



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
Tuesday 23 January 2024 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 _____



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1. DECLARATION OF OPENING/ ANNOUNCEMENT OF VISTORS

The Presiding Member declared the meeting open at 6:11pm.

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 Michelle Salter
Cr Ian Hanna
Cr Paul Totino

Council Officers: Peter Klein, Chief Executive Officer

Grace French, Acting Executive Manager Corporate & Community
Taryn Human, Executive Assistant Governance

Gallery: Melvin Hettner

Media:

Apologies: Sam Bryce, Executive Manager Infrastructure and Assets

Leave of Absence:

3. ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

Good evening everyone. Thank you Councillors for meeting up for the first time this year to adopt our Annual Report. This is not our usual meeting time, so I thank you for taking the time to attend.

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 – Thursday 21 December 2023**
(SEE ATTACHED MINUTES)

Voting Requirement: Simple Majority

MOVED: CR MATT COLLIS

SECONDED: CR JOHN GOODHEART

OC01/24 That Council receives the minutes of the Audit and Risk Committee Meeting held on Thursday 21 December 2023.

CARRIED: 7/0
FOR: CR KRISTY D'APRILE, CR LIZ GUIDERA, CR JOHN GOOHDEART, CR MICHELLE SALTER, CR MATT COLLIS, CR IAN HANNA, CR PAUL TOTINO
AGAINST: NIL.

7 ACCEPTANCE OF ANNUAL REPORT**7.1 Shire of Katanning Annual Report 2022/23
(ATTACHMENTS)**

File Ref: FM.AU.2
Reporting Officer: Grace French, Acting Executive Manager Corporate & Community Services
Date Report Prepared: 9 January 2024

Officer's Recommendation/Council Motion

Voting Requirement: Absolute Majority

MOVED: CR MICHELLE SALTER

SECONDED: CR JOHN GOODHEART

OC02/24 That Council:

- 1. Accepts the Annual Report for the 2022/23 financial year; and**
- 2. Authorises the CEO to give public notice of the availability of the Annual Report.**

CARRIED: 7/0

FOR: CR KRISTY D'APRILE, CR LIZ GUIDERA, CR JOHN GOOHDEART, CR MICHELLE SALTER, CR MATT COLLIS, CR IAN HANNA, CR PAUL TOTINO
AGAINST: NIL.

Cr John Goodheart spoke for the motion.

Body/Background:

The auditor undertook the annual site visit between the 6 and 9 September 2023. The Auditor's Report was subsequently received on 8 December and the final audit exit meeting was held Thursday 21 December 2023.

Section 5.54 of the *Local Government Act 1995* requires the Council to accept the Annual Report by 8 February 2024 being 2 months after the Auditor's Report was received.

Officer's Comment:

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

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

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion section of my report, 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 2023 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 Basis for Qualified Opinion stated:

Infrastructure

Infrastructure amounting to \$159,205,524 in the statement of financial position as at 30 June 2023 has not been revalued with sufficient regularity, as required by Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 since 2017-18. Consequently, I was unable to determine the extent to which the carrying amount of Infrastructure is misstated, as it was impracticable to do so.

Additionally, I am unable to determine whether there may be any consequential impact on the Revaluation Surplus as of 30 June 2023.

Buildings

The buildings depreciation expense of \$1,016,090 reported in Note 7(a) of the financial report for year ended 30 June 2023 did not reflect the expected pattern of the future economic benefits of these assets. The Shire did not update rates of depreciation for the year ended 30 June 2023. If the Shire had updated the rates, buildings depreciation would have increased by \$1,259,134. Buildings and Retained Surplus at 30 June 2023 would have decreased by \$1,259,134 and the Net result for the period would have decreased by \$1,259,134.

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:

Without a robust assessment of fair value of the Shire's infrastructure assets, there is a risk that the carrying value of these assets is not reflected at fair value in compliance with *AASB 13 Fair Value Measurement*, as well as Regulation 17(A) of the Regulations.

Addressing the qualifications identified by the auditor will have a cost but this is yet to be understood/estimated.

Risk Implications:

Without being able to rely on its revaluation performed on 30 June 2023 the Shire has not met its requirement to revalue its infrastructure assets with sufficient accuracy, as required by Regulation 17A(4)9b) of the Local Government (Financial management) Regulations 1996.

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.

7.2 2022/23 Annual Electors General Meeting

File Ref: FM.AU.2
Reporting Officer: Grace French, Acting Executive Manager Corporate & Community Services
Date Report Prepared: 9 January 2024

Officer's Recommendation/Council Motion

Voting Requirement: Simple Majority

MOVED: CR LIZ GUIDERA

SECONDED: CR MICHELLE SALTER

OC03/24 That Council holds the Annual General Meeting of Electors on Wednesday 28 February 2024 at 7.00pm at the Shire of Katanning Council Chambers.

CARRIED: 7/0

FOR: CR KRISTY D'APRILE, CR LIZ GUIDERA, CR JOHN GOOHDEART, CR MICHELLE SALTER, CR MATT COLLIS, CR IAN HANNA, CR PAUL TOTINO
AGAINST: NIL.

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.

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.

8. CLOSURE OF MEETING

The Presiding Member declared the meeting closed at 6:17pm.