

Shire of Exmouth

# AUDIT COMMITTEE MEETING MINUTES



2 December 2021

## CONFIRMATION OF MINUTES

I hereby certify that the Minutes and Attachments of the Audit Committee Meeting held on the 2 December 2021 are a true and accurate record of the proceedings contained therein.

  
.....  
Presiding Member

17/10/22  
.....  
Dated

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# MINUTES

Our Vision To be a prosperous and sustainable community living in harmony with our natural environment.

Our Purpose To responsibly provide governance for the whole community in the best interest of current and future generations.

Our Strategic Objectives

- Diversify and grow our economy in a manner that provides year round employment opportunities
- To protect and value our unique natural and built environment as we grow our economy.
- To be a vibrant, passionate and safe community valuing our natural environment and unique heritage
- To provide open transparent, accountable leadership working in collaboration with our community.

## 1. DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

The Chief Executive Officer, declared the meeting open at 2.31pm and advised he would be presiding over the meeting until the appointment of the Presiding Member.

The Chief Executive Officer acknowledged the aboriginal people both past and present, as the traditional custodians of the land on which we meet.

## 2. RECORD OF ATTENDANCE, APOLOGIES AND APPROVED LEAVE OF ABSENCE

Councillor M (Mark) Lucas

Councillor J (Jackie) Brooks

Councillor D (David) Gillespie

Mr B Lewis

Mr G Coetzee

Ms M Head

Deputy Shire President

Chief Executive Officer

Executive Manager Corporate Services

Minute Clerk

### Apologies

Nil

### Via phone link

Katie MacLachlan

Acting Assistant Director

Office of the Auditor General for Western Australia

### Observers

Shire President, D (Darlene) Allston

Councillor H (Heather) Lake

Councillor A (Anne) McCarrol

## 3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

**4. PUBLIC QUESTIONS TIME**

Nil

**5. DECLARATIONS OF INTEREST**

Nil

**6. APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**7. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

That the Minutes and associated attachments of the Audit Committee Meeting of the Shire of Exmouth held on the 23 February 2021 be confirmed as a true and correct record of proceedings.

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**AUDIT COMMITTEE RESOLUTION**

**ITEM 7**

**Res No: 01-1221**

**MOVED: Cr Lucas**

**SECONDED: Cr Gillespie**

**That the Minutes and associated attachments of the Audit Committee Meeting of the Shire of Exmouth held on the 23 February 2021 be confirmed as a true and correct record of proceedings.**

**CARRIED 3/0**

**8. ANNOUNCEMENTS/REPORTS OF ELECTED MEMBERS**

Nil

**9. ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION**

Nil

**10. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

An outline of the election process to fill the Presiding Member and Deputy Presiding Member positions was provided.

**Election of Presiding Member**

Councillor Lucas nominated for the position of Chairperson. As no further nominations were received, Councillor Lucas accepted the position of Chairperson

The position of Chairperson expires at the time of next Ordinary election in October 2023.

**Election of Deputy Presiding Member**

Councillor Gillespie nominated for the position of Deputy Chairperson. As no further nominations were received, Councillor Gillespie accepted the position of Deputy Chairperson.

The position of Deputy Chairperson expires at the time of next Ordinary election in October 2023.

The Councillor Lucas took over the position of Chairperson from the Chief Executive Officer.

## **11. MATTERS ARISING FROM COMMITTEES OF COUNCIL**

Nil

## **12. REPORTS OF OFFICERS**

### **12.1.1 AUDITED FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021**

File Reference:	FM.AD.2020.2021
Reporting Officer	Executive Manager Corporate Services
Responsible Officer:	As above
Date of Report:	2 December 2021
Applicant/Proponent:	Nil
Disclosure of Interest:	Nil
Attachment(s):	1. Financial Report for the Year Ended 30 June 2021 2. Audit Opinion for the Year Ended 30 June 2021

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#### **PURPOSE**

1. To receive the 2020/21 Audited Financial Report and Audit Opinion issued by Council's auditors, Office of the Auditor General for recommendation to the Council.

#### **BACKGROUND**

2. Following receipt of the audit report for the year ended 30 June 2021, the Audit Committee is required to consider any compliance issues raised in the Independent Audit Report and Management Report and recommend they be received by Council.
3. Office of Auditor General, Council Auditors have completed their audit for the financial year ending 30 June 2021 and the Independent Audit Opinion are attached.

#### **COMMENT**

4. The Auditor General has completed their audit on the Shire of Exmouth's Financial Report for the year ended 30 June 2021. They provided Council with an unqualified audit opinion.
5. The Independent Audit Report identified a financial ratio with an adverse trend which will continue to be monitored going forward.

#### **CONSULTATION**

6. Office of Auditor General

#### **STATUTORY ENVIRONMENT**

7. *Local Government Act 1995* S6.4(3) & 5.54(1)

#### **POLICY IMPLICATIONS**

8. Nil

#### **FINANCIAL IMPLICATIONS**

9. Nil

## RISK MANAGEMENT

### 10. Identified risks implications

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
Performance (operational) Management Audit Report not accepted by the Audit Committee	Unlikely	Minor	Low	Audit Committee and Officers work with the auditors to address areas of concern.
Financial/Compliance Council does not accept the Annual Financial Report	Unlikely	Minor	Low	Officers work with the auditors to ensure timeliness and accuracy to ensure compliance with the prescribed time period in accordance with the Act.

## ALTERNATE OPTIONS

11. Nil

## STRATEGIC ALIGNMENT

12. This item is relevant to the Councils approved Strategic Community Plan 2030 and Corporate Business Plan 2018-2022

Leadership: To provide open transparent, accountable leadership working in collaboration with our community.

- 4.1 To provide proactive, collaborative and transparent leadership
- 4.2 A local government that is respected and accountable.
- 4.3 To be a champion for our community

## VOTING REQUIREMENTS

13. Simple Majority

### OFFICER'S RECOMMENDATION

**ITEM 12.1.1**

That the Audit Committee recommends to Council that it:

1. Receives the 2020/21 Annual Financial Report; and
2. Receives the Audit Opinion for the Year Ended 30 June 2021.

### AUDIT COMMITTEE RESOLUTION

**ITEM 12.1.1**

**Res No: 02-1221**

**MOVED: Cr Lucas**

**SECONDED: Cr Gillespie**

**That the Audit Committee recommends to Council that it:**

- 1. Receives the 2020/21 Annual Financial Report; and**
- 2. Receives the Audit Opinion for the Year Ended 30 June 2021.**

**CARRIED 3/0**

**13. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**14. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**

Nil

**15. MATTERS TO BE CONSIDERED BEHIND CLOSED DOORS**

Nil

**16. CLOSURE OF MEETING**

The Chairperson closed the meeting at 2.54pm.