



SHIRE OF WOODANILLING



Audit Committee Meeting
Unconfirmed Minutes
17 December 2024

DISCLAIMER

This agenda has yet to be dealt with by the Audit Committee. The recommendations shown at the foot of each item have yet to be considered by the Audit Committee and are not to be interpreted as being the position of the Audit Committee. The minutes of the meeting held to discuss this agenda should be read to ascertain the decision of the Audit Committee.

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AUDIT COMMITTEE MEETING AGENDA

1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chairperson, Cr Douglas will declare the meeting open at 3:00pm. The Chairperson will alert the meeting to the procedures for emergencies including evacuation, designated exits, and muster points.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Present:

Cr D Douglas Shire President
Cr HR Thomson Deputy Shire President

Cr B Smith
Cr I Garstone
Cr K Stephens

Officers:

Paul Hanlon Chief Executive Officer

Apologies:

Observers:

3. APOLOGIES

4. APPLICATIONS FOR LEAVE OF ABSENCE

Cr Marshall requested leave of absence in writing to the Chief Executive Officer on 12th December 2024 for the period from 17/12/2024 to 17/12/2024.

COUNCIL RESOLUTION – ITEM 4.1 – APPLICATIONS FOR LEAVE OF ABSENCE

Moved: Cr Thomson Seconded: Cr Smith

That That Cr Marshall be granted leave of absence for the period from 17/12/2024 to 17/12/2024.

CARRIED 5/0

For: Cr Douglas, Cr Thomson, Cr Smith, Cr Stephens, Cr Garstone

Against: Nil

5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

6. PUBLIC QUESTION TIME

7. DECLARATIONS OF COUNCILLORS OR OFFICERS INTEREST

8. CONFIRMATION OF PREVIOUS MINUTES:

8.1. AUDIT COMMITTEE MEETING 27 AUGUST 2024

COUNCIL DECISION

That the Minutes of the Audit Committee meeting held 27 August 2024 be confirmed as a true and correct record of proceedings without amendment.

COMMITTEE DECISION – ITEM 8.1. AUDIT COMMITTEE MEETING 27 AUGUST 2024

Moved: Cr Stephens Seconded: Cr Smith

That the Minutes of the Audit Committee meeting held 21 February 2023 be confirmed as a true and correct record of proceedings without amendment.

CARRIED 5/0

For: Cr Douglas, Cr Thomson, Cr Smith, Cr Garstone, Cr Stephens

Against: Nil

9. AUDIT COMMITTEE REPORTS

9.1. ADOPTION OF 2023/2024 ANNUAL REPORT

File Reference	ADM0017
Date of Report	11 December 2024
Responsible Officer	Paul Hanlon, Chief Executive Officer
Author of Report	Paul Hanlon, Chief Executive Officer
Disclosure of any Interest	No Officer involved in the preparation of this report has an interest to declare in accordance with the provisions of the <i>Local Government Act 1995</i> .
Voting Requirement	Absolute Majority
Attachments	Attachment 9.1.1 – Shire of Woodanilling Annual Report 2023/2024

BRIEF SUMMARY

The purpose of this report is for the Audit Committee Meeting to recommend to Council to adopt the 2023/2024 Shire of Woodanilling Annual Report.

BACKGROUND

The OAG conducted the Annual Financial Audit for 2023/2024 following production of the Annual Financial Statements with the process concluding in November 2024. This item discusses the outcomes of the Audit.

The final audited financial statements have been received from the Office of Auditor General (OAG) and Lincolns and the formal audit exit meeting was held on Friday 8th November 2024. In attendance at this meeting was:

- Jay Teichert, Director Financial Audit, (OAG);
- Mr Chris Martain, Auditor, Lincolns;
- Mr Thomas Warner, Partner, Lincolns;
- Mr Darren Long, DL Consulting, Accountant
- Cr Russel Thomson, Deputy Shire President;
- Mr Paul Hanlon, Chief Executive Officer.

During this meeting the report was discussed for the year ended 30 June 2024. Following the formal Audit Exit meeting, the Office of Auditor General released the independent auditor's reports.

Under section 5.53 of the Local Government Act 1995, the Shire is required to prepare an Annual Report each financial year. This report is to contain:

- A report from the Shire President and Chief Executive Officer;
- An overview of the Plan for the Future/Community Strategic Plan;
- The 2023/2024 Financial Report;
- The 2023/2024 Auditor Report; and
- Any other prescribed information.

Council is also requested to give consideration to determining the date, time and location of the Annual General Meeting. The meeting must be held within 56 days from the date Council accepts the Annual Report and Financial Statements. If Council accepts the Annual Report at this meeting, it is proposed that the Annual Electors Meeting is scheduled for 6pm on Tuesday 11th February 2025 (exactly 56 days from 17th December 2024).

The Annual Report has been prepared in accordance with the *Local Government Act 1995*, associated regulations and is contained in **Attachment 9.1.1**.

STATUTORY/LEGAL IMPLICATIONS

The *Local Government Act 1995* requires the Council to accept the Annual Report by 31 December each year unless the audit report is not available. If unable to be accepted by 31 December in any given year, then Council must accept the report within two (2) months of the audit report becoming available.

The Annual Electors Meeting must then be held within fifty-six (56) days of Council accepting the Annual Report. A minimum of fourteen days local public notice is required of the date, time, place and purpose of the meeting.

POLICY IMPLICATIONS

There is no policy associated with this item.

FINANCIAL IMPLICATIONS

There are no financial implications for this report.

STRATEGIC IMPLICATIONS

THEME 3

Governance

OBJECTIVES

To promote continual improvement that is supported by efficient and effective governance structures and processes.

STRATEGIES

By ensuring legislation is used to effectively enable quality decision making.

CONSULTATION/COMMUNICATION

Consultation has been undertaken with the Chief Executive Officer, DL Consulting and finance staff, OAG and Lincolns. The Exit Meeting occurred with one member of the Audit Committee held on Friday 8th November 2024. It must be noted that the Shire President was unavailable at this time and the OAG was ok with the Deputy Shire President representing the Audit Committee for this meeting.

RISK MANAGEMENT

There is a risk that should the Annual Report not be adopted within the timeframes outlined, Council may be in breach of the *Local Government Act 1995*, and applicable subsidiary legislation. Accordingly, the risk associated with this matter is assessed as "High".

Consequence	Insignificant	Minor	Moderate	Major	Extreme
Likelihood					
Almost	Medium	High	High	Severe	Severe
Likely	Low	Medium	High	High	Severe
Possible	Low	Medium	Medium	High	High
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Low	Medium

Risk Rating	Action
LOW	Monitor for continuous improvement.
MEDIUM	Comply with risk reduction measures to keep risk as low as reasonably practical.
HIGH	Review risk reduction and take additional measures to ensure risk is as low as reasonably achievable.
SEVERE	Unacceptable. Risk reduction measures must be implemented before proceeding.

VOTING REQUIREMENTS

Absolute Majority

OFFICER'S RECOMMENDATION

That Audit Committee recommends to Council to:

1. Accept the Shire of Woodanilling 2023/2024 Annual Report for the financial year ended 30 June 2024 as presented in **Attachment 9.1.1**;
2. Convene the Annual Electors Meeting on Tuesday 11th February in the Woodanilling Council Chambers commencing at 6pm; and
3. Publish the Shire of Woodanilling 2023/2024 Annual Report and Notice of Meeting as well as give public notice to the above effect, pursuant to the *Local Government Act 1995*, sections 5.29, 5.55, 5.55A, in the Wongi, on the Shire's website, official Notice Boards and Facebook site.

Motion

Moved: Cr Smith **Seconded: Cr Garstone**

A motion was moved to accept the item.

AMENDED RECOMMENDATION

Motion

Moved: Cr Smith **Seconded: Cr Garstone**

A motion was moved that Council amend the Officer's recommendation as follows:

That Audit Committee recommends to Council to:

1. Accept the Shire of Woodanilling 2023/2024 Annual Report for the financial year ended 30 June 2024 as presented in **Attachment 9.1.1**;
2. Convene the Annual Electors Meeting on Tuesday 11th February in the Woodanilling Council Chambers commencing at 7pm; and
3. Publish the Shire of Woodanilling 2023/2024 Annual Report and Notice of Meeting as well as give public notice to the above effect, pursuant to the *Local Government Act 1995*, sections 5.29, 5.55, 5.55A, in the Wongi, on the Shire's website, official Notice Boards and Facebook site.

CARRIED 5/0

For: Cr Douglas, Cr Thomson, Cr Smith, Cr Garstone, Cr Stephens

Against: Nil

COMMITTEE DECISION – ITEM 9.1. ADOPTION OF 2023/2024 ANNUAL REPORT

Moved: Cr Thomson

Seconded:

Cr Stephens

That Audit Committee recommends to Council to:

1. Accept the Shire of Woodanilling 2023/2024 Annual Report for the financial year ended 30 June 2024 as presented in Attachment 9.1.1;
2. Convene the Annual Electors Meeting on Tuesday 11th February in the Woodanilling Council Chambers commencing at 7pm; and
3. Publish the Shire of Woodanilling 2023/2024 Annual Report and Notice of Meeting as well as give public notice to the above effect, pursuant to the Local Government Act 1995, sections 5.29, 5.55, 5.55A, in the Wongi, on the Shire’s website, official Notice Boards and Facebook site.

CARRIED 5/0

For: Cr Douglas, Cr Thomson, Cr Smith, Cr Garstone, Cr Stephens

Against: Nil

10. CLOSURE OF MEETING

There being no further business to discuss the Chairperson, Cr Douglas will declare the meeting closed at 3:03 pm.