



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

Date: Tuesday, 26 October 2021
Time: 5pm
Location: Kyogle Council Chambers, Stratheden Street, Kyogle

AGENDA

Extraordinary Council Meeting

26 October 2021

**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 Tuesday 26 October 2021, 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 | Open Meeting |
| Item 2 | Apologies and applications for a leave of absence by councillors |
| Item 3 | Opening Prayer |
| Item 4 | Acknowledgement of Country |
| Item 5 | Declaration of Interests |
| Item 6 | Staff Reports |
| Item 7 | Close of Meeting |

GRAHAM KENNETT
GENERAL MANAGER

OPENING STATEMENT

All Kyogle Council meetings are webcast - the meetings area recorded and the recording is later uploaded to Council's website. All speakers at the meeting are advised to refrain from making any defamatory statements/comments. Council accepts no liability for any damage that may result from defamatory comments made by speaking at the meeting. All liability rests with the individual making the comments.

COUNCIL PRAYER

We seek guidance as we come together to make decisions in the best interest of our communities which support the development of a peaceful and just environment to encourage our people to thrive and live purposeful lives to reflect a modern, inclusive and diverse community.

Adopted by Council on 14 December, 2020.
Resolution CO/1220/3

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, past and present and future.

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

Order Of Business

1 Apologies 7

2 Opening Prayer 7

3 Traditional Lands Acknowledgement..... 7

4 Declaration of Interests 7

5 Staff Reports 8

 5.1 Presentation from Auditors 2020/2021 Financial Statements 8

 5.2 2020/2021 Financial Statements 9

6 Close of Meeting 11

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

5 STAFF REPORTS**5.1 PRESENTATION FROM AUDITORS 2020/2021 FINANCIAL STATEMENTS**

Author: General Manager

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 2020/2021 Financial Statements.

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 2020/2021 Financial Reports.

REPORT

Mr Adam Bradfield from Thomas Noble & Russell will provide a presentation in relation to the audit of the 2020/2021 Financial Statements and will then be available to answer questions from Councillors.

5.2 2020/2021 FINANCIAL STATEMENTS**Author: General Manager****Authoriser: General Manager****Attachments: 1. 2020-2021 Financial Statements (under separate cover) ****SUMMARY / PURPOSE**

The purpose of this report is to present to Council the Financial Statements for the year ended 30 June 2021 for adoption.

RECOMMENDATION

That Council:

1. Receives and notes the report on the 2020/2021 Financial Statements
2. Adopts the 2020/2021 General Purpose Financial Report and the Statement as to the opinion of the report contained therein;
3. Authorises the Mayor, Deputy Mayor, General Manager and Manager Financial Services (Responsible Accounting Officer) to sign the Statement to the General Purpose Financial Report;
4. Adopts the 2020/2021 Special Purpose Financial Report and the Statement as to the opinion of the report contained therein;
5. Authorises the Mayor, Deputy Mayor, General Manager and Manager Financial Services (Responsible Accounting Officer) to sign the Statement to the Special Purpose Financial Report.

BACKGROUND INFORMATIONLegislative 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.

REPORTGeneral Purpose Financial Reports

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 Statement must be attached to the Financial Statements and be forwarded to the Council's Auditor for their attention. The Statement 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.

6 CLOSE OF MEETING