



Pyrenees
Shire Council

Minutes

Special Meeting of Council

6:00 pm Tuesday 27 September 2022
Virtual

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1. WELCOME

Mayor Cr Ron Eason welcomed all to the meeting.

PRESENT

Mayor: Cr Ron Eason

Councillors: Tanya Kehoe, David Clark, Robert Vance, Damian Ferrari

Chief Executive Officer: Jim Nolan

Director Asset and Development Services: Douglas Gowans

Director of Corporate and Community Services: Kathy Bramwell

Manager Finance: Glenn Kallio

Senior Communications Officer: Noel McKeegan

2. STREAMING PREAMBLE

Mayor Cr Ron Eason read the livestream preamble.

3. OPENING PRAYER

Heavenly Father, we ask you to give your blessing to this Council, direct and prosper its deliberations to the advancement of your glory, and the true welfare of the people of the Pyrenees Shire.

Amen

4. ACKNOWLEDGEMENT OF COUNTRY

We acknowledge the people past and present of the Wadawurrung, Dja Dja Wurrung, Eastern Maar and Wotjobaluk tribes, whose land forms the Pyrenees Shire.

We pay our respect to the customs, traditions and stewardship of the land by the elders and people of these tribes, on whose land we meet today.

5. APOLOGIES

There were no apologies.

6. NOTICE OF DISCLOSURE OF INTEREST BY COUNCILLORS AND OFFICERS

There were no conflicts of interest declared.

7. ITEMS FOR DECISION

7.1. CORPORATE AND COMMUNITY SERVICES

7.1.1. ADOPTION OF 2021/22 FINANCIAL STATEMENT AND PERFORMANCE STATEMENT

Presenter: {custom-field-presenter-do-not-remove}

Declaration of Interest: As presenter of this report, I have no disclosable interest in this item.

Report Author: Glenn Kallio – Manager Finance

Declaration of Interest: As author of this report, I have no disclosable interest in this item.

File No: 32/08/30

PURPOSE

To present the 2021/22 Financial Statements and Performance Statement to Council for adoption “in principle” and authorisation of two Councillors, being the Councillor members of the Audit and Risk Committee, to sign the audited statements, before being submitted to the Auditor-General for certification.

BACKGROUND

The Local Government Act 2020 requires that the Council complete the following at the end of each financial year with respect to producing an Annual Report.

S. 98 Annual report

1. A Council must prepare an annual report in respect of each financial year.
2. An annual report must contain the following —
 - a. a report of operations of the Council;
 - b. an audited performance statement;
 - c. audited financial statements;
 - d. a copy of the auditor's report on the performance statement;
 - e. a copy of the auditor's report on the financial statements under Part 3 of the Audit Act 1994;
 - f. any other matter required by the regulations.
1. The financial statements must —
 - a. include any other information prescribed by the regulations; and
 - b. be prepared in accordance with the regulations.

S. 99 Preparation of annual report

1. As soon as practicable after the end of the financial year, a Council must cause to be prepared in accordance with section 98, the performance statement and financial statements of the Council for the financial year.
2. The Council, after passing a resolution giving its approval in principle to the performance statement and financial statements, must submit the statements to the auditor for reporting on the audit.

3. The Council must ensure that the performance statement and financial statements, in their final form after any changes recommended or agreed by the auditor have been made, are certified in accordance with the regulations by —
 - a. Two Councillors authorised by the Council for the purposes of this subsection; and
 - b. any other persons prescribed by the regulations for the purposes of this subsection.
4. The auditor must prepare a report on the performance statement.
Note: The auditor is required under Part 3 of the Audit Act 1994 to prepare a report on the financial statements.
5. The auditor must not sign a report under subsection (4) or under Part 3 of the Audit Act 1994 unless the performance statement or the financial statements (as applicable) have been certified under subsection (3).
6. The auditor must provide the Minister and the Council with a copy of the report on the performance statement as soon as is reasonably practicable.
Note: The auditor is required under Part 3 of the Audit Act 1994 to report on the financial statements to the Council within 4 weeks and to give a copy of the report to the Minister.

ISSUE / DISCUSSION

The 2021/22 Financial Statements and Performance Statement have been prepared in accordance with the requirements of the Local Government Act 2020, Local Government (Planning and Reporting) Regulations 2020 and Australian Accounting Standards.

In accordance with Council's Governance protocols, the reports were presented to Council's Audit and Risk Committee prior to this meeting for review and recommendation to Council for adoption "in principle" and authorisation of two Councillors, being the Councillor members of the Audit and Risk Committee, to sign the audited statements.

The significant factor impacting the financial statements was the revaluation of Council assets being:

- Land
- Land Improvements
- Buildings
- Council infrastructure excluding drainage and other infrastructure

Following the revaluation of the abovementioned assets the useful lives were reviewed and amended where required.

COUNCIL PLAN / LEGISLATIVE COMPLIANCE

Enabling Principles

- b. Provide transparency and accountability

ATTACHMENTS

1. Pyrenees Shire Council Annual Statement v 09-09-2022 [7.1.1.1 - 59 pages]
2. DRAFT PSC Performance Statement for year end 30 June 2022 [7.1.1.2 - 15 pages]

FINANCIAL / RISK IMPLICATIONS

The financial statements detail the Council's financial performance and position for 2021/22. They demonstrate that over time Council has steadily improved its financial position but indicate that there are still numerous financial challenges that lay ahead which will require responsible fiscal stewardship.

CONCLUSION

The attached Financial Statements and Performance Statement for 2021/22 have been prepared in accordance with the requirements of the Local Government Act 2020. The Council's Audit and Risk Committee has reviewed the statements at its September 2022 meeting. The Statements will then be submitted to the Auditor-General for certification. Council is also required to authorise two Councillors to sign the statements on behalf of Council, as required under the Local Government Act.

It is standard practice for the Councillor members of the Audit and Risk Committee to sign the certified statements on behalf of Council.

Cr David Clark / Cr Tanya Kehoe

That Council: In accordance with section 98 of the *Local Government Act 2020*:

1. Adopts in principle and submits the 2021/22 Financial Statements and Performance Statement to the Auditor-General for certification.
2. Authorises Council's Audit and Risk Committee representatives, Councillor Ferrari and Councillor Vance, to certify the 2021/22 Financial and Performance Statements in their final form, after any changes recommended, or agreed to by the Auditor, have been made

CARRIED**8. CLOSE OF MEETING**

The Special Meeting of Council 27 September 2022 closed at 6.13pm.

Minutes of the Meeting confirmed _____

2022

Mayor Cr Ron Eason