



MINUTES

25th of October 2023

AUDIT COMMITTEE MEETING

Held at the Shires Administration Building situated at Gascoyne Junction
commencing at 1:00pm

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

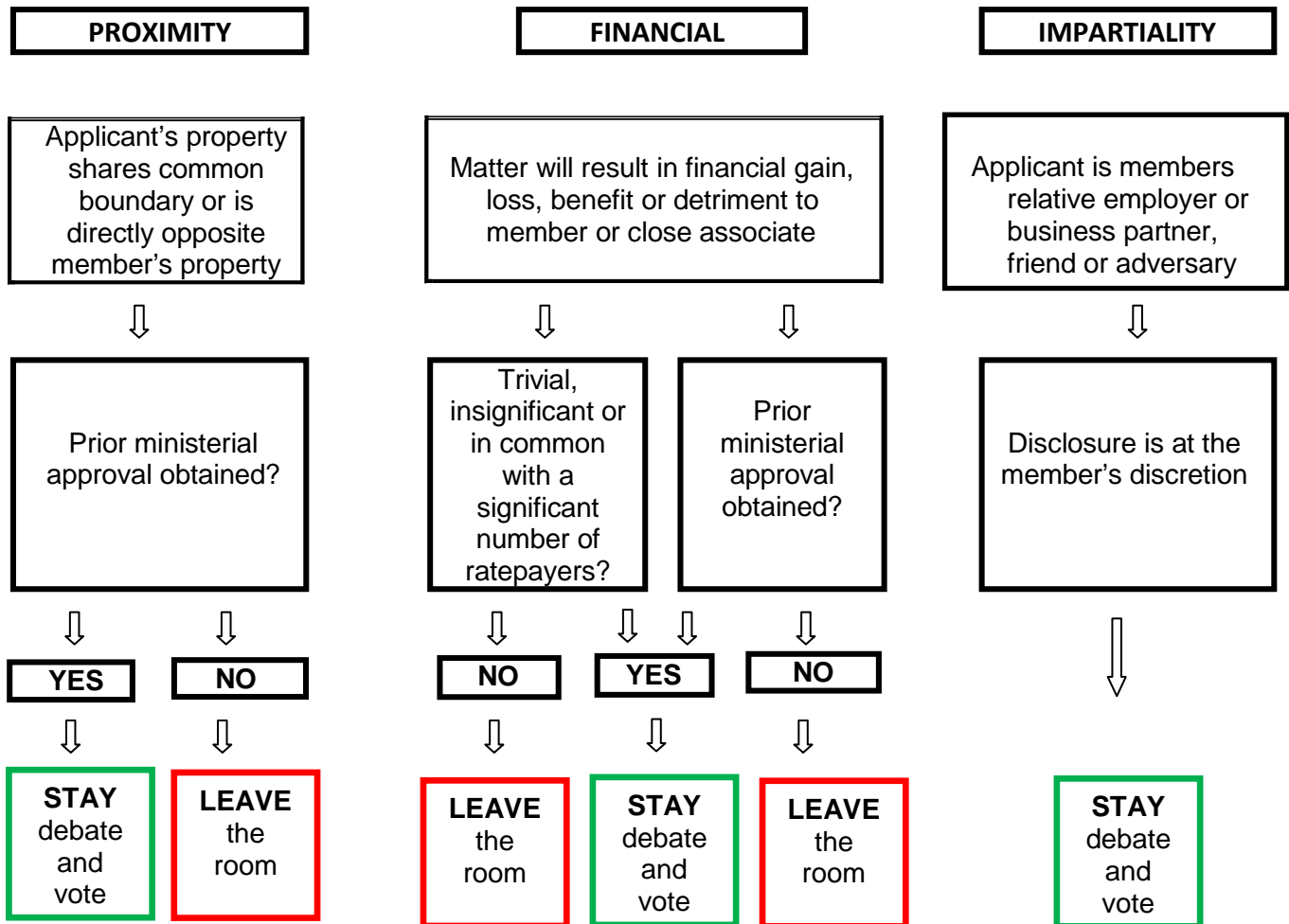
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John McCleary, JP
CHIEF EXECUTIVE OFFICER

* 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
AGENDA FOR THE AUDIT MEETING OF COUNCIL HELD AT GASCOYNE JUNCTION SHIRE
OFFICES ON WEDNESDAY THE 25th OF OCTOBER 2023 AT 1:00PM

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SHIRE OF UPPER GASCOYNE
AGENDA FOR THE AUDIT MEETING OF COUNCIL HELD AT GASCOYNE JUNCTION SHIRE
OFFICES ON WEDNESDAY THE 25th of OCTOBER 2023 AT 1:00PM

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The President welcomed those present and declared the meeting open at 1.00pm

2. APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr B. Walker	Councillor (Chairperson)
Cr R. Hoseason-Smith	Councillor
Cr J. Caunt	Shire President

Staff

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

Visitors (attending via Teams link up)

Xuan Shan Ong	Assistant Director Financial Audit, Office of the Auditor General
Conley Manifis	Audit Director, William Buck
Kuan Yin Lau	Manager, William Buck
Rebekah Bissett	Accountant, 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

Nil

4. PUBLIC QUESTION TIME

4.1 Questions on Notice

Nil

4.2 Questions without Notice

Nil

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 01102023

MOVED: CR. J CAUNT

SECONDED: CR B. WALKER

That the minutes from the previous Audit Committee Meeting held on the 26th April 2023 are a true and correct record.

FOR: CR B. Walker

Cr R. Hoseason-Smith

Cr J. Caunt

AGAINST: CR

F/A 3/0

10. REPORTS OF OFFICERS

10.1 EXIT MEETING WITH OFFICE OF THE AUDITOR GENERAL – AUDIT CONCLUDING YEAR ENDING 30 JUNE 2023	
Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Andrea Pears – Manager, Finance & Corporate Services William Buck Auditors & Office of the Auditor General (OAG)
Date:	19 th October 2023
Matters for Consideration:	<p>To conduct an exit meeting via online zoom meeting or teleconference with the Director of Financial Audits, Xuan Shan Ong from the Office of the Auditor General (OAG), Conley Manifis and Kuan Yin Lau from William Buck and members of the Shire's Audit Committee.</p> <p>Items noted for discussion by the Shire of Upper Gascoyne's Auditors are outlined in the Agenda provided by William Buck at Appendix 1 and include the following:</p> <ul style="list-style-type: none">The Financial Statements for the Year ended 30 June 2023 – an unqualified opinion will be recommended. <p>Please reference the attached Shire of Upper Gascoyne Report to the Audit Committee from William Buck and the OAG for the Year ended 30 June 2023 as contained in Appendix 2.</p> <ul style="list-style-type: none">Controls and Legal Compliance Issues – refer to the attached Management Letter under Appendix 3 and

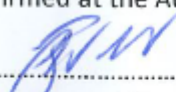
	<p>note that these matters have already been discussed with and addressed by Shire management staff.</p> <ul style="list-style-type: none"> Any pending matters and actions for Next Year's Audit – Fair Value of Infrastructure Assets noted. 				
Background:	<p>Prior to finalising the annual audit process, the OAG conduct a concluding (Exit) audit meeting with the Shire's Audit Committee. This provides an opportunity to present an overview of their findings and receive feedback.</p>				
Comments:	<p>The Shire of Upper Gascoyne Report to the Audit Committee and the Final Management Letter is now presented to the Audit Committee for their information.</p>				
Statutory Environment:	<p>Local Government Act 1995 – Division 3 – Conduct of Audit Local Government (Financial Management) Regulations 1996, Part 4, section 6.4</p>				
Policy Implications:	<p>Nil</p>				
Financial Implications:	<p>Nil</p>				
Strategic Implications:	<p>Civic Leadership – To responsibly manage Council's financial resources to ensure optimum value for money and sustainable asset management.</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:	<p>Various discussions have taken place between the Shire's Management team, the Principal Accountant from RSM, the Auditors from William Buck and the OAG during the process undertaken for the 2022/23 Audit.</p>				
Voting requirement:	<p>Simple Majority</p>				
Officer's	<p><i>That the Audit Committee –</i></p>				

Recommendation:	<ol style="list-style-type: none"> 1. Receive the Shire of Upper Gascoyne Report presented to the Audit Committee by the William Buck Auditors and the OAG, for the year ended 30 June 2023 as contained in Appendix 2. 2. Receive the Final Management Letter for the year ended 30 June 2023 as contained in Appendix 3. 		
Committee Resolution No: AC 02102023			
MOVED:	CR R. HOSEASON-SMITH	SECONDED:	CR J. CAUNT
<ol style="list-style-type: none"> 1. Receive the Shire of Upper Gascoyne Report presented to the Audit Committee by the William Buck Auditors and the OAG, for the year ended 30 June 2023 as contained in Appendix 2. 2. Receive the Final Management Letter for the year ended 30 June 2023 as contained in Appendix 3. <p>FOR: CR B. Walker Cr R. Hoseason-Smith Cr J. Caunt</p> <p>F/A 3/0</p> <p>AGAINST: CR</p>			

11. MEETING CLOSURE

The Chairperson closed the meeting at 1.23pm.

To be confirmed at the Audit Committee Meeting on the 22nd November 2023.

Signed..........

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