



WHITEHORSE  
CITY COUNCIL

# Whitehorse City Council

## MINUTES

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### **Special Council Meeting**

on

**Monday 30 September 2024 at 6:30 PM**

**Held in the  
Willis Room  
Nunawading Civic Centre**

Meeting opened at 6.30pm

**Present:** Cr Denise Massoud Mayor  
Cr Andrew Davenport Deputy Mayor  
Cr Blair Barker  
Cr Raylene Carr  
Cr Prue Cutts  
Cr Mark Lane  
Cr Tina Liu  
Cr Amanda McNeill  
Cr Andrew Munroe  
Cr Trudy Skilbeck  
Cr Ben Stennett

**Officers:** Simon McMillan Chief Executive Officer  
Stuart Cann Director Corporate Services  
Jeff Green Director City Development  
Siobhan Sullivan Executive Manager Transformation  
Steven White Director Infrastructure  
Vivien Ferlaino Manager Governance and Integrity  
Kerryn Woods Coordinator Governance

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- 1 Welcome and Apologies**
- 2 Disclosure of Conflicts of Interest**  
Nil
- 3 Council Reports**

### 3.1 Principle approval 2023/24 Annual Financial Statements and Performance Statement

**Department** Finance  
Director Corporate Services

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Attachment

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#### SUMMARY

The Annual Report contains audited annual Financial Statements and the Audited Performance Statement. The Council must consider the annual report at a meeting of Council by no later than 31 October 2024.

The Annual Financial Statements and Performance Statements, as attached, is forwarded to approve in principle. Upon completion of the audit, these reports will be included in the Annual Report.

External auditors, RSD Audit, has discussed the following documents attached to this report with the Audit and Risk committee on 16 September 2024:

- Annual Financial Statements for the year ended 30 June 2024;
- Performance Statement for the year ended 30 June 2024;
- Closing Report;
- Final Management Letter and
- Management Representation Letter.

At the time of writing this report no subsequent events have occurred after balance date that require disclosure in the financial report. A further declaration from the Principal Accounting Officer will be required by VAGO prior to certification of the 2023/24 Annual Financial Statements.

#### COUNCIL RESOLUTION

Moved by Cr Skilbeck, Seconded by Cr Barker

That Council:

1. Notes we are in an Election Period and this is not a 'Prohibited Decision', as defined in section 69(2) and (3) of the Local Government Act 2020, or a 'Significant Decision' within the meaning of Council's Election Period Policy;
2. Receives the reports;
3. Approves the Annual Financial Statements and Performance Statement for 2023/24 in principle;

4. Authorises the Principal Accounting Officer to make minor amendments to the Annual Financial Statement and Performance Statements for 2023/24 to meet the Victorian Auditor General's requirements;
5. Authorises Cr Skilbeck and Cr Barker to certify the Annual Financial Statements and Performance Statement for 2023/24 in their final form;
6. Authorises the Chief Executive Officer to certify the Annual Financial Statement and Performance Statement for 2023/24;
7. Endorses the final audited Annual Financial Statements and audited Performance Statement for 2023/24 to be included in the Annual Report to be considered at a meeting of Council by no later than 31 October 2024;
8. Thanks officers and RSD Audit (audit service providers of the Victorian Auditor General's Office) for their efforts in the timely and quality production of the financial statements and performance statement; and
9. Notes that the Victorian Auditor General's Office intend to provide an unmodified opinion of the financial statement and performance statement.

**CARRIED UNANIMOUSLY**

**Spoke to the item:** Cr Skilbeck, Cr Barker, Cr Liu, Cr Munroe, Cr Lane, Cr McNeill

## **KEY MATTERS**

The Council is required under Section 99 of the *Local Government Act 2020* to complete an annual report in respect of each financial year.

The Council cannot submit the financial statement or the performance statement to its auditor unless it has passed a resolution giving its approval in principle to the financial statement and performance statement.

The Financial Statements and Performance Statement are required to be certified by Council's Principal accounting officer, by two Councillors on behalf of Council and the Chief Executive Officer prior to Council's Auditor signing the Audit Report.

The Audit and Risk Committee has discussed the Annual Financial Statements and Performance Statement with representatives of the Victorian Auditor General's office on 16 September 2024.

## **STRATEGIC ALIGNMENT**

*Local Government Act 2020.*

### **Policy**

Audit and Risk Committee Charter.

## **BACKGROUND**

The Financial and Performance Statements are an annual requirement as part of the Financial Year-end activities and have been prepared in accordance with the legislation.

### **Discussion and Options**

The legislation requires Council to resolve to approve in principle the annual financial statements and performance statement prior to these statements being forwarded to the Victorian Auditor General's office.

The Victorian Auditor General's Office audit service provider, RSD Audit, conducted the final phase of the audit process from 12 August to 30 August 2024 offsite and virtually. In conjunction with the audit, the Victorian Auditor General's Office requires copies of council resolutions to authorise the signing and approval in principle of the statements.

## **SUPPORTING REPORT DETAILS**

### **Legislative and Risk Implications**

There are no legal or risk implications arising from the recommendation contained in this report. Section 100 of *Local Government Act 2020* requires a meeting to consider the annual report. The Council must consider the annual report at a meeting of Council by 31 October 2024.

### **Equity, Inclusion, and Human Rights Considerations**

In developing this report to Council, the subject matter has been considered in accordance with the requirements of the *Charter of Human Rights and Responsibilities Act 2006*.

It is considered that the subject matter does not raise any human rights issues.

### **Community Engagement**

No community engagement was required for this report.

### **Financial and Resource Implications**

Victorian Auditor General's remuneration for auditing the Financial Statements, Performance Statement and grant acquittals is \$74,000.

### **Innovation and Continuous Improvement**

Business Improvement Opportunities identified by RSD Audit may be considered to continually improve the processes and procedures across the Council.

### **Collaboration**

The Annual Financial Report and Performance Statement was discussed amongst RSD Audit, Council Officers and the Audit and Risk Committee on 16 September 2024.



### **Conflict of Interest**

The *Local Government Act 2020* requires members of Council staff, and persons engaged under contract to provide advice to Council, to disclose any direct or indirect interest in a matter to which the advice relates.

Section 100 of *Local Government Act 2020* requires a meeting to consider the Annual Report. The Council must consider the Annual Report at a meeting of Council by 31 October 2024.






Council officers involved in the preparation of this report have no conflict of interest in this matter.

### **Conclusion**

The legislation requires Council to resolve to approve in principle the Annual Financial Statements and Performance Statement prior to these statements being forwarded to the Victorian Auditor General's Office.

Section 100 of *Local Government Act 2020* requires a meeting to consider the Annual Report. The Council must Consider the Annual Report at a meeting of Council by 31 October 2024.

### **ATTACHMENT**

- 1 Closing Report for the year ended 30 June 2024 
- 2 Final Management Letter for the year ended 30 June 2024 
- 3 Management Representation Letter for the year ended 30 June 2024 
- 4 2023-24 Whitehorse Performance Statement 
- 5 2023-24 Whitehorse Annual Financial Statements 

### **4 Close Meeting**

The Council Meeting was closed at 6.55pm.

*These minutes are circulated subject to confirmation by Council at the next Council Meeting to be held on 2 December 2024.*