



Shire of
Peppermint Grove

AUDIT COMMITTEE MEETING

MINUTES

This meeting is not open to the public. All recommendations of this committee are referred to council.

HELD ON THE

11th APRIL 2023

COMMENCING AT 4.30PM



Shire of Peppermint Grove

AUDIT GOVERNANCE AND RISK MANAGEMENT COMMITTEE MEETING MINUTES

11 April 2023

1 DECLARATION OF OFFICIAL OPENING

A 4.30pm, the Presiding Member declared the meeting open.

2 RECORDING OF ATTENDANCE, APOLOGIES AND LEAVES OF ABSENCE

2.1 ATTENDANCE

Shire President	Cr R Thomas
Deputy Shire President (Presiding Member)	Cr C Hohnen
Elected Member	Cr D Jackson (from 4.32pm)
Elected Member	Cr P Dawkins
Elected Member (Observer)	Cr D Horrex
Chief Executive Officer	Mr D Burnett
Manager Corporate and Community Services	Mr M Costarella
Senior Finance & Rates Officer	Mr K Viskovich

2.2 GUESTS

Office of Audit General	Suraj Karki Assistant Director, Financial Audit
External Auditor	Marius van der Merwe, Dry Kirkness



2.3 APOLOGIES

Elected Member

Cr P Macintosh

2.4 LEAVES OF ABSENCE

Nil

3 DECLARATIONS OF INTEREST

Councillors / Staff are reminded of the requirements of section 5.65 of the Local Government Act 1995, to disclose any interest during the meeting when the matter is discussed, and also of the requirement to disclose an interest affecting impartiality under the Shire's Code of Conduct. Councillors / staff are required to submit declarations of interest in writing on the prescribed form.

3.1 FINANCIAL INTEREST

A declaration under this section 5.60 of the Act requires that the nature of the interest must be disclosed. Consequently a member who has made a declaration must not preside, participate in, or be present during any discussion or decision making procedure relating to the matter the subject of the declaration.

Other members may allow participation of the declarant if the member further discloses the extent of the interest and the other members decide that the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.

3.2 PROXIMITY INTEREST

A declaration under this section 5.60 of the Act requires that the nature of the interest must be disclosed. Consequently a member who has made a declaration must not preside, participate in, or be present during any discussion or decision making procedure relating to the matter the subject of the declaration.

Other members may allow participation of the declarant if the member further discloses the extent of the interest and the other members decide that the interest is trivial or insignificant or is common to a significant number of electors or ratepayers.

3.3 IMPARTIALITY INTEREST

Councillors and staff are required (Code of Conduct), in addition to declaring any financial interest, to declare any interest that might cause a conflict. The member / employee is also encouraged to disclose the nature of the interest. The member / employee must consider the nature and extent of the interest and whether it will affect their impartiality. If the member /



employee declares that their impartiality will not be affected then they may participate in the decision making process.

3.4 INTEREST THAT MAY CAUSE A CONFLICT

Councillors and staff are required (Code of Conduct), in addition to declaring any financial interest, to declare any interest that might cause a conflict. The member / employee is also encouraged to disclose the nature of the interest. The member / employee must consider the nature and extent of the interest and whether it will affect their impartiality. If the member / employee declares that their impartiality will not be affected then they may participate in the decision making process.

3.5 STATEMENT OF GIFTS AND HOSPITALITY

Councillors and staff are required (Code of Conduct), to disclose gifts and acts of hospitality which a reasonable person might claim to be a conflict of interest. Gifts and acts of hospitality which exceed that amount of prescribed by regulation are to be recorded in the Councils Gift Register.

4 ANNOUNCEMENTS BY THE PRESIDING MEMBER (WITHOUT DISCUSSION)

Nil

5 CONFIRMATION OF MINUTES

5.1 AUDIT COMMITTEE MEETING 14 MARCH 2023

OFFICER RECOMMENDATION/COMMITTEE DECISION – ITEM 5.1

Moved: Cr Thomas

Seconded: Cr Hohnen

That the Minutes of the Audit Committee Meeting, of the Shire of Peppermint Grove held in the Council Chambers on 14 March 2023 be confirmed as a true and accurate record.

CARRIED 4/0



6.OFFICER REPORTS

6.1 2022-2023 Entrance Meeting with the OAG and External Auditor

ATTACHMENT DETAILS

<u>Attachment No</u>	<u>Details</u>
The Attachments were tabled at the meeting	<ul style="list-style-type: none"> • Timetable for the 2022/23 Annual Audit • Dry/ Kirkness Audit Planning Summary

Voting Requirement	Simple Majority
Subject Index	Financial management Audit
Disclosure of any Interest	Nil
Responsible Officer	Michael Costarella, Manager Corporate & Community Services

PURPOSE OF REPORT

The purpose of this report is for Marius van der Merwe, Dry Kirkness and Suraj Karki Assistant Director, Financial Audit, Office of Auditor General to provide a presentation on the audit processes for the 2022/23 financial year.

SUMMARY AND KEY ISSUES

A presentation will be provided for the information of the Audit, Governance and Risk Management Committee prior to the commencement of the 2022/23 Audit including any matters relating to the Library Management and Joint Venture.

BACKGROUND

The meeting with the representatives is a requirement of the Audit regulations and will provide information on the requirement of the Audit and details of the audit processes.

CONSULTATION

There has been no specific consultation undertaken in respect to this matter.

STRATEGIC IMPLICATIONS

There are no Strategic Implications identified at this time.

POLICY IMPLICATIONS

Financial Management Policies.



STATUTORY IMPLICATIONS.

Local Government (Financial Management) Regulations 1996

FINANCIAL IMPLICATIONS

There are no Financial Implications identified at this time.

ENVIRONMENTAL IMPLICATIONS

There are no Environmental Implications identified at this time.

SOCIAL IMPLICATIONS

There are no Social Implications identified at this time.

OFFICER COMMENT

The presentation will be conducted by Marius and Suraj and it will provide information for the Committee to understand the process and timeframe for the 2022/23 Financial year audit.

OFFICER RECOMMENDATION/COMMITTEE DECISION – ITEM NO.6.1

Moved: Cr Dawkins

Seconded: Cr Hohnen

That Council notes the entrance meeting presentation provided by representatives of Dry Kirkness and the Office of the Auditor Generals’ Office.

CARRIED 4/0

7. CLOSURE

There being no further business, the meeting closed at 5.12pm.

Confirmed in Peppermint Grove this 12 day of December 2023

PRESIDING MEMBER