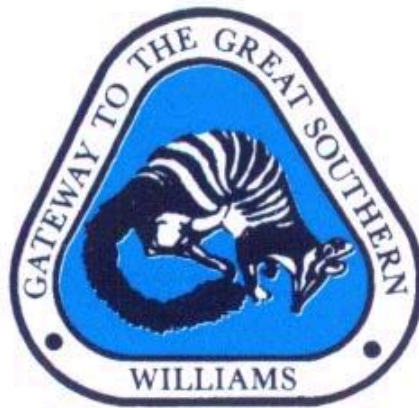


# ***SHIRE OF WILLIAMS***

***MINUTES AUDIT COMMITTEE MEETING HELD ON  
MONDAY 17TH OCTOBER 2016***



## ***ACCEPTANCE OF ANNUAL FINANCIAL REPORT***



## MINUTES – AUDIT COMMITTEE MEETING HELD 17<sup>TH</sup> OCTOBER 2016

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### **SEPARATE DOCUMENTS**

1. Minutes
2. 2015/2016 Annual Report



## SHIRE OF WILLIAMS

BROOKING STREET, WILLIAMS, WESTERN AUSTRALIA.

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

TELEPHONE (08) 9885 1005 FACSIMILE (08) 9885 1020 EMAIL [shire@williams.wa.gov.au](mailto:shire@williams.wa.gov.au)

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 Council Chambers at 1.30pm Monday 17<sup>th</sup> October 2016.

Yours faithfully

**Geoff McKeown**  
**Chief Executive Officer**



## DISCLAIMER

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# AGENDA

## 1.0 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The President declared the meeting open at 1.33pm.

## 2.0 RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

(PREVIOUSLY APPROVED)

Cr John Cowcher      President  
Cr Peter Paterson

Geoff McKeown                      Chief Executive Officer  
Cara Ryan                              Manager of Finance  
Marius van der Merwe              Auditor - Butler Settineri

### Apologies

Cr Gilbert Medlen

## 3.0 PUBLIC QUESTION TIME

## 4.0 PETITIONS / DEPUTATIONS / PRESENTATIONS

The President welcomed Marius van der Merwe from Butler Settineri who is engaged by Council as the Shire's Auditor.

Mr van der Merwe discussed the following topics:

1. Auditor's responsibilities and auditing of the Annual Financial Report.
2. The Shire's Current Ratio and the long term financial plan can be used to ensure the industry benchmark is achieved.
3. Fraud and Council's procedures and responsibilities to limit opportunities.
4. Road Valuations and in particular the reason surrounding the adjustment of last year's financial figures

## 5.0 DECLARATIONS OF INTEREST

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



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## 6.0 AUDIT COMMITTEE MEETING HELD 16<sup>TH</sup> MARCH 2016

### 6.1 CONFIRMATION OF AUDIT COMMITTEE MEETING HELD 16<sup>TH</sup> MARCH 2016

**Officer's Recommendation**

That the Minutes of the Audit Committee Meeting held on 16<sup>th</sup> March 2016, as previously circulated, be confirmed as a true and accurate record.

**Committee Decision**

***Paterson/Cowcher***

That the Minutes of the Audit Committee Meeting held on 16<sup>th</sup> March 2016, as previously circulated, be confirmed as a true and accurate record.

***CARRIED 2/0***

## 7.0 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

## 8.0 REPORTS



## 8.1 MANAGER OF FINANCE REPORT

### 8.1.1 ACCEPTANCE OF 2015/16 ANNUAL FINANCIAL REPORT

<b>File Reference</b>	4.23.15
<b>Author and Date</b>	Geoff McKeown 12 <sup>th</sup> October 2016
<b>Attachment</b>	2015/16 Annual Financial Report

#### Background

The 2015/16 Annual Financial Report has been prepared and submitted to the Shire's Auditor, Mr Marius van der Merwe – Butler Settineri, for review in conjunction with the conduct of the annual audit.

#### Comment

Mr van der Merwe visited during September 2016 to conduct the annual audit for the 2015/16 financial year. Following on from that visit, the Manager of Finance provided further information to complete the audit.

The Audit Committee now has the opportunity to meet with the Auditor and discuss any issues arising from the audit, and recommend to Council the adoption of the Annual Financial Report.

The Annual Financial Report will be included in the Annual Report that is proposed to be adopted by Council at its October Ordinary Meeting.

#### Financial Implications

Detail of the financial performance of the Shire is contained in the Annual Financial Report for the year under review.

#### Statutory Reference

Section 6.4 *Local Government Act 1995* states a local government is to prepare an annual financial report for the preceding financial year and by 30 September following each financial year submit it to its auditor.

Regulation 51 *Local Government (Financial Management) Regulations 1996* states that after the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration and submit a copy of the report to the Department of Local Government and Communities within 30 days of the receipt by the local government's CEO of the auditor's report.

#### Voting Requirements

Simple Majority



**Officer's Recommendation**

That the Audit Committee accepts the 2015/16 Annual Financial Report and recommends its inclusion in the Annual Report to be adopted by Council. Further, the Audit Committee notes the Auditor's comments in relation to the Annual Financial Report.

**Committee Decision**

*Paterson/Cowcher*

That the Audit Committee accepts the 2015/16 Annual Financial Report and recommends its inclusion in the Annual Report to be adopted by Council. Further, the Audit Committee notes the Auditor's comments in relation to the Annual Financial Report.

**CARRIED 2/0**

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

**10.0 INFORMATION SESSION**

**11.0 CLOSURE OF MEETING**

The President declared the meeting closed at 3.33pm.