

Shire of Tammin

SPECIAL COUNCIL MEETING

AGENDA



NOTICE OF MEETING

Dear Elected Member

Please be advised that a Special Meeting of Council of the Shire of Tammin is to be held on Monday 16 December 2024 in Council Chambers, 1 Donnan St, Tammin, commencing at 4:30pm to *adopt the Annual Report*.

Andrew Malone
Chief Executive Officer
13 December 2024

MISSION STATEMENT

"Together with the people of Tammin we will provide leadership, vision and progress to achieve sustainability and growth"

Special Council Meeting Agenda – 16 December 2024

Contents

AGENDA 3

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS 3

2. ACKNOWLEDGEMENT TO COUNTRY 3

3. PRESENT / IN ATTENDANCE / LEAVE OF ABSENCE PREVIOUSLY GRANTED / APOLOGIES 3

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE 3

5. PUBLIC QUESTION TIME 3

6. APPLICATIONS FOR LEAVE OF ABSENCE 3

7. DECLARATION OF MEMBER’S INTERESTS IN AGENDA ITEMS 3

8. DECLARATION OF RELATED PARTY DISCLOSURE IN AGENDA ITEMS 3

9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS..... 3

10. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION..... 3

11. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS 3

12. MATTERS FOR CONSIDERATION – FINANCE 4

12.1 Audit Report 2023/24 Financial Year..... 4

12.2 Presentation of the 2023/24 Annual Report incorporating the 2023/24 Annual Financial Statements..... 7

13. MATTERS FOR CONSIDERATION – ADMINISTRATION..... 9

14. MATTERS FOR CONSIDERATION – BUILDING & HEALTH 9

15. MATTERS FOR CONSIDERATION – TOWN PLANNING 9

16. ELECTED MEMBERS MOTIONS OF WHICH NOTICE HAS BEEN GIVEN 9

17. MATTERS FOR WHICH THE MEETING MAY BE CLOSED (S`5.23)..... 9

AGENDA

1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Shire President will declare the meeting open at _____ pm.

2. ACKNOWLEDGEMENT TO COUNTRY

We begin today by acknowledging the Ballardong Noongar People as traditional custodians of the land and skies on which we gather, and we pay our respects to their Elders, past, present and emerging.

3. PRESENT / IN ATTENDANCE / LEAVE OF ABSENCE PREVIOUSLY GRANTED / APOLOGIES

Present:

Cr Charmaine Thomson	President
Cr T Nicholls	Deputy President
Cr B Leslie	Member
Cr N Caffell	Member
Cr Courtney Thomson	Member
Cr J Rogers	Member

In Attendance:

Andrew Malone	Chief Executive Officer
Racheal King	Manager of Finance & Corporate Services

Leave of Absence previously granted:

Apologies:

4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

5. PUBLIC QUESTION TIME

6. APPLICATIONS FOR LEAVE OF ABSENCE

7. DECLARATION OF MEMBER'S INTERESTS IN AGENDA ITEMS

8. DECLARATION OF RELATED PARTY DISCLOSURE IN AGENDA ITEMS

9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

10. ANNOUNCEMENTS BY PRESIDING PERSON WITHOUT DISCUSSION

11. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS

12. MATTERS FOR CONSIDERATION – FINANCE

12.1 Audit Report 2023/24 Financial Year

Location:	Shire of Tammin
Applicant:	Manager of Finance and Corporate Services
Date:	12 December 2024
Author:	Racheal King
Item Approved by:	Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	Nil
Attachments:	Attachment Item 12.1 – Audit Report 30 June 2024 Attachment Item 12.1 - Annual Financial Statement 30 June 2024

Proposal / Summary

To receive the Audit Report for the 2023/24 Financial Year and recognise the meeting held with the Shire’s Auditors.

Background

Section 7.12A, clause 2 of the *Local Government Act 1995* requires that a local government is to meet with the auditor as least once in each financial year. MACRI Partners were engaged to conduct the 2023/24 audit to present to the Office of Auditor General (OAG).

The 2023/24 Annual Financial Report and Independent Auditors Report for the 2023/24 financial year have been circulated to all Council members. The Audit Committee Representative Cr Charmaine Thomson alongside executive team Andrew Malone and Racheal King met with representatives of MACRI and the Office of the Auditor General (OAG) for the exit meeting on Wednesday 11 December 2024 to discuss the Audit Closing Report and Annual Financial Statements.

Comment

The Shire of Tammin has been issued a ‘clean’ unqualified audit report. No issues were raised by the OAG in the audit report.

Consultation

Nil

Statutory Environment

Local Government Act 1995

7.1A. Audit committee

- 1) *A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.*

- 2) *The members of the audit committee of a local government are to be appointed* by the local government and at least 3 of the members, and the majority of the members, are to be council members.*

*** Absolute majority required.**

- 3) *A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent the CEO as a member of an audit committee.*
- 4) *An employee is not to be a member of an audit committee.*

7.1B. Delegation of some powers and duties to audit committees

- 1) *Despite section 5.16, the only powers and duties that a local government may delegate* to its audit committee are any of its powers and duties under this Part other than this power of delegation.*

***Absolute majority required.**

- 2) *A delegation to an audit committee is not subject to section 5.17.*

7.1C. Decisions of audit committees

Despite section 5.20, a decision of an audit committee is to be made by a simple majority.

7.12A. Duties of local government with respect to audits

- 1) *A local government is to do everything in its power to —*
 - a) *assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and*
 - b) *ensure that audits are conducted successfully and expeditiously.*
- 2) *Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year*

Local Government (Audit) Regulations 1996

16. Audit committee, functions of

An audit committee —

- (a) is to provide guidance and assistance to the local government —*
 - (i) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and*
 - (ii) as to the development of a process to be used to select and appoint a person to be an auditor; and*
- (b) may provide guidance and assistance to the local government as to —*
 - (i) matters to be audited; and*
 - (ii) the scope of audits; and*
 - (iii) its functions under Part 6 of the Act; and*
 - (iv) the carrying out of its functions relating to other audits and other matters related to financial management; ...*

Policy Implications

Nil

Financial Implications

Nil

Strategic Implications

Nil

Officer Recommendation:

1. That Council, pursuant to *Section 7.12A (3) of the Local Government Act 1995*, receive the “Unqualified” Independent Audit Report from the Office of the Auditor General for the 2023/24 financial year
2. That Council, pursuant to *Section 7.12A (2) of the Local Government Act 1995*, recognises the exit meeting held with the Office of the Auditor General and MACRI partners on the 11 December 2024 as a meeting with the auditor of the Local Government.

Moved: Cr _____

Seconded: Cr _____

Vote: Absolute Majority

Carried/Lost: ___/___

12.2 Presentation of the 2023/24 Annual Report incorporating the 2023/24 Annual Financial Statements

Location:	Shire of Tammin
Applicant:	Chief Executive Officer
Date:	12 December 2024
Author:	Racheal King
Item Approved by:	Chief Executive Officer
Disclosure of Interest:	Nil
File Reference:	Nil
Attachment/s:	Attachment Item 12.2 - Shire of Tammin Annual Report

Proposal/Summary

To seek Council acceptance of the Annual Report and Annual Financial Statements for the 2023/24 financial year.

Background

The *Local Government Act 1995* requires Councils to prepare and accept an Annual Report for each financial year by 31 December following the financial year end or no later than two months after receiving the Audit Report.

Comments

The Annual Report, prepared in accordance with the requirements of the Local Government Act, is included with the Agenda for Council's perusal, consideration and acceptance.

Council's Auditors, Macri Partners, have completed an audit of Council's financial records for the financial year ending 30 June 2024. The Auditors Report was received on Wednesday 12 December 2024.

Once the Annual Report has been accepted Council is required to give local public notice of the availability of the Annual Report as soon as practicable.

Consultation

Nil

Statutory Implications

Section 5.53(1) of the Local Government Act 1995 requires a Local Government to prepare an annual report for each financial year. Section 5.53(2) (f) of the Local Government Act 1995 specifies that the annual report is to contain the financial report of the financial year and Section 5.53(2) (h) specifies that it must contain the auditor's report for the financial year.

In accordance with Section 5.54 of the Local Government Act 1995 an annual report for the financial year is to be accepted by the Local Government by the 31 December after that financial year or no later than 2 months after the auditor's report becomes available.

Special Council Meeting Agenda – 16 December 2024

Section 5.27 of the Local Government Act 1995 requires:

(1) A general meeting of the electors of a district is to be held once every financial year.

(2) 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.

(3) The matters to be discussed at general electors' meetings are to be those prescribed.

Policy Implications

N/A

Financial Implications

Nil

Strategic Implications

Civic Leadership Strategies

Our Councillors and community leaders have vision, are accessible, act with transparency and integrity, and act in good faith on behalf of their constituents.

Outcome 6.2 An efficient and effective organisation

6.2.1 Ensure sound long-term financial management and deliver value for money

Officers Recommendation

That Council, by Absolute Majority, pursuant to Section 5.54 of the Local Government Act 1995, resolves to:

1. Accept the 2023/24 Annual Report for the Shire of Tammin;
2. Authorise the Chief Executive Officer to give local public notice of the availability of the Annual Report;
3. Set the date for the Annual Electors General Meeting as _____ commencing at _____ at the Shire of Tammin Council Chambers.

Moved: Cr _____

Seconded: Cr _____

Vote: Absolute Majority

Carried/Lost: ___/___

13. MATTERS FOR CONSIDERATION – ADMINISTRATION

Nil

14. MATTERS FOR CONSIDERATION – BUILDING & HEALTH

Nil

15. MATTERS FOR CONSIDERATION – TOWN PLANNING

Nil

16. ELECTED MEMBERS MOTIONS OF WHICH NOTICE HAS BEEN GIVEN

Nil

17. MATTERS FOR WHICH THE MEETING MAY BE CLOSED (S`5.23)

Nil

19. CLOSURE OF MEETING

There being no further business the Shire President declared the meeting closed at ____pm.