



Shire of
Koorda

Drive in, stay awhile

AGENDA

Special Council Meeting

To be held in Shire of Koorda Council Chambers

10 Haig Street, Koorda WA 6475

Monday 19 December 2022

Commencing 6.00pm

Meeting Purpose: To consider the 2021/2022 Audit Report

NOTICE OF MEETING

Dear Elected Members,

Notice is hereby given that a Special Meeting of Council of the Shire of Koorda will be held on Monday 19 December 2022 in the Shire of Koorda Council Chambers, 10 Haig Street, Koorda, commencing at 6.00pm.

The purpose of the meeting is to consider the 2021/2022 Audit Report.

Darren Simmons
Chief Executive Officer
16 December 2022

DISCLAIMER

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The Shire of Koorda disclaims any liability for any loss whatsoever and howsoever caused arising out of reliance by any person or legal entity on any such act, omission or statement or intimation occurring during Council or Committee meetings.

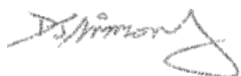
Any person or legal entity who acts or fails to act in reliance upon any statement, act or omission made in a Council or Committee meeting does so at that person's or legal entity's own risk.

In particular and without derogating in any way from the broad disclaimer above, in any discussion regarding any planning application or application for a license, and statement or intimation of approval made by a member or officer of the Shire of Koorda during the course of any meeting is not intended to be and is not to be taken as notice of approval from the Shire of Koorda.

The Shire of Koorda warns that anyone who has any application lodged with the Shire of Koorda must obtain and should only rely on **written confirmation** of the outcome of the application, and any conditions attaching to the decision made by the Shire of Koorda in respect of the application.

To be read aloud if any member of the public is present.

Signed



Darren Simmons
Chief Executive Officer

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**Shire of Koorda
Special Council Meeting
6.00pm, Monday, 19 December 2022**



1. Declaration of Opening

The Presiding person welcomes those in attendance and declares the meeting open at X.XXpm.

2. Record of Attendance, Apologies and Leave of Absence

Councillors:

Cr JM Stratford	President
Cr BG Cooper	Deputy President
Cr GL Boyne	
Cr GW Greaves	
Cr LC Smith	
Cr NJ Chandler	

Staff:

Mr DJ Simmons	Chief Executive Officer (CEO)
Miss LD Foote	Deputy Chief Executive Officer (DCEO)

Members of the Public:

Apologies:

Approved Leave of Absence:


3. Public Question Time

(Please note: Being a special meeting of Council, any questions must relate to the purpose of the meeting being to consider the 2021/2022 Audit Report).

4. Disclosure of Interest

5. OFFICER'S REPORTS – GOVERNANCE & COMPLIANCE

5.1. 2021/2022 Annual Audit Process

Governance and Compliance		
Date	16 December 2022	
Location	Not Applicable	
Responsible Officer	Lana Foote Deputy Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995 Section 6.10 & 7.9(1)</i> <i>Local Government Financial Management Regulation 1996 Part 2</i> <i>Local Government (Audit) Regulations 1996 – Reg 10</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	2021-2022 DRAFT Annual Report 2021-2022 DRAFT Annual Financial Statements DRAFT Independent Auditor's Report (to be circulated when received).	

Background:

The Draft Independent Auditor's Opinion on the Audit of the Financial Report for the year ending 30 June 2022 has not been received at the time of this report. Copies of annual audit completion report have been provided to the Councillors under separate cover.

Prior to this Council meeting, the Audit Committee (including all other Councillors as guests) met as part of the exit meeting, which is an audit requirement with the Office of Auditor General.

The Chief Executive Officer has reviewed the draft audited financials in readiness to return to the Auditor General. The Auditor General will respond and issue the final report and sign off within five business days. We anticipate that if any documents change, they will be referred to a future Audit Committee meeting, to consider and recommend to Council the adoption of the modified Annual Financial Statements and Independent Auditor's Report for the year ending 30 June 2022.

Comment:

Subject to the Auditor General's confirmation of the Draft Annual Financial Statements and Independent Auditor's Report as presented, as part of the following item 5.2 *Annual Reporting Requirements*, Council will consider receiving and adopting the Shire of Koorda Annual Report for the year ended 2021/2022.

Management will comment on any issues made when the Draft Independent Auditor's Opinion is received.

Consultation:

Darren Simmons, CEO, Shire of Koorda
Marius van der Merwe, Partner, Dry Kirkness
Ashish Agrawal, Senior Analyst, Dry Kirkness
Ann Ang, Director, Office of the Auditor General for WA

Statutory Implications:

Local Government Act 1995 Section 6.10 & 7.9(1)

Local Government Financial Management Regulation 1996 Part 2

Local Government (Audit) Regulations 1996 – Reg 10

Policy Implications:

Nil.

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1.1 - Ensure the use of resources is effective, efficient and reported regularly. (e.g. Financial Management)

Financial Implications:

Nil

Voting Requirements:


Simple Majority Absolute Majority

Officer Recommendation

That the Audit Committee recommends:

That Council endorse the report of the Deputy Chief Executive Officer outlining the 2021/2022 annual audit process, subject to no change in the issued Draft Audit Opinion.

5.2. Annual Reporting Requirements

Governance and Compliance		
Date	16 December 2022	
Location	Not Applicable	
Responsible Officer	Lana Foote Deputy Chief Executive Officer	
Author	As above	
Legislation	<i>Local Government Act 1995 – Sections 5.27, 5.29, 5.53, 5.54, 5.55</i>	
Disclosure of Interest	Nil	
Purpose of Report	<input checked="" type="checkbox"/> Executive Decision <input checked="" type="checkbox"/> Legislative Requirement <input type="checkbox"/> Information	
Attachments	Nil	

Background:

Under Section 5.53 of the Local Government Act;

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain —*
 - (a) *a report from the mayor or president; and*
 - (b) *a report from the CEO; and*
 - [(c), (d) deleted]*
 - (e) *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 to continue in the next financial year; and*
 - (f) *the financial report for the financial year; and*
 - (g) *such information as may be prescribed in relation to the payments made to employees; and*
 - (h) *the auditor's report prepared under section 7.9(1) or 7.12AD(1) for the financial year; and*
 - (ha) *a matter on which a report must be made under section 29(2) of the Disability Services Act 1993 ; and*
 - (hb) *details of entries made under section 5.121 during the financial year in the register of complaints, including —*
 - (i) *the number of complaints recorded in the register of complaints; and*
 - (ii) *how the recorded complaints were dealt with; and*
 - (iii) *any other details that the regulations may require; and*
 - (i) *such other information as may be prescribed.*

Under Section 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 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.*

Comment:

The 2021/2022 Draft Annual Report has been prepared for Council consideration.

However, it is important to note that the Auditors Report and the Annual Financial Statements are in draft format only and are subject to change/confirmation.

Due to an extended Audit process, the usual time frame for the Shire's Annual Report/Financial Statement adoption and Annual Electors Meeting will be later than usual.

Due to the time limit for a general meeting to be held, within 56 days of adoption of the Annual Report, the annual meeting of electors could not be held any later than Monday, 13 February 2023, bearing in mind that at least 14 days' local public notice is also required.

Consultation:

Darren Simmons, CEO, Shire of Koorda
Marius van der Merwe, Partner, Dry Kirkness
Ashish Agrawal, Senior Analyst, Dry Kirkness
Ann Ang, Director, Office of the Auditor General for WA

Statutory Implications:

Local Government Act 1995 – Sections 5.27, 5.29, 5.53, 5.54, 5.55

Policy Implications:

A24 (preferable to hold the General Meeting of Electors October of each year)

5.27 (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 from the previous financial year.

5.29 (1) (a) at least 14 days' local public notice

Strategic Implications:

Shire of Koorda Integrated Strategic Plan 2022

4.1.1 - Ensure the use of resources is effective, efficient and reported regularly. (e.g. Financial Management)

Financial Implications:

Nil

Voting Requirements:

Simple Majority Absolute Majority

Officer Recommendation

That;

1. Subject to there being no change to the Draft Independent Auditor's Report, the Shire of Koorda Annual Report, Annual Financial Statements and Auditor's Report for the year ended 2021/2022, as presented and/or issued, be adopted.

2. Resolve that the Annual Meeting of Electors' be held on <DAY, DATE, MONTH, YEAR>, commencing at <TIME> in the Shire of Koorda Council Chambers.

6. Closure