



MINUTES

23rd of March 2022

AUDIT COMMITTEE MEETING

Held at the Shires Administration Building situated at Gascoyne Junction
commencing at 11:00am

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

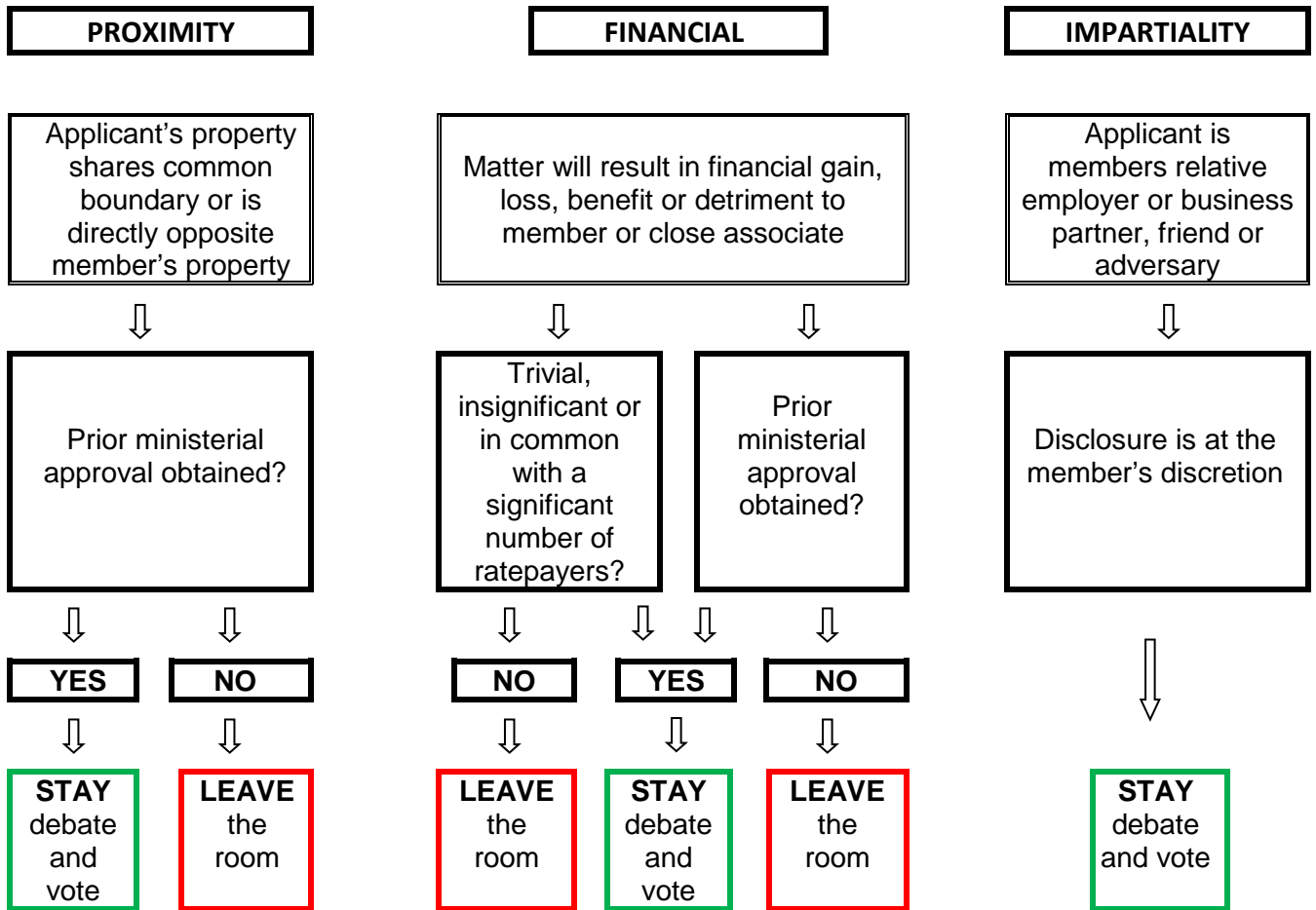
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John McCleary, JP
CHIEF EXECUTIVE OFFICER

* 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 23rd OF MARCH 2022 AT 11:00AM

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**SHIRE OF UPPER GASCOYNE
MINUTES FOR THE AUDIT MEETING OF COUNCIL HELD AT GASCOYNE JUNCTION SHIRE OFFICES
ON WEDNESDAY THE 23rd OF MARCH 2022 AT 11:00AM**

1. DECLARATION OF OPENING / ANNOUNCEMENTS OF VISITORS

The President welcomed those present and declared the meeting open at 11am

2. APOLOGIES AND APPROVED LEAVE OF ABSENCE

2.1 Councillors

Cr D. Hammarquist OAM JP	Shire President
Cr A. McKeough	Councillor
Cr J. Caunt	Councillor
Cr B. Walker	Councillor

Staff

John McCleary JP	Chief Executive Officer
Sa Toomalatai	Manager of Finance and Corporate Services

Visitors (attending via teleconference)

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

2.2 Absentees

Nil

2.3 Leave of Absence previously approved

Nil

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 01032022

MOVED: CR: B. WALKER

SECONDED: CR: A. MCKEOUGH

That the minutes from previous Audit Committee Meeting held on 9th of February 2022 are a true and correct record.

**FOR: CR B. WALKER
CR A. MCKEOUGH
CR D. HAMMARQUIST
CR J. CAUNT**

AGAINST:

F/A: 4/0

10. REPORTS OF OFFICERS

10.1 AUDIT ENTRANCE MEETING FOR 2021/2022

Applicant:	Shire of Upper Gascoyne
Disclosure of Interest:	Nil
Author:	Sa Toomalatai – Manager, Finance and Corporate Services
Date:	17 th March 2022
Matters for Consideration:	<p>The Audit Committee is to meet with Mona Loo, the 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 audit scope and procedures under the Audit Plan for 2021/22.</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>Mona Loo from the OAG, Conley Manifis and Kuan Yin Lau from William Buck and Travis Bate from RSM (Shire’s Accountant) will be attending the meeting via a dial-in teleconference.</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 have taken place between the Manager, Finance & Corporate Services and Kuan Yin Lau, the Assistant 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:	<i>That the Audit Committee receive the Audit Strategy report presented by the OAG and William Buck.</i>				
Committee Resolution No: AC 02032022					
MOVED:	CR: A. MCKEOUGH	SECONDED:	CR: J. CAUNT		
That the Audit Committee receive the Audit Strategy report presented by the OAG and William Buck.					
FOR:	CR A. MCKEOUGH CR J. CAUNT	AGAINST:			

CR B. WALKER
CR D. HAMMARQUIST

F/A: 4/0

11. MEETING CLOSURE

The Shire President closed the meeting at 11.24am.

To be confirmed at the Audit Committee Meeting on the 23rd November 2022.

Signed.....

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