



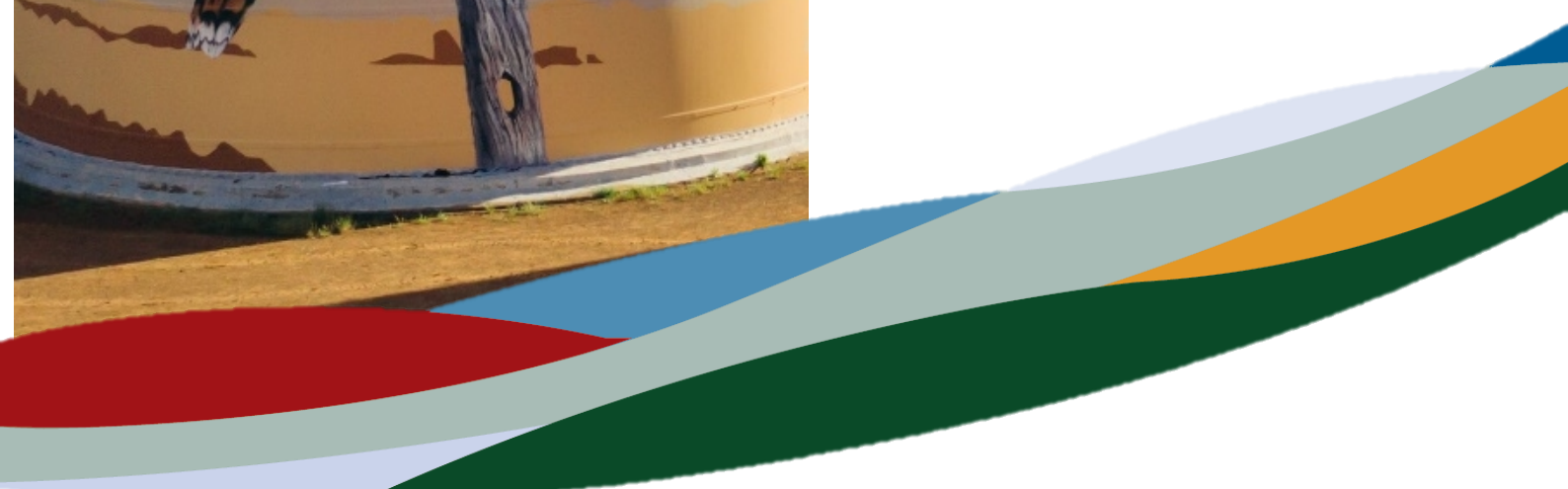
West Wimmera Shire Council

MINUTES

COUNCIL MEETING

Wednesday 23 October 2024
10:00 am

Microsoft Teams
You will be sent a meeting
invitation





Councillors and Shire Map



MAYOR
Cr. Tim Meyer



**DEPUTY
MAYOR**
**Cr. Tom
Houlihan**



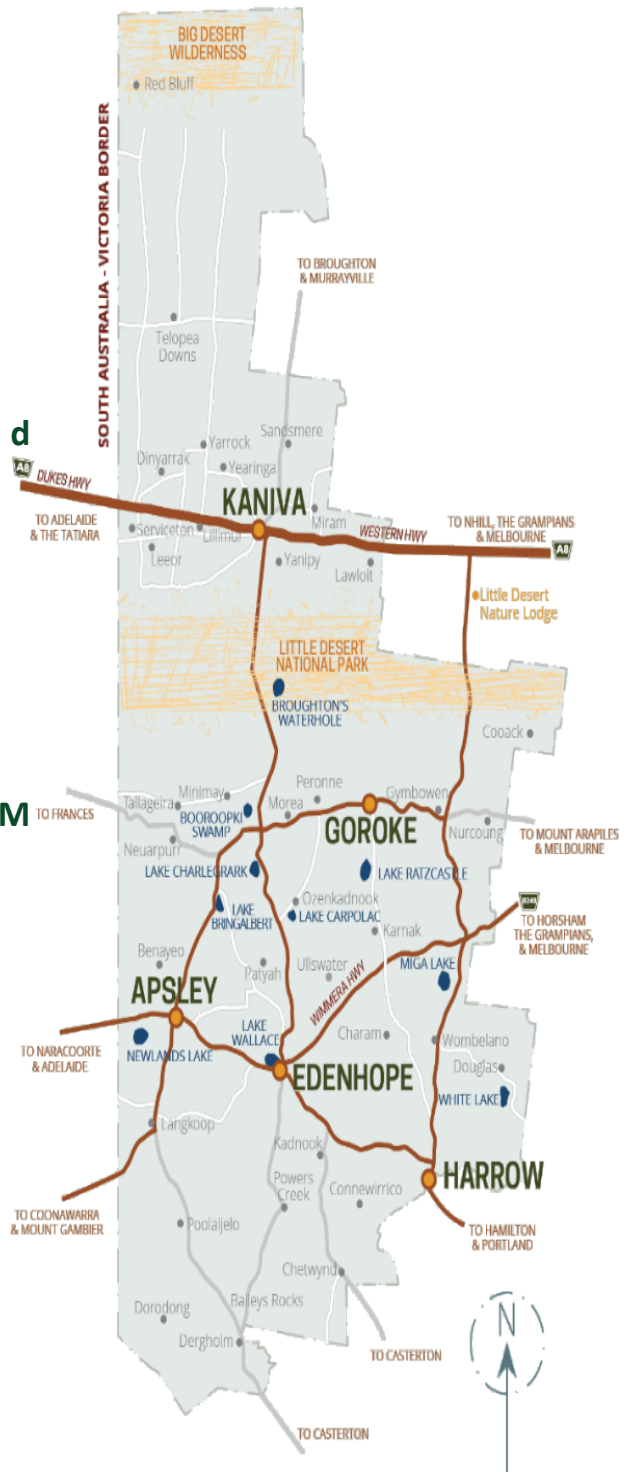
**Cr. Richard
Hicks**



**Cr. Bruce
Meyer OAM**



**Cr. Jodie
Pretlove**





COUNCIL VISION

Our West Wimmera community is healthy, thriving, diverse, harmonious, prosperous, and self-sustaining, with regional and global connectivity.

OUR VALUES

INNOVATIVE – We will proactively respond to change, are optimistic about our future and pursue continuous improvement in everything that we do.

ACCOUNTABLE – We will be responsible, take ownership of our actions and are committed to good governance, excellence, transparency, achievement of goals and advocating for our community

UNITED – We will do everything within our ability to encourage and form trusting relationships, to work together as one team to achieve our goals and advocate for ‘One West Wimmera’.

COLLABORATIVE – We will actively and openly consult with you and work constructively with community organisations, agencies, the business community and other levels of government to our community’s benefit.

OUR GOALS





Purpose of Council meetings

- (1) Council holds scheduled meetings and, when required, unscheduled meetings to conduct the business of Council.
- (2) Council is committed to transparency in decision making and, in accordance with the Local Government Act 2020, Council and Delegated Committee meetings are open to the public and the community are able to attend.
- (3) Meetings will only be closed to members of the public, in accordance with section 66 of the Act, if:
 - (a) there are clear reasons for particular matters to remain confidential; or
 - (b) a meeting is required to be closed for security reasons; or
 - (c) it is necessary to enable the meeting to proceed in an ordinary manner.
- (4) A meeting closed to the public for the reasons outlined in sub-rule 3(b) or 3(c) will continue to be livestreamed. In the event a livestream is not available:
 - (a) the meeting may be adjourned; or
 - (b) a recording of the proceedings may be available on the Council website

The West Wimmera Shire Council Governance Rules set out the meeting procedure rules for this Council Meeting.

Members of the public are reminded that they are required to remain silent during this meeting.

This Council meeting will be recorded for live streaming.

Recording of Meeting and Disclaimer

Please note every Council Meeting (other than items deemed confidential under section 3 (1) of the Local Government Act 2020) is being recorded and streamed live on West Wimmera Shire Council's website in accordance with Council's Governance Rules. Live streaming allows everyone to watch and listen to the meeting in real time, giving you greater access to Council debate and decision making and encouraging openness and transparency. All care is taken to maintain your privacy; however, as a visitor in the public gallery, your presence may be recorded. By remaining in the public gallery, it is understood your consent is given if your image is inadvertently broadcast. Opinions expressed or statements made by individual persons during a meeting are not the opinions or statements of West Wimmera Shire Council. Council therefore accepts no liability for any defamatory remarks that are made during a meeting.



Councillors pledge

As Councillors of West Wimmera Shire Council, we solemnly and sincerely declare and affirm that we will consider each item on this agenda in the best interests of the whole municipal community.



In Attendance:

Councillors:

Tim Meyer, Mayor
Tom Houlihan, Deputy Mayor
Richard Hicks
Bruce Meyer OAM
Jodie Pretlove

Executive Leadership Team:

David Bezuidenhout - Chief Executive Officer (CEO)
James Bentley - Director Corporate & Community Services (DCCS)
Brendan Pearce - Director Infrastructure Development & Works (DIDW)

Officers:

Kaddie Cother - Governance Coordinator
Philippa Hicks - Executive Assistant to the CEO
Abbas Mehr - Chief Financial Officer
Katie Frost - Governance Manager



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1 Welcome

2 Acknowledgement of Country

The West Wimmera Shire Council acknowledges the traditional custodians of the land on which we meet, and pays respect to their elders, past, present and emerging.

3 Opening Prayer

Almighty God, we humbly ask your blessing upon this Council. Guide and prosper our decisions to the advancement of Your Glory and the true welfare of the people of West Wimmera Shire. Amen.

4 Apologies, Leave of Absences, Declaration of Conflict of Interest

4.1 Apologies

Nil

4.2 Leave of Absence

Nil

4.3 Declaration of Conflict of Interest

None Declared



5 Chief Executive Officer

5.1 Annual Report 2023/24

Directorate: Corporate and Community Services

Report Author: Chief Financial Officer

Report Purpose: For Decision

Purpose

The Annual Report comprising the Financial Statements and Performance Statement 2023/24 was adopted by Council on 24 September 2024 pending final approval from the Victorian Auditor-General's Office (VAGO).

Council received final approval from VAGO on 16 October 2024 and is now required to adopt the Annual Report including the Financial Statements and Performance Statement 2023/24 in accordance with the *Local Government Act 2020*.

OFFICER RECOMMENDATION:

That Council adopt the Annual Report 2023/24 which contains the following information as detailed in section 98 of the *Local Government Act 2020*:

- a) report of operations of Council
- b) audited Performance Statement
- c) audited Financial Statements
- d) Auditor's Performance Statement report
- e) Auditor's Financial Statements report pursuant to Part 3 of the *Audit Act 1994*, and
- f) any other matters prescribed in the regulations

Moved: Cr Jodie Pretlove

Seconded: Cr Bruce Meyer

That Council adopt the Annual Report 2023/24 which contains the following information as detailed in section 98 of the *Local Government Act 2020*:

- a) report of operations of Council
- b) audited Performance Statement
- c) audited Financial Statements
- d) Auditor's Performance Statement report
- e) Auditor's Financial Statements report pursuant to Part 3 of the *Audit Act 1994*, and
- f) any other matters prescribed in the regulations

CARRIED UNANIMOUSLY (5 / 0)



Declaration of Interest

No officer declared an interest under the Local Government Act 2020 (LGA 2020) in the preparation of this report.

Background

The Annual Report which includes the Financial Statements and Performance Statement 2023/24 were presented to Council on 24 September 2024 and Council resolved:

That Council:

- a. *Approve in principle the 2023-24 draft Financial Statements and Performance Statement pending any material changes from the Victorian Auditor-General; and,*
 - b. *Authorises the Chief Executive Officer to submit the 2023-24 Financial Statements and Performance Statement to the Victorian Auditor-General for final audit approval; and,*
 - c. *Nominate two Councillors (as indicated in the attached 2023-24 Financial Statements and Performance Statement) to sign and authorise the 2023-24 Annual Financial Statements and Performance Statement in their final form; and*
 - d. *Authorise the Chief Executive Officer to make any material changes to the 2023-24 Financial Statements and Performance Statement arising from the completion of audit procedures and reporting the changes to Council.*
- 2. Adopts the attached amended draft 2023-24 Annual Report; and,*
- 3. Authorise the Chief Executive Officer to make an update to the project section on page 68 and any minor editorial changes to the Annual Report as required.*

In order to comply with the *Local Government Act 2020*, this documentation was submitted to Crowe Australasia in their capacity as audit service provider for VAGO. Following receipt of VAGO's final approval, Council is now required to adopt the Annual Report 2023/24 including the 2023/24 Financial Statements and Performance Statement.

Financial Statements for FY 2023-24

This report outlines the Financial Statements 2023/24 which were presented to the Audit & Risk Committee at its Special Meeting held on 19 September 2024. The following summary of financial results is presented to Council.



Financial Summary 2023-24

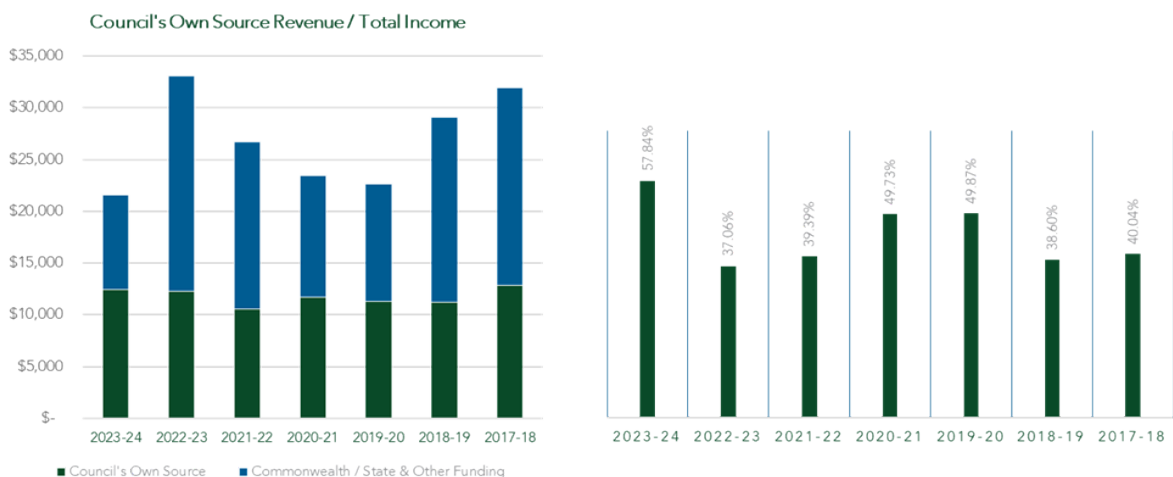
Council’s financial position remains strong and sustainable as evidenced by all the indicators of its operations and service delivery.

Operating Position

Council’s 2023/24 operating results reflect a deficit of \$11.484 million (compared to 2022/23: \$2.886 million surplus), primarily due to the timing of the Commonwealth’s release of its Financial Assistance Grants (FAGS) to Council. In accordance with previous practice and historical funding policy, the FAGS allocation of \$7.406 million was budgeted by Council as a cash inflow relating to 2023/24. In addition, Council has delivered community projects in excess of \$3.780 million in accordance with its Annual Plan.

The Commonwealth released 85% of Council’s FAGS allocation in July 2024, with the outstanding balance to be provided to Council by means of four equal instalments during 2024/25. Despite the Commonwealth’s rescheduling of FAGS allocation, Council has retained \$8.052 million in cash reserves, which reflects its strong capacity to meet its current liabilities.

Council’s own source income for the year is reported at 57.84% of the total income, aggregating to \$12.462 million, with an additional \$9.082 million received in Commonwealth and State grants and subsidies. Council levied \$8.605 million in rates and charges, \$1.751 million in reimbursements for roads maintenance works, \$0.743 million in user fees, \$0.602 million in interest and \$0.292 million in gain on sale of Council assets. There has been significant year on year growth in the utilisation Council assets which has generated improved financial outcomes for Council.



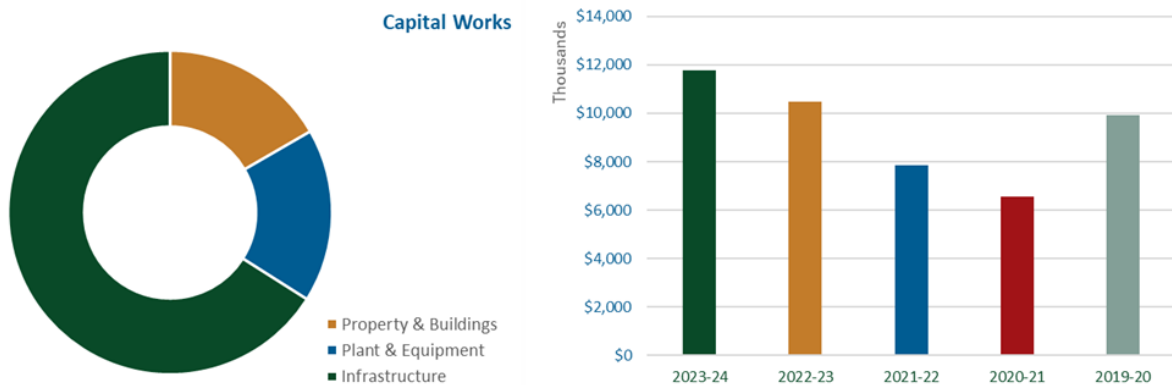
Operating grants amounted to \$5.568 million, which was less than the budgeted estimates due to the release of Council’s FAGS allocation in July 2024. In accordance with the accounting directive released from the Grants Commission, this FAGS allocation must be recognised in 2024/25 for accounting purposes. Capital Grants for 2023/24 were \$3.514 million and were



less than budgeted projections. Council continues to rely on grants and funding from Commonwealth and State governments for the delivery of its operations and services to the community.

Capital Works Program Delivery

Council has achieved high delivery of its capital works program during 2023/24. Projects with a combined value in excess of \$15.500 million have been delivered. This program delivery includes \$11.774 million expended on Council owned assets including major infrastructure and roads, and a further \$3.711 million expended on community projects.



Operating Expenses

Council’s reported expenses include employee costs of \$10.687 million which account for 30% of total expenses. Materials and services amount to \$13.829 million.

Depreciation amounted to \$8.052 million, reflecting Council’s integrated asset management and asset renewal planning in relation to its critical infrastructure. Council is responsible for assets in excess of \$266.296 million, and has developed a comprehensive mechanism to manage these assets throughout the course of their useful life.

Council’s Assets and Liabilities

The value of Council’s current assets is \$8.821 million, which provides adequate capacity to meet its current liabilities of \$6.450 million, as indicated by Council’s balanced current ratio of 1.4X. Council’s cash reserves have grown significantly following higher investment yields and amount to \$8.052 million.

Current liabilities amounted to \$6.450 million, including \$3.097 million in trade and other payables. Project completion escalated towards the conclusion of 2023/24 and accordingly this amount reflects the high value of projects delivered. Current liabilities include \$2.301

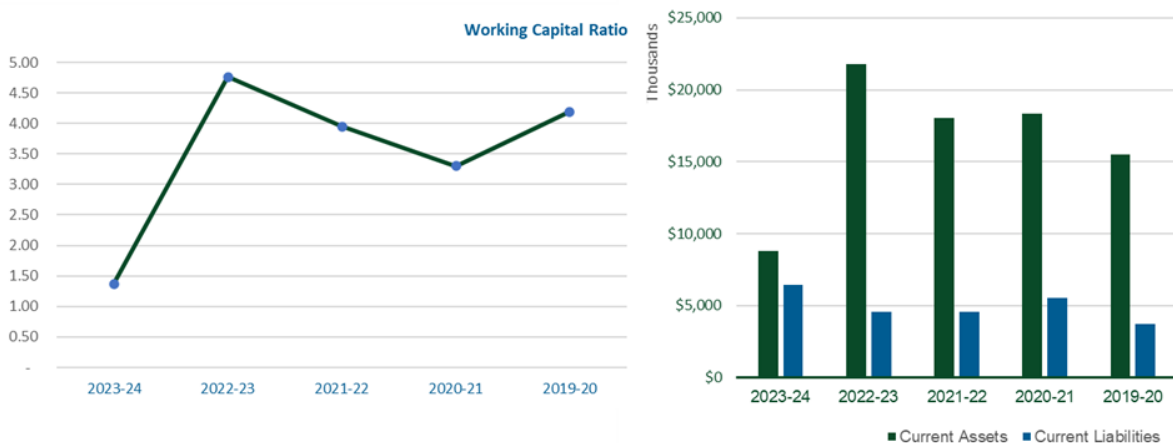


million relating to employee leave entitlements and other financial obligations. Contract liabilities of \$0.946 million reflect the initial funding released for 2024/25 projects including any community contribution component. These funds cannot be recognised as income in this financial year in accordance with Australian Accounting Standards AASB 1058 and AASB 15.

Council’s non-current assets have experienced steady growth and amount to \$266.296 million, comprised chiefly of infrastructure assets valued at \$235.753 million. A recent condition assessment has confirmed that Council’s road and infrastructure assets are amongst the best maintained in Victoria.

Working Capital Adequacy

Council’s working capital adequacy is a measure of its ability to meet its financial obligations. The working capital adequacy for 2023/24 is at an optimal level and reflects changes in grant disbursement by the Commonwealth.



Risk Management Implications

Risk identified: Financial risk

Regulatory risk

Reputation risk

Strategic risk

Legislative Implications

The report complies with the requirements of the:
Local Government Act 2020

Environmental Implications



Nil

Financial and Budgetary Implications

The financial risk rating has been assessed as: Low

Policy Implications

This report is supported by the following West Wimmera Shire Council Policies:

Asset Capitalisation Policy
Asset Management Policy
Asset Management Strategy
Borrowings Policy
Council Grants Policy
Investment Policy

Council Plan Implications

This report supports the following sections of the West Wimmera Shire Council Plan 2021 – 2025:

Goal 4 – Good Governance

- 4.1 Ensure long term financial sustainability.
- 4.4 Develop a high performing accountable organisation.
- 4.5 Maintain a rigorous risk management framework.

Goal 5 – Our Commitment Values

Accountability - We will be responsible, take ownership of our actions and are committed to good governance, excellence, transparency and advocating for our community.

Communication Implications

No Communication Implications

Equal Impact Assessment

No Equal Impact Assessment is required

Conclusion

Following final approval from the Victorian Auditor-General's Office, Council is now required to adopt its Annual Report 2023/2024 including the Financial Statements and Performance Statement.



Attachments

1. Final Annual Report 2023-24 Attachment for Unsheduled Meeting [5.1.1 - 179 pages]



6 Close of Meeting

Meeting closed:

The Unscheduled Council Meeting - 23 October 2024 was declared closed at 10:22 am

Mayor's Signature
