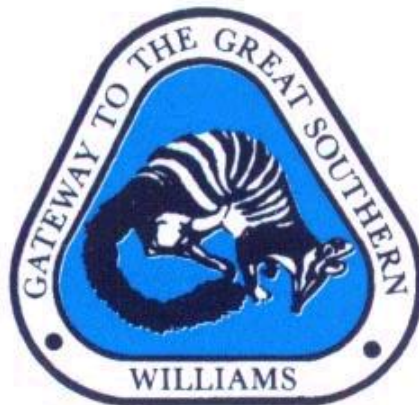


SHIRE OF WILLIAMS

***MINUTES AUDIT COMMITTEE MEETING
HELD ON TUESDAY 12 NOVEMBER 2019***



***2018-2019 ANNUAL
FINANCIAL REPORT and
AUDIT REVIEW***



MINUTES – AUDIT COMMITTEE MEETING HELD 12 NOVEMBER 2019

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SEPARATE DOCUMENTS

1. Minutes
2. 2018-2019 Annual Financial Report
3. Completion Report
4. Independent Auditor's Report



SHIRE OF WILLIAMS

BROOKING STREET, WILLIAMS, WESTERN AUSTRALIA.

OFFICE HOURS: MONDAY TO FRIDAY: 8.30 a.m. to 5.00 p.m.

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All communications to be addressed to the Chief Executive Officer, P.O. Box 96, Williams, W.A. 6391.

Your Ref:

Our Ref:

NOTICE OF MEETING

You are respectfully advised that the next Audit Committee Meeting will be held in the Williams Community Resource Centre at 10.00 am Tuesday, 12 November 2019.

Yours faithfully

Geoff McKeown
Chief Executive Officer



DISCLAIMER

No responsibility whatsoever is implied or accepted by the Shire of Williams for any act, omission or statement or intimation occurring during Council or Committee meetings. The Shire of Williams disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings. Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a licence, any statement or intimation of approval made by a member or officer of the Shire of Williams during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Williams. The Shire of Williams warns that anyone who has any application lodged with the Shire of Williams must obtain and should only rely on written confirmation of the outcome of the application, and any conditions attaching to the decision made by the Shire of Williams in respect of the application.



AGENDA

1.0 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The President, Cr Logie declared the meeting open at 10.00am.

2.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

(PREVIOUSLY APPROVED)

Cr Jarrad Logie President

Cr Robert Baker

Cr Simon Harding

Geoff McKeown Chief Executive Officer

Cara Ryan Manager of Finance

Marcia Johnson Butler Settineri Audit

Subah Gunalan Office of the Auditor General (via teleconference)

Apologies

Cr Gilbert Medlen

3.0 PUBLIC QUESTION TIME

4.0 PETITIONS / DEPUTATIONS / PRESENTATIONS

Ms Marcia Johnson, Manager Audit, Butler Settineri Audit will be presenting the Auditor's Management Letter and discussing the Audit Report for the year ending 30 June 2019. Ms Subah Gunalan, Office of the Auditor General will attend the meeting via teleconference.

5.0 DECLARATIONS OF INTEREST

DECLARATION OF INTEREST	
Name / Position	
Item No. / Subject	
Type of Interest	



6.0 AUDIT COMMITTEE MEETING HELD 21 AUGUST 2019

6.1 CONFIRMATION OF MINUTES OF THE AUDIT COMMITTEE MEETING HELD 21 AUGUST 2019

Officer's Recommendation

That the Minutes of the Audit Committee Meeting held on 21 August 2019, as previously circulated, be confirmed as a true and accurate record.

Committee Decision

Harding/Baker

That the Minutes of the Audit Committee Meeting held on 21 August 2019, as previously circulated, be confirmed as a true and accurate record.

Carried 3/0

7.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

8.0 REPORTS



8.1 CHIEF EXECUTIVE OFFICER REPORT

8.1.1 PRESENTATION OF THE 2018-2019 ANNUAL FINANCIAL REPORT, COMPLETION REPORT AND INDEPENDENT AUDITOR'S REPORT

File Reference	4.22.00
Statutory Reference	<i>Local Government Act 1995</i>
Author & Date	Geoff McKeown 8 November 2019
Attachment	Appendix 1 2018-2019 Annual Financial Report, Appendix 2 Completion Report, Appendix 3 Draft Opinion – Shire of Williams – For year ended 30 June 2019

Purpose

To consider and review the Audit Report of the Annual Financial Report for the year ending 30 June 2019 and address any issues presented in the report and recommend to Council any matters that require action to be taken.

Background

Following proclamation of the *Local Government Amendment (Auditing) Act 2017*, the Auditor General has become responsible for the annual financial report audit of the Shire of Williams.

The Auditor General contracted Butler Settineri Audit to perform the Shire of Williams annual financial report audit for the year ending 30 June 2019. The audit procedure has been conducted under the direction of the Auditor General, who retains responsibility for forming the audit opinion and issuing the Audit Report to the Shire.

Comment

The attached Completion Report, **Appendix 2**, includes matters for consideration by the Audit Committee and subsequently by Council. The Executive Summary includes the following:

- Butler Settineri (Audit) Pty Ltd were appointed as the contract auditor by the Office of the Auditor General for the year ended 30 June 2019;
- Butler Settineri (Audit) Pty Ltd have completed the external statutory audit for the year ended 30 June 2019 as contract auditor on behalf of the Office of the Auditor General;
- No sign of any unresolved issues;
- We intend to recommend to the Auditor General to issue an unqualified audit opinion; and
- No outstanding matters apart from the sign off of the financial report and management representation letter.

The Office of the Auditor General has provided a draft Opinion relating to the Independent Auditor's Report, **Appendix 3**. Matters contained in this document are also for consideration by the Audit Committee and subsequently by Council.



Financial Implications

Nil

Strategic Implications

This item aligns with the community’s vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017-2032. Specifically it relates to the following strategies:

CL 2.2 Maintain accountability, transparency and financial responsibility.

Voting Requirements

Simple Majority

Officer’s Recommendation

That the Audit Committee receives the 2018-2019 Annual Financial Report, including the Audit Completion Report and Independent Auditor’s Report as presented. Further, the Audit Committee recommends to Council that it endorse the 2018-2019 Annual Financial Report and note the Audit Completion Report and Independent Auditor’s Report.

Committee Decision

Harding/Baker

That the Audit Committee receives the 2018-2019 Annual Financial Report, including the Audit Completion Report and Independent Auditor’s Report as presented. Further, the Audit Committee recommends to Council that it endorse the 2018-2019 Annual Financial Report and note the Audit Completion Report and Independent Auditor’s Report.

Carried 3/0

9.0 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING.

10.0 INFORMATION SESSION

11.0 CLOSURE OF MEETING

Cr Logie declared the meeting closed at 10.26am.