



MINUTES
of the
Extraordinary Meeting
held
30 October 2023

**Minutes of the Extraordinary Meeting of Lockhart Shire Council held in the Council Chambers,
Lockhart on Monday, 30 October 2023 commencing at 5.00pm.**

PRESENT

Cr G Verdon (Mayor), Cr F Day OAM, Cr G Driscoll, Cr J Hunter, Cr I Marston, Cr R Mathews, Cr A Rockliff and Cr J Walker.

Crs Verdon, Day, Driscoll, Hunter, Marston, Mathews and Walker joined the meeting via audio-visual link.

Also in attendance were the General Manager, Director Corporate and Community Services, Director Engineering & Environmental Services, and Executive Assistant.

The meeting opened with a prayer, followed by an Acknowledgement of Country.

The Mayor reminded Councillors of their ethical obligations as reflected in the oath and affirmation of office, and the Code of Conduct.

The Mayor also informed all persons present that the proceedings of the meeting were being recorded.

APOLOGIES

192/23 RESOLVED on the motion of Crs Day and Mathews that the apology from Cr Sharp be accepted and leave of absence be granted.

DECLARATION OF PECUNIARY AND NON-PECUNIARY INTERESTS

Nil.

STAFF REPORTS

STRATEGIC DIRECTION E: Strong Leadership and Governance

1. AUDITED FINANCIAL STATEMENTS – 2022/2023

(DCCS)

Executive Summary

The purpose of this report is to address the requirement for Council and Management to make a statement as to the preparation and content of the General Purpose and Special Purpose Financial Statements for the 2022-23 financial year.

Report

The Local Government Act 1993 (The Act) requires Council to produce General Purpose Financial Statements and Special Purpose Financial Statements for inclusion in Council's Annual Report. These statements are to be externally audited prior to being adopted by Council for publication.

The Act also requires Council to resolve prior to submission to the external auditor that the accounts have been prepared in accordance with the Act and the Australian Accounting Standards to fairly represent Council's financial position. Senior staff are also required to certify the accounts to this effect. General Purpose Financial Statements and Special Purpose Financial Statements are to be signed by Councillors and Management after being adopted at the Council meeting.

The 2022/23 General Purpose Financial Statements and Special Purpose Financial Statements were initially presented at the Council meeting held on 18 September 2023. A subsequent report was tabled at the Council meeting held on 16 October 2023 regarding a Prior Period Error relating to the valuation of culverts (refer item 11). The Prior Period Error has now been finalised and included in the General Purpose Financial Statements. The inclusion of the Prior Period Error has resulted in a material variance

to the Statements initially presented to the 18 September 2023 Council meeting. As such the revised General Purpose Financial Statements and Special Purpose Financial Statements are required to be re-presented to Council for adoption and certification.

Integrated Planning and Reporting Reference

E1: Continue to develop sound financial management policies and practices.

E1: Meet all governance and regulatory requirements in the conduct of Council operations.

Legislative Policy & Planning Implications

Section 413 (2) (c) of the Local Government Act 1993 states that a council's financial reports must include a statement in the approved form by the council as to its opinion on the general purpose financial report.

Budget & Financial Aspects

Reporting on Council's financial performance for the 2022-2023 financial year.

Attachments

To be provided under separate cover, prior to Council meeting:


1. Statement by Councillors and Management – General Purpose Statements.
2. Statement by Councillors and Management – Special Purpose Statements.
3. Schedule of restricted funds by Council as at 30 June 2023.
4. Draft General Purpose and Special Purpose Financial Statements:
 - a) Income Statements
 - b) Balance Sheet/Financial Position
 - c) Cash Flow.

Recommendation: That Council certify, in its opinion, the General Purpose Financial Statements and the Special Purpose Financial Statements as prepared, are in accordance with the attached certificates and that the certificates be completed by the Mayor, Deputy Mayor, General Manager and Responsible Accounting Officer.

193/23 RESOLVED on the motion of Crs Marston and Mathews that Council certify, in its opinion, the General Purpose Financial Statements and the Special Purpose Financial Statements as prepared, are in accordance with the attached certificates and that the certificates be completed by the Mayor, Deputy Mayor, General Manager and Responsible Accounting Officer.

The meeting concluded at 5.05 pm.

The minutes of the meeting held on Monday, 30 October 2023, were confirmed as a true and accurate record at the Ordinary Council Meeting held on 20 November 2023, at which time the signature was hereunto subscribed.



CHAIRPERSON



CHAIRPERSON