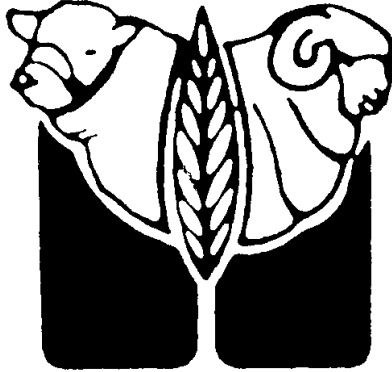


MINUTES



SPECIAL MEETING
HELD

THURSDAY, 16 FEBRUARY 2017
COMMENCED AT 2.30PM

AT

SHIRE OF BOYUP BROOK
ABEL STREET – BOYUP BROOK

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1. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE PREVIOUSLY APPROVED

1.1 Attendance

Cr G Aird Deputy Shire President
Cr N Blackburn
Cr J Imrie
Cr P Kaltenrieder
Cr K Moir arrived at 2.40pm
Cr E Muncey
Cr T Oversby
Cr E Rear

STAFF: Mr Alan Lamb (Chief Executive Officer)
Mr Stephen Carstairs (Director of Corporate Services)
Ms Kerry Fisher (Manager of Finance)
Mrs Maria Lane (Executive Assistant)

Auditor: Mr Tim Partridge from AMD

1.2 Apologies

Cr M Giles

1.3 Leave of Absence

2. PUBLIC QUESTION TIME

2.1 Response to Previous Public Questions Taken on Notice

2.2 Public Question Time

3. APPLICATIONS FOR LEAVE OF ABSENCE

4. MATTERS REQUIRING A DECISION

4.1	2015-16 Audited Financial Statements and Auditor's Management Report
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Location:	<i>Shire of Boyup Brook</i>
Applicant:	<i>Shire of Boyup Brook</i>
File:	<i>N/A</i>
Disclosure of Officer Interest:	<i>Nil</i>
Date:	<i>08 February 2017</i>
Authors:	<i>Stephen Carstairs – Director Corporate Services and Kerry Fisher - Finance Manager</i>
Authorizing Officer:	<i>Alan Lamb – Chief Executive Officer</i>
Attachments:	<i>Yes – 2015-16 Audited Financial Statements, and Auditor's 2015-16 Management Report</i>

SUMMARY

The purpose of this report is for Council to receive the 2015-16 Audited Financial Statements and Auditor's 2015-16 Management Report (as attached).

BACKGROUND

The *Local Government (Audit) Regulations 1996* sets out the requirements for the preparation of a report by Council's auditor(s) as follows:

- An auditor's report is to be forwarded to the President, CEO and the Minister within 30 days of completing the audit;
- The report is to give the auditor's opinion on -
 - the financial position of the local government (LG);
 - the results of the operations of the LG.
- The report is to include -
 - any material matters that indicate significant adverse trends in the financial position of the LG;
 - any matters indicating non-compliance with Part 6 of *the Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996* or applicable financial controls in any other written law;
 - details of whether information and explanations were obtained by the auditor;
 - a report on the conduct of the report;
 - the opinion of the auditor as to whether or not certain financial ratios are supported by verifiable information and reasonable assumptions
- Where it is considered by the auditor appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the President, CEO and Minister.

An auditor's management report is a discretionary report, as indicated in Regulation 10.(4) of the *Local Government (Audit) Regulations 1996* as follows:

"Where it is considered by the auditor to be appropriate to do so, the auditor is to prepare a management report to accompany the auditor's report and to forward a copy of the management report to the persons specified in section 7.9(1) with the auditor's report."

Persons specified in section 7.9(1) include the President, CEO and Minister.

In the period 8 - 9 December 2016 Council's auditor's (AMD Chartered Accountants) conducted their on-site audit of the shire's 2015-16 Financial Statements. Then on 12 January 2017 the CEO received from AMD a copy of the shire's finalised 30 June 2016 Financial Report and signed auditor's report (signed Ms Maria Cavallo, partner at AMD), and a 30 June 2016 Management Report from the auditor.

CONSULTATION

Chief Executive Officer, Senior Finance Officer and Finance Officer.

STATUTORY OBLIGATIONS

Local Government (Audit) Regulations Act 1996

COMMENT

When he meets with the local government (LG) at this meeting, it is to be expected that Mr Tim Partridge (partner at AMD, and Council's auditor) will give an overview of AMD's audit of the shire's 2015-16 Financial Statements, and address those matters raised in Ms Cavallo's 30 June 2016 Audit and Management Reports.

POLICY IMPLICATIONS

There are no specific policy items in relation to the audit of the shire's financial statements.

BUDGET/FINANCIAL IMPLICATIONS

The costs associated with conducting the 2015-16 audit were provided for in the budget.

STRATEGIC IMPLICATIONS

Information contained in an auditor's report could cause a LG to make adjustments in their strategic direction.

SUSTAINABILITY IMPLICATIONS

See the section on *Strategic Implications*.

VOTING REQUIREMENTS

Simple Majority.

COUNCIL DECISION & OFFICER RECOMMENDATION - Item 4.1

MOVED: Cr Oversby

SECONDED: Cr Kaltenrieder

That Council receives the 30 June 2016 Financial Statements and auditor's report, and the auditor's 30 June 2016 Management Report.

CARRIED 8/0

Res 01/17

Location:	<i>Shire of Boyup Brook</i>
Applicant:	<i>Shire of Boyup Brook</i>
File:	<i>N/A</i>
Disclosure of Officer Interest:	<i>Nil</i>
Date:	<i>08 February 2017</i>
Author:	<i>Alan Lamb – Chief Executive Officer</i>
Authorizing Officer:	<i>Alan Lamb – Chief Executive Officer</i>
Attachments:	<i>Yes – Draft Annual Report 2015-16</i>

SUMMARY

The purpose of this report is to present to Council the Annual Report for the year 2015-16 for their acceptance, and to set the date for the annual elector's meeting.

BACKGROUND

The *Local Government Act 1995* sets out the requirement for the preparation of Annual Reports and the information to be included:

- A report from the mayor or president;
- A report from the CEO;
- 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;
- The financial report for the financial year;
- Such information as may be prescribed in relation to the payments made to employees;
 - i) the number of employees of the local government entitled to an annual salary of \$100 000 or more;
 - ii) the number of employees with an annual salary entitlement that falls within each band of \$10 000 over \$100 000;
- the auditor's report for the financial year;
- a matter on which a report must be made under section 29(2) of the *Disability Services Act 1993*;
- details of entries made under section 5.121 during the financial year in the register of complaints; and
- such other information as may be prescribed.

Council is required to accept the Annual Report when presented, with or without modification:-

- (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.

Local Government Act 1995 Section 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 Act 1995 Section 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 of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.

CONSULTATION

Shire President, Director of Corporate Services and Director of Works & Services

STATUTORY OBLIGATIONS

Local Government Act 1995 Sections 5.53 & 5.54 Annual Report, Sections 5.27 & 5.29 Electors Meeting.

Local Government (Administration) Regulations 1996 Section 19B

COMMENT

The report presented has been prepared as it has in past formats, and also in accordance with statutory requirements.

It is recommended that Council accept the report as presented.

POLICY IMPLICATIONS

There are no specific policy items in relation to the Annual Report and or the Annual Electors Meetings.

BUDGET/FINANCIAL IMPLICATIONS

The costs associated with producing the Annual Report are provided for in the current year's budget.

STRATEGIC IMPLICATIONS

The Annual Report provides information about activities which occurred in the Shire for 2015-16, and the pursuit of items contained in the Council's adopted Plan for the Future.

SUSTAINABILITY IMPLICATIONS

Nil

VOTING REQUIREMENTS

Absolute Majority Item 1 below.

Simple Majority Item 2 below.

COUNCIL DECISION & OFFICER RECOMMENDATION - Item 4.2

MOVED: Cr Rear

SECONDED: Cr Blackburn

- 1. That Council accepts the Annual Report for the 2015-16 financial year, as presented.**
- 2. That the Annual meeting of Electors relating to the year 2015-16 be held in the Council Chambers on Thursday 16th March 2017 at 7.00pm.**

CARRIED BY ABSOLUTE MAJORITY 8/0

Res 02/17

5 CLOSURE OF MEETING

There be no further business the Deputy Shire President, Cr Aird thanked all for attending and declared the meeting closed at 3.20pm.