



AUDIT COMMITTEE MEETING
MINUTES

26 APRIL 2023

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CITY OF GREATER GERALDTON

**AUDIT COMMITTEE MEETING
TO BE HELD ON WEDNESDAY 26 APRIL 2023 AT 3.00PM
IN THE GREENOUGH ROOM – CIVIC CENTRE**

MINUTES

1 DECLARATION OF OPENING

The meeting was declared open at 3.00 pm by Chairman Mayor Van Styn

2 ATTENDANCE

Present:

Mayor Van Styn
Deputy Mayor Clune
Cr N Colliver

Officers:

R McKim, Chief Executive Officer
P Radalj, Director Corporate Services
R Doughty, Chief Financial Officer
T Machukera, Financial Accountant
M Adam, Minute Secretary

By Invitation: (by video link)

Amit Kambra
Mark Ambrose

Apologies:

Cr Thomas (proxy)

Leave of Absence:

Cr Reymond

3 CONFIRMATION OF PREVIOUS MINUTES

Recommendation: That the minutes of the City of Greater Geraldton Audit Committee meeting held on 14 March 2023 as attached be accepted as a true and correct record of proceedings.

MOVED: Cr Colliver SECONDED Cr Clune

Signed _____ Dated _____

COMMITTEE DECISION

That the minutes of the City of Greater Geraldton Audit Committee meeting held on 14 March 2023 as attached be accepted as a true and correct record of proceedings.

CARRIED 3/0

Signed _____ Dated _____

4 ITEMS FOR AUDIT COMMITTEE REVIEW

| | |
|-------|---|
| AC131 | AUDIT ENTRANCE MEETING WITH OAG AND RSM |
|-------|---|

| | |
|--------------------------|---|
| AGENDA REFERENCE: | D-23-047836 |
| AUTHOR: | R Doughty, Chief Financial Officer |
| EXECUTIVE: | P Radalj, Director Corporate Services |
| DATE OF REPORT: | 11 April 2023 |
| FILE REFERENCE: | GO/11/0020-0025 |
| ATTACHMENTS: | Yes (x1) Audit Planning Memorandum |

EXECUTIVE SUMMARY:

The purpose of this report is to provide the Committee with the Audit Planning Memorandum for the year ending 30 June 2023.

EXECUTIVE RECOMMENDATION:

That the Audit Committee by Simple Majority pursuant to Section 7.1C of the Local Government Act 1995 RESOLVES to:

1. RECEIVE the Audit Planning Memorandum for the year ending 30 June 2023.

PROPONENT:

The proponent is the City of Greater Geraldton.

BACKGROUND:

The Local Government Amendment (Auditing) Act 2017 made legislative changes giving the Auditor General the mandate to audit Western Australian local governments. The Act allows the Auditor General to contract out some or all the financial audits, but all audits remain the responsibility of the Auditor General.

Each year the Office of the Auditor General (OAG) undertake an audit of the City's financial report. The OAG appointed RSM as the contract auditor who will undertake the audits for the period 2020-21 to 2022-23.

The interim audit for the 2022-23 year is scheduled for May 2023, and prior to this an Entrance meeting is required to discuss the Audit Planning Memorandum (draft attached). This document provides detail of the proposed approach by RSM Australia in undertaking the financial audit.

COMMUNITY, ECONOMY, ENVIRONMENT AND LEADERSHIP ISSUES:

Community:

There are no adverse community impacts.

Economy:

There are no adverse economic impacts.

Signed _____ Dated _____

Environment:

There are no adverse environmental impacts.

Leadership:

There are no adverse leadership impacts.

No Officer involved in the preparation of this report has a declarable interest in this matter.

RELEVANT PRECEDENTS:

Each year an audit entrance and exit meeting is held with OAG, the audit committee, and the contract auditor. The previous entrance meeting was 19 April 2022 report AC119.

COMMUNITY/COUNCILLOR CONSULTATION:

There has been no community/councillor consultation.

LEGISLATIVE/POLICY IMPLICATIONS:

Local Government (Audit) regulations 1996, section 16:

An audit committee has the following functions —

- (a) *to guide and assist the local government in carrying out —*
 - (i) *its functions under Part 6 of the Act; and*
 - (ii) *its functions relating to other audits and other matters related to financial management;*
- (b) *to guide and assist the local government in carrying out the local government's functions in relation to audits conducted under Part 7 of the Act;*
- (c) *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;*
- (d) *to monitor and advise the CEO when the CEO is carrying out functions in relation to a review under —*
 - (i) *regulation 17(1); and*
 - (ii) *the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (e) *to support the auditor of the local government to conduct an audit and carry out the auditor's other duties under the Act in respect of the local government;*
- (f) *to oversee the implementation of any action that the local government —*
 - (i) *is required to take by section 7.12A(3); and*

Signed _____ Dated _____

- (ii) *has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and*
- (iii) *has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and*
- (iv) *has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);*
- (g) *to perform any other function conferred on the audit committee by these regulations or another written law.*

FINANCIAL AND RESOURCE IMPLICATIONS:

Provision in the budget is made to undertake the audit.

INTEGRATED PLANNING LINKS:

| | |
|--|--|
| Strategic Direction: Leadership | Aspiration: A strong local democracy with an engaged community, effective partnerships, visionary leadership and well informed decision-making. |
| Outcome 4.2 | Decision making is ethical, informed and inclusive |
| Outcome 4.7 | Council understands its roles and responsibilities and leads by example |

REGIONAL OUTCOMES:

There are no impacts to regional outcomes.

RISK MANAGEMENT:

The audit entrance meeting assists both the Committee and the OAG to undertake the annual financial audit.

ALTERNATIVE OPTIONS CONSIDERED BY CITY OFFICERS:

No alternative options were considered.

NOTED

The Committee Received the Audit Planning Memorandum for the year ending 30 June 2023.

Signed _____ Dated _____

5 FRAUD CONTROL – Nil

6 GENERAL BUSINESS - Nil

7 MEETING CLOSURE

There being no further business, the meeting was declared closed at 3.42 pm

Signed _____ Dated _____
