

SHIRE OF MOORA
MINUTES OF THE ORDINARY MEETING OF COUNCIL
HELD IN THE COUNCIL CHAMBERS, MOORA
20 MARCH 2024

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1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

1.1 DECLARATION OF OPENING

The Deputy President declared the meeting open at 5.30pm, read aloud the Shires Vision and Mission Statement, and announced:

I would like to acknowledge the traditional custodians of the land we are meeting on today, the Yued people, and pay our respects to Elders past, present, and emerging.

1.2 DISCLAIMER READING

No responsibility whatsoever is implied or accepted by the Shire of Moora for any act, omission or statement or intimation occurring during this meeting.

It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decision, which will be provided within fourteen (14) days of this meeting.

2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

ATTENDANCE

SJ Gilbert	-	Deputy President / Presiding Member
DV Clydesdale-Gebert	-	Councillor (from 5.34pm)
KM Seymour	-	Councillor
TL Errington	-	Councillor
TW Dugan	-	Councillor
GW Robins	-	Chief Executive Officer
MM Murray	-	Executive Support Officer
Travis Bate	-	Financial Accountant, RSM Australia (from 5.44pm)

APPROVED LEAVE OF ABSENCE

TL Lefroy	-	Councillor
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APOLOGY

SA Bryan	-	Councillor
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PUBLIC

Kevin Kramer
Bronwyn Brown

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME

Mr Kevin Kramer read aloud a number of questions which he then tabled.

At 5.34pm Cr Clydesdale-Gebert joined the meeting.

Mrs Bronwyn Brown read aloud a number of questions which she then tabled.

The Presiding Member thanked the members of the public for their attendance and advised their questions would be taken on notice.

Both members of the public left the meeting following the reading of their respective questions.

5. PETITIONS / DELEGATIONS / PRESENTATIONS

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. ANNOUNCEMENTS BY THE PRESIDING MEMBER

The following Council associated engagements were attended;

Cr Gilbert, Deputy President

21/2 Citizenship Ceremony, Council Chambers

20/3 Officiated a Citizenship Ceremony, Council Chambers

Cr Errington

28/3 CRC Committee meeting, Moora

Cr Clydesdale-Gebert

16/2 WALGA Effective Community Leadership training course, Perth

8. CONFIRMATION OF MINUTES

8.1 ORDINARY COUNCIL MEETING - 21 FEBRUARY 2024

COUNCIL RESOLUTION

17/24 Moved Cr Seymour, seconded Cr Errington that the Minutes of the Ordinary Meeting of Council held on 21 February 2024 be confirmed as a true and correct record of the meeting.

CARRIED 5/0

FOR: Cr's Gilbert, Clydesdale-Gebert, Seymour, Errington, and Dugan

At 5.44pm Travis Bate, RSM joined the meeting.

9. REPORTS OF OFFICERS

9.1 GOVERNANCE AND CORPORATE SERVICES

9.1.1 LIST OF PAYMENTS AUTHORISED UNDER DELEGATION I.15

REPORT DATE: 6 March 2024

OFFICER DISCLOSURE OF INTEREST: Nil

AUTHOR: Gavin Robins, Chief Executive Officer

SCHEDULE PREPARED BY: Charly Sawyer, Creditors Officer

ATTACHMENTS: Accounts Paid Under Delegated Authority

PURPOSE OF REPORT

Payments have been made under delegated authority and a listing of these payments is attached for Council to note and endorse.

BACKGROUND

At the December 2005 Ordinary Meeting of Council resolution 276/2005 delegated the authority of payments from Municipal and Trust Funds to the Chief Executive Officer.

COMMENT

Accounts Paid under delegated authority are periodically presented to Council.

POLICY REQUIREMENTS

Delegation I.15 – Making Payments from Municipal and Trust Funds

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995 - Section 6.10

Local Government (Financial Management) Regulations 1996 – Regulations 12 & 13.

STRATEGIC IMPLICATIONS

There are no known strategic implications associated with this proposal.

SUSTAINABILITY IMPLICATIONS

➤ Environment

There are no known significant environmental implications associated with this proposal.

➤ Economic

There are no known significant economic implications associated with this proposal.

➤ Social

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

Payments are in accordance with the adopted budget.

VOTING REQUIREMENTS

Simple Majority Required

COUNCIL RESOLUTION

18/24 Moved Cr Errington, seconded Cr Dugan that Council notes and endorses the Payments from the Municipal and Trust Funds made under delegation 1.15

Municipal Funds	EFT30826-31018	-\$1,412,148.99
Municipal Cheque	62603-62608	-\$2,191.50
Credit Card	DD15982.4	-\$8,338.99
Direct Debit	DD15950.1-DD16000.13	-\$202,001.61
NETT Pay	13/02/2024	-\$101,478.81
NETT Pay	27/02/2024	-\$104,047.44

PAYMENT TOTAL FOR FEBRUARY 2024 **-\$1,830,207.34**

CARRIED 5/0

FOR: Cr's Gilbert, Clydesdale-Gebert, Seymour, Errington, and Dugan

9.1.2 STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 JANUARY 2024

REPORT DATE: 13 March 2024

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Travis Bate, Financial Accountant (RSM Australia)

ATTACHMENTS: Statement of Financial Activity for the Period Ended 31 January 2024

PURPOSE OF REPORT

To receive and endorse the Statement of Financial Activity for the period ended 31 January 2024.

BACKGROUND

Council is provided with monthly financial reports to enable monitoring of revenues and expenditures against the adopted budget.

COMMENT

Mr Bate presented the Statement of Financial Activity Report for the Period Ended 31 January 2024 which is provided as a separate attachment in Program format.

POLICY REQUIREMENTS

Nil

LEGISLATIVE REQUIREMENTS

Local Government Act 1995, Section 6.4

Local Government (Financial Management) Regulations 1996, Clause 34

STRATEGIC IMPLICATIONS

Monitoring of actual revenues and expenditures against the adopted budget assists Council in being informed as to the financial health of the organisation.

SUSTAINABILITY IMPLICATIONS

- **Environment**
There are no known significant environmental implications associated with this proposal.
- **Economic**
There are no known significant economic implications associated with this proposal.
- **Social**
There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

Year to date income and expenditure is provided by program to enable comparison to 2023/24 adopted budget.

VOTING REQUIREMENTS

Simple Majority Required

COUNCIL RESOLUTION

19/24 Moved Cr Clydesdale-Gebert, seconded Cr Errington that Council endorses the Statement of Financial Activity for the period ended 31 January 2024.

CARRIED 5/0

FOR: Cr's Gilbert, Clydesdale-Gebert, Seymour, Errington, and Dugan

9.1.3 NATIONAL GENERAL ASSEMBLY ATTENDANCE – CANBERRA: 2 - 4 JULY 2024

FILE REFERENCE: EM/SUCI-3 & GA/ALGI

REPORT DATE: 28 February 2024

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Gavin Robins, Chief Executive Officer

ATTACHMENTS: Nil

PURPOSE OF REPORT:

For Council to consider authorising Shire President Cr Tracy Lefroy and CEO Gavin Robins to attend the Australian Local Government Association 2024 National General Assembly (NGA) and Australian Council of Local Governments Forum to be convened in Canberra from 2 - 5 July 2024.

BACKGROUND:

The 2024 National General Assembly of Local Government (NGA) is an opportunity for attendees to deliver the views and concerns of Council as well as contribute their own experience and knowledge to debate on a broad set of national issues. The theme for this year's NGA is "Building Community Trust".

Link to program; [NGA24 \(eventsair.com\)](https://www.eventsair.com/NGA24)

This is also an opportunity to contribute to policy discussions at a national level and a key opportunity to engage with key decision makers, such as the Prime Minister, the Leader of the Opposition, the Deputy Prime Minister, and a range of politicians.

The NGA incorporates the Regional Cooperation and Development forum being held on the 2nd of July prior to the commencement of day one of the Assembly.

COMMENT:

Representation at such conventions/congresses is advantageous to the Shire of Moora as a local government. The opportunity to network and share ideas amongst fellow congress delegates cannot be underestimated.

POLICY REQUIREMENTS:

Council does not have a policy in relation to attendance at the NGA. It is considered annually on merit by Council. Attendance fits within Strategy 5.3.2, which is in place to promote representation at regional, state, and national forums.

LEGISLATIVE REQUIREMENTS:

There are no known legislative requirements related to this item.

STRATEGIC IMPLICATIONS:

Strategic Community Plan 2018-2028

Outcome 5.3: Partners in the government and private sectors understand the aspirations of the Moora Shire Communities

Strategy 5.3.1: Invest appropriate resources to facilitate effective and coordinated advocacy for key Issues relevant to the Shire of Moora.

Strategy 5.3.2: Represent and promote the Shire in Regional, State and National forums.

SUSTAINABILITY IMPLICATIONS:

➤ **Environment**

There are no known significant economic implications associated with this proposal.

➤ **Economic**

There are no known significant economic implications associated with this proposal.

➤ **Social**

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Council's annual budget has an allocation of \$21,495 for conference & training expenses; YTD \$6,955 has been expended.

VOTING REQUIREMENTS

Simple Majority Required

COUNCIL RESOLUTION

20/24 Moved Cr Seymour, seconded Cr Errington that Council authorise the Shire President and Chief Executive Officer to attend the Australian Local Government Association National General Assembly and Australian Council of Local Governments Forum to be convened in Canberra from the 2nd – 5th July 2024.

CARRIED 4/1

FOR: Cr's Gilbert, Clydesdale-Gebert, Seymour, and Errington
AGAINST: Cr Dugan

9.1.4 **RATES WRITE-OFFS – ASSESSMENT A986 AND A6376**

FILE REFERENCE: PA/986 & PA/6376

REPORT DATE: 13 March 2024

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCE: Council minutes 21 March 2018 (35/18) / Local Government Act Power of Sale – 9 Coomberdale East Road, Coomberdale and 27 Pryre Street, Coomberdale

AUTHOR: Travis Bate (Financial Consultant RSM)

ATTACHMENTS: Records of Certificate of Title for;

- 27 Pryre Street COOMBERDALE (A986)
- 9 Coomberdale East Road COOMBERDALE (A6376)

PURPOSE OF REPORT

The purpose of this report is to provide information that supports the write-off of rates and service charges outstanding for assessments A986 (27 Pryre Street Coomberdale) and A6376 (9 Coomberdale East Road Coomberdale) of \$41,605.62 at 29 February 2024. It is recommended that Council approve the write-off of monies pursuant to section 6.12 (1) (c) of the Local Government Act 1995 ownership of the properties has now passed to the Shire.

BACKGROUND

Rates and service charges on these properties had been outstanding since 4 August 2013.

On or around 21 February 2017 the Shire entered into a payment arrangement with Lucas Penning, which had been in arrears since April 2017.

At the 21 March 2018 Ordinary Council Meeting, Council passed the following resolution:

35/18 Moved Cr Hamilton, seconded Cr Thomas that pursuant to section 6.68(2)(b) of the Local Government Act 1995 (WA), Council resolves to exercise its power of sale under Part 6 Subdivision 6 of the Local Government Act 1995 (WA) over:

- 1. Lot 11 on Plan 3100, being all that piece of land contained in Certificate of Title Volume 2773 Folio 346, more commonly known as 9 Coomberdale East Road, Coomberdale; and*
- 2. Lot 5 on Plan 3100, being all that piece of land contained in Certificate of Title Volume 1854 Folio 869, more commonly known as 27 Pryre Street, Coomberdale. It is noted that the Shire has not made any attempt to recover the outstanding money under section 6.56 of the Local Government Act 1995 (WA) as the Shire reasonably believes that the costs of proceedings to recover the Outstanding Rates will likely equal or exceed the value of the Properties.*

CARRIED 8/0

Transfer of title of ownership to the Shire has been successfully completed with settlement occurring on 13 March 2024. Properties now able to be sold by the Shire.

Outstanding rates and service charges on the properties to be written off:

- \$21,432.78 // Pryre Street COOMBERDALE (A986)
- \$20,172.84 // 9 Coomberdale East Road COOMBERDALE (A6376)

POLICY REQUIREMENTS

Nil

LEGISLATIVE REQUIREMENTS

Section 6.12 (1)(c) of the Local Government Act 1995 provides Council with the power to write off any amount of money which is owed to the local government by an absolute majority decision.

STRATEGIC IMPLICATIONS

There are no known strategic implications associated with this proposal.

SUSTAINABILITY IMPLICATIONS**➤ Environment**

There are no known significant environmental implications associated with this proposal.

➤ Economic

There are no known significant economic implications associated with this proposal.

➤ Social

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

It is expected that the sale of the properties will adequately cover the cost of the write-offs, meaning the net change to the Shire's net current funding position will be nil.

VOTING REQUIREMENTS

Absolute Majority Required

COUNCIL RESOLUTION

21/24 Moved Cr Seymour, seconded Cr Errington that Council pursuant to section 6.12(c) of the Local Government Act 1995, that Council:

- 1. Write-off the outstanding Rates and Service Charges totalling \$41,605.62 for assessments A986 and A6376;***
- 2. Notes that title for these two properties has passed to the Shire as of 13 March 2024.***

CARRIED BY ABSOLUTE MAJORITY 5/0

FOR: Cr's Gilbert, Clydesdale-Gebert, Seymour, Errington, and Dugan

9.1.5 **2023-2024 BUDGET REVIEW**

FILE REFERENCE: T:\FINANCE\19. Current Budget\Budget Review\2023-24

REPORT DATE: 18 March 2024

APPLICANT/PROPONENT: Shire of Moora

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Travis Bate, Financial Accountant (RSM Australia)

ATTACHMENTS: Midyear Budget review 2023/2024

PURPOSE OF REPORT

To note the annual budget review based on financial performance between 1 July 2023 to 31 January 2024 for presentation at the Ordinary Council meeting on 20 March 2024 and endorsement of the recommendations.

BACKGROUND

As required by the Local Government Act 1995, Council adopted a budget for the 2023-24 financial year based on forward plans and best estimates at the time. According to the Local Government (Financial Management) Regulations 1996, each year, between 1 January and 31 March, a local government is to carry out a review of its annual budget for that year, considering its financial performance for at least the first six months of the year, its position at the date of review and its forecast position to the end of the financial year. This review is required to be submitted to the Council for consideration.

The Budget review for 2023 / 2024 has been conducted and suggested amendments are detailed in the Budget Review Report as attached. This followed an in depth review the relevant financials for each Chart of Account code and where applicable, individual job levels.

A copy of the review and Council decision is to be provided to the Department of Local Government, Sport & Cultural Communities within 30 days of the decision by Council.

The following highlights are of note:

Opening Carried Forward figure

With adoption of the 2023 / 2024 budget, a precise opening figure was not able to be determined as the Council's 2022 / 2023 financial statements were yet to be finalised for audit. The unaudited opening balance of \$3,117,017 has been increased to \$4,745,500, based on the 2022 / 2023 audited financial statements.

Operating Revenue

A reduction of operating revenue of \$1,737,467 is expected and mainly relates to:

- Decrease in rates of \$782,362. The initial rate in the dollar was based on estimated valuations from 2022 / 2023 and approved for budget adoption. A substantial increase in UV rural valuations was received from Landgate which resulted in an increase in UV rural rating, resulting in the need to reduce the rate in the dollar to return the increase on prior year rates within reason.
- Decrease in operating grants, subsidies and contributions of \$605,718. There are two main areas where reduced funding is expected with the Grants Commission Grant needs of \$305,000 and Grants Commission Roads Formula of \$260,938.
- Decrease in fees and charges of \$327,696. This is based on actual revenue generated and expected by 30 June 2024. The largest contributing value relates to the sale of the

Childcare centre with an expected reduction in fees of \$279,521. It should be noted that this decrease in revenue will be accompanied by a corresponding offsetting decrease in expenditure.

Operating Expenditure

Operating expenditure is expected to decrease by \$392,663. Most notable movements in expenditure relate to:

- Decreased employee cost of \$561,067 mainly due to sale of Childcare centre.
- Decrease in Materials and Contracts of \$303,889 and increase in Other Expenditure of \$438,731 being a nett increase of \$134,842. This is mainly due to some changes on maintenance and additional work required in roads.
- Decrease in utilities of \$48,435 based on actual cost and expected to be lower than adopted budgeted.
- Increase in Interest of \$75,250, due to loan 328 – Housing Revitalisation not previously budgeted for.
- Increase in insurance expense of \$21,172 due to actual cost exceeding the adopted budget.

Capital Revenue

There is an expected decrease in capital revenue (expenditure of grant funds on key projects) to the value of \$5,552,685 which can be attributed to the following areas:

- Decreased Childcare grant funding: \$2,932,715.
- Increased sewage infrastructure funding of \$100,000.
- Decrease in swimming pool capital grant funding of \$507,860.
- Decrease in roads funding of \$1,452,050.
- Decrease in Airstrip grant of \$703,055.

Road funding and the airport grant are linked to capital spend and will roll forward into 2024/2025. Reduced spend offsets the reduced funding received.

Capital Expenditure

Property, Plant and Equipment expenditure is forecast to be \$6,275,142 less than initial budget with following notable variances:

- Decrease in Admin & Cultural Centre of \$365,000.
- Decrease in Early Childhood Development Centre of \$2,500,000.
- Decrease in Housing Revitalisation and acquiring properties of \$3,000,000.
- Decrease in General Building renewals of \$525,715.
- Increase in plant and equipment replacements of \$250,573.

Infrastructure expenditure is expected to decrease by \$3,182,660 from adopted budget. Highlights of cost changes set out as follows:

- Reduced roads spend of \$1,918,317. Expenditure offset against reduced capital grants claimable.
- Reduced other infrastructure spend of \$1,264,343 and being attributed mainly by:
 - Reserve rehabilitation project of \$400,000 carried forward.
 - Swimming Pool improvement grants reduced, and expenditure subsequently reduced by \$446,860.
 - EV Charging station carried forward of \$100,000.
 - Airstrip project delayed with reduced spend in current year of \$653,000 and balance carried forward. Grant reduced to offset.

Loans

Total loans has decreased by \$1,000,000. Loan budgeted for was \$4,000,000 and final loan applied for was \$3,000,000.

Loan applies to Housing Revitalisation and acquiring properties.

Reserve Fund Transfers

Total reserve funds balance is expected to increase by \$3,473,784 from the adopted budget.

An overall summary of the reserve movements is included in the attached 2023 / 2024 Budget Review Report.

A notable change and proposed reserve fund is included for the receipt on the housing revitalisation loan of \$3,000,000, not applied in full during the 2023 / 2024 period. A total of \$1,000,000 is budgeted to be used, with the balance of the loan value of \$2,000,000 to be transferred to a reserve fund for the purpose of acquiring the balance of the properties.

Closing Carried Forward Figure

The closing carried forward review figure is shown in the attached documents and remained equal to adopted budget of \$0.

2023 / 2024 Budget Review Report

Overall summary of balances of Net Current Assets and Reserves are detailed in the attached 2023 / 2024 Budget Review Report.

CEO COMMENT

The Budget review, based on the first half of the 2023-2024 financial year, reflects a relatively volatile period characterised by ongoing supply chain issues, funding uncertainty and the residual historical influences of multiple financial contactors. Prudent expenditure controls have ensured the budget retained sufficient cash on hand to address unforeseen events while anticipating the completion of the budget review. Over the remaining budget period, the Shire will accelerate the implementation of capital works and equipment purchases as set out in the budget. Operating expenses have remained within the parameters set for expenditures in the original budget and are not expected to vary materially from these assumptions. The expected the year-end budget position remains that of a balanced budget.

POLICY REQUIREMENTS

There are no known policy implications.

LEGISLATIVE REQUIREMENTS

Local Government (Financial Management) Regulations 1996

33A. Review of budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government's financial position as at the date of the review; and

- (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
- *Absolute majority required.
- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

STRATEGIC IMPLICATIONS

There are no known strategic implications associated with this proposal.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known significant environmental implications associated with this proposal.
- **Economic**
There are no known significant economic implications associated with this proposal.
- **Social**
There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

The changes suggested in the budget review are based on the local government's financial performance for the financial year up to 31 January 2024. Adjustments have been made to better reflect actual performance for the period and to give a more accurate projection of the nett result at 30 June 2024.

VOTING REQUIREMENTS

Absolute Majority Required.

COUNCIL RESOLUTION

22/24 Moved Cr Dugan, seconded Cr Clydesdale-Gebert that Council

- 1. Approve the Budget Review for the period ended 31 January 2024 carried out in accordance with the Local Government Financial Management Regulations 1995 Section 33A; and***
- 2. Amend the 2023/24 Budget as outlined in the 2023/24 Budget Review; and***
- 3. Forward a copy of the budget review to the Department of Local Government, Sport & Cultural Industries within 30 days of endorsement.***

CARRIED BY ABSOLUTE MAJORITY 5/0

FOR: Cr's Gilbert, Clydesdale-Gebert, Seymour, Errington, and Dugan

10. REPORTS OF COMMITTEES

Nil

11. ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF COUNCIL

Councillor Dugan has requested that Council give consideration to an item, the purpose of which is to facilitate the recovery and health promotion in respect of certain patients being managed by the Moora Health Clinic, specifically Dr Chapman.

Councillor Dugan has requested that Council give consideration to his proposal at its meeting of 20 March 2024. He acknowledges that notice of the motion falls outside the standing orders but holds the view that it is a relatively uncontentious motion which has the potential to make a material difference to the health and well-being of certain people.

The proposed motion is as follows:

That the Shire of Moora provide vouchers to the Moora Health Clinic allowing 1-month free use of the Shire of Moora gymnasium, hydrotherapy pool and or public pool at the discretion of Dr Bernard Chapman to promote community health and well-being as well as use of the Shire of Moora Facilities from the date of approval to 30 June 2024.

COUNCIL RESOLUTION

23/24 Moved Cr Seymour, seconded Cr Clydesdale-Gebert that the motion put forward by Cr Dugan lay on the table.

CARRIED 5/0

FOR: Cr's Gilbert, Clydesdale-Gebert, Seymour, Errington, and Dugan

The Chief Executive Officer presented 2 items of business relating to the Audit Committee Meeting held earlier in the day for consideration by Council.

COUNCIL RESOLUTION

24/24 Moved Cr Seymour, seconded Cr Clydesdale-Gebert that Council consider the items of business provided by the Chief Executive Officer relating to the Audit Committee meeting held on 20 March 2024.

CARRIED 5/0

FOR: Cr's Gilbert, Clydesdale-Gebert, Seymour, Errington, and Dugan

12.1 AUDIT COMMITTEE MINUTES – 20 MARCH 2024

FILE REFERENCE: F/AUD-3
REPORT DATE: 20 March 2024
APPLICANT/PROPONENT: N/A
OFFICER DISCLOSURE OF INTEREST: Nil
PREVIOUS MEETING REFERENCES: Nil
AUTHOR: Gavin Robins, Chief Executive Officer
ATTACHMENTS: Audit Committee Meeting minutes (unconfirmed) 20 March 2024

PURPOSE OF REPORT

To receive the Audit Committee Meeting Minutes (unconfirmed) held on 20 March 2024.

BACKGROUND

The Local Government Act (1995) requires Council to establish an Audit Committee to assist Council to fulfil corporate governance, stewardship, leadership and control responsibilities in relation to the Shire's financial reporting and audit responsibilities.

Due to the few Audit Committee meetings held during the year there is a significant delay between the audit meetings and the subsequent confirmation of the minutes of that meeting at the following audit committee meeting and hence, a further delay in presentation to Council of the minutes for adoption.

Therefore, it is considered more appropriate to present the unconfirmed minutes to Council for receipt. Should an issue arise at the adoption of these minutes at the following audit committee meeting varying the accuracy of the unconfirmed minutes, these changes will be presented to Council at the following Council meeting.

COMMENT

The purpose of the Audit Committee Meeting held 20 March was to consider the Annual Financial Report and Independent Report for the Year Ended 30 June 2023; and Management Report for the Year Ended 30 June 2023.

POLICY REQUIREMENTS

Nil

STRATEGIC IMPLICATIONS

There are no known strategic implications associated with this proposal.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known significant environmental implications associated with this proposal.
- **Economic**
There are no known significant economic implications associated with this proposal.
- **Social**
There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

There are no financial implications to Council in relation to this item.

VOTING REQUIREMENTS

Simple Majority Required

**COUNCIL RESOLUTION
(COMMITTEE RECOMMENDATION)**

25/24 Moved Cr Seymour, seconded Cr Dugan that Council receives the unconfirmed minutes of the Audit Committee Meeting held on 20 March 2024.

CARRIED 5/0

FOR: Cr's Gilbert, Clydesdale-Gebert, Seymour, Errington, and Dugan

AUDIT COMMITTEE MEETING – 20 MARCH 2024**12.2 ANNUAL FINANCIAL REPORT AND INDEPENDENT AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2023****FILE REFERENCE:** F/AUD-3**REPORT DATE:** 20 March 2024**OFFICER DISCLOSURE OF INTEREST:** Nil**PREVIOUS MEETING REFERENCES:** Nil**AUTHOR:** Gavin Robins, Chief Executive Officer

ATTACHMENTS: Annual Financial Report for the Year Ended 30 June 2023
Independent Audit Report for the Year Ended 30 June 2023
Final Management Letter Responses 2023

PURPOSE OF REPORT:

The Audit Committee is requested to examine the Annual Financial Report for the year ending 30 June 2023 and recommend its adoption by Council.

BACKGROUND:

The purpose and responsibilities of the Audit Committee is outlined in Part 7 of the Local Government Act 1995. One of the Audit Committee's responsibilities is to examine the reports of the auditor. The committee would then determine if any matters raised in the reports require action to be taken by the local government and to ensure that appropriate action is implemented. The Audit Committee is to receive and authorise a report relating to the audit prepared by the Chief Executive Officer that is subsequently to be sent to the Minister.

COMMENT:

The Annual Financial Report for the Year Ended 30 June 2023 forms part of the 2022/23 Annual Report.

The Independent Audit Report to the Electors of the Shire of Moora is provided as a separate attachment to this agenda and is included in the 2022/23 Annual Report and Annual Financial Statements as required under the Act.

The Management Letter received from the OAG dated 27 February 2024, noted the annual audit was generally satisfactory. However, there were 21 Findings identified during the Final Audit as areas for improvement within the internal controls domain and these are listed in the attachment along with comments from the responsible officer. These findings relate to the year ended 30 June 2023 and have either been rectified or are in the process of rectification and procedures updated to reflect best practice.

POLICY REQUIREMENTS:

There are no known policy requirements related to this matter.

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995 and Local Government (Financial Management) Regulations 1996.

STRATEGIC IMPLICATIONS:

Presentation of the audit report to the Audit Committee assists to improve the governance role of Council.

SUSTAINABILITY IMPLICATIONS:**➤ Environment**

There are no known significant environmental implications associated with this proposal.

➤ Economic

There are no known significant economic implications associated with this proposal.

➤ Social

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Nil

VOTING REQUIREMENTS:

Simple Majority Required

**COUNCIL RESOLUTION
(COMMITTEE RECOMMENDATION)**

26/24 Moved Cr Seymour, seconded Cr Errington that Council note and receive the Annual Financial Report for the year ended 30 June 2023 including the Independent Audit Report and Final Management Letter Responses 2023.

CARRIED 5/0

FOR: Cr's Gilbert, Clydesdale-Gebert, Seymour, Errington, and Dugan

13. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

14. CLOSURE OF MEETING

There being no further business, the Presiding Member declared the meeting closed at 6.30pm.

CONFIRMED

PRESIDING MEMBER