



**murchisonshire**

*Ancient land under brilliant skies*

Minutes of the Meeting of the

Murchison Shire Council Audit Committee

Held in the Council Chambers, Carnarvon Mullewa Road, Murchison,  
on Friday **13 December 2024**, commencing at 11:00am

Purpose To receive and consider the Audit Closing Report and Financial Report for the year ending 30 June 2024 and any aspects that may have arisen.

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## ATTACHMENTS

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## 1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

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The Shire President declared the meeting open at 11.07am

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

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Councillors

Cr R Foulkes-Taylor – President

Cr Q Fowler

Cr A Whitmarsh

Staff

Bill Boehm – CEO

Apologies

Travis Bate Financial Accountant - RSM

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## 3 CONFIRMATION OF MINUTES

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### 3.1 Audit Committee Meeting – 27 June 2024

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 Thursday 27 June 2024 be confirmed as an accurate record of proceedings

Voting Requirements

Simple Majority

**Committee Decision**

**Moved: Cr** Q Fowler

**Seconded: Cr** A Whitmarsh

That the minutes of the Audit Committee meeting held on Thursday 27 June 2024 be confirmed as an accurate record of proceedings

**Carried**

**For**

3

**Against**

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## 4 ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

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Nil

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## 5 REPORTS

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### 5.1 Audit Closing Report 2023-24

File	2.2
Author	Bill Boehm – Chief Executive Officer
Interest Declared:	No interest to disclose
Date	8 December 2024
Attachments	5.1.1 Audit Closing Report

#### Matter for Consideration

Consideration of a report of the Audit Closing Report.

#### Report

As part of the process in considering the Annual Financial Report under s6.4 of *the Local Government Act 1995*, the Auditor and Office of the Auditor General usually normally meet with Chief Executive Officer and Shire President and discuss an Audit Closing Report, the purpose of which is to brief the Shire on the results of the substantially completed audit.

During the process of conducting the Audit various personnel were involved including the following.:

- ~ Shire of Murchison. Cr Rossco Foulkes-Taylor (Shire President), Bill Boehm Chief Executive Officer and Travis Bate (RSM) Financial Accountant
- ~ Office of the Auditor General. Indika Dias Assistant Director Financial Audit
- ~ Armada Auditing (Auditors). Marcia Johnson (Director)

The Audit Closing Report, which was discussed at an Audit Exit Meeting via Teams held on 28 November 2024 after the Council Meeting, describes in detail the substance of the findings in the meetings and discussions undertaken throughout the Office of the Auditor General. Armada Auditing were appreciative of the response by Council staff and pleased with the results.

Unlike recent previous years there were no delays in finalising the Audit by the agreed timetable. In addition, separate audits for Roads to Recovery and Local Roads Community Infrastructure Program were undertaken in a timely fashion and have been submitted and approved. . Travis Bate and RSM staff supported by Council staff have over time steadily brought the reconciliation of our accounts into an improved timetable.

The overall result is pleasing with a recommendation made to the Auditor General that an unqualified audit opinion be issued on the financial statements. There were also no matters of significance under s24(1) of the *Auditor General Act 2006* that came to their attention and as such require reporting with only a few management points being raised.

#### Strategic and Policy Implications

Nil.

#### Consultation

Travis Bate (RSM) - Financial Accountant

#### **Recommendation**

That the Audit Committee notes the Chief Executive Officers Audit Closing 2023-24 Report and recommends to Council that at its 13 December 2024 Council Meeting that Council notes and accepts the Audit Committees decision.

Voting Requirements

Simple Majority

**Committee Decision**

**Moved: Cr** A Whitmarsh

**Seconded: Cr** Q Fowler

That the Audit Committee notes the Chief Executive Officers Audit Closing 2023-24 Report and recommends to Council that at its 13 December 2024 Council Meeting that Council notes and accepts the Audit Committees decision.

**Carried**

**For** 3

**Against** 0

## 5.2 2023/24 Financial Report

File	2.2
Author	Bill Boehm – Chief Executive Officer
Interest Declared	No interest to disclose
Date	8 December 2024
Attachments	5.2.1 2023/24 Financial Report

### Matter for Consideration

Consideration of the 2023-24 Financial Report.

### Background

The 2023-24 Financial Report was prepared and sent to the Auditor prior to 30 September 2023 as prescribed under the *Local Government Act 1995*.

The audited report, once adopted by Council, will be included in the Annual Report 2023-24 for presentation at the Annual Meeting of Electors to be held within 56 days of the adoption of the report.

### Comment

The Office of the Auditor General arranged for Armada Auditing to conduct the audit of the Financial Report 2023-24 on its behalf in accordance with Australian Auditing Standards. The Office believe that the audit evidence obtained was sufficient and appropriate to provide a basis for its audit opinion.

In conducting the audit, the Auditor General and Armada Auditing followed applicable independence requirements of Australian professional ethical pronouncements.

The overall result is pleasing with the Auditor General issuing an unqualified audit opinion on the financial statements. There were also no matters of significance under s24(1) of the *Auditor General Act 2006* that came to their attention, and as such require reporting.

The formal Audit Opinion is contained within the 2023-24 Financial Report.

### Statutory Environment

Local Government Act 1995

Division 3 — Reporting on activities and finance

#### *6.4. Financial report*

- (1) A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*
- (2) The financial report is to —*
  - (a) be prepared and presented in the manner and form prescribed; and*
  - (b) contain the prescribed information.*
- (3) By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*
  - (a) the accounts of the local government, balanced up to the last day of the preceding financial year; and*
  - (b) the annual financial report of the local government for the preceding financial year.*

### Strategic Implications

Nil.

### Policy Implications

Nil.



### **5.3 Matters Arising from the 2023/24 Audit**

File	2.2
Author	Bill Boehm – Chief Executive Officer
Interest Declared	No interest to disclose
Date	8 December 2024
Attachments	5.3.1 Management Representation Letter & Attachments

#### Matter for Consideration

Consideration of several legal and regulatory items identified by the Auditor during the 2023/24 Final Audit.

#### Comment

There were several legal and regulatory items raised identified by the Auditor during the 2023/24 Interim Audit which have been addresses and one item only in the Final Audit, details of which including management responses are attached.

None have been classified as major risk and none have are considered to have any potential impact on the audit opinion.

#### Strategic Implications

Nil.

#### Policy Implications

Nil.

#### Budget/Financial Implications

Nil

#### Sustainability Implications

Environmental	There are no known significant environmental considerations
Economic	There are no known significant economic considerations
Social	There are no known significant social considerations

#### Consultation

Travis Bate (RSM) - Financial Accountant

#### **Recommendation**

That the Audit Committee notes the Chief Executive Officer's Matters Arising from the 2023/24 Audit Report and recommends to Council that at its 13 December 2024 Council Meeting that Council notes and accepts the Audit Committees decision.



Voting Requirements

Simple Majority

**Committee Decision**

**Moved: Cr** A Whitmarsh

**Seconded: Cr** Q Fowler

That the Audit Committee notes the Chief Executive Officer's Matters Arising from the 2023/24 Audit Report and recommends to Council that at its 13 December 2024 Council Meeting that Council notes and accepts the Audit Committees decision.

**Carried**

**For**

3

**Against**

0

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**6 URGENT BUSINESS**

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Nil

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**7 MEETING CLOSURE**

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*The Shire President closed the meeting at.11.11am*

**Minutes of the Meeting were confirmed at the Audit Committee Meeting held on**

Signed.....

Committee Chair