



Agenda and Business Papers
Burke Shire Council Special Meeting
Thursday 30 November 2023
1.00pm Council Chambers

1.00pm	Opening of Meeting
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01. Opening of Meeting

The Mayor welcomed members and declared the meeting open at 1.00pm.

02. Record of Attendance

Members	Cr Ernie Camp; Mayor – Chair Cr Tonya Murray; Deputy Mayor Cr John Clarke Cr John Yanner Cr Rosita Wade
Officers	Dan McKinlay; Chief Executive Officer Chris Wilson; Director of Engineering/ Deputy CEO Amir Akrami; Senior Engineering Manager Andrew Spyarakis; Works Manager Chelsea Nelson; People, Performance and Culture Manager Kimberly Chan; Economic Development Manager Madison Marshall; Corporate Services and Governance Manager (Minutes) Shannon Moren; Community and Communications Manager Shaun Jorgensen; Finance and Technology Manager

02.01 LGR 2012 Section 254K – Participating in meetings by audio link or visual audio link

That Council, in accordance with section 254K of the Local Government Regulation 2012, allows the following person/s to participate in the meeting by audio link or visual audio link:

- Cr Tonya Murray
- Amir Akrami; Senior Engineering Manager
- Chelsea Nelson; People, Performance and Culture Manager

03. Declaration of Interests

04. Executive Management Reports

04.01 Queensland Audit Office 2023 Financial Statements and Audit Reports 04.02 Queensland Audit Office Roads to Recovery Annual Report 2023 04.03 Annual Report for the year ended 30 June 2023
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Executive Management Reports

04.01 Queensland Audit Office 2023 Financial Statements and Audit Reports

DEPARTMENT:	Office of the Chief Executive Officer
RESPONSIBLE OFFICER:	Dan McKinlay; Chief Executive Officer
PREPARED BY:	Shaun Jorgensen; Finance and Technology Manager
DATE REPORT PREPARED:	28 November 2023
LINK TO COUNCIL PLAN/S:	Corporate Plan. Good Governance- external, internal audit and Audit Committee requirements are satisfied.

1. PURPOSE

The purpose of this report is to present the 2023 Financial Statements, 2023 Final Management Letter, 2023 Representation Letter and 2023 Audit Closing Management Report to council as reviewed and certified by the Queensland Audit Office.

2. BACKGROUND

Under section 213 of the Local Government Regulation 2012 a copy of the Auditor General's observation report of a local government's financial statements is to be presented to Council.

The attached reports provide details of audit matters and other information related to the audited financial statements 2023. Management notes that whilst some matters remain in-progress for resolution by management for 30 June 2023, Burke Shire Council has maintained an unmodified opinion upon its control environment and finances for the 2022-2023 financial year.

Management also notes that the financial statements and management representations were reviewed by the Audit Committee and signed on the 27 November 2023. A ministerial exemption was granted to the Burke Shire Council for a final signing date extension to the 30 November 2023 due to the March 2023 flooding event.

As corroborated by both external audit and the audit committee, Burke Shire Council is starting to move in line with the average Queensland council sustainability benchmarks for the Net Financial Liabilities and the Operating Surplus Ratio. This is a positive shift in the performance of the organisation and reflects council's major focus on continued improvement in its financial sustainability.

3. FINANCIAL & RESOURCE IMPLICATIONS

Having good internal financial controls in place will improve council's financial efficiencies.

4. POLICY & LEGAL IMPLICATIONS

Instrument	Reference	Details
Local Government Regulation 2012.	Section 213	This section states that a copy of the Auditor General's observation report of a local government's financial statements is to be presented to council.

5. RISK

Risk Type	What could happen	Possible Consequences
Financial	Inadequate internal financial controls.	Financial implications and organisation inefficiencies.

6. CRITICAL DATES & IMPLICATIONS

The Queensland Audit Office 2023 Closing Management Report 2023 and associated audit deliverables 2023 are presented at the next ordinary/special meeting of Council after it is received.

7. CONSULTATION

Audit Committee

CEO

Management

External Auditors

8. CONCLUSION

In accordance with section 213 of the Local Government Regulation 2012, the 2023 Financial Statements, 2023 Final Management Letter, 2023 Representation Letter and 2023 Audit Closing Management Report are now presented to Council:

9. OFFICER'S RECOMMENDATION

THAT the Queensland Audit Office 2023 Financial Statements, 2023 Final Management Letter 2023 Representation Letter and 2023 Audit Closing Management Report are now presented to Council to be received.

ATTACHMENTS

1. 2022-2023 Financial Statements



Burke Annual
Financial Statement:

2. 2022-2023 Final Management Letter



BSC Final
management letter :

3. 2022-2023 Representation Letter



BSC Management
Representation Lett

4. 2022-2023 Audit Closing Management Report



BSC Closing report
2023 [signed].pdf

Executive Management Reports

04.02 Queensland Audit Office Roads to Recovery Annual Report 2023

DEPARTMENT:	Office of the Chief Executive Officer
RESPONSIBLE OFFICER:	Dan McKinlay; Chief Executive Officer
PREPARED BY:	Shaun Jorgensen; Finance and Technology Manager
DATE REPORT PREPARED:	28 November 2023
LINK TO COUNCIL PLAN/S:	Corporate Plan. Good Governance- external, internal audit and Audit Committee requirements are satisfied.

1. PURPOSE

The purpose of this report is to present the 2023 Roads to Recovery Annual Report and 2023 Representation Letter to council as reviewed and certified by the Queensland Audit Office.

2. BACKGROUND

Under section 6.2(vi)(b) of the Roads to Recovery 2019 funding terms and conditions, council must provide a report in writing and signed by an appropriate auditor stating whether, in the auditor's opinion:

- (i) the Chief Executive Officer's financial statement is based on proper accounts and records; and
- (ii) the Chief Executive Officer's financial statement is in agreement with the accounts and records; and
- (iii) the expenditure referred to in subparagraph (a)(iv) has been on the construction and/or maintenance of roads; and
- (iv) the amount certified by the Chief Executive Officer in the Chief Executive Officer's financial statement as the funding recipient's own source expenditure is based on, and in agreement with, proper accounts and records.

The attached reports provide details of audit matters and other information related to the audited Roads to Recovery Annual Report 2023. Burke Shire Council has maintained an unmodified opinion upon its administration of the Roads to Recovery Program of funding for the 2023 financial year.

3. FINANCIAL & RESOURCE IMPLICATIONS

Having good internal financial controls in place will improve council's financial efficiencies.

4. POLICY & LEGAL IMPLICATIONS

Instrument	Reference	Details
Roads to Recovery 2019 Terms and Conditions of Funding	Section 6.2(vi)(b)	Council must provide a report in writing and signed by an appropriate

		<p>auditor stating whether, in the auditor's opinion:</p> <p>(i) the Chief Executive Officer's financial statement is based on proper accounts and records; and</p> <p>(ii) the Chief Executive Officer's financial statement is in agreement with the accounts and records; and</p> <p>(iii) the expenditure referred to in subparagraph (a)(iv) has been on the construction and/or maintenance of roads; and</p> <p>(iv) the amount certified by the Chief Executive Officer in the Chief Executive Officer's financial statement as the funding recipient's own source expenditure is based on, and in agreement with, proper accounts and records.</p>
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5. RISK

Risk Type	What could happen	Possible Consequences
Financial	Inadequate management of grant funds.	Council would be required to pay these funds back to department.

6. CRITICAL DATES & IMPLICATIONS

The audited Roads to Recovery Annual Report 2023 is presented and noted by council.

7. CONSULTATION

External Auditors

8. CONCLUSION

The audited Roads to Recovery Annual Report 2023 and 2023 Representation Letter are now presented to Council.

9. OFFICER'S RECOMMENDATION

THAT the audited Roads to Recovery Annual Report 2023 and 2023 Representation Letter are now presented to Council be received.

ATTACHMENTS

1. 2022-2023 R2R Annual report



R2R - Burke Shire
Council - Standard

2. 2022-2023 R2R Representation Letter



BSC Management
Representation Lett

Executive Management Reports

04.03 Annual Report for the year ended 30 June 2023

DEPARTMENT:	Chief Executive Officer
RESPONSIBLE OFFICER:	Dan McKinlay; CEO
PREPARED BY:	Shaun Jorgensen; Finance and Technology Manager
DATE REPORT PREPARED:	28 November 2023
LINK TO COUNCIL PLAN/S:	Operational Plan – Good Governance

1. PURPOSE

To adopt Burke Shire Council's Annual Report year ended 30 June 2023.

2. BACKGROUND & PREVIOUS COUNCIL CONSIDERATION

Under Chapter 5 Part 3 Division 3 Section 182 of the Local Government Regulation 2012, Council is required to adopt the Annual Report for each financial year.

The annual report for the financial year has been prepared for consideration in accordance with the relevant legislative provisions. The report documents Council's financial performance and operational progress for the financial year, presents reports from the Mayor and CEO, and includes background information about Burke Shire and its councillors.

3. PROPOSAL

That Council adopts the 2022-2023 Annual Report.

4. FINANCIAL & RESOURCE IMPLICATIONS

The CEO and Finance and Technology Manager have briefed Council on the key financial ratios and broader financial statements for the 2022-2023 financial year.

The Audit Committee also reviewed the financial statements and ratios as of the 27 November 2023.

5. RISK

Not applicable concerning acceptance of this Report.

6. POLICY & LEGAL IMPLICATIONS

Instrument	Detail	Comment
Corporate Plan 2019-2024 Operational Plan for reporting year	Corporate Planning Framework	The annual report is a key record of Council's performance for the year against the operational plan and the budget.

Instrument	Detail	Comment
Local Government Regulation 2012 Chapter 5 Part 3 Division 3 Annual Report	<p>(1) A local government must prepare an annual report for each financial year.</p> <p>(2) The local government must adopt its annual report within 1 month after the day the auditor general gives the auditor-general's audit report about the local government's financial statements for the financial year to the local government.</p> <p>(3) However, the Minister may, by notice to the local government, extend the time by which the annual report must be adopted.</p> <p>(4) The local government must publish its annual report on its website within 2 weeks of adopting the annual report.</p>	<p>Division 3 explains what an annual report for a local government must contain including particulars relating to:</p> <p>Financial statements (s183)</p> <p>Community financial report (s184)</p> <p>Particular resolutions (s185)</p> <p>Councillor information (s186)</p> <p>Administrative action complaints (s187)</p> <p>Overseas travel (s188)</p> <p>Expenditure on grants to community orgs (189)</p> <p>Other contents e.g.: progress towards the outcomes of the corporate and operational plans; internal audit report; registers; concessions for rates and charges; invitations to change tenders etc. (s190)</p>
Australian Accounting Standard ASA 720 'Other information'	Annual report finalisation and auditing standard – auditor to consider the final version of the annual report before it is tabled.	The aim is to avoid misalignment between the annual report prepared by management and the audited financial report in order to avoid material inconsistencies that could reduce reader confidence and affect credibility of management and auditor.

7. CRITICAL DATES & IMPLICATIONS

The Annual Report must be adopted within one month after the day the Auditor General gives the Auditor-General's Audit Report about the Local Governments financial statements for the financial year. Council signed it'.

8. CONSULTATION

Mayor and Councillors

CEO

Managers

Queensland Audit Office

9. CONCLUSION

The Annual Report reflects the Corporate Plan for 2019–2024. The Annual Report is the formal reporting mechanism to the community, respective Government Agencies and other stakeholders.

10. OFFICERS RECOMMENDATION

1. That Council note the contents of the report; and
2. That in accordance with section 182 (1) and (2) of the Local Government Regulation, Council adopts the Burke Shire Council annual report as presented for the financial year ended 30 June 2023; and
3. That the annual report so adopted will be published on Council’s website within 2 weeks of this decision, in accordance with section 182 (4) of the Local Government Regulation 2012.

ATTACHMENTS

1. 2023 Burke Shire Council Annual Report



FINAL Annual
report 2022-23 Final

05. Closure of meeting

The next Ordinary Meeting of Burke Shire Council is scheduled for Friday 8 December 2023.