



# SHIRE OF KONDININ AUDIT COMMITTEE

## MINUTES OF MEETING

## AUDIT & RISK COMMITTEE

held at 10:00am on Wednesday 20<sup>th</sup> December 2023 at the  
Kondinin Council Chambers

**David Burton**  
**CHIEF EXECUTIVE OFFICER**  
20<sup>th</sup> December 2023

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## **Order of Business**

### **1. DECLARATION OF OPENING**

The CEO, David Burton, welcomed those present and declared the meeting open at 10:16am.

Cr Brett Smith was nominated for Chairperson of the Committee Meeting and Seconded by Cr Paul Green. Cr Brett Smith duly accepted the nomination.

**Being that there were no further nominations, Cr Brett Smith was accepted as the Chairperson and assumed the chair.**

### **2. RECORD OF ATTENDANCE / APOLOGIES**

#### **MEMBERS**

##### **PRESIDING MEMBER:**

Cr K Mouritz  
Cr P Green  
Cr B Smith (Chairperson)

##### **STAFF:**

Chief Executive Officer	Mr D Burton
Manager Corporate Services	Mr V Bugna
Minute Taker	Ms L Genis

##### **APOLOGIES:**

Manager of Planning and Assets	Cr B Gangell
Manager of Works	Ms T Young
	Mr M Burgess

### **3. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

3.1 Minutes of Audit Committee Meeting – 15<sup>th</sup> March 2023

#### **RECOMMENDATION:**

Moved: Cr Paul Green  
That the minutes of the Audit Committee Meeting held on 15<sup>th</sup> March 2023 be confirmed.

Seconded: Cr Kent Mouritz

Carried: 3/0

*For: Cr Brett Smith, Cr Paul Green, Cr Kent Mouritz*

*Against: NIL*

*Absent: Cr Beverley Gangell*

**4. ADOPTION OF AUDITED ANNUAL FINANCIAL REPORT 2022/23**

<b>Applicant:</b>	Shire of Kondinin
<b>Author:</b>	V Bugna, Manager Corporate Services
<b>Date:</b>	15 <sup>th</sup> December 2023
<b>Disclosure of Interest:</b>	Nil
<b>Attachments:</b>	1. Shire of Kondinin – Annual Financial Report 2023 and OAG’s Independent Auditor’s Report 2023 2. Dry Kirkness (DK), contractor auditor’s Annual Audit Completion Report 3. Shire of Kondinin’s Management Letter for Audit Findings - (Confidential)

**OFFICER’S RECOMMENDATION:**

Moved: Cr Kent Mouritz  
That the Audit Committee receives the audited Annual Financial Report for the year ended 30 June 2023 and the Auditor General’s Independent Audit Report for the year ended 30 June 2023.

Seconded: Cr Paul Green

Carried: 3/0

*For: Cr Brett Smith, Cr Paul Green, Cr Kent Mouritz*

*Against: NIL*

*Absent: Cr Gangell*

**SUMMARY**

To present to the Audit Committee the Shire of Kondinin’s audited Annual Financial Report for the year ended 30 June 2023.

**BACKGROUND**

The Office of the Auditor General (OAG) through its contractor auditor Dry Kirkness has completed its audit of the Shire’s financial statements for the financial year ended 30 June 2023. Following the audit, the OAG has concluded that the financial report gives a true and fair representation of the Shire’s financial position.

The Shire’s audited Annual Financial Report for the year ended 2023 and the Auditor’s opinion on the report is number 1 in the attachment.

**COMMENT**

The Shire of Kondinin has again received an unqualified or “clean” audit opinion from the Office of the Auditor General (OAG).

Dry Kirkness, OAG’s contractor auditor provided the Shire with an Annual Audit Completion Report. A copy of this report is number 2 in the attachment.

The audit completion report includes index of findings which the auditor discussed during the exit meeting.

A Management Letter was issued by the auditor for the Shire to provide comments in response to audit findings. One issue raised has been rated significant. A copy of this confidential report is number 3 in the attachment.

**STATUTORY REQUIREMENTS**

*Section 6.4 Local Government Act 1995 Financial Report*

*Section 5.54 Local Government Act 1995 Acceptance of Annual Reports*

**POLICY IMPLICATIONS**

Nil

**FINANCIAL IMPLICATIONS**

Nil

**STRATEGIC IMPLICATIONS**

This action supports the following sections of the Shire's Strategic Community Plan 2022-2032:

*"Goal 4: Civic Leadership*

*We are a compliant and resourced Local Government"*

**5. CLOSURE**

Being no further business, the meeting was closed at 10:53am.