Shire of Perenjori

Embrace Opportunity

Shire of Perenjori – Audit Committee Meeting

MINUTES

Thursday 19 December 2024

Shire of Perenjori
Embrace Opportunity

NOTICE OF AN AUDIT COMMITTEE MEETING

Dear Council Member,

The next Audit Committee Meeting of the Shire of Perenjori will be held on Thursday 19 December 2024 at the Shire of Perenjori Council Chambers, Perenjori WA 6620, commencing at 2.00 pm.

Paul Anderson
CHIEF EXECUTIVE OFFICER
Date: 13 December 2024

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Council Roles

Advocacy:
When Council advocates on its own behalf or on behalf of its community to another level of government /body /agency.

Executive/Strategic:
The substantial direction setting and oversight role of the Council e.g. Adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.

Legislative:
Includes adopting local laws, town planning schemes and policies.

Review:
When Council reviews decisions made by Officers.

Quasi-Judicial:
When Council determines an application/matter that directly affects a person's rights and interests. The Judicial character arises from the obligations to abide by the principles of natural justice.

Examples of Quasi-Judicial authority include town planning applications, building licences, applications for other permits/licences (e.g.: under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal.

Disclaimer

"Any statement, comment or decision made at a Council or Committee meeting regarding any application for an approval, consent or licence, including a resolution of approval, is not effective as an approval of any application and must not be relied upon as such.

Any person or entity that has an application before the Shire must obtain, and should only rely on, written notice of the Shire's decision and any conditions attaching to the decision and cannot treat as an approval anything said or done at a Council or Committee meeting.

Any advice provided by an employee of the Shire on the operation of a written law, or the performance of a function by the Shire, is provided in the capacity of an employee, and to the best of that person's knowledge and ability. It does not constitute, and should not be relied upon, as a legal advice or representation by the Shire. Any advice on a matter of law, or anything sought to be relied upon as a representation by the Shire should be sought in writing and should make clear the purpose of the request."

Shire of Perenjori

Minutes for the Shire of Perenjori Audit Committee Meeting held on Thursday 19 December 2024, at the Shire of Perenjori Council Chambers, Perenjori WA 6620.

1. Declaration of Opening/Announcement of Visitors:

The Shire President declared the meeting open and welcomed those in attendance at 2.01 pm.

Acknowledgement of Traditional Custodians: -

As per the Shire of Perenjori Policy (N° 1021) we wish to acknowledge the traditional owners of the land upon which the Shire of Perenjori is situated and to demonstrate respect for the original custodians.

The Shire of Perenjori would like to respectfully acknowledge the past and present custodians of the land on which we are meeting, the Badimia people. It is a privilege to be standing on Badimia country.

2. Opening Prayer:

The Shire President read the opening prayer.

Acknowledgement of Pioneers: -

The Shire of Perenjori acknowledges the pioneers who settled this country, developed the land and turned it into the productive country that we know today.

3. Record of Attendance/Apologies/Leave of Absence:

3.1 Attendance:

Members:	Cr Jude Sutherland (President) Cr Les Hepworth (Deputy President) Cr Daniel Bradford Cr Andrew Fraser Cr Colin Bryant Cr Brian Campbell Cr Dael Sparkman
Staff:	Paul Anderson (Chief Executive Officer) Nola Comerford (Manager Corporate Community Services) Ally Bryant (Finance Manager)
Distinguished Visitors:	Nil
Members of The Public:	Nil
Leave of Absence:	Nil
Apologies:	Nil

4. Confirmation of Minutes of Previous Meetings:

4.1 Audit Committee Meeting Held on 21 March 2024

COMMITTEE DECISION

Audit Committee Resolution Number: 191224.1

Moved: Cr Hepworth **Seconded: Cr Bryant**

That the Minutes of the Audit Committee Meeting held on the 21 March 2024, be confirmed as true and correct subject to no corrections.

Motion put and carried 7/0
For: Cr Sutherland, Cr Hepworth, Cr Sparkman, Cr Bryant, Cr Bradford, Cr Fraser, Cr Campbell
Against: Nil

Next Item

5. Declaration of Interest:

Nil

6. Reports:

6.1 AUDIT FOR THE YEAR ENDED 30 JUNE 2024 – OFFICE OF THE AUDITOR GENERAL

Applicant:	Shire of Perenjori
File:	ADM 0357
Report Date:	19 December 2024
Disclosure of Interest:	Nil
Voting Requirements:	Absolute Majority
Author:	Bianca Plug – Governance Officer
Responsible Officer:	Paul Anderson – Chief Executive Officer
Attachments:	6.1.1 – Findings Identified During the Final Audit 30 June 2024 6.1.2 – Closing Independent Auditor's Report 2024 6.1.3 – Signed Financial Statements 30 June 2024 6.1.4 – OAG Letter CEO 6.1.5 – OAG Letter Shire President

Summary

This report presents the closing Audit Reports for the 2023/24 financial year from the Office of the Auditor General.

Background

Audits are conducted annually and are presented to the Audit Committee prior to consideration by Council.

The Audit Committee plays an important role in advising Council on the conduct of the audit to ensure the proper financial management of the organisation.

The administration has the opportunity to highlight any corrective action proposed to be taken to address any identified shortcomings, with the requirements to report to the Audit Committee with a recommendation to Council to acknowledge the report and the action taken to correct the matters raised and report to the Auditor General the actions implemented.

Statutory Environment

Local Government Act 1995
7.12A. Duties of local government with respect to audits
(4) A local government must –
(a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
(b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

Financial Implications

Nil

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community
4.1. The community is well-informed and engaged
4.6. The organisation, assets and finances of the Shire are managed responsibly

Consultation

Paul Anderson – Chief Executive Officer
Ally Bryant – Finance Manager
Auditor General's Office
Nexia Australia

Officer Comment

The Audit has been completed and the findings identified in the Auditor's Management Letter.

The Auditor General's Report highlights 4 finds that have been identified in the Auditor's Management Letter.

The manner in which the administration plans to address the issues raised in the Auditor General's Report and the Auditor's Management Comment are in the attached Auditor's Management Letter.

COMMITTEE DECISION

Audit Committee Resolution Number: 191224.2

Moved: Cr Hepworth **Seconded: Cr Fraser**

The Audit Committee recommends that Council:

1. **Accepts the Auditor's Financial Report for the financial year ending 30 June 2024.**
2. **Notes the findings identified in the Auditor's Management Letter and the Officers responses to the issues raised.**
3. **Notes the opinions expressed in the Independent Auditor's Report and the Officers responses to the issues raised.**
4. **That a copy of the finalised Audit Committee Minutes be presented to the Minister and Auditor General.**

Motion put and carried 7/0 by Absolute Majority
For: Cr Sutherland, Cr Hepworth, Cr Bryant, Cr Sparkman, Cr Bradford, Cr Fraser, Cr Campbell
Against: Nil

Next Item

6.2 ACCEPTANCE AND ADOPTION OF ANNUAL REPORT – 2023/24

Applicant:	Shire of Perenjori
File:	ADM 0339
Report Date:	19 December 2024
Disclosure of Interest:	Nil
Voting Requirements:	Absolute Majority
Author:	Bianca Plug – Governance Officer
Responsible Officer:	Paul Anderson – Chief Executive Officer
Attachments:	6.2.1 – Annual Report 2023/24

Summary

The Annual Report 2023/24 is presented for review prior to being considered by Council.

Background

An Annual Report is required to be produced every year after the audit has been completed and upon receipt of the Audit Report.

The Annual Report is prepared in accordance with Section 5.53 of the *Local Government Act 1995* and includes:

- A report from the Shire President;
- A report from the CEO;
- The Annual Financial Report;
- The Auditor's Report;
- Disability Report;
- Complaints Report;
- Information on payments to employees;
- Information on statistics and other payments (in relation to Councillors);
- An overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or continue in the next financial year;
- *Freedom of Information Act 1992* – information as required;
- *State Records Act 2000* – information in relation to record keeping systems; and
- National Competition Policy Report.

Advice has been received from the Financial Auditors advising that the Auditor's Report has been finalised.

Statutory Environment

Local Government Act, 1995.

Section 5.27(1) states: A general meeting of electors of a district is to be once every financial year.

Section 5.27(2) states: A general meeting is to be held on a day selected by the Local Government but not more than 56 days after the Local Government accepts the Annual Report for the previous financial year.

Section 5.29(1) states: The CEO is to convene an elector's meeting by giving –

(a) at least 14 days local public notice; and

(b) each council member at least 14 days' notice of the date, time, place and purpose of the meeting.

Acceptance of annual reports 5.54.

(1) Subject to subsection (2), the annual report for a financial year is to be accepted by the local government no later than 31 December after the financial year.

(2) If the auditor's report is not available in time for the annual report to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than two months after the auditor's report becomes available.

Notice of annual reports 5.55.

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

Policy Implications

Nil

Consultation

Paul Anderson – Chief Executive Officer
Jude Sutherland - Shire President
Ally Bryant - Finance Manager
Nola Comerford – Manager Corporate and Community Services
Marty Noordhof – Manager Infrastructure Services

Financial Implications

Nil

Strategic Community Plan

Goal 4: A strong and diverse Council working closely with the proactive and involved community
4.1. The community is well-informed and engaged
4.6. The organisation, assets and finances of the Shire are managed responsibly

Officer Comment

The Annual Report provides the opportunity for the Shire to summarise to the community the achievements of the Local Government and provide the community with an opportunity to review the outcome of the annual audit.

It is to be noted that the Annual Electors Meeting is to be held on a day selected by the Local Government but not more than 56 days after the Local Government accepts the Annual Report for the previous financial year.

PROCEDURAL MOTION

Audit Committee Resolution Number: 191224.3

Moved: Cr Hepworth **Seconded: Cr Bradford**

That Council suspend Standing Orders, *Clause 9.5 Limitation on number of speeches,* at 2.06 pm to allow for open discussion of Item 6.2.

Motion put and carried 7/0
For: Cr Sutherland, Cr Hepworth, Cr Bryant, Cr Sparkman, Cr Bradford, Cr Fraser, Cr Campbell
Against: Nil

PROCEDURAL MOTION

Audit Committee Resolution Number: 191224.4

Moved: Cr Sparkman **Seconded: Cr Bradford**

That Council reinstate Standing Orders at 2.08 pm.

Motion put and carried 7/0
For: Cr Sutherland, Cr Hepworth, Cr Bryant, Cr Sparkman, Cr Bradford, Cr Fraser, Cr Campbell
Against: Nil

COMMITTEE DECISION

Audit Committee Resolution Number: 191224.5

Moved: Cr Bradford **Seconded: Cr Hepworth**

The Audit Committee recommends that Council:

1. **Accepts the 2023/24 Annual Report containing the Annual Financial Report and Auditor's Report for the financial year ending 30 June 2024.**
2. **Adopts the 2023/24 Annual Report, containing the Annual Financial Report and the Auditor's Report for the financial year ending 30 June 2024.**
3. **Confirms the date for the Annual Electors Meeting to be held at 5.00 pm on Thursday 13 February 2025 at the Latham Community Centre and authorise the required statutory advertising.**

Motion put and carried 7/0 by Absolute Majority
For: Cr Sutherland, Cr Hepworth, Cr Bryant, Cr Sparkman, Cr Bradford, Cr Fraser, Cr Campbell
Against: Nil

7. Closure of Meeting:

The Shire President thanked those in attendance and declared the meeting closed at 2.10 pm.

I certify that this copy of the Minutes is a true and correct record of the meeting held on 19 December 2024.

Signed: _____

Shire President

Date: 20/3/25