

SHIRE OF
WESTONIA
A vibrant community lifestyle

Minutes of the Audit Committee

Audit Committee Meeting

To be held in Council Chambers, Wolfram Street Westonia

Thursday 21st December 2023

CONFIRMATION OF MINUTES

These minutes were confirmed by the Council on 18th April 2024 as a true and accurate record of the Audit Committee Meeting held 21st December 2023.

.....
Cr Mark Crees
Shire President

All attachment items referred to in these minutes are available for public perusal at the Shire Office



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SHIRE OF WESTONIA
A vibrant community lifestyle

STRATEGIC COMMUNITY

SNAPSHOT

PLAN

2018-2028

CORE DRIVERS

1. Relationships that bring us tangible benefits (to the Shire and our community)
2. Our lifestyle and strong sense of community.
3. We are prepared for opportunities and we are innovative to ensure our relevancy and destiny.

OUR VALUES

Respect – We value people and places and the contribution they make to the Shire.

Inclusiveness – Be receptive, proactive, and responsive.

Fairness and Equity – Provide services for a variety of ages and needs.

Communication – Create opportunities for consultation with the broad community.

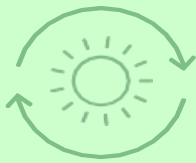
OUR VISION

A vibrant community lifestyle

MISSION

Provide leadership and direction for the community.

ECONOMIC



Support growth and progress, locally and regionally...

Efficient transport connectivity in and around our Shire.

- Continue to utilise our Road Management Plan, which incorporates a road hierarchy, minimum service levels and maintenance policy.
- RAV Ratings and Shire boundaries are consistent across local government boundaries.
- Lobby and build enduring partnerships with key Government Departments to improve Great Eastern Hwy.
- Actively participate in the Secondary Freight Network group.
- Develop and implement a Road Asset Plan highlighting key funder and strategic partnerships to support sustainability.
- Develop a Gravel Reserve Policy which identifies future gravel reserves and recognises cost to local government.
- Educate road users about road safety and driving on gravel roads.
- Optimal and safe use of our plants and equipment assets.
- Ensure that appropriate RAV vehicles traverse correct RAV routes.
- Maintain our airport with a view to improvements to meet commercial and recreational aviation needs.

Facilitate local business retention and growth.

- Council recognises the opportunity of partnering with Westonia Progress Association, works closely and supports them to help achieve their economic development projects and our strategic goals.
- Council continue to have a role in facilitating the presence of a Co-op in our community.
- Enhance local economic activity by supporting the growth of tourism in our Shire and region including applying for funding to improve tourist facilities.
- Improve our online tourism presence.
- We forward plan to improve the economic diversity in our community.
- In partnership with Council, the mine develops long term business plans for current mine assets.
- Investigate options for multipurpose accommodation if vacancies arise in mine accommodation.

SOCIAL



Provide community facilities and promote social Interaction...

Plan for community growth and changing demographics.

- Develop the Town Planning Scheme.
- Plan and develop residential and industrial land.
- Community safety and ease of access around town is a priority.
- Our lifestyle, facilities and sense of community is promoted.
- The CEACA project continues to expand the number of universally designed dwellings in our town.
- We support our emergency services.
- We enable visiting health professionals to our community.
- The Community Resource Centre receives external funding to provide preventative health and community development initiatives to the community.
- We facilitate healthy and active ageing in place
- Our cemetery is well presented.

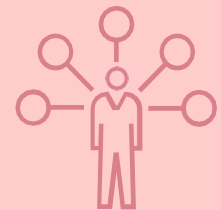
Our community has the opportunity to be active, socialised and connected.

- We collaborate and encourage active engagement in local clubs and community initiatives that support a healthy lifestyle.
- Investigate motor sport opportunities around the Shire.
- Preserve and celebrate our local history.
- Support our volunteers and clubs to remain strong, dynamic, and inclusive.
- Encourage lifelong learning.
- Children and youth have active and social opportunities.
- Continue to provide high standard and accessible shire facilities.
- Retain and expand Westonia's unique tourism experience.

Natural spaces are preserved and bring us value.

- Sustainably manage our reserves and open spaces.
- Participate in best practice waste management.
- Work collaboratively to meet legislative compliance with managing weeds and pests as well as our environmental health standards.
- Investigate renewable energy generation technologies.

GOVERNANCE



Continually enhance the Shire's organisational capacity to service the needs of a growing community...

Be progressive and capture opportunities.

- Be open to local productivity/ best practice and cost saving opportunities locally and regionally.
- Investigate joint resourcing and tendering
- Advocate and develop strong partnerships to benefit our community.
- Be prepared by forward planning our resources and focusing on continuous improvement.
- Identify risks and opportunities after the life of the mine.

The community receives services in a timely manner.

- Meet our legislative and compliance requirements.
- Work towards optimal management of our assets.
- Work to develop Councillor and staff skills and experience to provide career and succession opportunities within the Shire.
- Inside and outside staff are multi skilled to understand the business of local government and provide a seamless service to the community.
- Communicate and engage with our community regularly.

Financial resources meet the ongoing needs of the community.

- Seek external funding for significant capital improvements that deliver upon our strategic objectives.
- Investigate ways to reduce reliance on operational grants given the current State and Federal Government priorities.

Shire of Westonia: - A vibrant community lifestyle.



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1. DECLARATION OF OPENING

The President, Cr Crees welcomed Councillors and staff and declared the meeting open at 2.38pm.

2. ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE

Councillors:

| | |
|-------------------|-------------------------------|
| Cr RM Crees | <i>Shire President</i> |
| Cr RA Della Bosca | <i>Deputy Shire President</i> |
| Cr WJ Huxtable | |
| CR DL Simmonds | |
| Cr A Faithfull | |
| Cr DL Geier | |

Staff:

| | |
|--------------|---------------------------------------|
| Mr.AW Price | <i>Chief Executive Officer</i> |
| Mrs JL Geier | <i>Deputy Chief Executive Officer</i> |

Members of the Public:

Apologies:

Approved Leave of Absence:

3. PUBLIC QUESTION TIME (2.38PM – 2.58PM)

NIL

4. CONFIRMATION OF PREVIOUS MINUTES

OFFICER RECOMMENDATIONS

That the Minutes of the Audit Committee Meeting held on Thursday 20th July 2023 be confirmed as a true and correct record.

RESOLUTION

| | | | |
|---------------|-----------------|------------------|--------------------|
| Moved: | Cr Geier | Seconded: | Cr Simmonds |
|---------------|-----------------|------------------|--------------------|

| | |
|-------------------|--|
| AC01/12-23 | That the Minutes of the Audit Committee Meeting held on Thursday 20th July 2023 be confirmed as a true and correct record. |
|-------------------|--|



CARRIED 6/0

5. PRESIDENT/COUNCILLORS ANNOUNCEMENTS

Nil

6. MATTERS REQUIRING A COUNCIL DECISION

6.1.6 ANNUAL FINANCIAL REPORT & FINANCIAL STATEMENTS

| | | |
|--------------------------------|---|---|
| Responsible Officer: | Bill Price, CEO | |
| Author: | Jasmine Geier, DCEO | |
| File Reference: | CA1.3.2 | |
| Disclosure of Interest: | Nil | |
| Attachments: | Nil | |
| Signature: | Officer | CEO |
| |  |  |

Purpose of the Report

Executive Decision

Legislative Requirement

Council adoption of the Audit Report and Management Letter for the 2022/23 financial year is required as per recommendation from the Audit Committee.

Background

The Shire of Westonia auditors have completed the Annual Audit for the financial year ending 30th June 2023 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 21st to 25th August 2023 to complete their final audit.

As a result Council adopted the Annual Report and Annual Statements minus the Audit Report for the Year ending 30th June 2023 at the December 2023 Ordinary Council meeting.

Comment

Council is now required to adopt the Audit Report and Management Letter as it was received from the Auditor and Auditor General after the December Ordinary meeting.

With the adoption, Council will need to arrange a date for the Annual Electors Meeting

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 15th February 2024, noting that the February Council meeting is the 15th February 2024.

Statutory Environment

Local Government Act 1995 (As Amended)

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 accepts the recommendation from the Audit Committee, therefore:

1. confirms the Annual Financial Report for the Financial Year 2022/23;
2. confirms the Annual Report for the 2022/23 Financial Year inclusive of the above as presented;
3. Adopts the Audit Report for 2022/23 Financial Year;
4. Adopts the Management Report for the 2022/23 Financial Year; and
5. Advertises Annual Elector's Meeting be held on (Thursday 15th February 2024) commencing at (6.30pm) in the Old Miner Hall.

RESOLUTION

Moved: Cr Geier **Seconded:** Cr Faithfull

AC02/12-23 That Council accepts the recommendation from the Audit Committee, therefore:

1. confirms the Annual Financial Report for the Financial Year 2022/23;
2. confirms the Annual Report for the 2022/23 Financial Year inclusive of the above as presented;
3. Adopts the Audit Report for 2022/23 Financial Year;
4. Adopts the Management Report for the 2022/23 Financial Year; and
5. Advertises Annual Elector's Meeting be held on (Thursday 15th February 2024) commencing at (6.30pm) in the Old Miner Hall.

CARRIED 6/0

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

8. DATE AND TIME OF NEXT MEETING

The next ordinary meeting of Council will be held on Thursday schedule 18 April 2024 commencing at 2.30pm.

9. MEETING CLOSURE

There being no further business the President, Cr Crees declared the meeting closed at 2.58pm