



A G E N D A

SPECIAL COUNCIL MEETING

23 December 2024

Notice of Meeting

The Special Council Meeting for the Shire of Corrigin will be held on Monday 23 December 2024 in the Council Chambers, 9 Lynch Street, Corrigin commencing at 9.15am.

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I have reviewed this agenda and am aware of all recommendations made to Council and support each as presented.

Natalie Manton

Chief Executive Officer

12 December 2024

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Strengthening our community now to grow and prosper into the future

1 DECLARATION OF OPENING

Council acknowledges the Noongar people as the traditional custodians of the land and pay our respect to their elders past and present as well as the pioneering families who shaped the Corrigin area into the thriving community we enjoy today.

Councillors, staff, and members of the public are advised that the Council meeting is being recorded for future publication.

2 ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

3 DECLARATIONS OF INTEREST

Councillors and Officers are reminded of the requirements of s5.65 of the *Local Government Act 1995*, to disclose any interest during the meeting before the matter is discussed and of the requirement to disclose an interest affecting impartiality under the Shire of Corrigin Code of Conduct.

4 CONFIRMATION OF MINUTES

4.1 AUDIT AND RISK MANAGEMENT COMMITTEE

Minutes of the Audit and Risk Management Committee Meeting held on Monday 23 December 2024.

OFFICERS RECOMMENDATION

That Council receives and notes the minutes of the Audit and Risk Management Committee Meeting held on Monday 23 December 2024.

5 AUDIT AND RISK MANAGEMENT COMMITTEE RECOMMENDATIONS – ANNUAL FINANCIAL STATEMENTS FOR YEAR ENDING 30 JUNE 2024

Applicant:	Shire of Corrigin
Date:	12 December 2024
Reporting Officer:	Natalie Manton, Chief Executive Officer
Disclosure of Interest:	NIL
File Ref:	FM.0362
Attachment Ref:	Attachment 5 – Annual Report and Financial Statements 2023/24

SUMMARY

The Audit and Risk Management Advisory Committee recommends that Council endorse the resolutions from the meeting held 23 December 2024 and accept the 2023/2024 Annual Report and Financial Statements for the period ending 30 June 2024.

BACKGROUND

The Shire of Corrigin is required to prepare an Annual Report and Audited Financial Statement each year including the following information:

- President's Report.
- CEO Report.
- Overview of the plan for the future including major initiatives that are proposed to commence or to continue in the next financial year.
- Financial report for the financial year.
- Information in relation to the payments made to employees.
- Auditor's report for the financial year.
- Report on the *Disability Services Act 1993*.
- Details of complaints made during the year.

The *Local Government (Audit) Regulations 1996* sets out the requirements for the preparation of a report by Council's auditor. An auditor's report is to be forwarded to the President, CEO and the Minister within 30 days of completing the audit. The report is to give the auditor's opinion on:

- the financial position of the local government, and
- the results of the operations of the local government.

The report is to include:

- any material matters that indicate significant adverse trends in the financial position of the local government;
- any matters indicating non-compliance with Part 6 of the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls in any other written law;
- details of whether information and explanations were obtained by the auditor;
- a report on the conduct of the report;
- the opinion of the auditor as to whether or not certain financial ratios are supported by verifiable information and reasonable assumptions.

Where it is considered by the auditor appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the President, CEO and Minister.

Representatives from AMD on behalf of the Office of the Auditor General, conducted an interim audit onsite in May 2024 and conducted the final audit also onsite in October 2024.

In accordance with s5.53 of the *Local Government Act 1995* a local government is required to prepare and accept an annual report for each financial year, no later than 31 December after that financial year.

If the auditor's report is not available in time for the annual report for a financial year 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.

COMMENT

The Shire of Corrigin auditor, appointed Office of the Auditor General, completed the final audit of the Shire of Corrigin finances and operations in December 2024. A copy of the Auditor's Report and Financial Statements for the 2023/2024 financial year is included as an attachment to this item.

The CEO is required 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. The annual report along with the Auditor's Report for 2023/2024, is required to be adopted by Council prior to advertising a date for the annual meeting of electors.

A general 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. To comply with this requirement an annual meeting of electors would need to be held prior to 11 February 2025. It is proposed that the Electors Meeting be held on Tuesday 4 February 2025 commencing at 6.00pm.

Ms Maria Cavallo Director AMD and Ms Caitlyn McGowan Assistant Director from Office of the Auditor General, in their capacity as the Shire of Corrigin Auditors will meet with Cr. Des Hickey Shire President, Natalie Manton CEO and Karen Wilkinson DCEO on 13 December 2024 to provide an overview of the 2023/2024 annual financial report and address issues raised in the audit and management reports.

STATUTORY ENVIRONMENT

Local Government Act 1995

Local Government (Audit Regulations) 1996

Local Government (Administration Regulations) 1996

Local Government (Financial Management) Regulations 1996

Local Government Act 1995

5.27. Electors' general meetings

- (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.*

5.54. Acceptance of annual reports

- (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 that financial year.*

** Absolute majority required.*

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

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.
- (3) A local government must —
 - (aa) examine an audit report received by the local government; and
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters
- (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.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government’s official website.

POLICY IMPLICATIONS

3.1 Risk Management Policy

FINANCIAL IMPLICATIONS

The costs associated with providing the 2023/2024 audit were provided in the 2023/2024 and 2024/2025 budget.

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Governance and Leadership
Strong Governance and Leadership

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
4.4	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community	4.4.3	Regular reviews of Council's Long Term Financial Plan to ensure the long term financial stability of the Shire
		4.4.4	Provide Council adequate and appropriate financial information on a timely basis
4.5	Implement systems and processes that meet legislative and audit obligations	4.5.1	Continual improvement in governance and operational policies, processes and implementation.

VOTING REQUIREMENT

Absolute Majority

COMMITTEE AND OFFICER'S RECOMMENDATION

That Council:

- 1) *Accept the Annual Report and Audited Financial Statement; audit opinion and management report for the 2023/2024 financial year as presented in the attachment.*
- 2) *Hold a General Meeting of Electors on Tuesday 4 February 2025 commencing at 6.00pm in the Council Chambers.*

6 AUDIT AND RISK MANAGEMENT COMMITTEE RECOMMENDATIONS – REPORT OF AUDIT FINDINGS

Applicant:	Shire of Corrigin
Date:	16 December 2024
Reporting Officer:	Natalie Manton, Chief Executive Officer
Disclosure of Interest:	NIL
File Ref:	FM.0362
Attachment Ref:	Attachment 6 - Report on Significant Findings

SUMMARY

The Audit and Risk Management Advisory Committee recommends that Council receives the Audit Management letter for the year 30 June 2024 together with management comments in response to significant findings.

BACKGROUND

AMD conducted an onsite interim audit in May 2024 on behalf of the Office of the Auditor General followed up by an onsite final audit in October 2024.

The outcome of the interim audit resulted in findings in one area that required management to take necessary steps to ensure processes were in place prior to the final audit.

The management report has concluded that the interim findings have been resolved and five findings were identified during the final audit including two significant findings.

COMMENT

The Audit and Risk Management Committee is required to examine the report of the Auditor and prepare a report responding to the findings and the actions the Shire of Corrigin have taken or intend to undertake in relation to the matters raised.

A report on the audit findings and management comments is included in Attachment ***

STATUTORY ENVIRONMENT

Local Government Act 1995, Part 7 Audit s7.12A – Duties of a 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.

(5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

POLICY IMPLICATIONS

3.1 Risk Management Policy

FINANCIAL IMPLICATIONS

NIL

COMMUNITY AND STRATEGIC OBJECTIVES

Shire of Corrigin Strategic Community Plan 2021-2031 and Corporate Business Plan 2021-2025:

Objective: Governance and Leadership
Strong Governance and Leadership

Strategic Community Plan		Corporate Business Plan	
Outcome	Strategies	Action No.	Actions
4.4	Provide informed and transparent decision making that, meets our legal obligations, and the needs of our diverse community	4.4.3	Regular reviews of Council’s Long Term Financial Plan to ensure the long term financial stability of the Shire
		4.4.4	Provide Council adequate and appropriate financial information on a timely basis
4.5	Implement systems and processes that meet legislative and audit obligations	4.5.1	Continual improvement in governance and operational policies, processes and implementation.

VOTING REQUIREMENT

Simple Majority

COMMITTEE AND OFFICER’S RECOMMENDATION

That Council:

1. *Receives the report on Audit Management Letter for the year ended 30 June 2024 and*
2. *Forward a copy of the report on the findings from the audit to the Minister for Local Government, Sport and Cultural Industries.*

7 NEXT MEETING

Ordinary Council Meeting on 18 February 2025.

8 MEETING CLOSURE