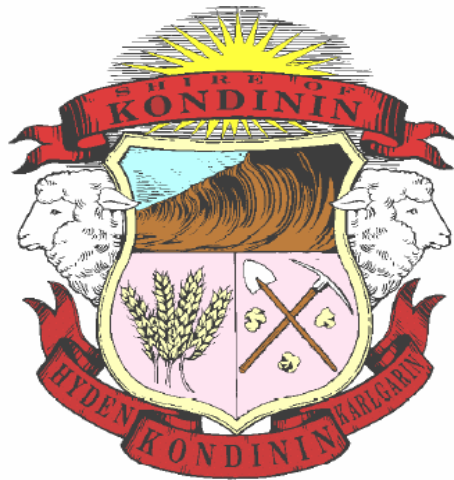




NOTICE OF MEETING

Councillors: Please be advised that a meeting of the

AUDIT AND RISK COMMITTEE

will be held at 10.00am on Wednesday 21st December, 2022 in the
Hyden CRC Building

David Burton
CHIEF EXECUTIVE OFFICER
16 December 2022

11 Gordon Street, KONDININ WA 6367 Tel (08) 98891006 Fax (08) 98891197
All communications to be addressed to the CHIEF EXECUTIVE OFFICER
Email: ceo@kondinin.wa.gov.au

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1. DECLARATION OF OPENING

The Presiding Member, Cr Gangell welcomed those present and declared the meeting open at ____am.

2. ATTENDANCE

2.1 PRESENT

Cr K Mourtiz	Shire President
Cr B Gangell	Deputy President – ARC Presiding Member
Cr B Smith	Councillor
Cr P Green	Councillor

Mr D Burton	Chief Executive Officer
Mr V Bugna	Manager Corporate Services

2.2 APOLOGIES

2.3 APPROVED LEAVE OF ABSENCE

3. ANNOUNCEMENT OF VISITORS

Nil

4. DECLARATION BY MEMBERS

Nil

5. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

RECOMMENDATION

Moved

Seconded

That the Minutes of the Audit Committee held on 15 June 2022 be accepted as true and correct record.

Carried

6. ADOPTION OF 2021/22 ANNUAL FINANCIAL REPORT

- Attachments:**
1. Shire of Kondinin 2021/22 Annual Financial Report
 2. Independent Audit Report
 3. Management Report
 4. Annual Audit Completion Report

OFFICER'S RECOMMENDATION AND COMMITTEE'S RESOLUTION

Moved Cr

Seconded Cr

That with respect to 2021/22 Annual Financial Report, the Audit Committee:

1. Recommend to Council the acceptance of the Annual Financial Report and Independent Audit Report for the year ended 30 June 2022.

Carried Cr

Summary

Butler Settineri (Audit) Pty Ltd, changed its name to Dry Kirkness (Audit) Pty Ltd on 1 July 2022 was appointed by the Office of the Auditor General (OAG) for three years (2021, 2022 & 2023) conducted its second year of audit of the Shire's Annual Financial Report.

Background

The auditors conducted an on-site audit visit on 22-25 August 2022. The outcomes of their audit were discussed during the Annual Financial Audit Meeting with Mr. Robert Hall – Director of Dry Kirkness (Audit) Pty Ltd and Mr. Liang Wong – Assistant Director Financial Audit – Office of the Auditor General.

Comment

The Shire of Kondinin has received an unqualified or "clean" audit report from the Office Auditor General. The auditor's opinion states that "In my opinion the annual financial report of the Shire of Kondinin:

- Is based on proper accounts and records; and
- fairly represents, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 and its financial position at the end of that period in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards."

In their Annual Completion Report, the auditors stated the following summary:

- No unresolved issues.
- Audit findings are included in the report.
- Recommend to the Auditor General to issue an unqualified audit opinion in relation to the financial statements.
- No outstanding matters.

The auditors Annual Audit Completion Report 2022 includes details of Key Audit Matters and Audit Outcomes discussed during the exit meeting.

STATUTORY INVIRONMENT

Section 6.4 Local Government act 1995 Financial Report

Section 5.54 Local Government Act 1995 Acceptance of Annual Reports

VOTING REQUIREMENT

Simple Majority

7. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

8. CLOSURE OF MEETING

Being no further business the meeting was closed at ____am.