



Shire of
Katanning
Heart of the Great Southern

'Katanning is a safe, sustainable, and prosperous community.
We respect and celebrate our diverse culture.'

**MINUTES OF A
SPECIAL COUNCIL MEETING**

Dear Council Member

Minutes of a Special Council Meeting of the Shire of Katanning held on
Thursday 23 January 2025 in the Shire of Katanning Council Chambers,
52 Austral Terrace, Katanning.

DISCLAIMER

The Council of the Shire of Katanning hereby
advises that before taking any action on an application or a
decision of the Council, any applicant or members of the
public should wait for written advice from the Council.

PRESIDING MEMBER _____

DATE SIGNED _____



Table of Contents

Item No.	Item Heading	Page No.
1	Declaration of Opening/Announcement of Visitors	3
2	Record of Attendance	3
3	Announcements by Presiding Member Without Discussion	4
4	Disclosure of Financial/Impartiality Interest	4
5	Public Question/Statement Time	4
6	Confirmation of Minutes of Previous Meetings	4
6.1	Audit and Risk Committee Meeting – Thursday 11 December 2024	4
7	Acceptance Of Annual Report	5
7.1.	Shire of Katanning Annual Report 2023/24	5
7.2	2023/24 Annual Electors General Meeting	8
8	Closure of Meeting	10

1. DECLARATION OF OPENING/ ANNOUNCEMENT OF VISTORS

The Presiding Member declared the meeting open at 6:00pm.

Acknowledgement of Country

The Shire of Katanning acknowledges the Goreng Noongar people as the traditional custodians of the land that we live and work on. We recognise their cultural heritage, beliefs, and continuing relationship with the land and pay our respects to Elders past and present.

2. RECORD OF ATTENDANCE**PRESENT**

Presiding Member: Cr Kristy D'Aprile - President

Members: Cr Liz Guidera – Deputy President
Cr John Goodheart
Cr Matt Collis
Cr Ian Hanna

Council Officers: Peter Klein, Chief Executive Officer
David Blurton, Executive Manager Corporate Services
Graham Barnes, General Manager Operations
Denise Gallanagh-Wood, Executive Manager Community Development
Taryn Human, Executive Assistant to CEO

Gallery: Nil.

Media: Nil.

Apologies: Cr Paul Totino
Cr Michelle Salter

Leave of Absence: Nil.

3. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

The President welcomed everyone back from their Christmas/New Year break and expressed her hope that all enjoyed the short time we had off.

The President expressed that she was looking forward to a very productive 2025 and further expressed hope that we can continue the momentum that we'd generated in 2024.

4. DISCLOSURE OF FINANCIAL/IMPARTIALITY INTERESTS

Nil.

5. PUBLIC QUESTION/STATEMENT TIME

Nil.

6. CONFIRMATION OF MINUTES OF PREVIOUS MEETING**6.1 Audit and Risk Committee Meeting – Wednesday 11 December 2024
(SEE ATTACHED MINUTES)**

Voting Requirement: Simple Majority

MOVED: CR JOHN GOODHEART

SECONDED: CR MATT COLLIS

OC01/25 That Council receives the minutes of the Audit and Risk Committee Meeting held on Wednesday 11 December 2024.

FOR: CR KRISTY D'APRILE, CR LIZ GUIDERA, CR JOHN GOODHEART, CR MATT COLLIS, CR IAN HANNA
CARRIED: 5/0
AGAINST: NIL.

7. ACCEPTANCE OF ANNUAL REPORT

7.1 2023-24 Annual Report (ATTACHMENT)

File Ref: FM.AU.2
Reporting Officer: David Blurton, Executive Manager of Corporate Services
Date Report Prepared: 12 December 2024
Disclosure of Interest: No Interest to disclose

Issue:

For Council to consider the acceptance of the 2023-24 Annual Report including the Annual Financial Report and Auditors Report.

Body/Background:

Moore's Australia on behalf of the Office of Auditor General (OAG) undertook its audit site visit during October 2024. The Audit Exit Meeting was held with the Audit and Risk Committee on 11 December 2024 where the Committee considered the Audit Concluding Memorandum, Management Letter and draft 23-24 Annual Financial Report. The final Audit Report which is issued by the OAG was unavailable for the meeting, however this has since been received and is included in the Annual Report.

Officer's Comment:

As discussed at the Audit Committee meeting on 11 December 2024, The Council has received an-unqualified (or un-modified) audit report which represents a "clean" audit, although the OAG has issued an "Emphasis of Matter" in relation to the audit qualification from the prior financial year (2023) for Building Depreciation and the Fair Value treatment of Infrastructure Assets. These matters have now been addressed which has required the restatement of several financial statements from 2023 and the addition of note 26 to the Financial Statement which summarizes the changes made to the 2023 accounts.

The adjustment of infrastructure assets to fair value has resulted in an increase in the value of the Council's infrastructure network by \$59m which includes a transfer of \$2.7m to other classes of assets. This revaluation process was undertaken independently by Assetval in 2023 and was revisited in 2024 at the request of officers as part of addressing the Audit qualification from 2023. Following extensive investigation and analysis, Shire officers issued an Explanatory Memorandum to the OAG to discuss factors which gave rise to the increase in infrastructure asset values in 22/23.

The outcome of the revaluation process results in a significant increase in the value of the Council's infrastructure assets and this will be reflected in increased amounts of depreciation expense over the next five years in the Council's accounts. The 2023-24 year shows a \$9.03m depreciation expense in the accounts compared to \$6.5m in 2023 (restated). Whilst depreciation is a non cash item, the Council will need to consider this expense carefully in the review of its long term financial plan and asset management plans in the coming months.

The Annual Report itself is a statutory document that recognises and celebrates the Council's achievements of the previous financial year against its strategic objectives and reports on other

important information. Whilst the Financial Report and audit report forms an important part of the document, the document should be read in its entirety.

Statutory Environment: Local Government Act 1995

Section 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. 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
 - d. the financial report for the financial year; and
 - e. such information as may be prescribed in relation to the payments made to employees; and
 - f. the auditor's report prepared under section 7.9(1) or 7.12AD (1) for the financial year; and
 - g. a matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and
 - h. 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

Section 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.

Section 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.

Policy Implications:

There are no policy implications for this report.

Financial Implications:

There are no financial implications for this report.

Risk Implications:

This matter is considered low risk

Strategic Implications:

Shire of Katanning Strategic Community Plan 2022 - 2032

Focus Area	Leadership
Aspiration	Katanning is an inclusive and respectful community.
Objective	To ensure that Shire resources are utilised in a manner that represents the best interest of the whole community.

Voting Requirement: Absolute Majority

Officer's Recommendation/Council Motion:

MOVED: CR JOHN GOODHEART

SECONDED: CR LIZ GUIDERA

OC02/25

That Council

- 1. Accepts the Annual Report for the 2023-24 financial year; and**
- 2. Authorises the CEO to give public notice of the availability of the Annual Report and to publish it on the shire website in accordance with 5.55 and 5.55A of the Act.**

CARRIED: 5/0

FOR: CR KRISTY D'APRILE, CR LIZ GUIDERA, CR JOHN GOODHEART, CR MATT COLLIS, CR IAN HANNA

AGAINST: NIL.

Cr John Goodheart spoke for the motion.

7.2 2023/24 Annual Electors General Meeting

File Ref: FM.AU.2
Reporting Officer: David Blurton, Executive Manager of Corporate Services
Date Report Prepared: 12 December 2024
Disclosure of Interest: No Interest to disclose

Issue:

For the Audit & Risk Committee to recommend that Council endorse the date for the Annual General Meeting set by the Chief Executive Officer.

Body / Background:

At least 14 days public notice of an electors' meeting is required to be given before an electors' meeting can be held. The meeting must be held within 56 days after the Council has accepted the Annual Report.

Officer's Comment:

Council is requested to endorse the date proposed, in accordance with the *Local Government Act*, for the Annual Electors Meeting.

Statutory Environment:

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.

Local Government (Administration) Regulation 1996, states;

15 Matters to be discussed at general meeting (Act s. 5.27(3))

For the purposes of section 5.27(3), the matters to be discussed at a general electors' meeting are, firstly, the contents of the annual report for the previous financial year and then any other general business.

Policy Implications:

There are no policy implications for this report.

Financial Implications:

There are no financial implications for this report.

Risk Implications:

This item has been evaluated against the Shire of Katanning's Risk Assessment and Acceptance Criteria. The perceived level of risk is considered to be "Low" risk and can be managed by routine procedures and with current resources.

Strategic Implications:

Shire of Katanning Strategic Community Plan 2022 - 2032

Focus Area Leadership

Aspiration Katanning is an inclusive and respectful community.

Objective To ensure that Shire resources are utilised in a manner that represents the best interest of the whole community.

Voting Requirement: Simple Majority

Officer's Recommendation/Council Motion

MOVED: CR LIZ GUIDERA

SECONDED: CR MATT COLLIS

OC03/25 That Council holds the Annual General Meeting of Electors on Wednesday 26 February 2025 at 7.00pm at the Shire of Katanning Council Chambers.

CARRIED: 5/0

FOR: CR KRISTY D'APRILE, CR LIZ GUIDERA, CR JOHN GOODHEART, CR MATT COLLIS, CR IAN HANNA
AGAINST: NIL.

8. CLOSURE OF MEETING

The Presiding Member declared the meeting closed at 6:04pm.