




Minutes

Audit Committee

12 December 2023

Confirmation of Minutes

I hereby certify that the Minutes and Attachments of the Audit Committee Meeting held on 12 December 2023 are a true and accurate record of the proceedings contained therein.



Presiding Officer

19/3/24
Date

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SNAPSHOT
Strategic Community Plan
2023-2033



Your Choice. Our Future.

VISION

A globally recognised community of guardians for our unique environment and culture as we pursue innovations for sustainable growth.


GOALS

The goals are organised in five strategic pillars: Social, Natural Environment, Built Environment, Economy, and Governance and Leadership.

SOCIAL

Nurture a friendly, safe and inclusive community spirit.


- Improve local community and visitor experiences.
- Ensure a full suite of services to meet the needs of families and individuals at all ages and stages of life.
- Build community cohesion and connectedness.



GOVERNANCE & LEADERSHIP

Foster open, transparent & accountable leadership, working collaboratively & in partnership with our community & stakeholders.


- Forward-thinking leadership for efficient & sustainable operations.
- Continued focus on transparent, accountable leadership & community & stakeholder engagement.
- Council & administration plan & lead with good governance.



ECONOMY

Enhance a robust, resilient & diversified economy that champions innovation.

- Increase opportunities for smart and sustainable business ideas.
- Establish Exmouth as a vibrant, welcoming and environmentally aware destination.
- Promote Exmouth as a thriving economy based on its regional strength as a global environmental hotspot.



NATURAL ENVIRONMENT

Embrace natural sensitivities and promote positive change.

- Establish Exmouth as a clean and green town.
- Prepare Exmouth for changing environmental conditions.
- Increase awareness of sustainability and environmental issues.



BUILT ENVIRONMENT

Enable sustainable development and infrastructure that meets the needs of the community, visitors and industry.

- Infrastructure and assets are well-managed and maintained.
- Plan and cater for increased population growth.
- Revitalisation and expansion of airport services.



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8. Reports of Officers

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

Election of Presiding Member

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

The position of Chairperson expires at the time of next Ordinary election in October 2025.

Election of Deputy Presiding Member

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

The position of Deputy Chairperson expires at the time of next Ordinary election in October 2025.

8.1 AUDITED FINANCIAL REPORT FOR THE YEAR ENDED JUNE 2023

File Reference	FM.AD.22.23
Reporting Officer	Manager Finance
Responsible Officer	As above
Date of Report	7 December 2023
Applicant/Proponent	Nil
Disclosure of Interest	Nil
Attachments	1. Financial Report for the Year Ended 30 June 2023 2. Audit Opinion for the Year Ended 30 June 2023 3. Nexia Australia / OAG Exit Report for the Year Ended 30 June 2023 4. Transmittal Letter for the Year Ended 30 June 2023

Purpose

1. That Audit Committee receives the 2022/23 Audited Financial Report and Audit Opinion issued by the Office of the Auditor General for recommendation to the Council.

Background

2. In 2023 the Office of Auditor General outsourced the auditing of Council's financials. This was a change as the Auditor General has undertaken the annual audit themselves for the last three years.
3. This year, Nexia Australia was appointed by the Auditor General to undertake the Shire's annual auditing on their behalf for the next three year period.
4. Following receipt of the audit report for the year ended 30 June 2023, 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.
5. Nexia Australia have completed their audit for the financial year ending 30 June 2023 and the Exit Report is attached.

Comment

6. The Auditor General has completed their review of the audited Financial Report for the year ended 30 June 2023 and provided Council with an unqualified audit opinion.
7. The Independent Audit Report did not identify any significant, moderate or minor internal control deficiencies.

Consultation

8. Nexia Australia
9. Office of Auditor General

Statutory Environment

10. Local Government Act 1995 section 6.4(3) & section 5.54(1)

Policy Implications

11. Nil

Financial Implications

12. Nil

Risk Management

Risk	Likelihood	Consequence	Risk Analysis	Mitigation
<i>Performance (operational)</i> 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.
<i>Financial/Compliance</i> 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.

Risk Matrix

Consequence \ Likelihood	Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Catastrophic (5)
Almost Certain (5)	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely (4)	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible (3)	Low (3)	Moderate (5)	Moderate (9)	High (12)	High (15)
Unlikely (2)	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare (1)	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

Alternate Options

13. Nil

Strategic Alignment

14. This item is relevant to the Council's approved Strategic Community Plan and Corporate Business Plan 2023 – 2033.

Governance & Leadership	<p>Foster open, transparent & accountable leadership, working collaboratively and in partnership with our community and stakeholders</p> <p>5.1 Forward-thinking leadership for efficient and sustainable operations</p> <p>5.2 Continued focus on transparent, accountable leadership and community stakeholder engagement</p> <p>5.3 Council and administration plan and lead with good governance</p>
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Voting Requirements

15. Simple Majority

Officers Recommendation	Item 8.1
That the Audit Committee recommends to Council that it:	
1. Receives the 2022/23 Annual Financial Report; and	
2. Receives the Audit Opinion for the Year Ended 30 June 2023.	

AUDIT COMMITTEE RESOLUTION	ITEM 8.1
Res No: 02-1223	
MOVED: Cr Gillespie	
SECONDED: Cr Brooks	
That Council notes the Audit Committee recommendation and resolves to:	
1. Receive the 2022/23 Annual Financial Report; and	
2. Receive the Audit Opinion for the Year Ended 30 June 2023.	
CARRIED 3 /0	
For: Cr Bennett, Cr Brooks, Cr Gillespie	

9. Elected Members Motions of which previous Notice has Been Given

Nil

10. New Business of an Urgent nature introduced by Decision of Meeting

Nil

11. Matters to be considered Behind Closed Doors

Nil

12. Closure of meeting

The meeting was closed at 10.40 am.