



AGENDA

MARCH 2020

AUDIT COMMITTEE MEETING

**Notice is hereby given that a meeting
of the Audit Committee is to be held on Wednesday 25th of March 2020
at the Gascoyne Junction Council Chambers , commencing at 8.20am**

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
AGENDA FOR THE AUDIT COMMITTEE MEETING OF COUNCIL HELD AT THE SHIRE OF UPPER
GASCOYNE COUNCIL CHAMBERS
ON WEDNESDAY 25th of MARCH 2020 at 8.20am.

1.0 DECLARATION OF OPENING/ANNOUNCEMENTS OF VISITORS

The Shire President declared the meeting open at am.

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

2.1 Councillors

Cr D Hammarquist	Councillor	Shire President
Cr A. McKeough	Councillor	
Cr B. Walker	Councillor	

Staff

John McCleary	Chief Executive Officer
Sa Toomalatai	Manager of Finance and Administration
Gilles Chan	Moore Stephens
Mahmoud Salahat	Assistant Director Office of the Auditor General
Wen-Shien Chai	Audit Director

Visitors

2.2 Apologies / Leave of Absence (Previously Approved)

Nil

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 Minutes

OFFICER RECOMMENDATION / COMMITTEE RESOLUTION

Resolution No. AC01022020

MOVED: CR

SECONDED: CR

That the Unconfirmed Minutes from the Audit Committee Meeting held on the 12th of February 2020 be confirmed as a true and correct record of proceedings.

CARRIED:

REPORTS OF OFFICERS

8.1 Chief Executive Officer

8.1.1 Audit Entry Meeting

AGENDA ITEM:	8.1.1
SUBJECT:	Audit Entry Meeting
PROPONENT:	N/A
SITE:	N/A
FILE REFERENCE:	2.1.1
PREVIOUS REFERENCE:	N/A
AUTHOR:	JOHN McCLEARY CEO

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

As part of the Audit 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.

8.1.2 Receive OAG Audit Results Report

AGENDA ITEM:	8.1.2
SUBJECT:	Audit Results Report
PROPONENT:	N/A
SITE:	N/A
FILE REFERENCE:	2.0
PREVIOUS REFERENCE:	N/A
AUTHOR:	JOHN McCLEARY CEO

DISCLOSURE OF INTEREST Nil

PURPOSE

To receive information from the Office of the Auditor General. Please refer to **Appendix 2** to this agenda.

BACKGROUND

As part of the Audit process the OAG prepare a report on their Audits of Local Government Entities and present this report to the West Australian Parliament. This report highlights the overall failures, proposed changes in Accounting Standards and provides recommendations to improve Local Government financial management.

OFFICER RECOMMENDATION/COMMITTEE RESOLUTION

Resolution No. AC02032020

Moved Cr

Seconded Cr

That the Audit Committee:

- 1. Receive the Office of the Auditor General's Audit Report presented to the West Australian Parliament.***

9.0 MEETING CLOSURE

The Shire President declared the meeting closed at