



MINUTES

Audit Committee

19 November 2024

CONFIRMATION OF MINUTES

These Minutes have been CONFIRMED by the Committee as the official record for the Shire of Gingin's Audit Committee meeting held on Tuesday 19 November 2024.

Councillor Linda Balcombe
CHAIRPERSON

Date of Confirmation: _____

ACKNOWLEDGEMENT OF COUNTRY



The Shire of Gingin would like to acknowledge the Yued people who are the traditional custodians of this land. The Shire would like to pay respect to the Elders past, present and emerging of the Yued Nation and extend this respect to all Aboriginal people. The Shire also recognises the living culture of the Yued people and the unique contribution they have made to the Gingin region.

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1 DECLARATION OF OPENING

The CEO declared the meeting open at 1:31 pm and welcomed all in attendance.

2 RECORD OF ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE

2.1 ATTENDANCE

Councillors – Linda Balcombe (President), Frank Johnson, Frank Peczka and Andrea Vis

Staff – Scott Wildgoose (Chief Executive Officer), Les Crichton (Executive Manager Corporate and Community Services), Karina Leonhardt (Manager Corporate Services), Alarna Richards (Coordinator Financial Planning and Reporting) and Lee-Anne Burt (Coordinator Governance/Minute Officer)

Guests - Robert Hall (Dry Kirkness) and Zoey Chu (Office of the Auditor General)

Observers - Nil

2.2 APOLOGIES

Cr Lincoln Stewart

2.3 LEAVE OF ABSENCE

Nil

3 ELECTION OF CHAIRPERSON AND DEPUTY CHAIRPERSON

3.1 ELECTION OF CHAIRPERSON

As a consequence of the resignation of the previous Audit Committee Chairperson, Cr Wayne Fewster, from Council it is necessary for the Committee to elect a new Chairperson as the first item of business at this meeting.

Nominations will be called for and voted on at the meeting. Ballot papers will be circulated at the meeting if more than one nomination per vacancy is received for the position of Chairperson.

Statutory Environment

Section 5.12 of the *Local Government Act 1995* (the Act) requires that committees of Council must appoint a Presiding Member in accordance with Schedule 2.3 of the Act. Schedule 2.3 deals with the manner in which mayors, presidents, deputy mayors and deputy presidents are elected by the Council and specifies that such election must be conducted on the basis of optional preferential voting. That being the case, the optional preferential voting system must also be utilized to elect a Chairperson for the Audit Committee.

Committees may also appoint a Deputy Presiding Member, but if they choose to do so then the appointment must also be made in accordance to Schedule 2.3.

The Terms of Reference adopted by Council for its Audit Committee specify that the members of a group are to elect a presiding member from amongst themselves at the first meeting of the group, and at each subsequent first meeting following an ordinary local government election.

Election Process

The CEO advised that he had received a nomination from Cr Linda Balcombe (President) nominating herself for the position of Audit Committee Chairperson. The CEO then called for further nominations.

There being no further nominations, Cr Balcombe was declared elected unopposed as the Audit Committee Chairperson and assumed the Chair at 1:33pm.

3.1 ELECTION OF DEPUTY CHAIRPERSON

Cr Peczka was elected as the Deputy Chairperson of the Audit Committee following the 2023 local government elections.

In the event that Cr Peczka nominates for, and is elected to, the position of Chairperson, then the Committee may either elect a new Deputy Chairperson or resolve not to elect a Deputy Chairperson.

If an election for the position of Deputy Chairperson is to be held, then nominations will be called for and voted on at the meeting. Ballot papers will be circulated at the meeting if more than one nomination per vacancy is received for the position of Deputy Chairperson.

Statutory Environment

Although there is no requirement for committees to appoint a Deputy Chairperson, Section 5.12 of the *Local Government Act 1995* (the Act) specifies that if they choose to do so then the appointment must be made in accordance with Schedule 2.3.

Election Process

It was not necessary to conduct an election for the position of Deputy Chairperson. Cr Peczka remains in the office of Audit Committee Deputy Chairperson.

4 DISCLOSURES OF INTEREST

Nil

5 CONFIRMATION OF MINUTES

COUNCIL RESOLUTION/OFFICER RECOMMENDATION

MOVED: Councillor Johnson **SECONDED:** Councillor Peczka

That the Minutes of the Audit Committee meeting held on 16 April 2024 be confirmed as a true and accurate record.

CARRIED UNANIMOUSLY
4 / 0

FOR: *Councillor Balcombe, Councillor Johnson, Councillor Peczka and Councillor Vis*
AGAINST: *Nil*

6 OFFICERS' REPORTS

6.1 FINANCIAL REPORT AND AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024

File	FIN/25
Author	Karina Leonhardt – Manager Corporate Services
Reporting Officer	Les Crichton - Executive Manager Corporate and Community Services
Refer	Nil
Appendices	<ol style="list-style-type: none"> 1. Audit Exit Meeting Agenda [6.1.1 - 1 page] 2. Annual Audit Completion Report - 30 June 2024 [6.1.2 - 15 pages] 3. Independent Auditors Report (Draft) - 30 June 2024 [6.1.3 - 3 pages] 4. Annual Financial Report - 30 June 2024 [6.1.4 - 42 pages] 5. Final Management Letter - 30 June 2024 [6.1.5 - 7 pages]

DISCLOSURES OF INTEREST

Nil

VOTING REQUIREMENTS - SIMPLE MAJORITY

COUNCIL RESOLUTION/OFFICER RECOMMENDATION

MOVED: Councillor Johnson **SECONDED:** Councillor Vis

That the Committee:

1. Receive the 2023/24 Annual Audit Completion Report and 2023/24 Management Report; and
2. Recommend that Council accept the Annual Financial Report and Independent Auditor's Report on the audit of the Annual Financial Report for the year ended 30 June 2024.

CARRIED UNANIMOUSLY
4 / 0

FOR: *Councillor Balcombe, Councillor Johnson, Councillor Peczka and Councillor Vis*

AGAINST: *Nil*

Robert Hall (Dry Kirkness) and Zoey Chu (Office of the Auditor General), Karina Leonhardt (Manager Corporate Services) and Alarna Richards (Coordinator Financial Planning and Reporting) left the meeting at 2:07 pm.

6.2 REVIEW OF RISK PROFILES

File	RSK/8
Author	Lee-Anne Burt - Coordinator Governance
Reporting Officer	Scott Wildgoose - Chief Executive Officer
Refer	Nil
Appendices	1. 2024 Risk Profiles and Dashboard [6.2.1 - 21 pages]

DISCLOSURES OF INTEREST

Nil

VOTING REQUIREMENTS - SIMPLE MAJORITY

COUNCIL RESOLUTION/OFFICER RECOMMENDATION

MOVED: Councillor Johnson **SECONDED:** Councillor Peczka

That the Committee note the status of Risk Profiles as at 14 November 2024.

**CARRIED UNANIMOUSLY
4 / 0**

FOR: *Councillor Balcombe, Councillor Johnson, Councillor Peczka and Councillor Vis*

AGAINST: *Nil*

7 CLOSURE

There being no further business, the Chairperson declared the meeting closed at 2:09 pm.

The next meeting of the Audit Committee will be held in the Committee Room at the Shire of Gingin Administration Centre, 7 Brockman Street, Gingin on a date to be determined.