



# Shire of Irwin Audit Committee Meeting

to be held in the Council Chambers

Thursday 19 May, 2022

at 4.00pm

## Minutes

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

The Chairperson welcomed Councillors and Staff and declared the meeting open at 4.00pm.

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

#### Members

Cr I Scott ( <i>Chairperson</i> )	Shire of Irwin Councillor
Cr M Leonard ( <i>Deputy Chairperson</i> )	Shire of Irwin Councillor

#### Staff

Mr S D Ivers	Chief Executive Officer
Mrs D K Chandler	A/Manager Corporate & Community
Ms S J Clarkson	A/Senior Finance Officer
Ms N A M'Leane	Development & Executive Officer

#### Apologies

Cr G Eva	Shire of Irwin Councillor
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#### Guests

Mr Mikey Fiorucci ( <i>via Teams</i> )	Office of the Auditor General
Mr Michael Fay ( <i>via Teams</i> )	Pitcher Partners
Mr Caden Manfield ( <i>via Teams</i> )	Pitcher Partners
Ms Hillary Macasaet ( <i>via Teams</i> )	Pitcher Partners

### 3. CONFIRMATION OF MINUTES

#### 3.1. Minutes of the Audit Committee Meeting held Tuesday, 5 April 2022

A copy of the minutes of the Audit Committee Meeting held Tuesday, 5 April 2022 have been provided to all Committee Members under separate cover.

COMMITTEE DECISION	
<b>MOVED: Cr Scott</b>	<b>SECONDED: Cr Leonard</b>
<b>That the Minutes of the Audit Committee Meeting, held Tuesday, 5 April 2022, be confirmed as a true and accurate recording of that meeting.</b>	
<b>VOTING DETAILS:</b>	<b>Carried 2/0</b>

### 4. NEW BUSINESS ITEMS

#### 4.1. Shire of Irwin Audit Plan – Pitcher Partners

Cr Scott, Chair of the Shire of Irwin Audit Committee welcomed Mikey Fiorucci and Michael Fay and invited them to present the Audit Plan for the 2021/22 Performance Audit.

Mikey Fiorucci, representing the OAG introduced Pitcher Partners to the Audit Committee as the Shire of Irwin's nominated auditors for 2021/22. Audit results report is due to be released soon for the 2020/21 audit period identifying key learnings from the last audit cycle.

There are no new accounting standards for consideration in this years audit, the OAG are aware of the initiative from Department of Local Government Sport and Cultural Industries regarding tiered financial reports for smaller and larger local governments.

Michael Fay of Pitcher Partners noted they enjoyed the collaboration last year and are again looking forward to working with the Shire of Irwin. Michael presented the Audit Plan and outlined the Areas of Audit Focus including:

- Revenue recognition for rates, government grants. Contributions, and fees and charges;
- Property, plant and equipment and infrastructure;
- Employee benefits provision;
- Existence and completeness of expenditure;
- IT general controls;
- Specific LG General Purpose Financial Reporting requirements;
- Quality of financial reporting;
- Non compliance; and
- Financial ratios – Significant adverse trends.

Michael Fay presented the Audit Approach. Kayden and Hillary will be on site for the first visit commencing on Monday, 23 May 2022. Future dates to be advised.

*Mikey Fiorucci, Michael Fay, Caden Manfield and Hillary Macasaet left the meeting at 4.27pm.*

<b>COMMITTEE DECISION</b>	
<b>MOVED: Cr Leonard</b>	<b>SECONDED: Cr Scott</b>
<b>That the Shire of Irwin Audit Committee endorses the 2021/22 Audit Plan as presented by Pitcher Partners and as previously circulated.</b>	
<b>VOTING DETAILS:</b>	<b>Carried 2/0</b>

## 5. GENERAL BUSINESS

Nil.

## 6. URGENT BUSINESS APPROVED BY CHAIR OR BY COMMITTEE DECISION

Nil.

## 7. SETTING OF FUTURE MEETING DATES

## 8. CLOSURE

There being no further business, the meeting was declared closed at 4.28pm.