



SHIRE OF  
**MOUNT MAGNET**

**MINUTES**

**AUDIT COMMITTEE MEETING**

**3 OCTOBER 2014**



**SHIRE OF MOUNT MAGNET**  
**Minutes for the Audit Committee**  
**In Council Chambers, Lot 163 Hepburn Street, Mount Magnet**  
**3 October 2014 at 1:00pm**

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**SHIRE OF MOUNT MAGNET**  
**Minutes for the Audit Committee**  
**In Council Chambers, Lot 163 Hepburn Street, Mount Magnet**  
**3 October 2014 at 1:00pm**

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

The President opened the meeting at 1:00pm.

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

Attendance

President	Cr Ashley Dowden
Deputy President	Cr Jorgen Jensen
Member	Cr Kevin Brand
Member	Cr Bob Ford
Member	Cr Jason Homewood
Member	Cr Carole Minney
Member	Cr Eliz Morris

Staff

Chief Executive Officer	Mr Geoff Brooks
Works Manager	Mr Patrick O'Brien
Financial Consultant	Mr Travis Bate

Apologies

Member	Cr Joe O'Brien
Member	Cr Wendy McGorman

Visitors

Resident	Ms Karen Williams
Resident	Ms Janine Bidois
Resident	Mr Geoff Schaefer

By Telephone

Auditor - Anderson Munroe & Wyllie	Mr Michael St John
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**3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

**4. PUBLIC QUESTION TIME AND ADDRESS BY MEMBERS OF THE PUBLIC**

**4.1 Public Question Time**

Nil

**4.2 Address by Members of the Public**

Nil

**5. APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**6. DEPUTATIONS / PRESENTATIONS / SUBMISSIONS**

Nil

**7. CONFIRMATION OF MINUTES OF PREVIOUS MEETING**

<b>7.1 Minutes of the Audit Committee Meeting held on 1 August 2014</b>
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<b>OFFICER RECOMMENDATION</b>
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**Moved: Cr Minney**

**Seconded: Cr Homewood**

*That the minutes of the Audit Committee Meeting held on 1 August 2014 as circulated be confirmed as a true and correct record of proceedings.*

**RESOLUTION 2014-10-01**

**CARRIED 7/0**

**8. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION**

Nil

**9. PETITIONS**

Nil

**10. DECLARATIONS OF INTEREST**

Nil

**11. BUSINESS DEFERRED FROM PREVIOUS MEETING**

Nil

## 12. REPORTS

<b>12.1 2013/2014 Annual Report and Audited Financial Statements</b>
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<b>File:</b>	<b>FI-AUDT</b>
<b>Officer:</b>	Geoff Brooks – CEO
<b>Amended by:</b>	Nil
<b>Disclosure of Interest:</b>	Nil
<b>Meeting Date:</b>	3 October 2014

### **Application**

To receive the 2013/2014 Annual Report and Audited Financial Statements.

### **Background**

The Shire of Mount Magnet 2013/2014 Annual Report is provided under separate cover.

Included in the Annual Report is the 2013/2014 Annual Financial Statements audited by Chartered Accountants Anderson, Munro and Wyllie.

### **Current Position**

Following consideration of the 2012/2013 Annual Report by the Audit Committee this report will be referred to Council for adoption at the Ordinary Meeting on 3 October 2014.

Section 5.27 of the Act requires that the Annual Electors Meeting is held within 56 days from the date of adoption of the Annual Report. On this basis the Annual Electors Meeting is scheduled to take place at 5.30pm on Friday, 5 December 2014 following the Ordinary Meeting.

### **Consultation**

RSM Bird Cameron  
Anderson Munroe & Wyllie

Mr Travis Bate from RSM Bird Cameron will be in attendance at the meeting. Auditor Mr Michael St John from Anderson, Munroe & Wyllie will be available via telephone.

### **Statutory Environment**

Local Government Act 1995 Part 5 Division 5  
Local Government (Audit) Regulations 1996

### **Policy Implications**

Nil

### **Financial Implications**

Nil

### **Strategic Implications**

Nil

### **Voting Requirements**

Simple Majority

**OFFICER RECOMMENDATION**

**Moved: Cr Homewood**

**Seconded: Cr Jensen**

*That the Audit Committee receives the 2013/2014 Shire of Mount Magnet Annual Report and Audited Financial Statements and refers them for consideration at the Ordinary Meeting of Council on 3 October 2014.*

**RESOLUTION 2014-10-02**

**CARRIED 7/0**

## 12.2 2013/2014 - Management Audit Letter

<b>File:</b>	FI-AUDT
<b>Officer:</b>	Geoff Brooks – CEO
<b>Amended by:</b>	Nil
<b>Disclosure of Interest:</b>	Nil
<b>Meeting Date:</b>	3 October 2014

### **Application**

To receive the 2013/2014 Management Audit Letter.

### **Background**

In addition to auditing the Annual Financial Statements auditors Anderson Munro and Wyllie submitted the attached Management Letter. It is pleasing that no matters have been referred to Council for attention.

### **Consultation**

Nil

### **Statutory Environment**

Local Government Act 1995 Part 5 Division 5

### **Policy Implications**

Nil

### **Financial Implications**

Nil

### **Strategic Implications**

Nil

### **Voting Requirements**

Simple Majority

## OFFICER RECOMMENDATION

**Moved: Cr Jensen**

**Seconded: Cr Homewood**

*That the Audit Committee receives the Management Letter from Auditors Anderson, Munro and Wyllie dated 25 September 2014.*

**RESOLUTION 2014-10-03**

**CARRIED 7/0**



# Anderson Munro & Wyllie

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25 September 2014

Cr Ashley Dowden  
President  
Shire of Mount Magnet  
PO Box 62  
Mount Magnet WA 6638

Dear Mr Dowden

## MANAGEMENT LETTER

We have now completed our audit of Shire of Mount Magnet for the year ended 30 June 2014.

Our audit has been conducted in accordance with Australian Auditing Standards. Our procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial report and the evaluation of significant accounting estimates. While our procedures are designed to identify any material weaknesses and detect misstatements from fraud and error, there is an unavoidable risk that even some material misstatements may remain undiscovered. This unavoidable risk is due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system.

During this audit, we noted the following matter which we believe needed to be brought to your attention

We would like to take this opportunity to thank you and your staff for the assistance provided during the course of the audit.

Please do not hesitate to call should you like to discuss any aspect of the audit.

Yours faithfully

**ANDERSON MUNRO & WYLLIE**

**BILLY-JOE THOMAS**  
Director



**13. MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**14. NOTICE OF MOTIONS FOR THE NEXT MEETING**

Nil

**15. CONFIDENTIAL BUSINESS**

Nil

**16. LATE AGENDA ITEMS**

Nil

**17. ELECTED MEMBER MATTERS**

Nil

**18. NEXT MEETING**

TBA

**19. CLOSURE OF MEETING**

The meeting closed at 1:50pm.