



# **MINUTES**

## **APRIL 2019**

### **AUDIT COMMITTEE MEETING**

**Notice is hereby given that a meeting  
of the Audit Committee held on Wednesday 24th of April 2019  
at the Gascoyne Junction Council Chambers , commencing at 8.45am**

John McCleary  
**CHIEF EXECUTIVE OFFICER**

# DISCLAIMER



No responsibility whatsoever is implied or accepted by the Shire of Upper Gascoyne for any act, omission or statement or intimation occurring during Council Meeting. The Shire of Upper Gascoyne disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee Meetings.

Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council Meeting does so at that person's or legal entity's own risk.

The Shire of Upper Gascoyne warns that anyone who has any application or request with the Shire of Upper Gascoyne must obtain and should rely on

## **WRITTEN CONFIRMATION**

Of the outcome of the application or request of the decision made by the Shire of Upper Gascoyne.

John McCleary  
**CHIEF EXECUTIVE OFFICER**

**SHIRE OF UPPER GASCOYNE  
MINUTES FOR THE AUDIT COMMITTEE MEETING OF COUNCIL HELD AT THE SHIRE OF UPPER  
GASCOYNE COUNCIL CHAMBERS  
ON WEDNESDAY 24<sup>TH</sup> APRIL 2019 8.45am**

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**1.0 DECLARATION OF OPENING/ANNOUNCEMENTS OF VISITORS**

The Shire President declared the meeting open at 8.45am.

**2.0 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE (PREVIOUSLY APPROVED)**

2.1 Councillors

Cr D Hammarquist	Councillor	Shire President
Cr A. McKeough	Councillor	

Staff

John McCleary	Chief Executive Officer
Peter Hutchinson	Finance Manager

Visitors

Cr G. Watters  
Jordan Langford Smith (OAG Director)  
Wen Shien Chai (Audit Partner from Moore Stephens)  
Gilles Chan (Audit Manager from Moore Stephens)

2.2 Apologies / Leave of Absence (Previously Approved)

Cr R.J Collins	Councillor
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**3.0 PUBLIC QUESTION TIME**

3.1 Questions on Notice

Nil

3.2 Questions without Notice

Nil

**4.0 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**5.0 DISCLOSURE OF INTEREST**

Nil

**6.0 PETITIONS/DEPUTATIONS/PRESENTATIONS**

Nil

## 7.0 REPORTS OF OFFICERS

### 7.1 Chief Executive Officer

#### 7.1.1 Audit Entry Meeting

<b>AGENDA ITEM:</b>	<b>7.1.1</b>
<b>SUBJECT:</b>	<b>Audit Entry Meeting</b>
<b>PROPONENT:</b>	<b>Moore Stephens (WA) Pty Ltd</b>
<b>SITE:</b>	<b>N/A</b>
<b>FILE REFERENCE:</b>	<b>2.1.1</b>
<b>PREVIOUS REFERENCE:</b>	<b>N/A</b>
<b>AUTHOR:</b>	<b>JOHN McCLEARY CEO</b>

**DISCLOSURE OF INTEREST** Nil

### **PURPOSE**

To receive information from the Shires Auditors – Moore Stephens and officers from the Office of the Auditor General. Please refer to Appendix 1 to this agenda.

### **BACKGROUND**

This is the Shire's first experience with the new Auditing requirements now undertaken by the Office of the Auditor General and the appointed Auditors.

As part of this new process the Auditors now wish to hold an entry meeting with the Shires Audit Committee to explain the process and provide an audit strategy memorandum.

### **COMMENT**

There is no resolution required, the OAG and the Auditors undertook an entry meeting where they detailed the process of the new auditing paradigm and explained some changes to the Australian Accounting Standards. An opportunity was provided for the Committee and staff to ask questions and receive answers.

## 8.0 MEETING CLOSURE

The Shire President declared the meeting closed at 9.20AM.