



I hereby give notice that an Extraordinary Meeting of Council will be held on:

Date: Monday, 29 October 2018
Time: 5pm
Location: Kyogle Council Chambers, Stratheden Street, Kyogle

AGENDA

Extraordinary Council Meeting

29 October 2018

**Graham Kennett
General Manager**

Dear Councillor,

In accordance with the provisions of the Local Government (General) Regulation 2005, you are hereby notified of the following Extraordinary Council Meeting to be held at the Kyogle Council Chambers, on Monday 29 October 2018, at 5pm.

DECLARATION OF PECUNIARY INTEREST

Councillors and Senior Staff are reminded to consider whether a Pecuniary Interest exists in any matter on the Agenda for this Meeting or raised during the course of the Meeting. The term "Pecuniary Interest" should be extended to include possible "conflicts of interest" and immediately declared prior to discussion of the Agenda item. Where a direct or indirect pecuniary interest exists, the member must refrain from commenting on or voting on the subject matter and must leave the Chamber.

BUSINESS

- | | |
|--------|-----------------------------------|
| Item 1 | Apologies |
| Item 2 | Opening Prayer |
| Item 3 | Traditional Lands Acknowledgement |
| Item 4 | Declaration of Interests |
| Item 5 | General Manager's Reports |
| Item 6 | Urgent Business Without Notice |

GRAHAM KENNETT
GENERAL MANAGER

COUNCIL PRAYER

"Almighty God, Ruler of all the Nations, we ask for your blessing upon this Meeting of Council.

Give us your wisdom to work in harmony and direct and prosper all that we do to the advancement of your glory and the true welfare of the People of the Council Area.

AMEN

Adopted by Council on October 21, 1991.
Resolution 91 /G 1159

Note: Council Policy is for the Mayor or Chairperson to lead the Council Meeting in the Prayer at the start of the first Meeting of the day.

Council acknowledges that this meeting is being held on the Traditional Lands of the Bundjalung people and we acknowledge elders, both past and present.

Adopted by Council on 11 December 2006.
Resolution 111206/21

DISCLAIMER

The advice or information contained within the Minutes enclosed with this Business Paper is given by the Council without liability or responsibility for its accuracy. Reliance cannot be placed on this advice or information until the Minutes have been duly accepted as an accurate record and confirmed by Resolution of Council.

GRAHAM KENNETT
GENERAL MANAGER

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- 1 APOLOGIES**
- 2 OPENING PRAYER**
- 3 TRADITIONAL LANDS ACKNOWLEDGEMENT**
- 4 DECLARATION OF INTERESTS**

5 GENERAL MANAGER'S REPORTS**5.1 PRESENTATION FROM AUDITORS 2017/2018 FINANCIAL STATEMENTS**

Author: Manager Financial Services

Authoriser: General Manager

Attachments: Nil

SUMMARY / PURPOSE

This report introduces a presentation from Council's auditors, Thomas Noble & Russell on behalf of the Audit Office of NSW in relation to the 2017/2018 Financial Statements.

REPORT

Mr Geoff Dwyer from Thomas Noble & Russell will provide a formal presentation and will then be available to answer questions from Councillors.

RECOMMENDATION

That Council receives and notes the presentation from Council's auditors Thomas, Noble & Russell on behalf of the Audit Office of NSW in relation to the 2017/2018 Financial Reports.

5.2 2017/2018 FINANCIAL STATEMENTS

Author: Manager Financial Services

Authoriser: General Manager

Attachments: 1. Draft Financial Statements 2017/2018 (under separate cover) 

SUMMARY / PURPOSE

The purpose of this report is to present to Council the Financial Statements for the year ended 30 June 2018 for adoption.

BACKGROUND INFORMATION

Legislative Requirements

Section 413(1) of the Local Government Act 1993 requires a council to prepare financial reports for the year and refer them for audit within two months of the close of that accounting period. Under Section 413(2), the reports must include:

- A general purpose financial report;
- Any other matter prescribed in the regulations; and
- A statement in the approved form by the council as to its opinion on the general purpose financial report.

The Local Government (General) Regulation and the Local Government Code of Accounting Practice and Financial Reporting set out the format that these reports are to follow. They also require Council to include:

- A special purpose financial report;
- A statement in the approved form by the council as to its opinion on the special purpose financial report; and
- Special Schedules to meet the requirements of government and statistical bodies.

REPORT

General Purpose Financial Reports

These reports have been distributed to Councillors under separate cover. These reports will be presented to the public at a later meeting.

The General Purpose Financial Reports have been compiled on a consolidated basis in accordance with the Local Government Code of Accounting Practice and Financial Reporting and in accordance with current Australian Accounting Standards.

The General Purpose Financial Reports are supported by a number of notes to the accounts, and a statement of significant accounting policies.

Council is also required to make a statement on its General Purpose Financial Report under Section 413(2)(c) of the Local Government Act 1993. The Statement must be made by resolution of Council and be signed by the Mayor, one other Councillor, the General Manager and the Responsible Accounting Officer. The Financial Statement must be attached to the Financial Statements and be forwarded to the Council's Auditor for their attention. The report must indicate:

1. Whether the reports present fairly the Council's operating result and financial position for the year; and
2. Whether or not the reports accord with Council's accounting and other records

Significant Accounting Policies

Included as Note 1 to the general purpose reports are the proposed Significant Accounting Policies. These "policies" are broad statements which outline the approaches and practices

adopted by Council during the accounting period. These policies must be adopted by Council along with the Financial Reports.

The policies presented do not represent any significant departure from practices adopted in previous years.

Special Purpose Financial Reports

The Special Purpose Financial Reports must be completed for all business activities of Council. Council's business activities must be nominated as either category 1 (gross operating turnover over \$2 million) or category 2 (gross operating turnover less than \$2 million).

Council is also required to make a statement on its Special Purpose Financial Report. The Statement must be made by resolution of Council and be signed by the Mayor, one other Councillor, the General Manager and the Responsible Accounting Officer. The Statement must be attached to the special purpose financial reports and be forwarded to the Council's Auditor for their attention. The report must indicate

1. Whether the reports present fairly the operating result and financial position of each of Council's declared Business Activities for the year; and
2. Whether or not the reports accord with Council's accounting and other records

Conclusion

The financial reports have been compiled in accordance with the Local Government Act, 1993 and the associated regulations, the Local Government Asset Accounting Manual, The Local Government Code of Accounting Practice and Financial Reporting and the Australian Accounting Standards.

RECOMMENDATION

That Council:

1. Adopts the 2017/2018 General Purpose Financial Report;
2. Authorises the Mayor, Deputy Mayor, General Manager and Manager Financial Services (Responsible Accounting Officer) to sign the Financial Statement to the General Purpose Financial Report;
3. Adopts the 2017/2018 Special Purpose Financial Report;
4. Authorises the Mayor, Deputy Mayor, General Manager and Manager Financial Services (Responsible Accounting Officer) to sign the Financial Statement to the Special Purpose Financial Report.

6 URGENT BUSINESS WITHOUT NOTICE