

<b>Presented to</b>	Special Meeting of Council to be held Tuesday, 16 December 2025
<b>Related to Item</b>	Item C25/353 – City of Melville Annual Report for 2024-2025
<b>Submitted by</b>	Chief Executive Officer
<b>Attachments</b>	1. Pages to be updated in the Annual Report

### **Amendments to the Annual Report for 2024/25**

At the time of preparing the Council report on this matter, the City had not yet received the final sign-off from the Office of the Auditor General (OAG) on the Annual Financial Statements.

As confirmed in correspondence last night, the City received the final audit opinion and formal sign-off on the Annual Financial Statements yesterday.

Herewith minor changes to the Annual Report 2024/25:

1. The Audit Opinion will be inserted from page 85 as emailed last night
2. The OAG stamp has been added to pages 89,90 and 91 to signify that the Annual Financial Statement have formally been signed off by the OAG.
3. There have been minor amendments to the presentation of the cash flow within the Annual Financial Statements (AFS) (refer to pages 93,94 and 132). These changes have no overall impact on the financial position or results; they relate solely to the format in which information is presented. This is the same as the version of the AFS the City submitted to KPMG on 26 September. During the audit KPMG directed the City to amend the cash flow disclosures to the draft version as part of the agenda of this meeting. Upon the OAG review, the City was requested to amend the cash flow back to the version on the 26<sup>th</sup> of September 2025.
4. Following the last minute changes as detailed in item 3 there were pages that needed \$1 rounding changes made (refer to pages 105 and 130) and a subtotal added to page 103.

These adjustments are purely presentational and do not result in any significant or material changes to the Annual Financial Statements.

Further administrative amendments include:

- graphic design changes have been made to the key performance indicators on page 57 (see attached copy);
- inclusion of further community photographs;
- Page 74, amend title to “Stretch Reconciliation Action Plan” and ensure consistency in terminology relating to “Aboriginal and Torres Strait Islander Peoples”.
- review of the use of Indigenous seasonal calendar ensure information is clear and accessible for all readers.