



CONFIRMED

MINUTES

Audit Committee Meeting

5 August 2025

2.00pm

Via Electronic Means

DISCLAIMER

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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.

Order Of Business

| | | |
|----------|--|----------|
| 1 | Declaration of Opening / Announcement of Visitors | 4 |
| 2 | Record of Attendance / Apologies / Approved Leave of Absence..... | 4 |
| 3 | Declarations of Interest | 4 |
| 3.1 | Declarations of Financial Interests – Local Government Act Section 5.60A | 4 |
| 3.2 | Declarations of Proximity Interests – Local Government Act Section 5.60B..... | 4 |
| 3.3 | Declarations of Impartiality Interests – Shire of Coolgardie Code of Conduct for Council Members, Committee Members and Candidate for Election, Code of Conduct for Employees..... | 4 |
| 4 | Confirmation of Minutes of Previous Meetings..... | 5 |
| 4.1 | Minutes of the Audit Committee Meeting held on 1 July 2025 | 5 |
| 5 | Reports of Officers | 6 |
| 5.1 | Operation Services..... | 6 |
| 5.1.1 | Audit Entrance Meeting | 6 |
| 6 | New Business of an Urgent Nature Introduced by Decision of Meeting | 7 |
| 6.1 | Elected Members..... | 7 |
| 6.2 | Shire Officers..... | 7 |
| 7 | Closure of Meeting..... | 7 |

**MINUTES OF SHIRE OF COOLGARDIE
AUDIT COMMITTEE MEETING
HELD AT THE VIA ELECTRONIC MEANS
ON TUESDAY, 5 AUGUST 2025 AT 2.00PM**

1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Shire President, Malcolm Cullen, opened the meeting at 2:01pm and welcomed his fellow Councillors and staff, and thanked them for their attendance.

2 RECORD OF ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

PRESENT:

Cr Malcolm Cullen (Shire President), Cr Tracey Rathbone (Deputy President), Cr Rose Mitchell, Cr Daphne Simmons

IN ATTENDANCE:

Aaron Cook (Acting Chief Executive Officer), Rebecca Horan (Director Governance and Administration), Kasey Turner (Executive Assistant), Corina Morgan (Senior Finance Officer), Raj Subbiah (Finance Manager), Martin Whitely (Financial Consultant), Amit Kabra (RSM Consultant), Jacques Coetzer (RSM Consultant), Thanushan Sriskantharaja (RSM Consultant), Tim Sanya (OAG)

APOLOGIES

Cr Corey Matthews

LEAVE OF ABSENCE

Nil

3 DECLARATIONS OF INTEREST

Nil

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 Candidate 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.

AUDIT COMMITTEE RESOLUTION #124/2025

Moved: Cr Daphne Simmons

Seconded: Cr Tracey Rathbone

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

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Rose Mitchell and Daphne Simmons

Against: Nil

CARRIED 4/0

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
2. Draft Management Letter - As per RSM Advice - Confidential

VOTING REQUIREMENT

Simple Majority

OFFICER RECOMMENDATION

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

AUDIT COMMITTEE RESOLUTION #125/2025

Moved: Cr Rose Mitchell

Seconded: Cr Daphne Simmons

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

In Favour: Crs Malcolm Cullen, Tracey Rathbone, Rose Mitchell and Daphne Simmons

Against: Nil

CARRIED 4/0

6 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF MEETING

Nil

6.1 Elected Members**6.2 Shire Officers****7 CLOSURE OF MEETING**

The Meeting closed at 2:57pm.