



# Special Meeting of Council

## Minutes

2 March 2023

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## 1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

The Presiding Member declared the meeting open at 5pm

## 2. ANNOUNCEMENTS FROM THE PRESIDING MEMBER

Nil

## 3. ATTENDANCE

Members                      Cr W Della Bosca  
                                    Cr B Close  
                                    Cr J Cobden  
                                    Cr L Granich  
                                    Cr G Guerini  
                                    Cr P Nolan

Council Officers	N Warren	Chief Executive Officer
	C Watson	Executive Manager Corporate Services
	G Brigg	Executive Manager Infrastructure
	L Della Bosca	Minute Taker

Apologies:                      Cr L Rose

Observers:                      Fadzai Mudau                      Finance Manager

Leave of Absence:              Nil

## 4. DECLARATION OF INTEREST

Nil

## 5. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

## 6. CONFIRMATION OF MINUTES

Nil

## 7. PRESENTATIONS, PETITIONS AND DEPUTATIONS

Nil

## 8 Reporting Officer -Executive Manger Corporate Services

### 8.1 2021/22 Audit & Management Report

<b>File Reference</b>	<b>8.2.3.3</b>
<b>Disclosure of Interest</b>	<b>Nil</b>
<b>Voting Requirements</b>	<b>Absolute Majority</b>
<b>Attachments</b>	<b>Attachment 1 – 2021/2022 Annual Report including the Annual Financial Report incorporating the Independent Auditor’s Report.</b>

#### Purpose of Report

Council is requested to accept the Annual Report incorporating the Annual Financial Report and Independent Auditor’s Report for the year ending 2021/2022.

#### Background

The Local Government Act 1995 requires Council to prepare and accept an Annual Report for each Financial Year by the 31 December of the year after that financial year. If the Auditor's report is not available in time for the Annual Report 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 Annual Report for the financial year ending 30 June 2022 has been provided to Councillors for their consideration and acceptance.

The Audited Financial Statements and the Independent Audit Report are also included in the Annual Report. Following the acceptance of the Annual Report, Council is required to give public notice of the availability of the Annual Report as soon as practicable.

It is also a requirement that a General Meeting of Electors is to be held on a day set by Council not more than 56 days after acceptance of the Annual Report, a minimum of 14 days local public notice of this meeting is to be given.

#### Statutory Environment

##### Local Government Act 1995 –

##### 5.53. Annual reports

- (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.

*[Section 5.53 amended by No. 44 of 1999 s. 28(3); No. 49 of 2004 s. 42(4) and (5); No. 1 of 2007 s. 6; No. 5 of 2017 s. 7(1).]*

#### **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.

*[Section 5.54 amended by No. 49 of 2004 s. 49.]*

#### **5.55. Notice of annual reports**

The CEO is 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.

#### **5.55A. Publication of annual reports**

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government.

*[Section 5.55A inserted by No. 5 of 2017 s. 8.]*

The recommendation that follows is consistent with the legislative requirements.

### Strategic Implications

There are no strategic implications as a result of this report.

### Policy Implications

There are no policy implications as a result of this report.

### Financial Implications

There are no financial implications as a result of this report.

### Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Nil	Nil	Nil
Service Interruption	Nil	Nil	Nil
Compliance	Compliance with the relevant section of the Local Government Act 1995 and associated Regulations.	Moderate (9)	Where ever possible and within the control of Council, ensure compliance with the Local Government Act and associated Regulations.
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

### Committee Recommendation and Council Decision

22/2023

*Moved Cr Cobden/Seconded Cr Close*

*That Council:*

- 1. accept the Annual Report for 2021/2022 including the Audited Financial Report and Auditor's Audit Report for period ended 30 June 2022; and*
- 2. conducts the 2021/22 Annual Meeting of Electors in the Shire of Yilgarn Council Chambers on Thursday 20<sup>th</sup> April 2023 commencing at 6.00 pm.*

**CARRIED BY ABSOLUTE MAJORITY (6/0)**

## 8 Reporting Officer– Executive Manager Corporate Services

### 8.2 2022/2023 Budget Review

<b>File Reference</b>	<b>8.2.5.3</b>
<b>Disclosure of Interest</b>	<b>Nil</b>
<b>Voting Requirements</b>	<b>Absolute Majority</b>
<b>Attachments</b>	<b>2022/2023 Budget Review</b>

#### Purpose of Report

Council is requested to adopt the 2022/2023 Budget Review as presented.

#### Background

Financial Management Regulation 33A – Review of Budget, requires a Local Government to review its annual budget between the 1<sup>st</sup> of January and the 31<sup>st</sup> of March in any given financial year. The outcome of this review is to be submitted to Council for its adoption.

#### Comment

The budget review document, including budget amendment recommendations, for the 2022/2023 financial year is attached for Council’s consideration.

#### Statutory Environment

##### Local Government Act 1995

##### 6.11. Reserve accounts

- (1) Subject to subsection (5), where a local government wishes to set aside money for use for a purpose in a future financial year, it is to establish and maintain a reserve account for each such purpose.
- (2) Subject to subsection (3), before a local government —
  - (a) changes\* the purpose of a reserve account; or
  - (b) uses\* the money in a reserve account for another purpose,
 it must give one month’s local public notice of the proposed change of purpose or proposed use.

\* Absolute majority required.

- (3) A local government is not required to give local public notice under subsection (2) —
  - (a) where the change of purpose or of proposed use of money has been disclosed in the annual budget of the local government for that financial year; or
  - (b) in such other circumstances as are prescribed.



- (4) A change of purpose of, or use of money in, a reserve account is to be disclosed in the annual financial report for the year in which the change occurs.
- (5) Regulations may prescribe the circumstances and the manner in which a local government may set aside money for use for a purpose in a future financial year without the requirement to establish and maintain a reserve account.

Local Government (Financial Management) Regulations 1996

**17. Reserve accounts, title of etc.**

- (1) A reserve account is to have a title that clearly identifies the purpose for which the money in the account is set aside.
- (2) In the accounts, annual budget and financial reports of the local government a reserve account is to be referred to —
  - (a) in the information required by regulations 27(g) and 38, by its full title; and
  - (b) otherwise, by its full title or by an abbreviation of that title.

*[Regulation 17 amended: Gazette 20 Jun 1997 p. 2839.]*

**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 strategic implications as a result of this report.

### Policy Implications

There are no policy implications as a result of this report.

### Financial Implications

The presented review includes several budget amendments.

### Risk Implications

Risk Category	Description	Rating (Consequence x Likelihood)	Mitigation Action
Health/People	Nil	Nil	Nil
Financial Impact	Review of Councils Annual Budget	Moderate (6)	Ongoing monitoring
Service Interruption	Nil	Nil	Nil
Compliance	Local Government (Financial Management) Regulations 1996	Low (3)	Nil
Reputational	Nil	Nil	Nil
Property	Nil	Nil	Nil
Environment	Nil	Nil	Nil

Risk Matrix						
Consequence		Insignificant	Minor	Moderate	Major	Catastrophic
Likelihood		1	2	3	4	5
Almost Certain	5	Moderate (5)	High (10)	High (15)	Extreme (20)	Extreme (25)
Likely	4	Low (4)	Moderate (8)	High (12)	High (16)	Extreme (20)
Possible	3	Low (3)	Moderate (6)	Moderate (9)	High (12)	High (15)
Unlikely	2	Low (2)	Low (4)	Moderate (6)	Moderate (8)	High (10)
Rare	1	Low (1)	Low (2)	Low (3)	Low (4)	Moderate (5)

**Officer Recommendation and Council Decision**

**23/2023**

***Moved Cr Cobden/Seconded Cr Guerini***

***That Council adopts the budget review for the period 1st June 2022 to 31st January 2023 inclusive of the recommended budget amendments as indicated in Note 4 of the report.***

**CARRIED BY ABSOLUTE MAJORITY (6/0)**

**10 APPLICATIONS FOR LEAVE OF ABSENCE**

Nil

**11 MOTIONS FOR WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil

**12 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**

Nil

**13 MEETING CLOSED TO THE PUBLIC-CONFIDENTIAL ITEMS**

Nil

**14 CLOSURE**

With there being no further business to discuss the Presiding Member declared the meeting closed at 5.07pm

**Cr Wayne Della Bosca**  
**Shire President**