



## **MINUTES**

# **Audit and Governance Committee**

**Wednesday 13 December 2023, 5:30 pm**

in the Council Chamber,  
Administration Building  
48 Old Perth Road, Bassendean WA 6054

## **1 Declaration Of Opening; Acknowledgment of Country; Acknowledgment of Visitors; Disclaimer**

Mr Paul White, Director Corporate Services declared the meeting open at 5.31pm, welcomed all those in attendance and acknowledged the past and present traditional owners and custodians of the land on which the meeting was held.

## **2 Announcements by the Presiding Member without Discussion**

### **2.1 Election of Presiding Member and Deputy Presiding Member**

As this was the first Committee meeting since the Local Government Elections, the position for Presiding Member and Deputy Presiding Member were to be decided. The Director Corporate Services, Mr Paul White, conducted the election of the Presiding Member under delegated authority of the Chief Executive Officer.

Nominations for the positions were sought at the meeting.

One nomination was received for Cr Ken John. The Director Corporate Services declared Cr Ken John elected as Presiding Member.

CARRIED UNANIMOUSLY 4/0

Cr Ken John conducted the election of the Deputy Presiding Member. One nomination was received for Sasha Rademakers and the Presiding Member declared Sasha Rademakers elected as Deputy Presiding Member.

CARRIED UNANIMOUSLY 4/0

### **2.2 Announcements**

Nil

## **3 Attendances, Apologies and Leave of Absence**

### **Present**

#### **Councillors**

Cr Kathryn Hamilton, Mayor  
Cr Jamayne Burke (present via digital means)  
Cr Ken John

Advisor to the Committee

Mr Ron Back

Community Member

Ms Sasha Rademakers

Officers

Mr Paul White, Director Corporate Services  
Mr Tristan Loney, Manager ICT  
Ms Waruni De Silva, Manager Financial Services  
Ms Joanne Burges, Manager Governance & Strategy

Guests

Mr Jay Teichert, Office of the Auditor General

Public

Approximately one (1) member of the public was in attendance.

**Apologies**

Cr Emily Wilding  
Amit Kabra

**4 Declarations of Interest**

Nil.

**5 Presentations or Deputations**

Nil.

## 6 Confirmation of Minutes

<b>6.1</b>	<b>Audit and Governance Committee - 6 September 2023</b>
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<b>Attachments:</b>	Nil
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### **Committee/Officer Recommendation – Item 6.1**

MOVED Cr Kathryn Hamilton, Seconded Cr Paul Poliwka

The minutes of the Audit and Governance Meeting held on 6 September 2023 are received and confirmed as a true record.

CARRIED UNANIMOUSLY 4/0

## 7 Business Deferred from Previous Meeting

Nil.

## 8 Reports

8.1 Audited Financial Statements for the year ended 30 June 2023	
Property Address	N/A
Landowner/Applicant	N/A
File Reference	FIMN/AUD/7
Directorate	Corporate Services
Previous Reports	N/A
Authority/Discretion	<b>Executive</b> The substantial direction setting and oversight role of the Council.
Attachments	<ol style="list-style-type: none"> <li>1. Town of Bassendean Financial Statements 2022-23 - Signed [8.1.1 - 40 pages]</li> <li>2. CONFIDENTIAL REDACTED - Auditor's Closing Report - 30 June 2023 - Final [8.1.2 - 16 pages]</li> <li>3. CONFIDENTIAL REDACTED - Management Letter 2022-23 - Financial Attachment - Management Comments [8.1.3 - 4 pages]</li> <li>4. CONFIDENTIAL REDACTED - Management Letter 2022-23 - ITGC Attachment - Management Comments [8.1.4 - 16 pages]</li> <li>5. CONFIDENTIAL REDACTED - Management Representation Letter 2022-23 - Signed [8.1.5 - 6 pages]</li> </ol>

### Purpose

The purpose of this report is to provide the Audit and Governance Committee with Audited Annual Financial Statements for the year ended 30 June 2023 and the associated attachments for endorsement.

### Committee/Officer Recommendation – Item 8.1

MOVED Cr Ken John, Seconded Cr Kathryn Hamilton,  
That the Committee:

1. Recommends that Council endorse the Audited Annual Financial Statements for the year ended 30 June 2023 (**Attachment 1**);
2. Receives the Independent Auditor's Report (**Attachment 2**);
3. Receives the Auditor's Closing Report (**Confidential Attachment 1**); *Noted that the meeting went behind doors at 5:46pm.*

4. Notes the findings identified during the Financial Audit (Management Letter) and management responses to those findings (**Confidential Attachment 2**);
5. Notes the findings identified during the Information Technology General Controls Audit (Management Letter) and management responses to those findings (**Confidential Attachment 3**); and
6. Notes the accounting misstatements (un-adjusted items) shown in item 14 of the Management Representation Letter (**Confidential Attachment 4**).

CARRIED UNANIMOUSLY 4/0

<b>8.2 Audit Risk Register</b>	
<b>Property Address</b>	N/A
<b>Landowner/Applicant</b>	N/A
<b>File Reference</b>	GOVN/CCLMEET/1
<b>Author</b>	Paul White
<b>Department</b>	Director Corporate Services
<b>Previous Reports</b>	N/A
<b>Authority/Discretion</b>	<b>Executive</b> The substantial direction setting and oversight role of the Council.
<b>Attachments</b>	1. CONFIDENTIAL REDACTED - Audit Risk Register [8.2.1 - 6 pages]

### **Purpose**

The purpose of this report is to provide the Audit and Governance Committee with the Town's Audit Risk Register, with updated actions since the meeting of the Committee on 6 September 2023.

### **Committee/Officer Recommendation – Item 8.2**

MOVED Cr Kathryn Hamilton, Seconded Ms Sasha Rademakers

The Audit and Governance Committee received the Audit Risk Register and noted the action taken or proposed to address the identified risks.

CARRIED UNANIMOUSLY 4/0

## **9 Motions of Which Previous Notice Has Been Given**

Nil.

## **10 Announcements of Notices of Motion for the Next Meeting**

Nil.

## **11 Confidential Business**

### **Committee Recommendation – Item 11.0**

MOVED Cr Ken John, Seconded Cr Kathryn Hamilton, that the meeting go behind closed doors before discussing point 3 of 8.1, in accordance with Section 5.23 of the Local Government Act 1995, the time being 5:46pm.

CARRIED UNANIMOUSLY 4/0

### **Committee Recommendation – Item 11.1**

MOVED Cr Ken John, Seconded Cr Kathryn Hamilton, that the meeting come from behind closed doors, the time being 6.03pm.

CARRIED UNANIMOUSLY 4/0

## **12 Closure**

The next Audit and Governance Committee will be held on Wednesday 6 March 2024 commencing at 5.30pm.

There being no further business, the Presiding Member declared the meeting closed, the time being 6:06pm.