



OUR VISION & VALUES ONE TEAM DELIVERING WITH
PRIDE
Passion | Respect | Innovation | Dedication | Excellence
OUR MISSION TO BE EASY TO DO BUSINESS WITH

BUSINESS PAPER

Extraordinary Council Meeting

28 November 2022

**Aaron Johansson
Chief Executive Officer**

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

Monday, 28 November 2022 at 5pm
in the Council Chambers, Civic Centre
184 - 194 Bourke Street, Goulburn
and via Zoom

Order Of Business

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Cr Peter Walker
Mayor

Aaron Johansson
Chief Executive Officer

- 1 APOLOGIES**
- 2 OPENING PRAYER**
- 3 LATE ITEMS / URGENT BUSINESS**
- 4 DISCLOSURE OF INTERESTS**
- 5 PUBLIC FORUM / ADDRESSES TO COUNCIL**
- 6 MATTERS ARISING**







7 REPORTS TO COUNCIL FOR DETERMINATION

7.1 GENERAL PURPOSE FINANCIAL STATEMENTS AND SPECIAL PURPOSE STATEMENTS 2021/22

Author: Director Corporate & Community Services

Authoriser: Aaron Johansson, Chief Executive Officer

Attachments:

1. Statement by Councillors & Management - GPFS  
2. Statement by Councillors & Management - SPFS  
3. Draft General Purpose Financial Statements 30 June 2022 (separately enclosed) 
4. Draft Special Purpose Financial Statements - 30 June 2022 (separately enclosed) 

Link to Community Strategic Plan:	Delivery Plan Action CL1.2 - Ensure the long term financial sustainability of Council through effective and prudent financial management (CSP Strategy CL1 - Effect resourceful and respectful leadership and attentive representation of the community)
Cost to Council:	Annual cost to Council for external audit is approximately \$70,000. This amount is included in the budget.
Use of Reserve Funds:	Not Applicable

RECOMMENDATION

That

1. The report from the Director Corporate & Community Services on the General Purpose Financial Statements and Special Purpose Statements 2021/22 be received.
2. The Statements under s413(2) Local Government Act 1993 be endorsed and signed off by the Mayor, Deputy Mayor, General Manager and Responsible Accounting Officer to enable the Independent Auditors reports to be issued
3. Council approve the Financial Statements for lodgement with the Office of Local Government
4. Council approve the Financial Statements to be placed on public exhibition with the Audited Financial Statements to be presented to Council at its meeting on 20 December 2022

BACKGROUND

Prior to the issuing of the following reports:

- Independent Auditor's Report on the general purpose financial statements
- Report on the Conduct of the Audit
- Independent Auditor's Report on the special purpose financial statements,

Council needs to endorse the Statement by Councillors and Management relating to the Goulburn Mulwaree Council Annual Financial Statements and Special Purpose Statements for the year ended 30 June 2022.

REPORT

Council's draft Annual Financial Statements and Special Purpose Statements for the 2021/22 Financial Year have been prepared and will be forwarded to Councillors under separate cover.

These statements have been subject to audit and are believed to be the final version, pending the receipt of the independent Auditor's reports. Council has previously endorsed the draft statements for sign off, however at the Auditors' request, Council staff have recently revalued its assets based on updated indexation rates provided by the Auditors. As a result of the revised revaluations, an amount of \$28,598,826.40 has been added to the value of Council's Infrastructure, Property, Plant & Equipment (IPP&E). Council's revaluation reserves have been increased by the same amount.

In accordance with the Local Government Act 1993 the reports are required to be completed, audited and lodged with the Office of Local Government within four months of the close of the financial year.

A resolution of Council and a signed statement under s413(2) Local Government Act 1993 for both updated versions of the General Purpose and Special Purpose Statements are required to enable the audit to be finalised through the issuing of the Independent Auditors reports and other associated reports.

At the request of our auditors, Deloitte, Council has sought and received approval for an extension for the submission of the Audited Financial Statements until 30 November 2022.

Once the Audit Reports have been received, Council will lodge the Financial Statements with the Office of Local Government and place them on public exhibition. The Audited Statements will then be presented at the Council meeting on 20 December 2022. A brief presentation will be provided to Councillors on the outcomes of the Audited Financial Statements at a briefing session prior the Council meeting on 6 December 2022.

Goulburn Mulwaree Council

General Purpose Financial Statements

for the year ended 30 June 2022

Statement by Councillors and Management

Statement by Councillors and Management made pursuant to Section 413 (2c) of the *Local Government Act 1993* (NSW)

The attached general purpose financial statements have been prepared in accordance with:

- the *Local Government Act 1993* and the regulations made thereunder,
- the Australian Accounting Standards and other pronouncements of the Australian Accounting Standards Board
- the Local Government Code of Accounting Practice and Financial Reporting.

To the best of our knowledge and belief, these statements:

- present fairly the Council's operating result and financial position for the year
- accord with Council's accounting and other records.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 28 November 2022.

Cr Peter Walker
Mayor
28 November 2022

Cr Steve Ruddell
Deputy Mayor
28 November 2022

Aaron Johansson
Chief Executive Officer
28 November 2022

Brendan Hollands
Responsible Accounting Officer
28 November 2022

Goulburn Mulwaree Council

Special Purpose Financial Statements

for the year ended 30 June 2022

Statement by Councillors and Management

Statement by Councillors and Management made pursuant to the Local Government Code of Accounting Practice and Financial Reporting

The attached Special Purpose Financial Statements have been prepared in accordance with:

- the NSW Government Policy Statement '*Application of National Competition Policy to Local Government*',
- the Division of Local Government Guidelines '*Pricing and Costing for Council Businesses – A Guide to Competitive Neutrality*',
- the Local Government *Code of Accounting Practice and Financial Reporting*,
- the NSW Office of *Water Best-Practice Management of Water and Sewerage Guidelines*.

To the best of our knowledge and belief, these statements:

- present fairly the operating result and financial position for each of Council's declared business activities for the year, and
- accord with Council's accounting and other records.
- present overhead reallocation charges to the water and sewerage businesses as fair and reasonable.

We are not aware of any matter that would render these statements false or misleading in any way.

Signed in accordance with a resolution of Council made on 28 November 2022.

Cr Peter Walker
Mayor
28 November 2022

Cr Steve Ruddell
Deputy Mayor
28 November 2022

Aaron Johansson
Chief Executive Officer
28 November 2022

Brendan Hollands
Responsible Accounting Officer
28 November 2022