



Western Australia

Agenda for the Meeting of the Audit Committee
To be held in the Council Chambers, Carnarvon Mullewa Road, Murchison,
On **Thursday 26 April 2018**, commencing at 08:00 am.

Purpose: To consider the Audit Planning Memorandum for 30 June 2018

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1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Mr T Bate of RSM will attend the meeting via telephone.

3. CONFIRMATION OF MINUTES

3.1 Audit Committee Meeting – 22 March 2018

Background:

Minutes of the Audit Committee Meeting of Council have previously been circulated to all Audit Committee Members.

Recommendation:

That the minutes of the Audit Committee meeting held on 22 March 2018 be confirmed as an accurate record of proceedings.

Voting Requirements:

Simple majority

Council Decision:

Moved: Councillor

Seconded: Councillor

Carried:

For:

Against:

4. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

Nil

5. REPORTS

5.1 Audit Planning Memorandum 30 June 2018

File:	4.18
Author:	Peter Dittrich, Chief Executive Officer
Interest Declared:	Nil.
Date:	20 April 2018
Attachments:	RSM – Audit Planning Memorandum 30 June 2018

Matter for Consideration:

The Audit Committee is to review the Audit Planning Memorandum for the year ended 30 June 2018 and report to Council.

Background:

RSM have forwarded an Audit Planning Memorandum for the year ended 30 June 2018 for consideration by the Audit Committee.

Comment:

The primary purpose of this Audit Planning Memorandum (APM) is to brief the Audit Committee on RSM's proposed approach to audit the financial report of the Shire of Murchison for the year ending 30 June 2018.

The memorandum also outlines the audit process and risk areas.

The discussion of the memorandum affords the Committee the opportunity to discuss areas of interest with the auditor prior to the audit commencing.

Statutory Environment:**Local Government Act 1995****7.9. Audit to be conducted**

- (1) An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —
 - (a) the mayor or president; and
 - (b) the CEO of the local government; and
 - (c) the Minister.
- (2) Without limiting the generality of subsection (1), where the auditor considers that —
 - (a) there is any error or deficiency in an account or financial report submitted for audit; or
 - (b) any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or
 - (c) there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government,
 details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.
- (3) The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —
 - (a) prepare a report thereon; and
 - (b) forward a copy of that report to the Minister,
 and that direction has effect according to its terms.
- (4) If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government.

Strategic Implications:

N/A

Sustainability Implications

- ✦ **Environmental**
There are no known significant environmental implications.
- ✦ **Economic**
There are no known significant economic implications.
- ✦ **Social**
There are no known significant social considerations.

Policy Implications:

N/A

Financial Implications:

N/A

Consultation:

Nil

Recommendation:

That the Audit Committee receive the RSM – Audit Planning Memorandum for the year ended 30 June 2018 and recommend its acceptance to Council

Voting Requirements:

Simple Majority

Council Decision:		
Moved: Councillor	Seconded: Councillor	
Carried:	For:	Against:

6. URGENT BUSINESS

Nil

7. MEETING CLOSURE