



## Shire of Cunderdin

### Audit Committee Meeting Minutes

Dear Council Member,

A Meeting of the Shire of Cunderdin Audit Committee was held on Wednesday 18<sup>th</sup> December 2024 in the Cunderdin Shire Council Chambers, Lundy Ave, Cunderdin WA 6407, at 3:30pm.

Stuart Hobley  
**Chief Executive Officer**  
18<sup>th</sup> December 2024

## Table of Contents

<b>1.</b>	<b>Declaration of opening</b> .....	<b>3</b>
<b>2.</b>	<b>Record of Attendance, Apologies and Approved Leave of Absence</b> .....	<b>3</b>
<b>3.</b>	<b>Public Question Time</b> .....	<b>3</b>
<b>4.</b>	<b>Confirmation of the Minutes of Previous Meetings</b> .....	<b>4</b>
	4.1 Confirmation of Minutes of Previous Meetings.....	4
<b>5.</b>	<b>Finance and Administration</b> .....	<b>5</b>
	5.1 Annual Audit Report 2023/2024 Financial Year .....	5
<b>6.</b>	<b>Closure of meeting</b> .....	<b>8</b>

## MINUTES

### 1. Declaration of opening

The Shire President will declare the meeting open at 3.30pm.

The Shire of Cunderdin disclaimer was read aloud by Cr AE (Alison) Harris.

The *Local Government Act 1995* Part 5 Division 2 Section 5.25 and *Local Government (Administration) Regulations 1996* Regulation 13.

“No responsibility whatsoever is implied or accepted by the Shire of Cunderdin 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 working days of this meeting”.

### 2. Record of Attendance, Apologies and Approved Leave of Absence

#### Record of attendances

##### Councillors

Cr AE (Alison) Harris	Shire President
Cr A (Anthony) Smith	Deputy Shire President
Cr B (Bernie) Daly	
Cr TE (Todd) Harris	
Cr NW (Norm) Jenzen	
Cr N (Natalie) Snooke	

##### Apologies

Cr H (Holly) Godfrey

##### On Leave of Absence

##### Staff

Stuart Hobley	Chief Executive Officer
Hayley Byrnes	Deputy Chief Executive Officer
Samantha Pimlott	Governance and Administration Officer

##### Guests of Council

##### Members of the Public

### 3. Public Question Time

Response to previous public questions taken on notice

Declaration of public question time opened at

Declaration of public question time closed at

#### 4. Confirmation of the Minutes of Previous Meetings

##### 4.1 Confirmation of Minutes of Previous Meetings

<b>Location:</b>	Cunderdin
<b>Applicant:</b>	Chief Executive Officer
<b>Date:</b>	20th November 2023
<b>Author:</b>	Hayley Byrnes
<b>Item Approved by:</b>	Stuart Hobley, Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil
<b>File Reference:</b>	Nil
<b>Attachment/s:</b>	Attachment 4.1 - Audit Committee Meeting Minutes 27 <sup>th</sup> August 2024

##### **Proposal**

To confirm the minutes of the meeting held on Tuesday 27<sup>th</sup> August 2024.

##### **Background**

The minutes have been circulated to all Committee members.

##### **Statutory Environment**

Section 5.22 (2) of the *Local Government Act 1995* Section 5.22 (2) requires minutes of all council and committee meetings to be submitted to the next meeting of the council or the committee, as the case requires, for confirmation.

##### **Financial Implications**

Nil.

##### **Resolution 4.1 Audit Committee December 2024**

That the minutes of the Audit Committee meeting held on Tuesday 27<sup>th</sup> August 2024 be confirmed.

Moved: Cr B (Bernie) Daly

Seconded: Cr NW (Norm) Jenzen

Vote – Simple majority

Carried: 6/0

## 5. Finance and Administration

### 5.1 Annual Audit Report 2023/2024 Financial Year

<b>Location:</b>	Shire of Cunderdin
<b>Applicant:</b>	Deputy Chief Executive Officer
<b>Date:</b>	10th December 2024
<b>Author:</b>	Hayley Byrnes
<b>Item Approved by:</b>	Stuart Hoble, Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil
<b>File Reference:</b>	Nil
<b>Attachment/s:</b>	2023-24 Annual Financial Statements 2024 Audit Concluding Memorandum Opinion- Shire of Cunderdin 2024 2023/2024 Annual Report

#### **Proposal/Summary**

The Audit Committee is asked to adopt and then recommend to Council:

1. The adoption of the 2023/24 Annual Financial Statements including the Office of the Auditor Generals Audit Opinion,
2. The accompanying 2024 Audit Concluding Memorandum from Moore Australia, and
3. Arrangements for the holding of an Annual Electors Meeting on Wednesday 12<sup>th</sup> February 2025.
4. The adoption of the 2023/2024 Annual Report.

#### **Background**

Section 7.12A, clause 2, of the *Local Government Act 1995* requires that a local government is to meet with the auditor at least once in each financial year.

Council met with the auditors and staff from the Auditor General's office and Moore Australia via teleconference on the 4<sup>th</sup> of December 2024 to discuss the findings of the 2023/24 Audit.

The *Local Government Act 1995*, sections 5.53 & 5.54 provides for a local government to prepare an Annual Report in each financial year.

The Report is to be received by the local government no later than 31 December after that financial year, however 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.

The Report is to be prepared in accordance with the provisions of the Act and the *Local Government (Financial Management) Regulations 1996*.

#### **Comment**

The Shire of Cunderdin received an unqualified audit report insofar as the financial report for 2023/24 has been completed in accordance with relevant legislation, standards and regulations and "is based on proper accounts and records" and "presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2024 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards".

The interim audit identified three findings that were required to be addressed. These Items were reviewed as part of the Final Audit. Below is an update on the status of the Interim findings as contained in the 2024 Audit Concluding Memorandum, indicating these have been resolved.

Findings	Rating	Update
1. Revenue has not been recognised in accordance with AASB 15	Moderate	Resolved
2. Sundry creditor reconciling item not cleared promptly	Moderate	Resolved
3. Fixed assets reconciliation not performed correctly	Moderate	Resolved

There were “No key internal control deficiency was noted in the final audit of the Shire.”

The *Local Government Act 1995*, section 5.26 provides that Council holds a General Meeting of Electors within 56 days of receiving the Annual Report.

### **Consultation**

Moore Australia  
Office of the Auditor General

### **Statutory Implications**

Local Government Act 1995

#### **7.12A. Duties of local government with respect to audits**

(1) A local government is to do everything in its power to —

(a) assist the auditor of the local government to conduct an audit and carry out the auditor’s other duties under this Act in respect of the local government; and

(b) ensure that audits are conducted successfully and expeditiously.

(2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.

(3) A local government must —

(aa) examine an audit report received by the local government; and

(a) determine if any matters raised by the audit report, require action to be taken by the local government; and

(b) ensure that appropriate action is taken in respect of those matters.

(4) A local government must —

(a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and

(b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

#### 5.27. Electors' general meetings

- (1) *A general meeting of the electors of a district is to be held once every financial year.*
- (2) *A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) *The matters to be discussed at general electors' meetings are to be those prescribed.*

#### 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 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.*

#### 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.*

#### **Policy Implications**

Nil.

#### **Financial Implications**

Nil.

## Strategic Implications

Nil.

### Resolution 5.1 Audit Committee December 2024

That the Audit Committee:

1. Adopt the 2023/24 Financial Report;
2. Receive the Office of the Auditor Generals Audit Opinion and 2024 Audit Concluding Memorandum from Moore Australia for the 2023/24 financial year;
3. Recommend to Council the adoption of the 2023/24 Financial Report, and receipt of the Office of the Auditor Generals Audit Opinion and 2024 Audit Concluding Memorandum from Moore Australia for the 2023/24 financial year; and
4. Recommend to Council that the Annual Electors Meeting be held on Tuesday 11<sup>th</sup> February 2025 in the Shire of Cunderdin Council Chambers at 7pm.
5. Pursuant to section 5.54 of the *Local Government Act 1995*, accepts the Annual Report for the 2023/24 Financial Year.
6. Council thank staff for the work that has been put into provide an unqualified audit report.

Moved: Cr NW (Norm) Jenzen

Seconded: Cr N (Natalie) Snooke

Vote – Simple majority

Carried: 6/0

## **6. Closure of meeting**

There being no further business the Shire President is to declare the meeting closed at 3.41 pm.