

Shire of Lake Grace

Audit Committee Meeting

MINUTES

21 December 2022

Meeting Commencing at 2:00pm



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SHIRE OF LAKE GRACE

Minutes of the Audit Committee Meeting held at Council Chambers, 1 Bishop Street, Lake Grace, WA on Wednesday 21 December 2022.

1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Chairperson of the Audit Committee opened the meeting at 2:00 pm.

2.0 DISCLAIMER READING AND ACKNOWLEDGEMENT OF COUNTRY

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Acknowledgement of Country

I begin today by acknowledging the Ballardong People, Traditional Custodians of the land on which we meet today, and pay my respects to their Elders past, present and emerging.

I extend that respect to Aboriginal and Torres Strait Islander peoples here today.

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

Present

Cr S Hunt
Mr O Farrelly

Chairperson

In Attendance

Mr A George
Mr C Paget
Mr K Wilson

Chief Executive Officer
Deputy Chief Executive officer
Manager Corporate Services

Apologies

Cr LW Armstrong
Cr D Clarke

Observers/Visitors

Cr R Chappell

4.0 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

5.0 PUBLIC QUESTION TIME

Nil

6.0 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

7.0 NOTATIONS OF INTEREST

Nil

7.1 DECLARATIONS OF FINANCIAL INTEREST – LOCAL GOVERNMENT ACT 1995 SECTION 5.60A

Nil

7.2 DECLARATIONS OF PROXIMITY INTEREST – LOCAL GOVERNMENT ACT 1995 SECTION 5.60B

Nil

7.3 DECLARATIONS OF IMPARTIALITY INTEREST – ADMINISTRATION REGULATIONS 1996 SECTION 34C

Nil

8.0 APPLICATIONS FOR LEAVE OF ABSENCE

Nil

9.0 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

10.0 CONFIRMATION OF MINUTES

10.1 AUDIT COMMITTEE MEETING – 24 MARCH 2022

The Chairperson Cr S Hunt had a casting vote.

RESOLUTION 0171

Moved: Mr O Farrelly
Seconded: Cr Hunt

That the minutes of the Audit Committee Meeting of Council held on 24 March 2022 be confirmed as a true and accurate record.

CARRIED: 3/0

11.0 REPORTS OF OFFICERS

11.1 SHIRE OF LAKE GRACE 2021/2022 ANNUAL FINANCIAL STATEMENTS – AUDIT

Applicant:	Internal Report
File No.	0274
Attachments:	<ul style="list-style-type: none">• 2021 / 2022 Annual Financial Statements• OAG Audit Opinion/Report• Management Letter
Author:	Mr Kevin Wilson – A/Manager Corporate Services
Disclosure of Interest	Nil
Date of Report	14 December 2022
Senior Officer	Mr Alan George - Chief Executive Officer

Summary

The purpose of this item is for the Audit Committee to consider and recommend to Council receive the 2021/22 Annual Financial Statements and associated Auditor's Report.

Background

The draft Annual Financial Report for the year ended 30 June 2021 was presented to the Shire of Lake Grace's auditor AMD on 20 September 2022. The auditors undertook the annual site visit to Lake Grace between 3 to 4 October 2022, with follow up work completed electronically and meetings at their offices in Bunbury throughout November and early December. The exit meeting was held on 14 December 2022 with the audit opinion finally being signed off on 15 December 2022.

Section 5.54 of the *Local Government Act 1995* 'Acceptance of Annual Reports' requires an Annual Financial Statement to be accepted by Council by 31 December in each year, unless the Auditors Report is not available in time. The *Local Government Act 1995* Section 5.54(2) requires that if the Annual Report is not accepted by the Local Government by 31 December, then it must be presented within two (2) months of the Auditors report becoming available.

As per usual practice it is intended that the advertisement advising of the Annual Electors Meeting and the availability of the 2021/22 Annual Report will be placed in the *Lakes Link* and *Gatepost*, as well as the West Australian newspaper. Notices will be also placed on our notice boards and the Shire's website and Facebook page.

Comment

The completion of the audit report confirms all figures for the 2021/22 year including the carried forward position as at 30 June 2022.

Attached are the following documents which are self-explanatory:

- Findings identified during the Final Audit (Management Letters)
- 2021/2022 Annual Financial Statements
- Independent Auditor's Report 2022 (Opinion)

Statutory Implications

Local Government Act 1995

Section 5.53 Annual Reports;

(1) The local government is to prepare an annual report for each financial year.

(2) The annual report is to contain —

(a) a report from the mayor or president; and

(b) a report from the CEO; and

[(c), (d) deleted]

(e) an overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and

(f) the financial report for the financial year; and

(g) such information as may be prescribed in relation to the payments made to employees; and

(h) the auditor's report prepared under section 7.9(1) or 7.12AD (1) for the financial year; and

(ha) a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and

(hb) details of entries made under section 5.121 during the financial year in the register of complaints, including —

(i) the number of complaints recorded in the register of complaints; and

(ii) how the recorded complaints were dealt with; and

(iii) any other details that the regulations may require;

and

(i) such other information as may be prescribed.

Section 5.54 Acceptance of Annual Reports;

(1) Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.

** Absolute majority required.*

(2) If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.

Section 5.55 Notice of Annual Reports;

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

Section 5.55A. Publication of Annual Reports;

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

Policy Implications

Nil

Consultation

Internal Mr Alan George, Chief Executive Officer
 Mr Chris Paget, Deputy CEO
 Shire of Lake Grace finance and administration staff

External AMD (Contractors Auditors appointed by OAG)
 Office of Auditor General

Financial Implications

Nil

Strategic Implications

Shire of Lake Grace Strategic Community Plan 2017 - 2027

Leadership Objective		Strong governance and leadership, demonstrating fair and equitable community values
Outcome	4.2	An efficient and effective organisation
	4.2.1	Maintain accountability and financial responsibility through effective planning
	4.2.2	Comply with statutory and legislative requirements

Voting Requirements

Simple majority required.

The Chairperson Cr S Hunt had a casting vote.

RESOLUTION 0172

Moved: Mr O Farrelly
Seconded: Cr S Hunt

That the Audit Committee recommend that:

1. In accordance with Sections 5.53 and 5.54 of the *Local Government Act 1995*, Council accepts the Annual Financial Report for the 2021/2022 financial year and;
2. In accordance with Section 5.55 of the *Local Government Act 1995*, Council authorise the Chief Executive Officer to give local public notice of the availability of the Shire of Lake Grace 2021/22 Annual Report from 01 February 2023.

CARRIED: 3/0

12.0 CLOSURE

There being no further business, the Presiding Member closed the meeting at 2:11 pm.

13.0 CERTIFICATION

I, Stephen Hunt certify that the Minutes of Meeting held on 21 December 2022 as shown were confirmed as a true record of the meeting.



Chairperson

22/3/23

Date