



Norseman Woodlands to Eucla Coast

## Audit Committee Meeting

### MINUTES

#### NOTICE OF MEETING

The next Audit Committee Meeting of the Council will be held on 17th January 2023 in the Council Chambers at the Shire Administration Office Prinsep Street Norseman, commencing at 4:00 pm AWST to consider and resolve on the matters set out in the attached agenda.

A handwritten signature in black ink, appearing to read "Peter Fitchat", is written over a faint, large watermark that says "DRAFT".

Peter Fitchat  
Chief Executive Officer  
13<sup>th</sup> January 2023

**Shire of Dundas****Audit Committee****Delegated Duties and Responsibilities**

The following duties and responsibilities are delegated to the Audit Committee by the Council at the Ordinary Meeting of the Council held on the 29<sup>th</sup> March 2022.

1. Provide guidance and assistance to the Council in carrying out the functions of the Shire in relation to audits which includes risk management, internal controls and legislative compliance.
2. Develop and recommend to the Council an appropriate process for the selection and appointment of a person as the Shires auditor.
3. Develop and recommend to the Council a written format for the proposal to tender for the Shires audit. The proposal is to include –
  - the objectives of the audit;
  - the scope of the audit;
  - a plan of the audit;
  - details of the remuneration and expenses to be paid; and
  - the method of communication to be used between the auditor and the Shire.
- 4 Recommend to the Council the person or persons to be appointed as auditor.
- 5 Liaise with the CEO to ensure that the Shire does everything in its power to:
  - assist the auditor to conduct the audit and carry out his or her other duties under the Local Government Act 1995; and
  - ensure that audits are conducted successfully and expeditiously.
- 6 Examine the reports of the auditor after receiving a report from the CEO on the matters and –
  - determine if any matters raised require action to be taken by the Shire; and
  - ensure that appropriate action is taken in respect of those matters.
- 7 Review the report prepared by the CEO on any actions taken in respect of any matters raised in the report of the auditor and present the report to the Council for adoption prior to the end of the next financial year or 6 months after the last report prepared by the auditor is received, whichever is the latest in time.
- 8 Review the relevant audit process annually to ensure that it is effective and meets the objectives of the Shires “Internal Audit and Risk Management Policy”.
- 9 Oversee the Shires Risk Management Plan and
  - support the implementation of the risk management and culture development program throughout the Shire;
  - make recommendation of the risk tolerance level for the Council to consider and adopt as appropriate;
  - bring to the attention of the Council the high to extreme identified risks and their recommended treatment;
  - establish the risk management plan which is aligned with the strategic planning process; and
  - actively promote risk management throughout the Shire.
- 10 To meet with the auditor at least once in every year in accordance with Section 7.12A(2) of the Local Government Act 1995.

*Delegation reviewed and adopted without amendment at Ordinary Meeting of Council held 29<sup>th</sup> March 2022.*

**MINUTES for the Audit Committee Meeting held in the Council Chambers at the Shire of Dundas Administration Office, 88-92 Prinsep Street Norseman on the 17<sup>h</sup> January 2023 commencing at 4:00pm.**

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## 1 Declaration of Opening

The Chairperson welcomed all those in attendance and declared the meeting open at 4:04 pm

### 1.1 Attendance at meetings by electronic means

The Shire President has been advised that Cr Patupis will be in Eucla, Western Australia when the meeting is held and have requested attendance by video conference, using Teams Meeting software, with other Councillors present at the meeting in accordance with Administration Regulation 14C and 14CA.

Cr Patupis will be at Eyre Highway, Eucla WA 6443

The Council must approve of the place that Cr Patupis is located as a "suitable place" that must be in a town site or other residential area at least 150 kilometres from where the meeting is being held.

### Recommendation

**That Cr Patupis be permitted to attend this meeting by video conference from Eucla, Western Australia, on the basis that she is in a "suitable place" for the purpose of Administration Regulation 14C and 14CA.**

Moved: Cr Wyatt  
Seconded: Cr Warner

### Resolution

**That Cr Patupis be permitted to attend this meeting by video conference from Eucla, Western Australia, on the basis that she is in a "suitable place" for the purpose of Administration Regulation 14C and 14CA.**

Carried by: Absolut Majority For: 6 Against: 0

Cr Patupis arrived at the meeting at 4:05 pm

## 2 Declarations of Financial, Proximity and Impartiality Interests

Nil

## 3 Records of Attendance / Officers / Apologies

### ***Present:***

Cr L Bonza	Shire President
Cr R Patupis	Deputy Shire President
Cr P Hogan	
Cr V Wyatt	
Cr S Warner	
Cr J Maloney	

P Fitchat	Chief Executive Officer
P Turner	Manager Community and Corporate Services

### ***Apologies:***

K Wiles	Financial Assistant
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T Browning

Moore-Australia

**4 Audit Committee Meeting Minutes 26<sup>th</sup> April 2022**

The minutes of the Audit Committee meeting held on 26 April 2022 (included in papers relating) were confirmed as a true and accurate record at the May Ordinary Council Meeting 2022.

Moved: Cr.  
Seconded: Cr.

Carried by: Simple Majority For: Against

The voting was not required as the minutes of the Audit Committee meeting held on 26 April 2022 were confirmed as a true and accurate record at the May Ordinary Council Meeting 2022.

**5 Reports of Officers**

Agenda Reference & Subject	
<b>5.1 - Acceptance of Audit Report and the Draft Annual Financial Report 2021/22</b>	
Location / Address	88-92 Prinsep Street, Norseman
File Reference	FM.AD. 21/22
Author	Chief Executive Officer – Peter Fitchat
Date of Report	12 January 2023
Disclosure of Interest	Nil

Summary

For the Audit Committee to review the Audit Report and the Annual Financial Report for the year ended 30<sup>th</sup> June 2022 together with the CEO's comments on the draft Management Report, recommending to Council the actions identified as part of this review.

Background

On the inside cover sheet to this agenda is the list of duties and responsibilities that Council has delegated to the Audit Committee. In particular, items 6 and 7 are relevant to this meeting.

Statutory Environment

Items 6 and 7 of the Delegated Duties and Responsibilities as well as *Section 7.12A(2) of the Local Government Act 1995*.

In accordance with delegation numbers 6 and 7 the Audit Committee is to review the Auditor's Report and the CEO's comments on the Draft Management Report and present the Audit Report with the draft Annual Financial Report to Council prior to the end of the next financial year.

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Consultation

Butler Settineri (Audit) Pty Ltd  
Chief Executive Officer

Comment

Butler Settineri Pty Ltd has presented the Annual Audit Completion report given in the papers relating for the 2021/22 financial year. The draft audit report, the draft management report and the draft audited financial report are also included in papers relating.

Voting Requirements

Simple Majority

Officer Recommendation

That the Audit Committee recommend to Council that:

1. The audited Annual Financial Report for the Year Ended 30th June 2022 be received.
2. The Independent Auditor's Report for the Year Ended 30th June 2022 be received.
3. The Audit Management Letter be received.

Moved: Cr. Warner  
Seconded: Cr. Hogan

Resolution

1. The audited Annual Financial Report for the Year Ended 30th June 2022 be received.
2. The Independent Auditor's Report for the Year Ended 30th June 2022 be received.
3. The Audit Management Letter be received.

Carried by: Simple Majority For: 6 Against: 0

**6 Next Meeting**

The next meeting of the Audit Committee will be called as required.

**7 Closure of Meeting**

There being no further matters for discussion the Chairperson closed the meeting at 4:16pm