



# Shire of Irwin Audit Committee Meeting

held in the Council Chambers

Tuesday 13 May 2025

## Minutes

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

Cr Scott declared the meeting open at 4.00pm and welcomed Committee Members and Guests to the meeting.

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

#### Members

Cr I Scott (*Chairperson*)

Shire of Irwin Councillor

Cr B Wyse (*Deputy Chairperson*)

Shire of Irwin Councillor

Cr P Summers

Shire of Irwin Councillor

#### Staff

Mr S D Ivers

Chief Executive Officer

Ms P Machaka

Manager Finance

Ms S Mearns

Executive Assistant

#### Apologies

Nil

#### Guests

Mr Michael Liprino

Pitcher Partners

Mr Raj Vignesh

Office Attorney General

### 3. CONFIRMATION OF MINUTES

#### 3.1. Minutes of the Audit Committee Meeting held 8 April 2025

A copy of the minutes of the Audit Committee Meeting held 8 April 2025 have been provided to all Committee Members under separate cover.

#### COMMITTEE MOTION AND DECISION:

**MOVED:** Cr Summers

**SECONDED:** Cr Wyse

**That the Minutes of the Audit Committee Meeting, held 8 April 2025, be confirmed as a true and accurate recording of that meeting.**

**Voting Details:**

**Carried: 3/0**

**For:** Cr Scott, Cr Wyse, Cr Summers

**Against:** Nil

## 4. GENERAL BUSINESS

### 4.1 Shire of Irwin Audit Plan – Pitcher Partners

Cr Scott, Chair of the Shire of Irwin Audit Committee, welcomed Mr Michael Liprino of Pitcher Partners, who presented and discussed the External Audit Plan for the year ending 30 June 2025.

#### Areas of Audit Focus

Mr Liprino highlighted that the audit will focus on (but will not be limited to), the following criteria:

- Revenue recognition of rates, Government grants, contributions and fees & charges
  - *A review of assessments will be taken to ensure the basis for revenue is recognised.*
  - *Testing will be performed to assess the Shires financial controls.*
  - *The Shires procedures will be reviewed relating to financial revenue and expenditure.*
  - *An assessment will be undertaken in relation to any new revenue streams.*
- Property, Plant, Equipment and Infrastructure
  - *As the Shire performed a valuation of land, buildings, roads and other infrastructure in June 2022, no asset class is due for valuation for the year ending 30 June 2025.*
  - *Asset Registers will be reviewed to ensure they are being maintained as required.*
  - *Pitcher Partners will be examining transactions relevant to the potential sale of property to cover delinquent rate payments and associated costs.*
- Employee Benefits Provisions
  - *The Shire will be assessed on its compliance with the LSL Act.*
  - *Leave Management Plan is to be established to address excessive leave balances identified in the last Audit.*
- Existence and completeness of expenditure
  - *Testing of key controls relating to procurement and credit card usage will be undertaken.*
- Provision for Rehabilitation
  - *This focus area will remain a consideration in relation to the Transfer Station and potential changes in relation to DWER requirements.*
- IT General Controls
  - *Pitcher Partners have been advised that the Shire are introducing a new ERP system on 1 July 2025 and will keep this on their radar for the upcoming financial year to ensure 'Carried forward' Balances etc transfer over to the new system correctly.*
- Specific (LG) General Purpose Financial Reporting requirements
  - *Pitcher Partners will review the quality of our financial reporting.*
- Control Weaknesses
  - *The Shires potential areas of weakness will be reviewed, such as Reconciliations, Anomalies in Procurement, Credit Card fraud etc.*
- Other Matters
  - *Mr Liprino advised that in relation to the recent replacement of AASB 18 with AASB 101 Presentation of Financial Statements, although the Shire of Irwin is not a Tier 1 or Tier 2 Council, Tier 3 Councils MAY be affected in the future in relation to the preparation of general purpose financial statements.*

**COMMITTEE MOTION AND DECISION:****MOVED: Cr Wyse****SECONDED: Cr Summers**

**That the Shire of Irwin Audit Committee endorses the 2024/25 Audit Plan as presented by Pitcher Partners and as previously circulated.**

**Voting Details:****Carried: 3/0****For: Cr Scott, Cr Wyse, Cr Summers****Against: Nil****5. URGENT BUSINESS APPROVED BY CHAIR OR BY COMMITTEE DECISION**

Nil

**6. SETTING OF FUTURE MEETING DATES**

The next meeting date is to be confirmed.

**7. CLOSURE**

There being no further business, the Audit Meeting was closed at 4.43pm.