

# Shire of Tammin

## SPECIAL COUNCIL MEETING

### Minutes



#### NOTICE OF MEETING

Dear Elected Member

Please be advised that a Special Meeting of Council of the Shire of Tammin was 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  
16 December 2024

#### MISSION STATEMENT

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

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## **AGENDA**

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

The Shire President will declare the meeting open at 4.35 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 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:**

|             |        |
|-------------|--------|
| Cr B Leslie | Member |
|-------------|--------|

### **4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

### **5. PUBLIC QUESTION TIME**

Nil

### **6. APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

### **7. DECLARATION OF MEMBER'S INTERESTS IN AGENDA ITEMS**

Nil

### **8. DECLARATION OF RELATED PARTY DISCLOSURE IN AGENDA ITEMS**

Nil

### **9. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

Nil

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

Nil

**11. PETITIONS/DEPUTATIONS/PRESENTATIONS/SUBMISSIONS**

Nil

## 12. MATTERS FOR CONSIDERATION – FINANCE

### 12.1 Audit Report 2023/24 Financial Year

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

**TSC Motion 85/24**

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 Nicholls      Seconded: Cr Caffell

Vote: Absolute Majority      Carried/Lost: 5/0

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

|                                |  |
|--------------------------------|--|
| <b>Location:</b>               | Shire of Tammin                                      |
| <b>Applicant:</b>              | Chief Executive Officer                              |
| <b>Date:</b>                   | 12 December 2024                                     |
| <b>Author:</b>                 | Racheal King   |
| <b>Item Approved by:</b>       | Chief Executive Officer                              |
| <b>Disclosure of Interest:</b> | Nil  |
| <b>File Reference:</b>         | Nil  |
| <b>Attachment/s:</b>           | 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.

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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

#### **TSC Motion 86/24**

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 13 February commencing at 5pm at the Shire of Tammin Pavillion/Oval.

Moved: Cr Caffell

Seconded: Cr Courtney Thomson

Vote: Absolute Majority

Carried/Lost: 5/0

**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 4.52 pm.