



AGENDA

Audit Committee Meeting

5 August 2025

2.00pm

Via Electronic Means

DISCLAIMER

Members of the public are advised that Council agendas, recommendations, minutes and resolutions are subject to confirmation by Council and therefore, prior to relying on them, one should refer to the subsequent meeting of Council with respect to their accuracy.

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Applicants and other interested parties should refrain from taking any action until such time as written advice is received confirming Council's decisions with respect to any particular issue

ACKNOWLEDGEMENT OF COUNTRY

The Shire of Coolgardie acknowledges the Traditional Owners of the land on which we meet and acknowledges their continuing cultural connection to the Land, Waters and Community. We pay our respect to Elders past and present.

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- 1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**
- 2 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE**
- 3 DECLARATIONS OF INTEREST**
 - 3.1 Declarations of Financial Interests – Local Government Act Section 5.60A**
 - 3.2 Declarations of Proximity Interests – Local Government Act Section 5.60B**
 - 3.3 Declarations of Impartiality Interests – Shire of Coolgardie Code of Conduct for Council Members, Committee Members and Candidates for Election, Code of Conduct for Employees**
- 4 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**
 - 4.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 1 JULY 2025**

Date: **4 August 2025**

Author: **Kasey Turner, Executive Assistant**

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That the Minutes of the Audit Committee Meeting held on 1 July 2025 be confirmed as a true and accurate record.

5 REPORTS OF OFFICERS**5.1 Operation Services****5.1.1 AUDIT ENTRANCE MEETING****Location:** Kambalda**Applicant:** NIL**Disclosure of Interest:** The Author declare that they do have any conflicts of interest in relation to this item**Date:** 5th August 2025**Author:** Raj Subbiah, Finance Manager**SUMMARY**

To inform the Audit & Risk Management Committee of proposed timetable for the audit of the 2024-25 Financial Statements.

BACKGROUND

The audit of the Annual Financial Statements will be undertaken by RSM under contract with the Office of the Auditor General.

In preparation for the audit, RSM and Management have agreed on the below timetable. In summary:

- Audit Entrance Meeting – 5th August 2025
- Draft Annual Financial Statements submitted by Shire – 30th September 2025
- Audit Field Work – 13th -17th October 2025 (ON SITE) and 20th -24th October 2025 (OFF- SITE)
- Audit Exit Meeting – 25th November 2025
- Financial Statements and Management Representation Letter signed – 25th November 2025
- Audit Report Issued – Within 5 business days of receiving of the signed audit report
- Audit & Risk Management Committee meeting – 9th December 2025
- Ordinary Council Meeting – 16th December 2025

COMMENT

The timeline has been prepared to ensure that the Shire meets its audit and financial reporting responsibilities to enable the Audit and Risk Management Committee and council to adopt the audited financial statements for 24/25 before 31st December 2025.

CONSULTATION

Shire of Coolgardie Acting CEO
RSM

STATUTORY ENVIRONMENT

Part 7, Local Government Act 1995.

Section 14 and 15, Local Government (Audit) Regulations 1996.

Regulation 17, Local Government (Audit) Regulations 1996.

Regulation 5(2)(c), Local Government (Financial Management) Regulations 1996.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS**Accountable and effective leaders**

High quality corporate governance, accountability and compliance

ATTACHMENTS

1. Audit Planning Memorandum - as per RSM advice - Confidential

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

That Audit Committee note the audit timetable for the 2024/25 Financial Statements.

6 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING**6.1 Elected Members****6.2 Shire Officers****7 CLOSURE OF MEETING**