

SHIRE OF DENMARK

Special Council Meeting

1. Accepting the 2024/2025 Annual Report including the audited Financial Statements for the year ending 30 June 2025; and
2. Setting a date for an Annual Meeting of Electors.

AGENDA

9 DECEMBER 2025

TO BE HELD IN COUNCIL CHAMBERS, 953 SOUTH COAST HIGHWAY, DENMARK, ON TUESDAY, 9 DECEMBER 2025 COMMENCING AT 5.00PM.



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1. DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS**2. RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE****MEMBERS:**

Cr Aaron Wiggins (Shire President)
Cr Nathan Devenport (Deputy Shire President)
Cr Clare Campbell
Cr Kingsley Gibson
Cr Jay Hockey
Cr Jan Lewis
Cr Janine Phillips
Cr Alex Sleeman
Cr Dominic Youel

STAFF:

David King (Chief Executive Officer)
Kellie Jenkins (Executive Manager Corporate Services)
Claire Thompson (Governance Coordinator)
Kristie Buss (Executive Support Officer)

APOLOGIES:**ON LEAVE OF ABSENCE:****ABSENT:****VISITORS:****DECLARATIONS OF INTEREST:**

Name	Item No	Interest	Nature

3. ANNOUNCEMENT BY THE PERSON PRESIDING**4. PUBLIC QUESTION TIME****4.1 PUBLIC QUESTIONS**

In accordance with Section 5.24 of the Local Government Act 1995, Council conducts a public question time to enable members of the public to address Council or ask questions of Council.

For a Special Meeting of Council, such as this, **they must however relate to the item(s) on the Agenda.**

Questions from the public are invited and welcomed at this point of the Agenda.

Should you wish to address Council please note that the Presiding Person (the Shire President) may have to limit the time of individual speakers in order to allow sufficient time for all speakers present at the meeting to address Council. The rules of this process and the time allocated will be determined by the Presiding Person at the Meeting dependent upon the indicative number of speakers.

Questions from the Public

5. REPORTS OF OFFICERS

5.1 2024-2025 ANNUAL REPORT, ANNUAL FINANCIAL STATEMENTS AND ANNUAL ELECTORS'S MEETING

File Ref:	FIN.8
Applicant / Proponent:	Not applicable
Subject Land / Locality:	Not applicable
Disclosure of Officer Interest:	Nil
Date:	12 November 2025
Author:	Kellie Jenkins, Executive Manager Corporate Services
Authorising Officer:	Kellie Jenkins, Executive Manager Corporate Services
Attachments:	5.1 – 2024-2025 Annual Report including Audited Financial Statements

EXECUTIVE SUMMARY

1. The 2024-2025 Annual Report, accompanied by the Audited Financial Statements, provides a comprehensive overview of the Shire's financial and operational performance throughout the year. Key highlights include the successful delivery of core services, prudent financial management, and the completion of significant capital projects in line with strategic objectives.
2. The Shire's commitment to transparency, accountability, and continuous improvement is evident in the governance practices and positive audit results presented herein. This report is submitted for Council's acceptance and acknowledgment of the progress achieved during the reporting period.

VOTING REQUIREMENTS

3. Absolute majority.

OFFICER RECOMMENDATION

ITEM 5.1a

That Council, ACCEPT the Annual Report including the Audited Financial Statements for 2024-2025 financial year, as per Attachment 5.1.

4. Simple majority

OFFICER RECOMMENDATION

ITEM 5.1b

That Council, DETERMINES that the Annual Electors' Meeting be held on Tuesday 27 January 2026 in the Council Chambers, commencing at 6.00pm.

LOCATION

5. Not applicable.

BACKGROUND

6. Local Governments must prepare and submit the Annual Financial Report to auditors by 30 September each year. Once audited, this forms part of the Annual Report.
7. Local Governments are to prepare and publish an Annual Report each financial year.
8. The report must include audited financial statements and the Auditor's Report and be accepted by Council no later than 31 December following the financial year.
9. An Annual Electors' Meeting must be held within 56 days of adoption the Annual Report.

DISCUSSION / OFFICER COMMENTS

10. The Shire's financial statements were received by Lincolns on 8 September 2025, ahead of the statutory deadline. The audit outcome was positive, with corrective actions completed.
11. The auditor raised a significant management letter finding relating to potential contamination at the Denmark Waste Management Facility. This matter was promptly addressed to the auditors' satisfaction. The Audit Risk & Improvement Committee will further examine the finding and present a detailed report to Council, which will then be provided to the Minister in the new year, in accordance with legislative requirements.
12. All audit matters have been resolved. The financial statements are considered accurate, and internal controls are assessed as effective.
13. On 11 November 2025, Shire officers and the Shire President, Aaron Wiggins, attended an audit exit meeting with the Office of Auditor General (OAG) and Lincolns via video conference to discuss the outcomes of the annual audit.
14. The Auditor's Report from the Office of the Auditor General (OAG) was received on 3 December 2025.
15. The OAG issued an unqualified audit opinion for 2024-2025. This confirms that the financial statements present a true and fair view and that the Shire has complied with the relevant accounting standards. Although comparative balances were restated in Note 29, this adjustment did not alter the overall audit opinion.
16. The Annual Report highlights the Shire's key achievements and activities during the year.

17. Following adoption of the Annual Report, the Shire is required to hold its Annual Electors' Meeting. It is recommended that this be scheduled for Tuesday 27 January 2026 at 6.00pm.

CONSULTATION AND EXTERNAL ADVICE

18. Shire officers worked closely with auditors, providing information and responding to auditor inquiries throughout the audit.
19. Preparation of the Annual Financial Report was a collaborative effort between the OAG and its appointed auditors, Lincolns. This collaboration ensured compliance with statutory requirements and alignment with best practice in financial management. The engagement included an interim audit in May, and a final audit conducted in September, with the OAG and Lincolns overseeing the audit process and addressing all audit requirements.

STATUTORY / LEGAL IMPLICATIONS

Local Government Act 1995

20. Section 5.53 – prescribes the information to be included in the Annual Report of a local government.
21. Section 5.54 – requires a local government to accept its Annual Report for a financial year by no later than 31 December after that financial year.
22. Section 5.55 – requires the CEO to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.
23. Section 5.27(2) – requires a local government to hold an annual Electors' Meeting within 56 days of adoption of the annual report.
24. Section 7.12A(3) – requires a local government to examine the report of the auditor and determine if any matters raised in the report require action to be taken.
25. Section 7.12A(4) - requires a local government to prepare a report on any significant matters identified by the auditor, provide it to the Minister within three months, and publish it on the local government's website within 14 days.

Local Government (Administration) Regulations 1996

26. Part 5 - Division 2 – prescribes the information to be included in the Annual Report.

Local Government (Audit) Regulations 1996

27. Regulation 16(f) (i-ii) – Audit Committee required to oversee any action required to be taken under Section 7.12A(4).

STRATEGIC / POLICY IMPLICATIONS

Corporate Business Plan

28. Achievements and activities outlined in the Annual Report reflect the Shire's operational objectives and service delivery commitments for the year.

Strategic Community Plan

29. The Annual Report demonstrates progress against the community's long-term vision and priorities, including sustainable development, community wellbeing, and environmental stewardship.

FINANCIAL IMPLICATIONS

30. The indicative fee for the audit of the 2024-2025 financial report, conducted by the OAG is \$46,223 (ex GST). Preparation, collation, printing, and advertising is undertaken in-house by officers. Both the audit fee and the associated in-house expenses have been provided for in the 2025-2026 budget.

OTHER IMPLICATIONS

Environmental

31. There are no known significant environmental implications relating to the report or officer recommendation.

Economic

32. There are no known significant economic implications relating to the report or officer recommendation.

Social

33. There are no known significant social considerations relating to the report or officer recommendation.

RISK MANAGEMENT

34. Risk Table

Risk	Risk based on history and with existing controls			Proposed Treatment/Control
	Likelihood	Consequence	Risk Rating	
Financial Impact: That the annual financial report has a misstatement or significant error.	Moderate	Possible	Moderate (9)	TREAT risk by conducting daily and monthly reconciliations and external audits and annual report audits.
Legal / Regulatory Compliance: That the annual financial report does not comply with the	Moderate	Unlikely	Moderate (6)	TREAT risk with the engagement of external auditors to

requirements of the Local Government (Financial Management) Regulations 1996.				audit the annual financial statements
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6. MATTERS BEHIND CLOSED DOORS
Nil

7. CLOSURE OF MEETING