

SHIRE OF KENT



MINUTES

Shire of Kent
Audit Committee Meeting
Friday, 13 December 2024, 10:30am

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AUDIT COMMITTEE MINUTES

13 December 2024

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1. DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

The meeting was opened at 10:32am by Rachel Kirby, Chairperson.

2. RECORD OF ATTENDANCE/APOLOGIES AND APPROVED LEAVE OF ABSENCE**ATTENDANCE****Audit Committee Members:**

Mrs Rachel Kirby	<i>Chairperson</i>
Cr Kate Johnston	<i>Shire President</i>
Cr Darren Gray	<i>Elected Member</i>
Cr Greg Hobley	<i>Elected Member</i>

Staff:

Christie Smith	<i>Chief Executive Officer</i>
Jenni Dolan	<i>Finance Coordinator</i>

Visitors:

Thomas Warner	<i>Audit Partner, Lincolns</i>
Chris Martain	<i>Auditor, Lincolns</i>
Mikey Fiorucci	<i>Director, Office of the Auditor General</i>

Gallery:

APOLOGIES

Nil

APPROVED LEAVE OF ABSENCE

Nil

ABSENT

Nil

3. DISCLOSURES OF INTEREST

Section 5.65 and 5.70 of the *Local Government Act 1995*

- Declaration of Financial Interests:
- Declarations of Proximity Interests:
- Declarations of Impartiality Interests:

4. CONFIRMATION AND RECEIVING OF MINUTES/BUSINESS ARISING**4.1.1 AUDIT COMMITTEE MEETING HELD FRIDAY 19 MARCH 2024**

COMMITTEE RESOLUTION (Officer Recommendation)

MOVED Cr KV Johnston / Cr DP Gray

That the minutes of the Audit Committee Meeting held at the Council Chambers, on Tuesday 19 March, 2024 be CONFIRMED.

CARRIED 4/0

5. **ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION**
6. **PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**
7. **OFFICER REPORTS**

7.1.1 REPORT TO THE AUDIT COMMITTEE FOR THE YEAR ENDED 30 JUNE 2024

PROPOSED MEETING DATE:	13 December 2024
PROPONENT:	N/A
LOCATION:	N/A
AUTHOR:	Christie Smith – Chief Executive Officer
REPORTING OFFICER:	Christie Smith – Chief Executive Officer
FILE NO:	FIN.227
ASSESSMENT NO:	N/A
ATTACHMENTS:	Attachment 1 - 2023/2024 Audit Report Attachment 2 – Management Letter
DISCLOSURE OF INTEREST:	Nil

PURPOSE

The Audit Committee to formally receive and accept the Shire of Kent report to the Audit Committee for the year ended 30 June 2024.

BACKGROUND

Lincolns conducted an independent audit on behalf of the Office of the Auditor General (OAG) for the year ended 30 June 2024. The audit is completed and this report summarises significant audit findings and matters, which have arisen during the audit process.

COMMENT

An exit meeting is being held at the commencement of this meeting with representatives from the OAG, Lincolns Accountants, Chief Executive Officer, Finance Coordinator and all members of the Audit Committee.

STATUTORY IMPLICATIONS

Local Government (Audit) Regulations 1996

Section 7.12A (3) & (4) Duties of local government with respect to audits

- (3) *A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —*
- (a) *determine if any matters raised by the report, or reports, require action to be taken by the local government; and*
 - (b) *ensure that appropriate action is taken in respect of those matters.*
- (4) *A local government is to —*
- (a) *prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and*
 - (b) *forward a copy of that report to the Minister,*

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

Community Strategic Plan 2023 – 2033

Civic Leadership Strategic Priorities – Proactive and well governed Shire

RISK IMPLICATIONS

Nil

VOTING REQUIREMENT

Simple Majority

COMMITTEE RESOLUTION

MOVED Cr KV Johnston / Cr GW Hobley /

That the Audit Committee:

accepts the Annual Financial Report, inclusive of the Independent Auditors Report to the Electors of the Shire of Kent, for the year ending 30 June 2024; and recommends its presentation to the a Ordinary Meeting of Council to be held 18 December 2024 for formal acceptance.

CARRIED 4/0

8. MEETING CLOSED

There being no further business the Chairperson, Rachel Kirby, closed the meeting at 11:13am.