



**MINUTES
FOR
AUDIT COMMITTEE MEETING
Wednesday 13 December 2023**

**Council Chambers
Lot 66 Railway Street
Trayning WA 6488**

Commencement: 2:30pm

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Signed



Leanne Parola
Chief Executive Officer

PREFACE

When the Chief Executive Officer approves these Minutes for distribution they are in essence “Unconfirmed” until the following Meeting, where the Minutes will be confirmed subject to any amendments made by the members of the Committee

The “Confirmed” Minutes are then signed off by the Presiding Person.

UNCONFIRMED MINUTES

These minutes were approved for distribution on 13 December 2023.



Leanne Parola
CHIEF EXECUTIVE OFFICER

CONFIRMED MINUTES

These minutes were confirmed at a meeting held on

Signed: 

Note: The Presiding Member at the meeting at which the minutes were confirmed is the person who signs above.

MINUTES

Audit Committee of the Trayning Shire Council,
held in the Council Chambers, Lot 66 Railway Street, Trayning,
on Wednesday 13 December 2023, commencing at 2.30 pm

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1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

In accordance with the provision of the Local Government Act 1995, and in the absence of an elected presiding member following the October 2023 election, the Chief Executive Officer will assume the chair and open the meeting.

The Chief Executive Officer opened the meeting at 2.30 pm.

ELECTION OF CHAIR

The Chief Executive Officer declared the position of presiding member vacant and called for nominations.

Cr Brown was nominated for the position.

No other nominations so she was declared elected and took the chair at 2.31 pm

2 RECORD OF ATTENDANCE

COMMITTEE MEMBERS

Cr Melanie Brown (President)
Cr Clayton Marchant (Deputy President)
Cr Peter Barnes
Cr Corey Harken
Cr Michelle McHugh
Cr Dale Naughton

STAFF

Mrs Leanne Parola (Chief Executive Officer)
Ms Belinda Taylor (Manager of Corporate Services)

ON APPROVED LEAVE(S) OF ABSENCE:

Cr Mark Leslie

3 MINUTES OF MEETINGS

Background

The Audit Committee Minutes of the previous meeting held 19 April 2023 have been circulated to all Councillors.

Officer Recommendation/Council Decision

Moved Cr CL Marchant

Seconded Cr DA Naughton

That the minutes of the Audit Committee Meeting held on 19 April 2023 are a true and correct record of the proceedings.

Resolution 12-2023.115

Carried 6/0

For Cr Brown, Cr Barnes, Cr McHugh, Cr Marchant, Cr Harken, Cr Naughton

4 BUSINESS AS NOTIFIED

4.1 2022/2023 Annual Report

Date of Report:	8 December 2023
Proponent:	N/A
File Ref:	3.2.6.4 – Annual Report
Officer:	Leanne Parola, Chief Executive Officer
Officer's Disclosure of Interest:	Nil
Attachments:	2022/23 Annual Report Management Letter
Voting Requirements:	Simple Majority

Purpose of Report

The Audit Committee is requested to examine the Annual Financial Report which includes the Audit Report, for the year ending 2022/2023 and recommend its adoption by Council.

Background

The purpose and responsibilities of the Audit Committee is outlined in Part 7 of the Local Government Act 1995.

One of the Audit Committee's responsibilities is to examine the reports of the auditor. The committee would then determine if any matters raised in the reports require action to be taken by the local government and to ensure that appropriate action is implemented. The Audit Committee is to receive and authorise a report relating to the audit prepared by the Chief Executive Officer that is subsequently to be sent to the Minister.

This report outlines actions intended to be undertaken in relation to matters identified by the auditor.

Consultation

The completion of the annual financial report and audit required staff to undertake extensive consultation with the audit staff and no further consultation is required.

Statutory Environment

Local Government Act 1995, Section 5.27 requires a general meeting of the electors of the district to be held not more than 56 days after the local government accepts the annual report from the previous financial year.

Local Government Act 1995, Section 7.9 requires the Auditor to examine the accounts and annual financial report by 31 December following the end of the financial year.

Local Government Act 1995, Section 7.12A sets out the requirements for local governments in respect to audits. This includes the need to prepare a report to the Minister within 3 months of receiving the audit report if the auditor identifies any items it considers significant.

Local Government (Audit) Regulations 1996, section 10 requires the audit report to be forwarded to the Audit Committee within 30 days of completing the audit.

Local Government (Audit) Regulations 1996, section 16 describes the functions of the audit committee.

Policy Implications

The Shire's Accounting Policies are included in the notes to the Financial Statements.

Financial Implications

The Office of the Auditor General has not provided an invoice of costs for performing the audit at this time. There will be costs associated with holding an Audit Committee Meeting and the Electors General Meeting.

Strategic Implications

There are no strategic implications relevant to the adoption of the Annual Report.

Environmental Implications

There are no significant environmental implications.

Social Implications

There are no social implications with the adoption of the Annual Report.

Officer's Comment

The members of the Audit Committee were invited to attend an Exit Meeting with representatives from the Office of the Auditor General and the contract Auditor, Dry Kirkness, on 5 December 2023.

The Auditor provided an unmodified audit opinion in regard to the financial statements and provided findings and recommendations in the attached Management Letter which also includes Management's response to the findings.

Officer Recommendation/Council Decision

Moved Cr ML McHugh	Seconded Cr PM Barnes
The Audit Committee recommends that Council:	
1) Accept the Shire of Trayning Annual Report that includes the Audited Financial Statements and Auditors Report for the year ending 30 June 2023.	
2) Hold an Electors' General Meeting at 6 pm on Wednesday 7 February 2024.	
Resolution 12-2023.116 For Cr Brown,Cr Barnes,Cr McHugh,Cr Marchant,Cr Harken,Cr Naughton	Carried 6/0

5 URGENT BUSINESS BY DECISION OF MEETING

6 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

7 NEXT MEETING

21 February 2024

8 CLOSURE OF MEETING

There being no further business, Councillor Brown closed the meeting at 2.35 pm.