



Shire of  
Wongan-Ballidu

# Minutes

Finance and Audit Committee  
Wednesday, 20 December 2021



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## **Item 1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS/ELECTION OF OFFICE BEARERS**

The Deputy Chief Executive Officer declared the meeting opened at 3.25 pm.

### **1.1 ELECTION OF CHAIRPERSON, FINANCE AUDIT AND REVIEW COMMITTEE**

Deputy Chief Executive Officer declared the position of Committee Chairperson vacant and called for nominations.

Cr B West nominated Cr K Anspach to the position of Committee Chairperson, seconded by Cr M Stephenson. Cr K Anspach accepted the nomination.

Deputy Chief Executive Officer called for other nominations.

There being no further nominations the Chief Executive Officer declared Cr K Anspach elected to the position of Chairperson of Finance, Audit and Review Committee.

## **Item 2. ATTENDANCE AND APOLOGIES**

### **Attendees:**

Cr K Anspach	Chairperson
Cr M Stephenson	Member
Cr B West	Member

### **Apologies:**

Nil

### **Staff:**

Alan Hart	Deputy Chief Executive Officer
Elizabeth (Liddy) Pudwell	Executive Assistant – Minutes

### **Apologies:**

Stuart Taylor	Chief Executive Officer
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### **Visitors:**

Mona Loo	Representing Office of Auditor General
Marcia Johnson	Representing Butler Settineri

**Item 3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING**

**3.1 CONFIRMATION OF THE MINUTES OF THE FINANCE, AUDIT AND REVIEW COMMITTEE MEETING HELD ON 24 FEBRUARY 2021.**

**MOVED: Cr West**

**SECONDED: Cr Stephenson**

That the Minutes of the Finance, Audit and Review Committee Meeting held on Wednesday, 24 February 2021 be confirmed as a true and correct record of the proceedings.

**CARRIED: 3/0  
RESOLUTION:01122FARC**

## Item 4. STAFF REPORTS

### 4.1 2020/2021 ANNUAL FINANCIAL REPORT AND MANAGEMENT REPORT

FILE REFERENCE:	F1.5
REPORT DATE:	16 December 2021
APPLICANT/PROPONENT:	Nil
OFFICER DISCLOSURE OF INTEREST	Nil
PREVIOUS MEETING REFERENCES:	Nil
AUTHOR:	Alan Hart, Deputy Chief Executive Officer
ATTACHMENTS:	Draft Annual Financial Report, Management Report and Draft Management Letter

#### **PURPOSE OF REPORT:**

To present to Committee the 2020/2021 Draft Annual Financial Report and the Management Report for the Year Ended 30 June 2020.

#### **BACKGROUND:**

Pursuant to Sections 7.2, 7.3 and 7.9 of the Local Government Act 1995, local governments are required each year to have the accounts and annual financial report of the Council audited by the Auditor General. In addition, Section 5.54 of the Local Government Act 1995, Council is to consider and accept the Annual Report within two months of the Audited Financial Statements being available.

#### **COMMENT:**

The Auditor is in the final stages of finalising the audit for the 2020/21 financial year. The financial statements as presented to the Committee are at the final stage of checking by the Office of the Auditor General. They are not expected to change in any significant manner as they have been checked by the Director at Butler Settineri and the Director Financial Audit at the Office of the Auditor General. They are currently being scheduled for review by the Signing Officer at the Office of the Auditor General.

Attached and for discussion with the Auditor General and Contract Auditor is the Annual Audit Completion Report "The report".

The report recommends to the Auditor General to issue an unqualified audit opinion to Council for the year ended 30 June 2021. The report details the Key Audit matters and Audit outcomes on pages 6-7 in this document and the findings on page 8. Any non-compliance matters are detailed on page 9. Management have had the opportunity to make comment and set dates for corrective action to be completed and these are detailed in the attachment "Draft Management Letter Attachment – Shire of Wongan-Ballidu 30 June 2021"

The Annual Financial Statements and Auditor's report will be presented to Council once the auditor has signed the Audit Report.

**POLICY REQUIREMENTS:**

There are no policy requirements in relation to this item.

**LEGISLATIVE REQUIREMENTS:**

*Sections 5.27, 5.53 – 5.55 of the Local Government Act 1995.*

**STRATEGIC IMPLICATIONS:**

There are no known strategic requirements in relation to this item.

**SUSTAINABILITY IMPLICATIONS:**

➤ **Environment**

There are no known environmental implications associated with this item.

➤ **Economic**

There are no known economic implications associated with this proposal.

➤ **Social**

There are no known social implications associated with this item.

**FINANCIAL IMPLICATIONS:**

There are no financial implications in relation to this item.

**VOTING REQUIREMENTS:**

**ABSOLUTE MAJORITY REQUIRED: NO**

**MOVED: Cr West**

**Seconded: Cr Stephenson**

That the Committee:

1. Accept the Annual Audit Completion Report from Butler Settineri and the Office of the Auditor General for the year ended 30 June 2021
2. Accept Management Letter for the year ended 30 June 2021.

**CARRIED:3/0**

**RESOLUTION: 021221FARC**

## Item 5. CLOSURE

There being no further business, the Chairperson, Cr Anspach, declared the meeting closed at 4.10pm.

These minutes are to be confirmed at the next Finance, Audit Review Committee Meeting.

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

**Cr K Anspach**  
**Chairperson**