



Shire of Wyalkatchem Audit and Risk Committee (ARC)
Special Meeting Minutes –
Thursday 17 August 2023,
commencing at 3:54pm in the Council Chambers,
Honour Avenue, Wyalkatchem

Regulation 16 of the Local Government (Audit) Regulations 1996 states that:

“An audit committee —

- a)** is to provide guidance and assistance to the local government —
 - i.** as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and*
 - ii.** as to the development of a process to be used to select and appoint a person to be an auditor; and**

- b)** may provide guidance and assistance to the local government as to —
 - i.** matters to be audited; and*
 - ii.** the scope of audits; and*
 - iii.** its functions under Part 6 of the Act; and*
 - iv.** the carrying out of its functions relating to other audits and other matters related to financial management; and**

- c)** is to review a report given to it by the CEO under regulation 17(3) (the CEO’s report) and is to —
 - i.** report to the council the results of that review; and*
 - ii.** give a copy of the CEO’s report to the council.”**

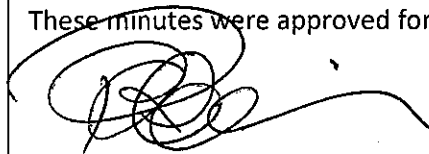
Preface

When the Chief Executive Officer approved these Minutes for distribution they are in essence "Unconfirmed" until the following Audit and Risk Management Meeting where the minutes will be confirmed subject to any amendments.

The "Confirmed" Minutes are then signed off by the Presiding Member

Unconfirmed Minutes

These minutes were approved for distribution on 18 August 2023.



Peter Klein
Acting Chief Executive Officer
Shire of Wyalkatchem

Disclaimer

No responsibility whatsoever is implied or accepted by the Shire of Wyalkatchem for any act, omission or statement or intimation occurring during this meeting. It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decisions, which will be provided within ten days of this meeting

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1. DECLARATION OF OPENING

Cr Holdsworth, Acting Chairperson, declared the meeting open at 3:52pm

2. PUBLIC QUESTION TIME

Public question time opened at 3:52pm

There weren't any members of the public.

Public question time closed at 3:52pm

3. ATTENDANCE /APOLOGIES/LEAVE OF ABSENCE

Members:	Cr. Quentin Davies Cr. Garner	Shire President Chairperson and Deputy President, <i>arrived at 4:03pm</i>
	Cr. Mischa Stratford Cr. Christopher Loton Cr. Emma Holdsworth Cr. Stephen Gamble	Deputy Chair and Acting Chair <i>arrived at 4:03pm</i>
Staff:	Peter Klein Stephanie Elvidge	Chief Executive Officer Governance Executive Officer
Apologies:	Nil	
Visitors:	Nil	

Leave of Absence: Cr. Christy Petchell

4. PETITIONS, DEPUTATIONS, PRESENTATIONS

Nil

5. DECLARATIONS OF INTEREST

Nil

6. CONFIRMATION AND RECEIPT OF MINUTES

6.1. AUDIT AND RISK COMMITTEE MEETING – 20 July 2023

Minutes of the Shire of Wyalkatchem's Audit and Risk Committee Meeting held on the 20 July 2023 (Attachment 6.1)

RECOMMENDATION / COMMITTEE RESOLUTION

(02/2022) Moved: Cr Stratford

Seconded: Cr Davies

That the minutes of the Wyalkatchem Audit and Risk Committee Meeting held on the 20 July 2023 (Attachment 6.1) be confirmed as a true and correct record.

CARRIED 4/0

7. MATTERS ARISING FROM THE MINUTES

Nil

8. ANNOUNCEMENT BY THE PRESIDING PERSON WITHOUT DISCUSSION

Nil

9. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

10. MATTERS REQUIRING A COMMITTEE DECISION

10.1. CORPORATE SERVICES REPORTS

10.1.1. DRAFT FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2023

Applicant:	Shire of Wyalkatchem
Location:	Shire of Wyalkatchem
Date:	16 August 2023
Reporting Officer:	Claire Trenorden, Manager Corporate Services
Disclosure of Interest:	No interests to disclose
File Number:	12.10.01
Attachment Reference:	Attachment 10.1.1 – Draft Financial Report for the year ended 30 June 2023

SUMMARY

Council is required to note the draft Financial Report prior to the report being provided to the Auditors.

BACKGROUND

As per Section 5.53(1) of the *Local Government Act 1995* the Local Government is required to prepare an Annual Report for each financial year and as per section 5.53(2)(f). This is to contain the Financial Report for the financial year.

The draft Financial Report is required to be sent to the Auditors, who have been appointed by the Office of the Auditor General, at least two weeks prior to the date of the Annual Audit. The Office of the Auditor General have requested that the Audit Committee note the draft Financial Report prior to it being provided to the Auditors.

COMMENT

The Shire's annual audit for year ended 30 June 2023 is scheduled for the 4-5 September 2023. The Office of the Auditor General have requested that the Audit Committee note the draft Financial Report prior to it being provided to the Auditors.

It is noted that the Shire is yet to receive its infrastructure revaluations for year ended 30 June 2023, so these haven't been incorporated into the report. It is expected that the revaluation report will be received around the end of August 2023.

STATUTORY ENVIRONMENT

Local Government Act 1995, s.5.53 to 5.56; *Local Government (Financial Management) Regulations 1996*, s.36; Australian Accounting Standards.

POLICY IMPLICATIONS

There are no direct policy implications in relation to this item.

FINANCIAL IMPLICATIONS

There are no direct financial implications in relation to this item.

COMMUNITY & STRATEGIC OBJECTIVES

This matter promotes the following Strategic Community Plan goal.

GOAL 10

Outcome No.	Outcome
Transparent, accountable and effective governance	<ul style="list-style-type: none">• Ensuring a well-informed Council makes good decisions for the community• Ensuring sound financial management and plans for the Shire's long-term financial sustainability• High quality corporate governance, accountability and compliance Maintaining Integrated Strategic and Operational plans

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION / COMMITTEE RESOLUTION

(03/2022) Moved: Cr Stratford

Seconded: Cr Loton

That the Audit and Risk Management Committee:

- 1. Notes the draft Financial Report for year ended 30 June 2023;*
- 2. Notes that the CEO will issue the report to the auditor (Macri Partners) stating:*
 - a) he is satisfied that the draft report has been through appropriate internal due diligence and*
 - b) he is satisfied the draft report has been prepared with all due care.*

CARRIED 4/0

10.2. RISK MANAGEMENT

Nil

11. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. QUESTIONS BY MEMBER OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

13. URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION

Nil

14. MATTERS BEHIND CLOSED DOORS

Nil

15. CLOSURE OF THE MEETING

There being nothing further to discuss, the meeting closed at 4:03pm.