



Shire of  
**Katanning**  
Heart of the Great Southern

**MINUTES OF THE  
AUDIT AND RISK COMMITTEE MEETING**

Minutes of the Shire of Katanning Audit & Risk Committee  
held on Wednesday 08 February 2023 in the Shire of Katanning Council Chambers,  
52 Austral Terrace, Katanning.

PRESIDING MEMBER \_\_\_\_\_

DATE SIGNED \_\_\_\_\_



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**1. DECLARATION OF OPENING**

The Chairperson declared the meeting open at 11.26am.

**2. RECORD OF ATTENDANCE****PRESENT**

Members: Cr J Goodheart – Chairperson  
Cr M Collis  
Cr K D’Aprile  
Cr M Salter (Proxy, voting)  
Cr L Guidera (Proxy)

Council Officers: Julian Murphy, Chief Executive Officer  
Denise Gobbart, Executive Manager Finance & Administration  
Sophie Justins, Executive Assistant to Chief Executive Officer

Guests:

Apologies:

Leave of Absence: Cr S Sandwell

**3. DISCLOSURE OF FINANCIAL/IMPARTIALITY INTERESTS**

Nil.

**4. CONFIRMATION OF MINUTES OF PREVIOUS MEETING****4.1 Audit and Risk Committee Meeting – Monday 12 December 2022**  
(SEE ATTACHED MINUTES)

**Voting Requirement:** Simple Majority

**MOVED:** CR KRISTY D’APRILE

**SECONDED:** CR MATT COLLIS

**ARC1/23 That the minutes of the Audit & Risk Committee Meeting held on Monday 12 December 2022 be confirmed as a true record of proceedings.**

CARRIED: 4/0

**5. REPORTS****5.1 Shire of Katanning Annual Report 2021/22**  
(ATTACHMENTS)

**File Ref:** FM.AU.2  
**Reporting Officer:** Denise Gobbart, Executive Manager Finance & Administration  
**Date Report Prepared:** 1 February 2023

**Issue:**

For the Audit & Risk Committee to recommend that Council adopts the Annual Report for the year ended 30 June 2022.

**Body/Background:**

The Annual Financial Report for the year ended 30 June 2022 was presented to the Shire of Katanning's auditor prior to 30 September 2022. The auditors undertook the annual site visit between the 12 and 14 September 2022. The Audit Exit meeting was held Monday 12 December 2022 with the audit signed off Wednesday 14 December 2022.

Section 5.54 'Acceptance of Annual Reports' by the *Local Government Act 1995* requires an Annual Report to be accepted by Council by 31 December in each year unless the Auditor's Report is not available in time. The *Local Government Act 1995* Section 5.42(2) requires that if the Annual Report is not accepted by the Local Government by 31 December, then it must be presented within two (2) months of the Auditors Report becoming available.

**Officer's Comment:**

The completion of the audit and the annual financial report confirms the financial data for the 2021/22 year including the carried forward position at the 30 June 2022.

During the current year, no new or revised Australian Accounting standards and Interpretations were compiled, became mandatory and were applicable to our operations.

In the Independent Auditor's Report, the following was noted:

*In my opinion, the financial report is:*

- *based on proper accounts and records.*
- *Presents fairly, in all material respects, the results of the operations of the Shire for the year ended 30 June 2022 and its financial position at the end of that period.*
- *In accordance with the Local Government Act 1995 (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.*

The report did not identify any significant adverse trend or any matters of non-compliance with the Act or applicable financial controls of any other relevant written law during the course of the audit.

**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), (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 5.54 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 5.55 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:**

It is estimated that advertising costs of the availability of the Annual Report and the Annual Electors General meeting will be \$600 which will be charged to account 102140 Advertising & Promotion.

#### **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

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

**Officer's Recommendation/Council Motion:****Voting Requirement:** Absolute Majority**MOVED: CR MATT COLLIS****SECONDED: CR KRISTY D'APRILE**

- ARC2/23**      **That the Audit & Risk Committee recommends that Council:**
- 1. In accordance with Sections 5.53 and 5.54 of the Local Government Act 1995, accepts the Annual Report for the 2021/22 financial year; and**
  - 2. In accordance with Section 5.55 of the Local Government Act 1995 authorise the Chief Executive Officer to give public notice of the availability of the Annual Report from Wednesday 15 February 2023.**

CARRIED BY ABSOLUTE MAJORITY: 4/0

Cr Kristy D'Aprile spoke for the motion.

## 5.2 2021/22 Annual Electors General Meeting

**File Ref:** FM.AU.2  
**Reporting Officer:** Denise Gobbart, Executive Manager Finance & Administration  
**Date Report Prepared:** 1 February 2023

**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:**

The Annual Electors General Meeting is to be held within 56 days of the local government accepting the Annual Report.

A requirement of setting the date is that 14 days local public notice is required for advertising the meeting. Providing the Annual Report is endorsed at the Special Council Meeting proposed on 10 February 2023, it is recommended that this be held after the March Council Meeting which is scheduled on 23 March 2023.

**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

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.

Local Government Act 1995

5.29 Convening electors' meetings

- (1) The CEO is to convene an electors' meeting by giving —
  - (a) at least 14 days' local public notice; and
  - (b) each council member at least 14 days' notice, of the date, time, place and purpose of the meeting.
- (2) The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time the notice is first given and is to continue in the prescribed way until the meeting has been held.

**Policy Implications:**

There are no policy implications for this report.

**Financial Implications:**

It is estimated that advertising costs of the availability of the Annual Report and the Annual Electors General meeting will be \$600 which will be charged to account 102140 Advertising & Promotion.

**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.

**Officer's Recommendation/Council Motion:**

**Voting Requirement:** Simple Majority

**MOVED:** CR KRISTY D'APRILE

**SECONDED:** CR MICHELLE SALTER

**ARC3/23** That the Audit & Risk Committee recommends that Council holds the Annual General Meeting of Electors on Thursday 23 March 2023 at 7.00pm at the Shire of Katanning Council Chambers.

CARRIED: 4/0

**6. CLOSURE OF MEETING**

The Presiding Member declared the meeting closed at 11.31am.