (1-4)	Failure to meet Statutory, Regulatory or Compliance Requirements	Accept Officer Recommendation
Consultation:		Nil			
Voting requirement:		Simple Majority			
Officer's Recommendation:		<p><i>That the Audit Committee –</i></p> <p><i>Pursuant to Regulation 14 of the Local Government (Audit) Regulations 1996</i></p> <ol style="list-style-type: none"> 1. <i>Receives the Compliance Audit Return for 2023 as contained in Appendix 2.</i> 2. <i>Recommends that Council adopt the 2023 Compliance Audit Return.</i> 			
Committee Resolution No: AC 03022024					

MOVED:	CR J CAUNT	SECOND:	CR R HOESEASON-SMITH
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*That the Audit Committee –
Pursuant to Regulation 14 of the Local Government (Audit) Regulations 1996*

1. *Receives the Compliance Audit Return for 2023 as contained in [Appendix 2](#).*
2. *Recommends that Council adopt the 2023 Compliance Audit Return.*

FOR: CR B WALKER
 CR R HOESEASON-SMITH
 CR J CAUNT

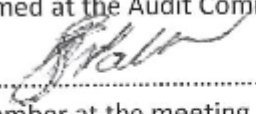
AGAINST:

F/A: 3/0

10. MEETING CLOSURE

The Chairperson closed the meeting at 11:00am.

To be confirmed at the Audit Committee Meeting on the 26th June 2024.

Signed..........

Presiding member at the meeting at which time the minutes were confirmed.