

CLAUSE 16– UNAUDITED FINANCIAL STATEMENTS 2022/2023

**FILE: A12-2 & F2-2-24 AOP REFERENCE: 3.1 ATTACHMENT: YES
(PAGE)**

AUTHOR: *Financial Accountant, Sandra Davey*

Purpose

To approve the referral of the draft Financial Statements for the year ended 30 June 2023 to the Audit Office of New South Wales for audit and to authorise the signing of a statement as to Council's opinion of the General Purpose Financial Report.

Background

Section 413 (1) of the *Local Government Act 1993* requires that the Annual Financial Statements be referred for audit by Council.

Section 413 (2)(c) requires that Council by resolution includes in the Annual Financial Statements a statement as to its opinion on the General Purpose Financial report.

Draft Financial Statements have been prepared. Contract Audit staff on behalf of the Audit Office of New South Wales staff are expected to commence the audit in early September.

The key pages of the draft statements and the statement of opinion are attached.

RECOMMENDATION

- 1. That Council in accordance with Section 413 (1) of the Local Government Act 1993 Council refer the draft Financial Statements for the year ended 30 June 2023 for Audit.**
- 2. That Council in accordance with Section 413 (2) (c) Mayor Peter Abbott, a Councillor, General Manager Mr. Peter Vlatko and the Responsible Accounting Officer sign the required statement as to Council's opinion of the accounts.**