

Shire of Westonia



*Agenda of the Audit Committee
Meeting
held in the Council Chambers
19th December 2019*

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6.1.1 ANNUAL FINANCIAL REPORT & FINANCIAL STATEMENTS

Responsible Officer:	Jamie Criddle, CEO
Author:	Jamie Criddle, CEO
File Reference:	CA1.3.2.
Disclosure of Interest:	Nil
Attachments:	Nil
Signature:	Officer CEO



Purpose of the Report

Executive Decision Legislative Requirement

Background

Council adoption of the Annual Report for the 2018/19 financial year is required as per recommendation from the Audit Committee.

The Shire of Westonia auditors have completed the Annual Audit for the financial year ending 30th June 2019 as per the Local Government Act 1995 as amended and the Local Government (Financial Management) Regulations 1996.

The auditors attended Council's offices on the 14th to 16th October 2019.

Comment

All councilors will be presented with a copy of the Annual Report for the 2018/19 Financial year prior to the meeting. The Audit Report & Management Letter will be finalised on Monday and will be emailed when received. Members of the Audit Committee were also requested to attend the exit meeting with Auditors, Butler Settineri and the Auditor General on Thursday 12th December 2019.

In accordance with section 6.4 of the Local Government Act 1995 a local government is required to prepare an annual financial report for the preceding financial year and submit it to its auditor before 30th September each year.

Following acceptance of the Annual Report by Council, Council is required to hold a general meeting of electors within 56 days. At least 14 days local public notice must be given of an electors meeting. The Annual Electors Meeting must be held prior to 13th February 2020, noting that the February Council meeting is not until the following week (20th February 2020).

Statutory Environment

Local Government Act 1995 (As Amended)

1. 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.

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.

Division 4 — General

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —
- (a) assist the auditor of the local government to conduct an audit and carry out his or her other duties under this Act in respect of the local government; and
 - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —
- (a) determine if any matters raised by the report, or reports, require action to be taken by the local government; and
 - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government is to —
- (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
 - (b) forward a copy of that report to the Minister,

by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

[Section 7.12A inserted by No. 49 of 2004 s. 8.]

Local Government (Financial Management) Regulations 1996

51. Completion of financial report

- (1) After the annual financial report has been audited in accordance with the Act the CEO is to sign and append to the report a declaration in the form of Form 1.
- (2) A copy of the annual financial report of a local government is to be submitted to the Departmental CEO within 30 days of the receipt by the local government's CEO of the auditor's report on that financial report.

[Regulation 51 amended in Gazette 18 Jun 1999 p. 2639; 20 Jun 2008 p. 2726.]

Policy Implications

Council does not have a policy in relation to this matter.

Strategic Implications

Nil

Financial Implications

Nil

Voting Requirements

Simple Majority Absolute Majority

OFFICER RECOMMENDATIONS

That Council recommends to Council, the adoption the Annual Report, including the Audit & Management Report for the 2018/2019 financial year and proposes to hold a General Meeting of Electors on (insert date) at (insert time).

7. ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil.

8. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY A DECISION OF THE MEETING

Nil.

9. DATE AND TIME OF NEXT MEETING

To be advised.

10. MEETING CLOSURE

There being no further business the Shire President thanked the Committee and declared the meeting closed at pm.