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**Minutes
FOR
AUDIT COMMITTEE MEETING
Wednesday 11 December 2024**

**Council Chambers
Lot 66 Railway Street
Trayning WA 6488**

Commencement: 3:45pm

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Signed

A handwritten signature in black ink, appearing to be 'J. Merrick', written in a cursive style.

John Merrick
Acting Chief Executive Officer

PREFACE

When the Chief Executive Officer approves these Minutes for distribution they are in essence "Unconfirmed" until the following Meeting, where the Minutes will be confirmed subject to any amendments made by the members of the Committee

The "Confirmed" Minutes are then signed off by the Presiding Person.

UNCONFIRMED MINUTES

These minutes were approved for distribution on 11 December 2024.



John Merrick

ACTING CHIEF EXECUTIVE OFFICER

CONFIRMED MINUTES

These minutes were confirmed at a meeting held on 11 December 2024.

Signed:



Note: The Presiding Member at the meeting at which the minutes were confirmed is the person who signs above.

MINUTES

Audit Committee of the Trayning Shire Council,
held in the Council Chambers, Lot 66 Railway Street, Trayning,
on 11 Wednesday December 2024, commencing at 3.45 pm

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1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Chairperson, Cr MA Brown, welcomed all Members, Staff declaring the meeting open at 3:53 pm.

2 RECORD OF ATTENDANCE

COMMITTEE MEMBERS

Cr MA Brown (President)
Cr CL Marchant (Deputy President)
Cr PM Barnes
Cr CF Harken
Cr ME Leslie
Cr ML McHugh
Cr DA Naughton

STAFF

Mr John Merrick (Acting Chief Executive Officer)
Ms Belinda Taylor (Manager of Corporate Services)
Mr Paul Healy (Manager of Works)

3 MINUTES OF MEETINGS

Background

The Audit Committee Minutes of the previous meeting held 7 February 2024 have been circulated to all Councillors.

Officer Recommendation/ Committee Decision

Moved Cr CL Marchant

Seconded Cr ME Leslie

That the minutes of the Audit Committee Meeting held on 7 February 2024 are a true and correct record of the proceedings.

Resolution 12-2024.154

Carried 7/0

For Cr Marchant, Cr Leslie, Cr Harken, Cr Brown, Cr McHugh, Cr Naughton, Cr Barnes

4 BUSINESS AS NOTIFIED

4.1 Annual Financial Report 2023/2024

Date of Report:	4 December 2024
Proponent:	N/A
File Ref:	3.2.6.4 – Annual Report
Officer:	John Merrick Acting Chief Executive Officer
Officer's Disclosure of Interest:	Nil
Attachments:	4.1 Annual Financial Statements Including Auditors Report 4.1b Final Management Letter 30 June 2024 4.1c Draft Annual Report
Voting Requirements:	Simple Majority

Purpose of Report

The Audit Committee is requested to examine the 2023/2024 Annual Financial Report which includes the Audit Opinion, for the year ending 2023/2024 and recommend its adoption by Council.

Background

The purpose and responsibilities of the Audit Committee is outlined in Part 7 of the Local Government Act 1995.

One of the Audit Committee's responsibilities is to examine the reports of the auditor. The committee would then determine if any matters raised in the reports require action to be taken by the local government and to ensure that appropriate action is implemented. The Audit Committee is to receive and authorise a report relating to the audit prepared by the Chief Executive Officer that is subsequently to be sent to the Minister.

This report outlines actions intended to be undertaken in relation to matters identified by the auditor.

Consultation

The completion of the annual financial report and audit required staff to undertake extensive consultation with the audit staff and no further consultation is required.

Statutory Environment

Local Government Act 1995, Section 7.9 requires the Auditor to examine the accounts and annual financial report by 31 December following the end of the financial year.

Local Government Act 1995, Section 7.12A sets out the requirements for local governments in respect to audits. This includes the need to prepare a report to the Minister within 3 months of receiving the audit report if the auditor identifies any items, it considers significant.

Local Government (Audit) Regulations 1996, section 10 requires the audit report to be forwarded to the Audit Committee within 30 days of completing the audit.

Local Government (Audit) Regulations 1996, section 16 describes the functions of the audit committee.

Policy Implications

The Shire's Accounting Policies are included in the notes to the Financial Statements.

Financial Implications

The Office of the Auditor General has not provided an invoice of costs for performing the audit at this time. There has been significant over budget expenditure as a result of having to engage the Shire's finance contractors to redo the interim audit and Drykirkness' duplication of requests for information.

There will be costs associated with holding an Audit Committee Meeting and the Electors General Meeting.

Strategic Implications

There are no strategic implications relevant to the adoption of the Annual Report. Actions to address the findings of the auditors may have an impact on future versions of the Long-Term Financial Plan and the Asset Management Plan.

Environmental Implications

There are no significant environmental implications.

Officer's Comment

The auditors completed the audit for the financial year ended 30 June 2024 and issued the Audit Report on 3 December 2024.

The Auditor reported no matters indicating non-compliance in the Audit Report. A 'Management Letter' has been provided by the Auditor, which identified a number of findings identified during the final audit, a copy of which is attached and includes comments from the Chief Executive Officer.

Officer Recommendation/ Committee Decision

Moved Cr DA Naughton

Seconded Cr CF Harken

The Audit Committee recommends that Council

- 1) Accept the Shire of Trayning Annual Report that includes the Audited Financial Statements and Auditors Report for the year ending 30 June 2024.
- 2) Endorse the content of the Officer's Comment in this agenda item as the Shire of Trayning's report to the Minister.
- 3) Hold an Electors' General Meeting at 6:00 pm on Wednesday 19 February 2024 at the Shire Council Chambers.

Resolution 12-2024.155

Carried 7/0

For Cr Harken, Cr Brown, Cr Leslie, Cr McHugh, Cr Marchant, Cr Naughton, Cr Barnes

5 URGENT BUSINESS BY DECISION OF MEETING

Nil

6 MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

7 NEXT MEETING

As required

8 CLOSURE OF MEETING

There being no further business, the Shire President thanked all Councillors and Staff for their attendance and declared the meeting closed at 3:57 pm.