



## MINUTES

FOR THE AUDIT COMMITTEE MEETING HELD AT  
THE YALGOO COUNCIL CHAMBERS ON FRIDAY,  
28 APRIL 2023 COMMENCING 9.30 AM



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## Minutes for the Audit Committee Meeting

### 1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Deputy Shire President welcomed those in attendance and declared the meeting open at 9.38am.

### 2. RECORD OF ATTENDANCE/APOLOGIES

MEMBERS	Cr Gail Trenfield Cr Tamisha Hodder Cr Raul Valenzuela Cr Stanley Willock
STAFF	Ian Holland Chief Executive Office Diane Hodder Executive Assistant
APOLOGIES	Cr Gail Simpson
LEAVE OF ABSENCE	Cr Gregory Payne

#### COUNCIL RESOLUTION – A2023-04-01

Moved: Cr Raul Valenzuela

Seconded: Cr Stanley Willock

That a Leave of Absence be granted to Cr Greg Payne for the remainder of the meeting and the Audit Committee Meeting on the 28 April 2023.

CARRIED: 4/0

### 3. DISCLOSURE OF INTERESTS

Disclosures of interest made before the Meeting  
NIL

## **4. CONFIRMATION OF MINUTES**

### **4.0 AUDIT COMMITTEE MEETING HELD 31 MARCH 2023**

#### **Background**

Minutes of the Audit Committee meeting held on 31 March 2023 was previously distributed to members.

#### **Voting Requirements**

Simple majority

#### **OFFICER RECOMMENDATION - A2023-04-02**

#### **MINUTES OF THE AUDIT COMMITTEE MEETING**

**That the minutes of the Audit Committee meeting held on 31 March 2023, as circulated, be confirmed as a true and correct record of proceedings.**

**Moved: Cr Stanley Willock**

**Seconded: Cr Tamisha Hodder**

**CARRIED: 4/0**

## 5. BUSINESS AS NOTIFIED

### 5.1 AUDIT MANAGEMENT LETTER AND MATTERS IDENTIFIED AS SIGNIFICANT BY THE AUDITOR FOR THE YEAR ENDED 30 JUNE 2021

Author:	Ian Holland
Interest Declared:	No interest to disclose
Date:	25 April 2023
Attachments :	- Auditors' Management Letter - Independent Auditors Report

#### Matter for Consideration

That Council give consideration to the Audit Management letter and Independent Auditors Report for the year ended 30 June 2021 together with responses provided by the Chief Executive Officer.

#### Background

Council is required to examine the report of the Auditor and take appropriate action in relation to the matters raised.

An Audit Exit Meeting was held on 12 April 2023.

#### Statutory Environment

7.12A. Duties of local government with respect to audits

- (3) A local government must —
  - (aa) examine an audit report received by the local government; and
  - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
  - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
  - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
  - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4) (b), the CEO must publish a copy of the report on the Local governments' official website.

#### Business Implications

Nil

#### Consultation

Nil

### **Comment**

The findings identified during the Audit of the Shire of Yalgoo Financial Statements for the year ended 30 June 2021 are stated in the Management letter, together with the response provided by the Chief Executive Officer under the heading of "Management Comment". Refer attachment.

### **Management's Comments:**

The management responses are detailed in the Auditors Management Letter attached.

Management Comment:

The Shire of Yalgoo began addressing these issues once they were raised to Council through the audit process and new management, however the 2019/20 Audit was not received from the Office of the Auditor General until after the conclusion of the 2020/21 financial year.

Improvement has been shown and the Shire of Yalgoo will continue to improve staffing and resourcing to address the issues raised. Management Processes will continue to be rolled out that result in the timely performance of various duties and obligations.

Due to the Shires location, size, demographics and numerous other compounding factors including Covid 19 the best practice or standardised approach of the OAG will not always be applicable and often clashes with community expectations.

### **OFFICERS RECOMMENDATION – A2023-04-03**

**That the Audit Committee recommends to Council**

- 1.) Receive the Report on the Audit Management Letter for the financial year ended 30 June 2021.**
- 2.) Subject to (1) above forward a copy of the Report to the Minister for Local Government, Sport and Cultural Industries and publish it on the Shires' official website.**

**Moved: Cr Raul Valenzuela**

**Seconded: Cr Stanley Willock**

**Carried: 4/0**

**6. URGENT BUSINESS**

NIL

**7. MEETING CLOSED**

There being no Further Business, the Audit Committee Chairperson, declared the Audit Committee meeting closed at 9.42am.