



# Shire of Irwin Audit Committee Meeting

held in the Council Chambers

Wednesday 17 April 2024

## MINUTES

### 1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member declared the meeting open at 4.00pm and welcomed Committee Members and Guests to the meeting.

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

#### Members

Cr I Scott ( <i>Chairperson</i> )	Shire of Irwin
Cr B Wyse ( <i>Deputy Chairperson</i> )	Shire of Irwin
Cr P Summers	Shire of Irwin

#### Staff

Mr S D Ivers	Chief Executive Officer
Ms P Machaka	Manager Finance
Ms S Mearns	Acting Executive Assistant

#### Apologies

Mark Ambrose	Office of the Auditor General
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#### Guests

Danielle England	Office of the Auditor General
Caden Manfield	Pitcher Partners
Michael Liprino	Pitcher Partners

### 3. CONFIRMATION OF MINUTES

#### 3.1. Minutes of the Audit Committee Meeting held 20 March 2024

A copy of the minutes of the Audit Committee Meeting held 20 March 2024 have been provided to all Committee Members under separate cover.

#### COMMITTEE MOTION AND DECISION:

**MOVED:** Cr Wyse

**SECONDED:** Cr Summers

**That the Minutes of the Audit Committee Meeting, held 20 March 2024, be confirmed as a true and accurate recording of that meeting.**

**Voting Details:**

**Carried: 3/0**

**For: Cr Scott, Cr Wyse, Cr Summers**

**Against: Nil**

## 4. GENERAL BUSINESS

### 4.1 Shire of Irwin Audit Plan – Pitcher Partners (Entrance Meeting)

Cr Scott, Chair of the Shire of Irwin Audit Committee welcomed representatives from Pitcher Partners to the Meeting and invited them to present the Audit Plan for the 2023 Performance Audit.

Mr Michael Liprino (Pitcher Partners) spoke to the Committee and highlighted the following in relation to the External Audit Plan for the year ending 30 June 2024.

#### Areas of Audit Focus

Mr Liprino highlighted that the audit will focus on (but will not be limited to), the following criteria:

- Revenue recognition of rates
  - *A review of assessments will be taken to ensure the basis for revenue is recognised.*
  - *Testing will be performed to assess the Shires financial controls.*
  - *The Shires procedures will be reviewed relating to financial revenue and expenditure.*
  - *An assessment will be undertaken in relation to any new revenue streams.*
- Government grants
- Contributions
- Fees & charges
- Property, Plant, Equipment and Infrastructure'
  - *As the Shire performed a valuation of land, buildings, roads and other infrastructure in June 2022, no asset class is due for valuation for the year ending 30 June 2024.*
  - *Asset Registers will be reviewed to ensure they are being maintained as required.*
- Employee Benefits Provisions
  - *The Shire will be assessed on its obligations in meeting the requirements of the LSL act including assessing the probability of staff remaining employed with the Shire.*
  - *Assessment will take place for the procedures and controls on place for approving of leave.*
- Existence and completeness of expenditure
  - *Testing of key controls relating to procurement and credit card usage will be undertaken.*
- Provision for Rehabilitation
  - *Work will be undertaken to confirm the current classification of the Transfer Station.*
- IT General Controls
  - *Pitcher Partners will review the PO Approval Process, as well as the Shire's IT Risk Management Policy.*
- Specific LG General Purpose Financial Reporting requirements
  - *Pitcher Partners will review the quality of our financial reporting.*
- Control Weaknesses
  - *The Shires potential areas of weakness will be reviewed, such as Reconciliations, Anomalies in Procurement, Credit Card fraud etc.*

- Other Audit Matters
  - *For example Employee Expenses, Related Party Transactions and Superannuation Contributions.*

Mr Liprino pointed out that there were six findings identified and presented to the Shire's management team during the 30 June 2023 audit engagement process. Two of these findings have now been resolved.

The Committee were then advised that the Shire would receive a request within the next two weeks to start the document gathering process with Pitcher Partners scheduling to be on-site from 27 May 2024.

Mr Liprino was then requested by Mr Ivers (CEO), for Pitcher Partners to have the Audit Report completed by early October to ensure that the Shire could hold an Electors Meeting prior to the end of the year. Mr Liprino advised that he did not see any issues with actioning this request and would discuss the timeline with Mr Ivers in the coming days.

At this point Mr Liprino ended his presentation and was thanked by the Presiding Member for his synopsis.

#### **COMMITTEE MOTION AND DECISION:**

**MOVED: Cr Wyse**

**SECONDED: Cr Summers**

**That the Shire of Irwin Audit Committee endorses the 2023/24 Audit Plan as presented by Pitcher Partners and as previously circulated.**

**Voting Details:**

**Carried: 3/0**

**For: Cr Scott, Cr Wyse, Cr Summers**

**Against: Nil**

#### **5. URGENT BUSINESS APPROVED BY CHAIR OR BY COMMITTEE DECISION**

Nil

#### **6. SETTING OF FUTURE MEETING DATES**

To be confirmed.

#### **7. CLOSURE**

There being no further business, the Presiding Member closed the meeting at 4.51pm.