

SHIRE OF MOORA
MINUTES OF THE ORDINARY MEETING OF COUNCIL
HELD IN THE COUNCIL CHAMBERS, MOORA
19 FEBRUARY 2025

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1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

1.1 DECLARATION OF OPENING

The Shire President announced, given that this meeting is being recorded and it is the first time our meetings are recorded, declared the meeting open at 5.30pm and read aloud the disclaimer.

The Shire acknowledges the traditional custodians of the land we are meeting on today, the Yued people, and pay our respects to Elders past, present, and emerging.

1.2 DISCLAIMER READING

No responsibility whatsoever is implied or accepted by the Shire of Moora for any act, omission or statement or intimation occurring during this meeting.

It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decision, which will be provided within fourteen (14) days of this meeting.

All formal Council Meetings will be audio / visually recorded and publicly available on the Shire of Moora website.

2. ATTENDANCE / APOLOGIES / APPROVED LEAVE OF ABSENCE

ATTENDANCE

TL Lefroy	-	President
SJ Gilbert	-	Deputy President
DV Clydesdale-Gebert	-	Councillor
KM Seymour	-	Councillor
SA Bryan	-	Councillor
TL Errington	-	Councillor
TW Dugan	-	Councillor
GW Robins	-	Chief Executive Officer
MM Murray	-	Executive Support Officer
Travis Bate	-	RSM Australia

PUBLIC

Nil

3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

Nil

4. PUBLIC QUESTION TIME

Nil

5. PETITIONS / DELEGATIONS / PRESENTATIONS

Nil

6. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

7. ANNOUNCEMENTS BY THE PRESIDING MEMBER

The following Council associated engagements were attended;

Cr Lefroy, President

18 Dec - Audit exit meeting

21 Jan – 6PR radio interview relating to Renewable Energy

23 Jan – Teams meeting with 5 Local Govt's re PiLOR proposal from WALGA

26 Jan – Australia Day Breakfast and Awards

6 Feb – Woodside Energy representatives meeting re carbon offsets for our region

18 Feb – met with Merome Beard, Liberal party candidate for the upcoming state election in our area, clarifying that the Shire of Moora has met with representatives from each of the major parties at their request, to discuss upcoming election priorities for the Shire of Moora

Cr Gilbert, Deputy President

18 Feb – Chamber of Commerce sundowner at the Moora Mens shed

Cr Errington

4 Feb - CRC meeting

12 Feb – Chamber of Commerce meeting

18 Feb – Chamber of Commerce sundowner

8. CONFIRMATION OF MINUTES**8.1 ORDINARY COUNCIL MEETING - 11 DECEMBER 2024****COUNCIL RESOLUTION**

5/25 Moved Cr Gilbert, seconded Cr Errington that the Minutes of the Ordinary Meeting of Council held on 11 December 2024 be confirmed as a true and correct record of the meeting subject to; adding the words 'excluding December, which is to be held on the 2nd Wednesday' to point 2. of resolution 107/24.

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Clydesdale-Gebert, Seymour, Bryan, Errington, and Dugan
AGAINST: Nil

9. REPORTS OF OFFICERS

9.1 GOVERNANCE AND CORPORATE SERVICES

9.1.1 LIST OF PAYMENTS AUTHORISED UNDER DELEGATION 1.15

REPORT DATE: 10 February 2025

OFFICER DISCLOSURE OF INTEREST: Nil

AUTHOR: Gavin Robins, Chief Executive Officer

SCHEDULE PREPARED BY: Charlene Sawyer, Creditors Officer

ATTACHMENTS: Accounts Paid Under Delegated Authority – December 2024 & January 2025

PURPOSE OF REPORT

For Council to note and endorse the payments as presented made under delegated authority for December 2024 and January 2025.

BACKGROUND

Council has delegated authority to the Chief Executive Officer to exercise the power to make payments from Municipal and Trust Funds. The Chief Executive Officer is required to present a list to Council of those payments made since the last payment list was submitted.

COMMENT

Accounts Paid under delegated authority are periodically presented to Council.

All invoices have been verified, and all payments have been duly authorised in accordance with Council's procedures. The payment schedules are included as an attachment to this report.

POLICY REQUIREMENTS

Delegation 1.15 – Making Payments from Municipal and Trust Funds

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995 – Section 6.10 Financial Management Regulations

Local Government (Financial Management) Regulations 1996 – Reg.12,13 and 13A.

STRATEGIC IMPLICATIONS

There are no known strategic implications associated with this proposal.

SUSTAINABILITY IMPLICATIONS

➤ **Environment**

There are no known significant environmental implications associated with this proposal.

➤ **Economic**

There are no known significant economic implications associated with this proposal.

➤ **Social**

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

Payments are in accordance with the adopted budget.

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION (OFFICER RECOMMENDATION)
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6/25 Moved Cr Gilbert, seconded Cr Errington that Council notes and endorses the Payments from the Municipal and Trust Funds made under delegation 1.15

Municipal Funds	EFT32572-32753	-\$1,531,347.41
Municipal Cheque	62646-62649	-\$3,853.25
Credit Card	DD16587.14	-\$7,445.41
Direct Debit	DD16540.1-DD16587.18	-\$137,778.93
NETT Pay	03/12/2024	-\$125,667.36
NETT Pay	17/12/2024	-\$111,872.74
NETT Pay	31/12/2024	-\$111,872.74

PAYMENT TOTAL FOR DECEMBER 2024 -\$2,026,011.60

Municipal Funds	EFT32754-32888	-\$2,163,350.05
Municipal Cheque	62650-62652	-\$6,603.00
Credit Card	DD16632.1	-\$1,908.79
Direct Debit	DD16585.1-DD16627.30	-\$125,512.38
NETT Pay	14/01/2025	-\$109,041.07
NETT Pay	28/01/2025	-\$114,317.97

PAYMENT TOTAL FOR JANUARY 2025 -\$2,520,733.26

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Clydesdale-Gebert, Seymour, Bryan, Errington, and Dugan
AGAINST: Nil

9.1.2 STATEMENT OF FINANCIAL ACTIVITY FOR PERIOD ENDED 31 DECEMBER 2024

REPORT DATE: 10 February 2025

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Travis Bate, Financial Accountant (RSM Australia)

ATTACHMENTS: Statement of Financial Activity for the Period Ended 31 December 2024

PURPOSE OF REPORT

To receive and endorse the Statement of Financial Activity for the period ended 31 December 2024.

BACKGROUND

Council is provided with monthly financial reports to enable monitoring of revenues and expenditures against the adopted budget.

Monthly Financial Reports for the period ending 31 December 2024 are presented to Council in accordance with the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996*.

COMMENT

The December 2024 Monthly Financial Report presents the financial performance of the Shire for the 2024/25 financial year and compares year-to-date expenditure and revenue against the full-year budget.

The Statement of Financial Activity for the period ended 31 December 2024 is provided as a separate attachment in Nature and Type format.

POLICY REQUIREMENTS

Nil

LEGISLATIVE REQUIREMENTS

Local Government Act 1995 - Section 6.4 Financial Report

Local Government (Financial Management) Regulations 1996 - Reg. 34

STRATEGIC IMPLICATIONS

Monitoring of actual revenues and expenditures against the adopted budget assists Council in being informed as to the financial health of the organisation.

SUSTAINABILITY IMPLICATIONS**➤ Environment**

There are no known significant environmental implications associated with this proposal.

➤ Economic

There are no known significant economic implications associated with this proposal.

➤ Social

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS

Year to date income and expenditure is provided by Nature and Type to enable comparison to 2024/25 adopted budget.

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION (OFFICER RECOMMENDATION)

7/25 Moved Cr Errington, seconded Cr Bryan that Council endorses the Statement of Financial Activity the period ended 31 December 2024.

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Clydesdale-Gebert, Seymour, Bryan, Errington, and Dugan
AGAINST: Nil

9.2 DEVELOPMENT SERVICES

Nil

9.3 ENGINEERING SERVICES

Nil

10. REPORTS OF COMMITTEES**AUDIT COMMITTEE MEETING – 19 FEBRUARY 2025****10.1 COMPLIANCE AUDIT RETURN FOR 2024****FILE REFERENCE:** GA/SCO1**REPORT DATE:** 13 February 2024**APPLICANT/PROPONENT:** Department of Local Government, Sport and Cultural Industries**OFFICER DISCLOSURE OF INTEREST:** The author has no financial or other interest in this matter.**PREVIOUS MEETING REFERENCES:** N/A**AUTHOR:** Gavin Robins, Chief Executive Officer**ATTACHMENT:** 2024 Compliance Audit Return**PURPOSE OF REPORT:**

The 2024 statutory Compliance Audit Return (CAR) has been completed for the 2024 calendar year and is being presented to Council for adoption.

BACKGROUND:

Section 7.13(i) of the Local Government Act 1995 contains provisions for the making of regulations requiring local governments to carry out, in the manner and form prescribed, an audit of compliance whether of a financial nature or not. Local Government (Audit) Regulations prescribe in more detail the requirements of the compliance audit including the requirement for Council to submit a certified copy of the return by 31 March to the Department of Local Government, Sport and Cultural Industries.

The Return is considered a very useful device for local governments to check their level of compliance with the legislative requirements of the Local Government Act 1995 and other relevant legislation. Also, the Return forms an important part of the Shire's monitoring program. There is a legal requirement to annually complete the Return of which the Councils Audit Committee is required to review and report the results to the Council prior to the CAR's adoption by Council and submission to the Department.

COMMENT:

The purpose of the annual CAR is for individual local governments to assess their level of compliance with the Local Government Act 1995 and associated Regulations.

The 11 specific category areas addressed by the CAR are:

- Commercial Enterprises by Local Governments
- Delegation of Power/Duty
- Disclosure of Interest
- Disposal of Property
- Elections
- Finance
- Integrated Planning & Reporting
- Local Government Employees
- Official Conduct
- Other (Optional Questions)
- Tenders for Providing Goods and Services

The Compliance Audit Return has been undertaken as an internal audit, sourcing evidence of compliance through the Shire's own records.

The review noted 6 areas of non-compliance, of which 2 areas were optional questions. In the interests of fullness, the Shire responded to these 2 items. It should be noted that the Shire is currently engaged in the review of the Shire's Strategic Community Plan and Corporate Business Plan, which will ensure compliance with the 2024 CAR.

A summary of the 6 areas of non-compliance is set out below;

Finance

Q5. Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?

No.

The Shire was unable to comply with this requirement as the statutory revaluation of assets had not been completed. Therefore, the Shire's final accounts could not be finalised for the year. The Shire sought, and was granted, Ministerial approval to submit its final accounts upon completion, inclusive of the asset revaluation data and necessary adjustments.

Q6. Within 14 days after the local government gave a report to the Minister under section 7.12A(4)(b) of the Local Government Act 1995, did the CEO publish a copy of the report on the local government's official website?

No.

The Shire has not submitted a report per se to the Minister relating to the two significant issues raised by the audit. The first issue in respect of rates requires the Shire to seek Ministerial approval to vary the rate in the dollar of rates levied on a particular category of properties. On this basis, the letter seeking Ministerial consent replaces the report as the action required by the Shire can only be implemented upon consent of the Minister.

The second issue in respect of financial controls relating to assets received as capital contributions for no consideration (in this instance, a DFES fire appliance) are recognised as assets at the fair value on acquisition date and capital contribution recognised as income. The Shire is consulting with DFES to identify mechanisms to address the accounting for these capital contributions. The Minister will be advised when the remedial steps have been agreed.

Integrated Planning and Reporting

Q1. Has the local government adopted by absolute majority a strategic community plan?

No.

Council is currently reviewing the Shire's Strategic Community Plan and working to integrate the impact of renewable energy developments in the region. This has added complexity due to the absence of government direction or frameworks to guide local government authorities in their interactions and relationships with renewable energy developers. The current work will ensure compliance with the 2024 Compliance Audit Return.

Q2. Has the local government adopted by absolute majority a corporate business plan?

No.

Council is currently reviewing the Shire's Corporate Business Plan, which along with the Shire's Strategic Community Plan, is affected by common elements arising from the expanding demands of renewable energy developments, will ensure compliance with the 2024 Compliance Audit Return.

Other (Optional Questions)

Q1. Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with the Local Government (Financial Management) Regulations 1996 regulations 5(2)(c) within the three financial years prior to 31 December 2024?

No – the Review was in the process of being undertaken by AMD Chartered Accountants.

Q2. Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulations 1996 regulation 17 within the three financial years prior to 31 December 2024?

No – the Review was in the process of being undertaken by AMD Chartered Accountants.

POLICY REQUIREMENTS:

Nil

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995, s. 7.13(1)(i) and r. 14 and 15 of the Local Government (Audit) Regulations 1996 as set out below.

14. Compliance audits by local governments

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government’s audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under sub regulation (3A), the compliance audit return is to be —
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

15. Certified copy of compliance audit return and other documents to be given to Departmental CEO

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit,
 is to be submitted to the Departmental CEO by 31 March next following the period to which the return relates.
- (2) In this regulation —

certified in relation to a compliance audit return means signed by —

 - (a) the mayor or president; and
 - (b) the CEO.

STRATEGIC IMPLICATIONS:

There are no known strategic implications associated with this proposal.

SUSTAINABILITY IMPLICATIONS:

- **Environment**
There are no known significant environmental implications associated with this proposal.
- **Economic**
There are no known significant economic implications associated with this proposal.
- **Social**
There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Nil

VOTING REQUIREMENTS

Simple Majority

COUNCIL RESOLUTION (COMMITTEE RECOMMENDATION)

8/25 *Moved Cr Gilbert, seconded Cr Clydesdale-Gebert that Council adopts the 2024 Compliance Audit Return for the period 1 January 2024 to 31 December 2024, and forward with the duly signed Joint Certification by the President and Chief Executive Officer, to the Department of Local Government, Sport and Cultural Industries.*

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Clydesdale-Gebert, Seymour, Bryan, Errington, and Dugan
AGAINST: Nil

10.2 ANNUAL FINANCIAL REPORT AND INDEPENDENT AUDIT REPORT FOR THE YEAR ENDED 30 JUNE 2024

FILE REFERENCE: F/AUDI-3

REPORT DATE: 12 February 2025

OFFICER DISCLOSURE OF INTEREST: Nil

PREVIOUS MEETING REFERENCES: Nil

AUTHOR: Gavin Robins, Chief Executive Officer & Travis Bate, RSM Australia

ATTACHMENTS: Annual Financial Report for the Year Ended 30 June 2024 (Attachment A)
Independent Audit Report for the Year Ended 30 June 2024 (Attachment B)
Audit Completion Summary 30 June 2024 (Attachment C)
Interim Management Letter 2024 (Attachment D)
Final Management Letter 2024 (Attachment E)

PURPOSE OF REPORT:

The Audit Committee is requested to examine the Annual Financial Report for the year ending 30 June 2024 and recommend its adoption by Council.

BACKGROUND:

The purpose and responsibilities of the Audit Committee is outlined in Part 7 of the Local Government Act 1995. One of the Audit Committee's responsibilities is to examine the reports of the auditor. The committee would then determine if any matters raised in the reports require action to be taken by the local government and to ensure that appropriate action is implemented. The Audit Committee is to receive and authorise a report relating to the audit prepared by the Chief Executive Officer that is subsequently to be sent to the Minister.

COMMENT:

The Annual Financial Report for the Year Ended 30 June 2024 forms part of the 2023/24 Annual Report.

The Independent Audit Report to the Electors (Attachment B) of the Shire of Moora is provided as a separate attachment to this agenda and is included in the 2023/24 Annual Report and Annual Financial Statements (Attachment A) as required under the Act.

As part of the audit process considering the Annual Financial Report under s.6.4 of the *Local Government Act 1995*, the Auditor and the Office of the Auditor General normally meet with the Chief Executive Officer and Shire President and discuss the Audit Completion Summary (Attachment C), the purpose of which is to brief the Shire on the results of the substantially completed audit.

The Audit Completion Summary, discussed at an Audit Exit Meeting via Teams with the CEO and Shire President on 18 December 2024, describes in detail the substance of the findings in the meetings and discussions undertaken throughout with the Office of the Auditor General.

It should be noted that the Audit Report contains an Emphasis of Matter paragraph in relation to the restatement of comparative balances. This paragraph refers to adjustments made to the 2023 balances in relation to the Shire's acquisition of the Tennis Clubhouse and a Fire Truck. Details of the adjustment are outlined in Note 29 of the Annual Financial Report.

The Management Letters received from the OAG (Attachments D and E), noted the annual audit was generally satisfactory. However, there were 9 Findings identified during the Interim and Final Audit as areas for improvement within the internal controls domain and these are listed in the attachments along with comments from the responsible officer. Six of these findings were rated as significant. These findings relate to the year ended 30 June 2024 and have either been rectified or are in the process of rectification and procedures updated to reflect best practice.

It should be noted that this is an improvement from the 21 findings noted in the 2023 audit.

A report on the six significant matters will be prepared and tabled at the next Audit Committee meeting.

POLICY REQUIREMENTS:

There are no known policy requirements related to this matter.

LEGISLATIVE REQUIREMENTS:

Local Government Act 1995 – Part 7 Division 3 – Conduct of Audit, Part 4 section 6.4
Local Government (Financial Management) Regulations 1996.

STRATEGIC IMPLICATIONS:

Presentation of the audit report to the Audit Committee assists to improve the governance role of Council.

SUSTAINABILITY IMPLICATIONS:

➤ **Environment**

There are no known significant environmental implications associated with this proposal.

➤ **Economic**

There are no known significant economic implications associated with this proposal.

➤ **Social**

There are no known significant social implications associated with this proposal.

FINANCIAL IMPLICATIONS:

Nil

VOTING REQUIREMENTS:

Simple Majority

COUNCIL RESOLUTION (COMMITTEE RECOMMENDATION)

9/25 Moved Cr Bryan, seconded Cr Gilbert that Council:

- 1. Receive the audited and signed Annual Financial Report for the year ended 30 June 2024.**
- 2. Notes that a report on the Significant Audit Matters will be prepared and presented to the 20 March 2025 Audit Committee Meeting.**

CARRIED 7/0

FOR: Cr's Lefroy, Gilbert, Clydesdale-Gebert, Seymour, Bryan, Errington, and Dugan
AGAINST: Nil

11. ELECTED MEMBER MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

12. NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF COUNCIL

Nil


13. MATTERS FOR WHICH THE MEETING MAY BE CLOSED

Nil

14. CLOSURE OF MEETING

There being no further business, the Shire President declared the meeting closed at 5.53pm.

CONFIRMED



PRESIDING MEMBER