

Shire of Lake Grace

Audit Committee Meeting

MINUTES

18 December 2024

Meeting Commencing at 3:00pm



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SHIRE OF LAKE GRACE

Minutes of the Audit Committee Meeting held at Council Chambers, 1 Bishop Street, Lake Grace, WA on Wednesday 18 December 2024.

1.0 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Chairperson of the Audit Committee opened the meeting at 3.00 pm.

2.0 ACKNOWLEDGEMENT OF COUNTRY

I wish to acknowledge the traditional Custodians of the land on which we meet today, and pay my respects.

I extend that respect to Aboriginal and Torres Strait Islander peoples here today

3.0 RECORD OF ATTENDANCE/APOLOGIES/ LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Present

Cr L Armstrong	Chairperson
Cr B Hyde	
Cr R Lloyd	
Mr P Stoffberg	

In Attendance

Mr A George	Chief Executive Officer
Mr A Wooldridge	Deputy Chief Executive officer
Mrs T Hall	Manager Corporate Services
Mr C Elefsen	Manager Infrastructure Services

Apologies

Cr S Hunt

Observers/Visitors

Nil

4.0 RESPONSE TO PREVIOUS PULIC QUESTIONS TAKEN ON NOTICE

Nil

5.0 PUBLIC QUESTION TIME

Nil

6.0 PETITIONS/DEPUTATIONS/PRESENTATIONS

Nil

7.0 NOTATIONS OF INTEREST

7.1 DECLARATIONS OF FINANCIAL INTEREST – LOCAL GOVERNMENT ACT 1995 SECTION 5.60A

Nil

7.1 DECLARATIONS OF PROXIMITY INTEREST – LOCAL GOVERNMENT ACT 1995 SECTION 5.60B

Nil

7.1 DECLARATIONS OF IMPARTIALITY INTEREST – ADMINISTRATION REGULATIONS 1996 SECTION 34C

Nil

8.0 ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

Nil

9.0 CONFIRMATION OF MINUTES

9.1 AUDIT COMMITTEE MEETING – 27 MARCH 2024

RECOMMENDATION / RESOLUTION

Moved: P Stoffberg
Seconded: Cr Lloyd

That the minutes of the Audit Committee Meeting of Council held on 27 March 2024 be confirmed as a true and accurate record.

CARRIED 4/0

10.0 REPORTS

10.1 2023/2024 ANNUAL FINANCIAL REPORT AND AUDITOR'S REPORT

Applicant:	Internal Report
File No.	0274
Attachments:	<ul style="list-style-type: none"> • 2023 / 2024 Annual Financial Statements • OAG Audit Opinion/Report • Management Letter
Author:	Mrs Tegan Hall – Manager Corporate Services
Disclosure of Interest	Nil
Date of Report	12 December 2024
Senior Officer	Mr Alan George - Chief Executive Officer

Summary

The purpose of this item is for the Audit Committee to recommend that Council accept the Auditors report and Annual Report for the year ended 30 June 2024, and to set a date for the Annual General Meeting of Electors.

Background

The Shire's auditors AMD undertook the annual site visit to Lake Grace between 7 and 9 October 2024, with follow up work completed electronically throughout October and November. The exit meeting was held with the Office of the Auditor General and AMD on Wednesday 27 November, and the final audit opinion report was signed off by the OAG on 2 December.

Section 5.54 of the *Local Government Act 1995 Acceptance of Annual Reports* requires an Annual Financial Statement to be accepted by Council by 31 December in each year, unless the Auditors Report is not available in time. The *Local Government Act 1995* Section 5.54(2) requires that if the Annual Report is not accepted by the Local Government by 31 December, then it must be presented within two months of the Auditors report becoming available.

Comment

The completion of the audit report confirms all figures for the 2023/24 year including the carried forward position as at 30 June 2024.

The audit management report has made two findings and recommendations as detailed below:

- The CEO'S Regulation 17 Review as required by Regulation 17(1) of the Local Government (Audit) Regulations 1996 was due June 2024, however this has not yet been conducted. Recommend Regulation 17 Review be conducted every three years to ensure compliance with the Local Government (Audit) Regulations 1996, Regulation 17(1).

- Audit procedures identified three employees who had accrued in excess of eight weeks annual leave as at 30 June 2024. Recommend the Shire continue to manage and monitor the excessive annual leave balances to reduce the liability, risk of business interruption and potential fraud.

Once Council accepts the Auditor’s Report and Annual Report it needs to determine a date for the Annual General Meeting of Electors. The CEO is required to provide sufficient public notice of the availability of the Auditor’s Report and Annual Report, and the date of this Electors AGM. Section 5.27 of the Local Government Act requires the meeting to be held on a day selected by the local government not more than 56 days after the local government accepts the annual report for the previous financial year. Assuming Council accepts the annual report at our December meeting, the latest date for the Annual General Meeting of Electors would be Wednesday 12 February 2025.

Statutory Implications

Local Government Act 1995

- Section 5.53 Annual Reports
- Section 5.54 Acceptance of Annual Reports
- Section 5.55 Notice of Annual Reports
- Section 5.55A Publication of Annual Reports

Policy Implications

Nil

Consultation

- Internal Alan George, Chief Executive Officer
 Shire finance and administration staff
- External AMD (contract Auditors appointed by OAG)
 Office of Auditor General

Financial Implications

Nil

Strategic Implications

This item aligns with Aspire 2033 - Shire of Lake Grace Strategic Community Plan

Leadership Objective - Strong governance and leadership, demonstrating fair and equitable community values		
Outcome	8	A strategically focused, unified Council functioning efficiently
Strategies	8.1	Provide informed leadership on behalf of the community
	8.2	Promote and advocate for the community and district
	8.3	Provide strategic leadership and governance
	8.4	Provide timely communications on all Council activities to community
Outcome	9	An efficient and effective organisation

Strategies	9.1	Maintain accountability and financial responsibility through effective planning
	9.2	Comply with statutory and legislative requirements
	9.3	Provide a positive and safe workplace
	9.4	Establish and maintain community endorsed levels of service across all functions of Council

Voting Requirement

Absolute majority required

RECOMMENDATION / RESOLUTION

Moved: Cr Hyde
Seconded: P Stoffberg

That the Audit Committee recommends Council:

1. Accept the Annual Financial Report for the 2023/2024 financial year in accordance with sections 5.53 and 5.54 of the *Local Government Act 1995*;
2. Authorise the Chief Executive Officer to give local public notice of the availability of the Shire of Lake Grace 2023/24 Annual Report from Friday 20 December 2024, in accordance with Section 5.55 of the Local Government Act 1995

CARRIED 4/0

11.0 CLOSURE

There being no further business, the Presiding Member closed the meeting at 3.05pm.

12.0 CERTIFICATION

I, Leonard Armstrong, certify that the minutes of the Meeting held on Wednesday 18 December 2024 as shown were confirmed as a true record of the meeting.

Signature

Date