



MINUTES

JULY 2019

AUDIT COMMITTEE MEETING

**Notice is hereby given that a meeting
of the Audit Committee held on Wednesday 17th of July 2019
at the Gascoyne Junction Council Chambers, commencing at 8.30am**

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 17th of JULY 2019 8.30am**

1.0 DECLARATION OF OPENING/ANNOUNCEMENTS OF VISITORS

The Shire President declared the meeting open at 8.30am.

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

2.1 Councillors

| | |
|------------------|-----------------|
| Cr D Hammarquist | Shire President |
| Cr A. McKeough | Councillor |

Staff

| | |
|------------------|-------------------------|
| John McCleary | Chief Executive Officer |
| Peter Hutchinson | Finance Manager |

Visitors

Cr H. McTaggart
Cr G. Watters
Cr B. Walker
Cr J. Caunt

2.2 Apologies / Leave of Absence (Previously Approved)

Cr R.J. Collins

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 Finance Manager

7.1.1 Annual Financial Report & Auditors Report

| | |
|------------------------|--|
| AGENDA ITEM: | 7.1.1 |
| SUBJECT: | Financial Statements / Auditors Report to 30 June 2018 |
| PROPONENT: | N/A |
| SITE: | N/A |
| FILE REFERENCE: | 2.1.1 |
| AUTHOR: | Peter Hutchinson / Finance Manager |

DISCLOSURE OF INTEREST Nil

PURPOSE

To accept the financial statements for the year ending 30 June 2018 including the independent audit report as provided in Appendix #1.

BACKGROUND

When the 2017/18 financial statements were presented at the Audit Committee meeting on 28 November 2018 they included the auditors management letter ***but not*** the independent audit report.

COMMENT

This error was a management oversight. There is no change to the audited figures in the 2017/18 financial statements provided in Appendix #1.

On the advice of Gilles Chan of Moore Stephens who is conducting the 2018/19 Audit on behalf of the Officer of Auditor General the financial statements including the independent audit report are being re-presented to the audit committee and council.

STATUTORY ENVIRONMENT

Local Government Act 1995

Section 5.53 requires the local government to prepare an annual report for each financial year. Among other things, the annual report should contain the auditor's report for that financial year.

Section 5.54 provides that the local government accept the annual report by no later than 31 December after that financial year.

Section 5.53 provides that the CEO must give local public notice of the availability of the report as soon as practical after the report is accepted.

Local Government Act 1995 – Division 3 – Conduct of Audit

Audit to be conducted

7.9 (1) an auditor is required to examine the accounts and annual report submitted for audit and. By the 31st December next following the financial year to which the accounts and report relate or such later date as may be prescribed, the prepare a report thereon and forward a copy of that report to –

- (a) The mayor or president;
- (b) The CEO, the local government; and
- (c) The Minister.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Council has made an appropriate allowance for the costs associated with Auditing as required under the Local Government Act 1995.

STRATEGIC IMPLICATIONS

Nil

VOTING REQUIREMENTS

Simple Majority at Committee

OFFICER RECOMMENDATION/COMMITTEE RESOLUTION

That the Audit Committee:

recommends to Council that Council accepts the Annual Financial Statements including the Auditors Management Letter and Independent Audit Report for the period 1 July 2017 to 30 June 2018 as contained in Appendix #1.

Resolution No. A01072019

Moved CR A. McKeough

Seconded CR D. Hammarquist

That the Audit Committee:

Recommends to Council that Council accepts the Annual Financial Statements including the Auditors Management Letter and Independent Audit Report for the period 1 July 2017 to 30 June 2018 as contained in Appendix #1.

CARRIED 2/0

8.0 MEETING CLOSURE

The Shire President declared the meeting closed at 8.35 am.