



## Shire of Tammin

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### UNCONFIRMED MINUTES

The meeting of the Audit Committee of the Shire of Tammin was held on Thursday 25 July 2019 in the Council Chambers, 1 Donnan Street, Tammin, commencing at **3:05pm**.

Neville Hale  
**CHIEF EXECUTIVE OFFICER**

#### **CHARTER**

The role of the Audit Committee is to provide an independent oversight of the financial systems of a local government on behalf of Council. The Council (unless delegated to the Audit Committee) is required to meet a minimum of once per year with the auditor (which may be by video or telephone).

Members of the Audit Committee are Councillors M. Greenwood, D. Thomson, N. Caffell and G Batchelor. Please note that other members of Council are welcome to attend.

#### **ORDER OF BUSINESS & TABLE OF CONTENTS**

1. Declaration of opening
2. Record of attendance
3. Response to Previous Questions taken on Notice
4. Public Question Time
5. Declarations of Interest
6. Confirmation of previous minutes
7. Agenda Items
  - 7.1 Interim Audit Findings for period ended 30 June 2019
  - 7.2 Section 7.12A(4) - 2017/18 Financial Year Audit Report
  - 7.3 Section 7.12A(4) - Significant adverse finding - Interim Audit Report - 2018/19 Financial Year
8. Closure of meeting

**1. DECLARATION OF OPENING**

The Chairman, Cr Greenwood declared the meeting open at 3:05pm.

**2. RECORD OF ATTENDANCE**

**Attendance:**

Cr M Greenwood	Shire President
Cr D Thomson	Deputy President
Cr N Caffell	Member
Cr G Batchelor	Member
Cr T Daniels	Observer
Neville Hale	Chief Executive Officer
Kelsey Pryer	Manager Finance & Administration

**Leave of Absence:**

Nil

**Apologies:**

Nil

**3. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

**4. PUBLIC QUESTION TIME**

Nil

**5. DECLARATIONS OF INTEREST**

Nil

**6. CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

Minutes of the previous Audit Committee meeting, held on 28 March 2019 are included as an attachment to this Agenda.

**STATUTORY IMPLICATIONS**

Section 5.22 (2) of the *Local Government Act 1995* Section 5.22 (2) requires minutes of all council and committee meetings to be submitted to the next meeting of the council or the committee, as the case requires, for confirmation.

**Recommendation**

**That the minutes of the Audit Committee meeting held on 28 March 2019 be confirmed.**

**Moved: Cr Batchelor**

**Seconded: Cr Caffell**

**Vote: Simple Majority**

**Carried: 4/0**

## 7. AGENDA ITEMS

### 7.1 Interim Audit Findings for period ended 30 June 2019

<b>Location:</b>	Shire of Tammin
<b>Applicant:</b>	RSM Auditors
<b>Date:</b>	13 June 2019
<b>Author:</b>	Neville Hale
<b>Item Approved by:</b>	Chief Executive Officer
<b>Disclosure of Interest:</b>	Performance indicators
<b>File Reference:</b>	FIN - 02
<b>Attachment/s:</b>	Attachment 7.1 – Interim Management Letter 30 June 2019

#### Proposal/Summary

RSM Auditors has undertaken an Interim Audit in June 2019 and reported as per the attached Interim Audit Findings Letter for period ended 30 June 2019.

#### Background

RSM was appointed as the Council's Auditors for 2018/19. RSM visited the Shire of Tammin from Monday 6 May to Friday 10 May 2019 to review revenue and expenditure cycles for the 9 months ended 31 March 2019.

#### Comment

There were five areas of concern identified in the Management Letter. Staff has commented on each finding and will complete these tasks prior to the End of Year Audit in October 2019.

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
1. Non-compliance with internal purchasing policy	✓		
2. Review of property values input into SynergySoft		✓	
3. Fixed asset and attractive items register		✓	
4. Changes to employee and supplier master file		✓	
5. Capitalisation threshold review			✓

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

The Auditors identified one area which has a significant rating, being:

**1. Non-compliance with internal purchasing policy**, providing comment as follows:

*“During the procurement testing, from a sample of 30 purchases made during the period 1 July 2018 to 31 March 2019, RSM noted 17 instances (57%) where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated. Staff has been made aware of the Purchasing Policy and verbal and written quotes will be obtained prior to purchases orders being created and approved by Management. Being limited to suppliers in the Wheatbelt area, it can be difficult for staff to obtain the quotes required in accordance to the Shire’s Purchasing Policy.”*

“Non-compliance with internal purchasing policy” being rated as “significant” is subject to a separate report to this Committee and Council.

In respect to other matters raised, the finding and response, as detailed in attachment 7.1, are summarised as :

**2. Review of property values**

Findings: In August 2018, the Shire issued rate notices for the 30 June 2019 financial year based on valuation reports received from Landgate. Rates are calculated, in part, by referring to the property values manually input by Property and Rates Officer in the Shire’s SynergySoft financial management platform. During our audit we noted that the Shire failed to independently review the property values manually input into SynergySoft.

**Management Comment:**

Valuations uploaded into Synergy by the Property & Rates Officer will be checked and authorised by the Manager of Finance and Admin.

**3. Fixed asset and attractive items register**

Findings: During our audit, we noted the following matters in relation to the Shire’s fixed assets register and attractive items register: ☐ The fixed assets register is not maintained during the year and is not reconciled to the general ledger on a periodic basis. As at date of the interim audit, we noted a variance between the fixed assets register and general ledger of \$632,000. We understand the differences are recorded by the Shire on a monthly basis, before being reconciled at financial year-end. Effective from 1 July 2018, regulation 17A(5) of the Local Government (Financial Management) Regulations 1996 (Financial Management Regulations) provides that an asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5,000. As at date of audit, 39 assets were recorded on the fixed assets register with a cost of less than \$5,000. ☐ As at date of audit, the Shire has not established an ‘attractive items register’ to help control and maintain important assets under \$5,000

which have been excluded from the fixed asset register as required under regulation 17A(5) of the Financial Management Regulations.

**Management Comment:**

Reconciliations will be completed quarterly to make sure the fixed asset register balances to the general ledger. Assets under \$5k will be removed from the asset register and an attractive items register will be put in place prior to the final audit in October 2019.

**4. Changes to employee and supplier master file**

Findings: There is no evidence retained to demonstrate whether changes to supplier details, including bank account details, are being authorised by an officer other than the person making the amendment.

**Management Comment:**

The payroll officer will run an audit trail report after each payroll and attach it to the other reports. This will show any changes made to employee records. The creditors officer will also run the same report after each payment run which will show if any changes have been made to the supplier details.

**5.Capitalisation threshold review**

Findings: The WA Local Government Accounting Manual (Accounting Manual), issued by the Department of Local Government, Sport and Cultural Industries, recommends that the Shire should establish a minimum threshold amount for the recognition of any non-current assets in the statement of financial position. Section 9.1.3 of the Accounting Manual recommends that the capitalisation threshold amounts should be reviewed annually to ensure they remain effective in the face of inflation. During our audit, we noted that the Shire does not have a policy that requires the annual review of the capitalisation threshold amounts to ensure they remain effective in the face of inflation.

**Management Comment:**

The Shire of Tammin will adopt a policy in regards to this requirement prior to 30th June 2019.

**Consultation**

Manager of Finance & Administration  
RSM – Lewis Lowe

**Statutory Environment**

*Local Government Act 1995 – Section 7.9*

**7.9. Audit to be conducted**

- (1) *An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
  - (a) *the mayor or president; and*
  - (b) *the CEO of the local government; and*
  - (c) *the Minister.*
- (2) *Without limiting the generality of subsection (1), where the auditor considers that —*

- (a) *there is any error or deficiency in an account or financial report submitted for audit; or*
  - (b) *any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or*
  - (c) *there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government,*  
*details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.*
- (3) *The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —*
- (a) *prepare a report thereon; and*
  - (b) *forward a copy of that report to the Minister,*
- and that direction has effect according to its terms.*
- (4) *If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government.*

*[Section 7.9 amended: No. 49 of 2004 s. 7; No. 5 of 2017 s. 16.]*

**Policy Implications**

Policy Manual – Schedule 3.1(b) – Purchasing Thresholds and Requirements.

**Financial Implications**

Nil

**Strategic Implications**

Nil

**Recommendation**

**The Audit Committee, having reviewed the Auditors comments and discussed these with staff, recommend to Council that the Interim Audit Findings for period ended 30 June 2019 for the Shire of Tammin be actioned by staff and addressed prior to the End of Year Audit in October 2019.**

**Moved: Cr Thomson**

**Seconded: Cr Batchelor**

**Simple Majority Required**

**Carried: 4/0**

## 7.2 Section 7.12A(4) - 2017/18 Financial Year Audit Report

<b>Location:</b>	Shire of Tammin
<b>Applicant:</b>	Department of Local Government, Sport and Cultural Industries (DLGSC)
<b>Date:</b>	18 July 2019
<b>Author:</b>	Neville Hale
<b>Item Approved by:</b>	Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil
<b>File Reference:</b>	FIN 02 – Audit
<b>Attachment/s:</b>	Attachment Item 7.2 – Letter received from DLGSC

### Purpose/Summary

For the Committee to receive a report on a significant adverse trend identified in the Shire's 2017/18 Audit Report and deficiency in the process of adopting the 2017/18 Annual Report inclusive of the Audit Report and make appropriate recommendation to Council.

### Background

The Shire's 2017/18 Annual Report, inclusive of the Audit Report was presented to the Shire's Audit Committee and Council on 31 January 2019 wherein the Agenda included the following attachments:

*Attachment Item 3.1.1 - Shire of Tammin - Audit Report 30.06.18*

*Attachment Item 3.1.2 - Shire of Tammin - Annual Financial Statements 30.06.18*

*Attachment Item 3.1.3 - Shire of Tammin - Management Letter 30.06.18*

*Attachment Item 3.1.4 – Shire of Tammin – Annual Report 30.06.18*

Representatives of the Auditor and the Office of Auditor General attended the Audit Committee Meeting by way of telephone to address matters raised and respond to questions from Council.

The Audit Report identified the following matter:

*“Significant adverse trend in the financial position: Operating Surplus Ratio below the Department standard for the last three years.”*

However, whilst this matter was discussed, the earlier reports to Council were deficient in that they did not specify what action is to be taken to address the concerns raised.

A copy of the Auditors Report and Council minutes were forwarded to DLGSC on 4 February 2019 in accordance with the requirements of the Act. A copy of the Minutes of the 31 January 2019 Meeting were placed on the Shire's website.

The DLGSC has, on 2 July 2019, advised the Shire, see attached letter, that notwithstanding the above:

*“section 7.12A(4) of the Local Government Act 1995 requires a local government to prepare a report a) addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and,*

b) Give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

Furthermore, within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website."

Accordingly, the following report is presented in accordance with the format required by the Office of the Auditor General.

**REPORT**  
**Section 7.12A(4)(a) of the Local Government Act 1995**  
**Office of the Auditor General (OAG) – Performance Audit**

**Purpose of Report**

To inform Council and community members of a significant adverse trend identified by its Auditors in their report for the 2017/18 Financial Year and non-compliance with section 7.12A.

**Significant Matter Identified by OAG**

The following matter was raised by the Auditors:

*"Significant adverse trend in the financial position: Operating Surplus Ratio below the Department standard for the last three years."*

Where the Operating Surplus Ratio is calculated as:

*Operating revenue (AAS) LESS Contributions to capital outlays LESS operating expense (AAS) DIVIDED BY Own Source Revenue (FR50)*

Department Standard - Basic Standard between 0% and 15% and advanced with ratio greater than 15%.

**Implication**

DLGSC Guidelines on Financial Ratios offers the following comment:

The 'Operating Surplus Ratio' is a measure of the Shire's financial performance. A positive operating surplus ratio indicates the percentage of total own source revenue available to help fund proposed capital expenditure, transfer to cash reserves or to reduce debt. A negative ratio indicates the percentage increase in total own source revenue (principally rates) that would have been required to achieve a break-even operating result.

**Management Comment**

It is difficult to quantify the impact of this ratio given that some 110 of 137 local governments failed to meet the required standard for the 2017/18 financial year.

The CEO has sought independent comment on the Operating Surplus Ratio results following a self assessment that identified a number of contributing factors influencing the Ratio outcome. Factors such as recognition of Federal Assistance Grants being inconsistent from year to year and the impact of non-cash depreciation.

Notwithstanding these issues, the CEO discussed the adverse trend with Mr Ron Back, a recognized specialist in the field of local government financial management who has amassed a data base of



financial records for almost all shires going back a number of years. Having reviewed data relating to the Shire of Tammin, Mr Back noted:

*“Irrespective of the views on the adequacy of this performance indicator, the legislation requires the Shire to calculate and report this ratio in its annual financial report.*

*In responding to the Departmental enquiry, it should be noted that the trend for this ratio is improving, from -166% to -51% to -50% in the last three years. The operations of the Shire have not materially changed; indeed, the operations of the Shire have not changed over many decades.*

*Considering the net operating: (before capital contributions and after adjustment for FAG’s) the results over the past three years is \$ (1,221,050), \$(1,136,034) and \$(696,653). The trend is improving and being monitored by the Shire.*

*When considering the operating results including capital contributions the trend shows a similar improvement, from \$ (476,582) to \$(198,077) in 2017/18.*

*The Shire has increased its rate revenue by 6.0%, 8.8% and 5.5% over this period which has contributed to the better performance, however it has been mindful of difficult economic climate and the impost on ratepayers. In addition, the results have been achieved despite the substantial increases arising from State charges. The Shire has also experienced a real reduction in its untied grants over the same period.”*

#### **Action Taken or Intended to be Taken**

The Shire of Tammin has noted that whilst the Ratio has been below the required standard over the past three years, it has been improving.

The Shire will continue to monitor the Ratio results and identify factors within its control that can be addressed with a view to improving the Ratio outcome.

#### **Completion or Proposed Completion Date**

Ongoing monitoring. The recognition of Federal Assistance Grants within the year to which they apply will go a long way to reducing the fluctuations currently experienced.

#### **Consultation**

Mr Ron Back, Local Government Financial specialist

#### **Statutory Implications**

#### **Division 4 — General**

#### **7.12A. Duties of local government with respect to audits**

- (1) A local government is to do everything in its power to —
  - (a) assist the auditor of the local government to conduct an audit and carry out the auditor’s other duties under this Act in respect of the local government; and
  - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.

- (3) A local government must —
  - (aa) examine an audit report received by the local government; and
  - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
  - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
  - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
  - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.

**Policy Implications**

N/A

**Financial Implications**

N/A

**Strategic Implications**

**Civic Leadership Strategies**

*Outcome 6.1 Strong governance and leadership, demonstrating fair and equitable community values*

6.1.1 Deliver sustainable governance through transparent and robust policy and processes

6.1.2 Undertake the civic duties of Council with the highest degree of ethics

**Officers Recommendation**

That the Audit Committee recommend that Council:

1. note the adverse Audit finding in respect to the Operating Surplus Ratio for the 2017/18 Financial Year, as reported to the Audit Committee and Council on 31 January 2019, including the additional Management comment provided and the action taken to address this matter ;
2. in accepting this report, authorize the Chief Executive Officer to forward a copy of the Report to the Minister in accordance with section 7.12A(4)(b) of the Local Government Act, 1995; and,
3. publish a copy of this Report on its website in accordance with the provisions of section 7.12A(4)(b).

Moved: Cr \_\_\_\_\_

Seconded: Cr \_\_\_\_\_

Vote: Simple Majority

Carried/Lost: \_\_\_/\_\_\_

**Officers Recommendation**

**That the Audit Committee recommend that Council:**

- 1. note the adverse Audit finding in respect to the Operating Surplus Ratio for the 2017/18 Financial Year, as reported to the Audit Committee and Council on 31 January 2019, including the additional Management comment provided and the action taken to address this matter, being:  
“ The Shire of Tammin has noted that whilst the Ratio has been below the required standard over the past three years, it has been improving. The Shire will continue to monitor the Ratio results and identify factors within its control that can be addressed with a view to improving the Ratio outcome”.**
- 2. in accepting this report, authorize the Chief Executive Officer to forward a copy of the Report to the Minister in accordance with section 7.12A(4)(b) of the Local Government Act, 1995; and,**
- 3. publish a copy of this Report on its website in accordance with the provisions of section 7.12A(4)(b).**

**Moved: Cr Batchelor**

**Seconded: Cr Caffell**

**Vote: Simple Majority**

**Carried: 4/0**

The additional wording in point 1 has been added for the purpose of clarity.

### 7.3 Section 7.12A(4) – Significant adverse finding - Interim Audit Report - 2018/19 Financial Year

<b>Location:</b>	Shire of Tammin
<b>Applicant:</b>	RSM Auditors
<b>Date:</b>	18 July 2019
<b>Author:</b>	Neville Hale
<b>Item Approved by:</b>	Chief Executive Officer
<b>Disclosure of Interest:</b>	Nil
<b>File Reference:</b>	FIN 02 – Audit
<b>Attachment/s:</b>	Attachment Item 11.6 – Letter received from DLGSC

#### **Purpose/Summary**

For the Committee to be advised of a significant adverse finding identified by its Auditors, RSM, during a recent Interim Audit and for it to make appropriate recommendations to Council.

#### **Background**

The Shire’s Auditors, RSM, recently completed its interim audit for the 2018/19 Financial Year and identified one matter it regards as significant with potential significant risk to the Shire should the finding not be addressed promptly by the entity.

#### **Non-compliance with internal purchasing policy**

##### **Findings:**

Schedule 3.1(b) Purchasing Thresholds and Requirements of the Shire’s purchasing policy requires that purchases, within prescribed threshold amounts, meet certain conditions that must be met to comply with the Local Government Act 1995 and accompanying regulations.

During our procurement testing, from a sample of 30 purchases made during the period 1 July 2018 to 31 March 2019, we noted 17 instances (57%) where there was insufficient documentation to indicate that the requisite number of quotations had been obtained and evaluated.

##### **Rating:**

Significant

##### **Implication:**

Non-compliance with the internal purchasing policy increases the risk of breaching Part 4 of the Local Government (Functions and General) Regulations 1996 and regulations 11A (3)(b) of the Local Government (Finance and General ledger) Regulations. There is a further risk of not achieving the objectives of ‘Value for Money’ as stated in Policy 4 Value for Money of the Shire’s purchasing policy.

##### **Auditors Recommendation:**

The requirement for full compliance with the Shire’s purchasing policy must be communicated to all staff and be closely monitored by management. Taking this action should reduce the risk of non-compliance with Local Government Act 1995 and accompanying regulations. If instances arise where the Shire is unable to obtain the requisite number of quotations, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.

**Management Comment:**

In accordance with the Shire's Purchasing Policy, verbal and written quotes will be obtained prior to purchase orders being created. All documentation to be attached to the invoice. Staff to review and understand purchasing policy.

**Action Taken or Intended to be Taken**

The Shire of Tammin has noted that a number of purchases did not have appropriate documentation attached to the Purchase Order or kept on appropriate files for record. All staff with responsibility for purchasing goods or services have been advised of their responsibilities to adhere to the Shire's Purchasing Policy.

The Shire will continue to monitor the performance of staff to meet the required standards. All staff have been provided with a hard copy of the Purchasing Policy and attended, in June 2019, a briefing session by the Manager of Finance and Administration on its application and requirements.

**Completion or Proposed Completion Date**

June 2019. However, ongoing monitoring of process will be undertaken.

**Responsible Person:**

All staff

**Consultation**

N/A

**Statutory Implications****Division 4 — General****7.12A. Duties of local government with respect to audits**

- (1) A local government is to do everything in its power to —
  - (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and
  - (b) ensure that audits are conducted successfully and expeditiously.
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.
- (3) A local government must —
  - (aa) examine an audit report received by the local government; and
  - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and
  - (b) ensure that appropriate action is taken in respect of those matters.
- (4) A local government must —
  - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and
  - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.

- (5) *Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

### **Policy Implications**

Policy 3.1 - Purchasing Framework

### **Financial Implications**

Non-compliance with Policy could result in adverse financial outcomes

### **Strategic Implications**

#### Civic Leadership Strategies

Outcome 6.1 Strong governance and leadership, demonstrating fair and equitable community values

6.1.1 Deliver sustainable governance through transparent and robust policy and processes

6.1.2 Undertake the civic duties of Council with the highest degree of ethics

### **Officers Recommendation**

That the Audit Committee recommend that Council:

1. note the adverse Audit finding in respect to Non-compliance with internal purchasing policy 3.1(b) and the actions proposed to be taken to address the issue; being
2. in accepting this report, authorize the Chief Executive Officer to forward a copy of the Report to the Minister in accordance with section 7.12A(4)(b) of the Local Government Act, 1995; and,
3. publish a copy of this Report on its website in accordance with the provisions of section 7.12A(4)(b).

Moved: Cr \_\_\_\_\_

Seconded: Cr \_\_\_\_\_

Vote: Simple Majority

Carried/Lost: \_\_\_/\_\_\_

### **Recommendation**

**That the Audit Committee recommend that Council:**

1. **note the adverse Audit finding in respect to Non-compliance with internal purchasing policy 3.1(b) and the actions proposed to be taken to address the issue, being:  
“ The Shire of Tammin has noted that a number of purchases did not have appropriate documentation attached to the Purchase Order or kept on appropriate files for record. All staff with responsibility for purchasing goods or services have been advised of their responsibilities to adhere to the Shire’s Purchasing Policy. The Shire will continue to**

monitor the performance of staff to meet the required standards. All staff have been provided with a hard copy of the Purchasing Policy and attended, in June 2019, a briefing session by the Manager of Finance and Administration on its application and requirements”.

2. in accepting this report, authorize the Chief Executive Officer to forward a copy of the Report to the Minister in accordance with section 7.12A(4)(b) of the Local Government Act, 1995; and,
3. publish a copy of this Report on its website in accordance with the provisions of section 7.12A(4)(b).

**Moved: Cr Greenwood**

**Seconded: Cr Thomson**

**Vote: Simple Majority**

**Carried: 4/0**

The additional wording in point 1 has been added for the purpose of clarity.

## **8. CLOSURE OF MEETING**

There being no further business, the meeting closed at 3:37pm.