

WAGAIT SHIRE COUNCIL

**AGENDA
AUDIT COMMITTEE MEETING**

**COUNCIL CHAMBERS
LOT 62, WAGAIT TOWER ROAD
9.00AM**

Wednesday 13 November 2019



I hereby give notice that the Audit Committee Meeting of Council will be held on:

Date: Wednesday 13 November 2019

Time: 9.00am

Location: Council Chambers

142 Wagait Tower Road, Wagait Beach NT 0822

Anna Malgorzewicz
Chief Executive Officer

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1.0 Present:

Committee members:

Chair Barry Bamford
Cr Graham Drake
Cr Neil White
Maureen Newman

Council staff:

CEO Anna Malgorzewicz
Office Manager, Pamela Wanrooy

2.0 Opening of Meeting:

The Chair Barry Bamford declared the meeting open at and welcomes all to the meeting.

The Chair advises that the meeting will be audio taped for minute taking purposes as authorised by the Chief Executive Officer.

3.0 Apologies:

Resolution No. 2019/ That the apology of be accepted. Moved: Seconded:

4.0 Confirmation of previous Minutes for the Audit Committee held Thursday 26 September 2019

The Minutes of the Audit Committee Meeting held Thursday 26 September 2019 have been included as an attachment to Committee Members for this meeting.

Resolution No. 2019/ That the minutes of the Audit Committee Meeting of Thursday 26 September 2019 be confirmed by Committee Members as a true and correct record. Moved: Seconded:
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5.0 Matters arising from the previous Minutes:

6.0 Declaration of interests of Committee Members or Staff.

7.0 Action Sheet

Resolution No.	Resolution	Meeting Date	Status												
Audit Committee 2019/485	That the Audit recommends to Council that a re-evaluation of Council's buildings be undertaken during the 2019/2020 financial year and that proper accounting procedures for the depreciation of buildings be adopted for future preparation of the Audited Financial Statements.	26/09/2019	Council agreed by resolution at its meeting of 15 October 2019 to receive and note the Minutes of the Audit Committee meeting of 26 September 2019. Resolution No. 2019/510. Refer Agenda Item 8.13												
Audit Committee 2019/486	That the Audit Committee recommends to Council that the following parameters for asset classes be used: <table style="margin-left: 40px; border: none;"> <tr> <td style="padding-right: 20px;">Buildings and improvements</td> <td style="text-align: right;">20 – 40</td> </tr> <tr> <td>years</td> <td></td> </tr> <tr> <td>Plant and equipment</td> <td style="text-align: right;">3 – 10 years</td> </tr> <tr> <td>Infrastructure</td> <td style="text-align: right;">10 years</td> </tr> <tr> <td>Office equipment and furniture</td> <td style="text-align: right;">3 years</td> </tr> <tr> <td>Motor vehicles</td> <td style="text-align: right;">5 years</td> </tr> </table>	Buildings and improvements	20 – 40	years		Plant and equipment	3 – 10 years	Infrastructure	10 years	Office equipment and furniture	3 years	Motor vehicles	5 years	26/09/2019	Council agreed by resolution at its meeting of 15 October 2019 to accept the amended Financial Statements for the Year Ended 30 June 2019 that included the amended parameters for asset classes. Resolution No. 2019/501
Buildings and improvements	20 – 40														
years															
Plant and equipment	3 – 10 years														
Infrastructure	10 years														
Office equipment and furniture	3 years														
Motor vehicles	5 years														
Audit Committee 2019/487	That the Audit Committee recommends to Council that the draft amended Financial Statements for the Year Ended 30 June 2019 are suitable for certification and inclusion in the Annual Report.	26/09/2019	Council agreed by resolution at its meeting of 15 October 2019 to accept the amended Financial Statements for the Year Ended 30 June 2019 for certification by the Chief Executive Officer and inclusion in the Annual Report. Resolution No. 2019/501												
Audit Committee 2019/488	That the Audit Committee provides comments on the draft Wagait Shire Council 2018-2019 Annual Report through the Chair within fourteen (14) days.	26/09/2019	Committee Members provided comment to the CEO and these were incorporated in the Annual Report. Council agreed by resolution at its meeting of 15 October 2019 to accept the Wagait Shire												

			<p>Council Annual Report 2018-2019 and forward to the Minister for Local Government, Housing and Community Development.</p> <p>Resolution No. 2019/502</p>
Audit Committee 2019/489	That the Audit Committee endorses Draft P029 TOR as amended and recommends Council adopts the amended TOR.	26/09/2019	<p>Council agreed by resolution at its meeting of 15 October 2019 to adopt the amended TOR; nominated Councillors N White and G Drake as replacement Council representatives; and called for expressions of interest for the position of Chair and the additional community member.</p> <p>Resolution No. 2019/503</p>
Audit Committee 2019/490	That the Audit Committee endorse the Policy Review Schedule 2019/2020 and recommend to Council.	26/09/2019	<p>Council agreed by resolution at its meeting of 15 October 2019 to receive and note the Minutes of the Audit Committee meeting of 26 September 2019.</p> <p>Resolution No. 2019/510.</p>
Audit Committee 2019/491	That the Audit Committee endorses and recommends Council adopts the draft Policy Community Support & In-Kind Assistance.	26/09/2019	<p>Council agreed by resolution at its meeting of 15 October 2019 to adopt the new Policy Community Support & In-kind Assistance.</p> <p>Resolution No. 2019/504</p>

Audit Committee 2019/492	That the Audit Committee receives and notes the report entitled 2018 Compliance Review – Update.		Council agreed by resolution at its meeting of 15 October 2019 to receive and note the Minutes of the Audit Committee meeting of 26 September 2019. Resolution No. 2019/510. Refer Agenda Item 8.11
Audit Committee 2019/493	That the Audit Committee notes the Wagait Shire Council – Asset Audit Report & Recommendations June 2019.		Council agreed by resolution at its meeting of 15 October 2019 to receive and note the Minutes of the Audit Committee meeting of 26 September 2019. Resolution No. 2019/510.

8.0 Agenda Items

8.1 Policy Review - P04 Signing of Cheques and Expenditure Certifications

BACKGROUND:

Previous Decisions:

Resolution No 7/252

That the Principal Officer or in his absence the Deputy Principal Officer together with the Chief Executive Officer or Administration Officer be authorised to sign cheques and make electronic disbursements from Wagait Shire bank accounts:

Moved: Vice-President Clee

Seconded: Cr Murphy

Vote: Carried 7-0

17th June 2008

CURRENT SITUATION:

In December 2018, the Department of Local Government, Housing and Community Development delivered its 2018 Compliance Review Report to Wagait Shire Council. The Review identified several policy omissions or policies that were overdue for review. Policies are an internal control tool that ensures Council activities are conducted in a consistent, compliant and legal manner. Failure to review policies on a regular basis exposes Council to a higher level of business and corporate risk.

Policy No. 04 – Signing of Cheques and Expenditure Certifications at Attachment A, was developed and endorsed at a Council Meeting on 17 June 2008. This policy has not been reviewed since that date. The policy was created in response to new accounting regulations that were introduced following the implementation of the new *Local Government Act 2008*. The policy was part of a suite of fundamental procedures and policies that provided compliance with proper standards of financial management, accounting principles and day to day financial operations of the Council.

This policy statement has subsequently been superseded by Policy No. 35 – Authorisation of Payments Policy, which was endorsed and adopted by Council at its meeting of 19 March 2019. Council Resolution No. 2019/355 refers. A copy of the policy is at Attachment B.

Policy No. 35 provides clear guidelines for the payment of creditors, employees and Councillors. Section 4.2 “Wagait Shire Council Payment Procedure” states:

Council does not make any payments by cheque. Payments other than those minor incidentals made from Petty Cash will be via EFT.

The policy also references Section 20 of the *Local Government (Accounting) Regulations* that provides guidance for the authorisation of payments by two persons.

Resolution No. 2019/

That the Audit Committee recommends to Council that:

- a) That the report entitled Policy Review 04 – Signing of Cheques and Expenditure Certifications be received and noted; and
- b) That Council rescinds Policy No. 04 Signing of Cheques and Expenditure Certifications.

Moved:

Seconded:

ATTACHMENT A

POLICY TITLE:	SIGNING OF CHEQUES AND EXPENDITURE CERTIFICATIONS
POLICY NUMBER:	P04
CATEGORY:	COUNCIL POLICY
CLASSIFICATION:	
STRATEGIC PLAN REFERENCE:	
To provide for the signing of cheques and authorisation of Council Expenditure.	
STATUS: Draft	Council Resolution

Date Approved: 17.06.2008		Approved By: Cr Vice President Clew Seconded: Cr Murphy	Councillors – resolution no. 7/252	Date for review:	Next Council Election
Date Approved: 17.03.2009		Approved By:		Date for review:	17.06.2010
Date Approved:		Approved By:		Date for review:	
Date Approved:		Approved By:		Date for review:	

POLICY:


The Council has resolved that the Principle Member shall sign all cheques and expenditure authorisations in conjunction with either the Chief Executive Officer of Administration Officer.

EFFECT:

There shall be two signatories to all Council expenditure, one being the Principle Member and the other being a member of staff.

References: LG (ACC) Regs No. 20

ATTACHMENT B

	POLICY TITLE:	AUTHORISATION OF PAYMENTYS POLICY
	POLICY NUMBER:	P35
	CATEGORY:	COUNCIL POLICY
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. **PURPOSE:**

To provide clear guidelines for the payment of creditors, employees and councillors.

2. **SCOPE:**

The Policy applies to all Wagait Shire Council payment transactions.

3. **DEFINITIONS:**

The Act: Means the Local Government Act.

Business day: Means any day except a Saturday, Sunday or public holiday.

Exceptional Circumstances: Means the principal member or Chief Executive Officer are not in a position to authorise payment/s when required or are not contactable when authorisation is required.

4. **POLICY:**

4.1 **Legislative Requirements**

Pursuant to S119(2) of the Act all money received by a council must be paid into an authorised deposit account, and all expenditure made by a council must be made from an authorised deposit account.

Section 20 of the Local Government (Accounting) Regulations provides:

- (1) A cheque issued on behalf of a council must be signed by at least 2 persons authorised by resolution of the council to sign cheques on its behalf.
- (2) An electronic disbursement from an authorised account must be processed by at least 2 persons authorised by resolution of the council to process electronic disbursements on its behalf.
- (3) An authorisation under subregulation (1) or (2):
 - (a) may only be given to 1 or more of the following:
 - (i) the council's principal member;
 - (ii) the CEO;

ATTACHMENT B

- (iii) a member of the council's staff; and
- (b) may be given subject to limitations and conditions determined by the council and specified in its resolution.

Section 43 of the Local Government Act provides:

- (2) The deputy principal member is able to carry out any of the principal member's functions when the principal member:
 - (a) delegates the functions to the deputy; or
 - (b) is absent from official duties because of illness or for some other pressing reason; or
 - (c) is on leave.
- (3) If the principal member is absent from official duties on leave or for some other reason, and there is no deputy principal member or the deputy is not available to act in the principal member's position, the council may, by resolution, appoint some other member of the council to act in the principal member's position for a specified period or until the principal member resumes official duties.

4.2 Wagait Shire Council Payment Procedure

Council does not make any payments by cheque. Payments other than those minor incidentals made from Petty Cash will be via EFT.

4.2.1 Timing of Payments

- 1) Payments to creditors will generally occur on the 1st day of each month and the 15th day of each month.
- 2) Payments to staff will generally occur every second Friday for the fortnight prior.
- 3) Payment of Councillor allowances will generally occur on the first day of each month for the month prior. Councillor allowances will not be pre-paid.

4.2.2 Authorisation of Payments

Authorisation of payments will generally be required on the day prior to the payment date.

Should any of the nominated authorisation days not fall on a business day, payments will generally be authorised on the last business day prior to said day.

The office manager shall ensure all payments requiring authorisation have been entered ready for authorisation by the day before the relevant payment date.

Should any payments be required outside of the scheduled days, the date of payment will be authorised by the Chief Executive Officer.

4.2.3 Exceptional Circumstances Payment Arrangements

ATTACHMENT B

Unless exceptional circumstances as defined in Section 3 of this policy apply, all payments are required to be approved by the principal member and Chief Executive Officer.

Should the principal member not be in a position to authorise the relevant payment/s on the authorisation date, the principal member shall ensure an appropriate delegation is in place as per section 43 of the Local Government Act.

Should the Chief Executive Officer not be in a position to authorise the relevant payment/s on the authorisation date, the acting Chief Executive Officer shall authorise the payments in conjunction with either the principal member or their appointed delegate.

5 ASSOCIATED DOCUMENTS

Councillor Code of Conduct
P05 Council Staff Code of Conduct
P26 Delegations manual

6 REFERENCES AND LEGISLATION

Local Government Act.
Local Government (Accounting) Regulations.

7 REVIEW HISTORY

Date Approved: 19 March 2019		Approved By: Council Moved: Cr Neil White Seconded: Vice- President Tom Dyer Vote: AIF	Resolution no. 2019/355	Date for review: March 2022	3 years
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8.2 Policy Review - P09 Accounting Policy Manual

BACKGROUND

Previous Decisions:

Resolution No. 186/2015

That Council adopts the Accounting and Policy Manual.

Moved: Vice President Lisa-Marie Stones

Seconded: President Peter Clee

Vote: AIF

19/5/2015

In December 2018, the Department of Local Government, Housing and Community Development delivered its 2018 Compliance Review Report to Wagait Shire Council. The Review identified several policy omissions or policies that were overdue for review. Policies are an internal control tool that ensures Council activities are conducted in a consistent, compliant and legal manner. Failure to review policies on a regular basis exposes Council to a higher level of business and corporate risk.

CURRENT SITUATION

Council Policy P09 – Accounting and Policy Manual was last reviewed at Council’s meeting of 19th May 2015. A copy of the policy is at Attachment A.

The current Policy contains detailed procedural and operational matters that are out of date and do not reflect current practice. Similarly, organisational structural information is incorrect and out of date. Council is required to prepare annual financial statements pursuant to the requirements of the *Local Government Act* and the relevant accounting standards. As a result, Council’s policy should explain the accounting policy process and the basis upon which an annual assessment of Council’s financial position has been made for the guidance of ratepayers, electors, creditors, regulators, Northern Territory Government and other stakeholders.

It is recommended that Council’s current Accounting and Policy Manual be simplified, reflect the current significant accounting policies utilised, and harmonised with other local government policies. It is also recommended Policy 09 be retitled – Statement of Significant Accounting Policy.

A copy of the Revised P09 Statement of Significant Accounting Policy is at Attachment B.

Resolution No. 2019/

That the Audit Committee recommends to Council that:

- a) the report entitled Policy Review 09 Accounting and Policy Manual be received and noted;
- b) endorses the Revised P09 Statement of Significant Accounting Policy at Attachment B; and
- c) recommends Council adopts the Revised P09 Statement of Significant Accounting Policy at Attachment B.

Moved:

Seconded:

Vote:

ATTACHMENT A

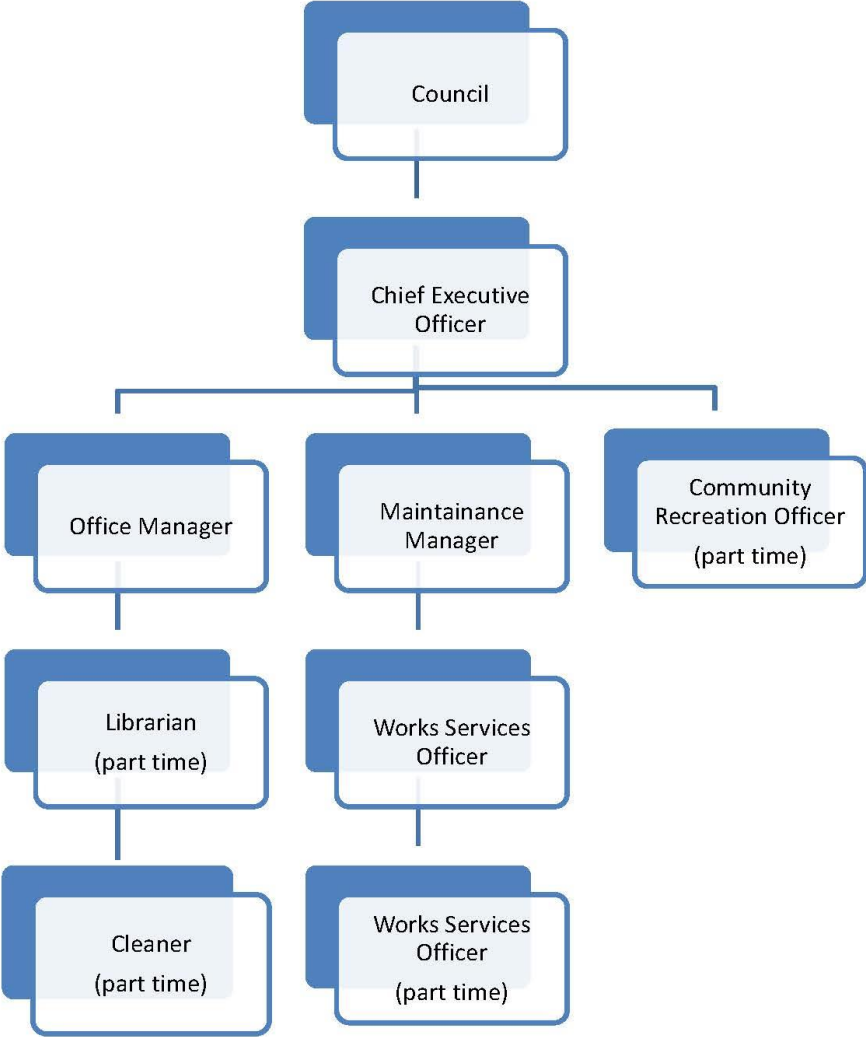
POLICY TITLE:	ACCOUNTING AND POLICY MANUAL
POLICY NUMBER:	P09
CATEGORY:	COUNCIL POLICY
CLASSIFICATION:	ADMINISTRATION
STRATEGIC PLAN REFERENCE:	EFFECTIVE AND EFFICIENT SHIRE MANAGEMENT
STATUS: Draft	Council Resolution

Date Approved: 19.05.2015		Approved By: Moved: Vice President Lisa-Marie Stones Seconded: President Peter Clee	Councillors – resolution no. 186/2015	Date for review:	Next Council Election
Date Approved:		Approved By:		Date for review:	
Date Approved:		Approved By:		Date for review:	
Date Approved:		Approved By:		Date for review:	

Wagait Shire Council

WAGAIT SHIRE ACCOUNTING AND POLICY MANUAL

1.ORGANISATIONAL CHART



Wagait Shire Council

ATTACHMENT A

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- 3. PRINCIPAL ACCOUNTING POLICIES OF COUNCIL**
- 4. TIMING AND CONTENT OF FINANCIAL MANAGEMENT REPORTS TO COUNCIL AND THE CEO**
- 5. STATEMENT OF PROCEDURES FOR TIMELY PREPARATION OF ANNUAL FINANCIAL STATEMENTS**
- 6. INFORMATION TO ENSURE PROPER OPERATION OF ACCOUNTING SYSTEM**
- 7. ADMINISTRATIVE AND ACCOUNTING PROCEDURES, POLICIES, DELEGATIONS OF AUTHORITY**

Wagait Shire Council

ATTACHMENT A

FUNCTION COST CODES OF COUNCIL

1-0000	Assets
2-0000	Liabilities
3-0000	Equity
4-0000	Income
5-0000	Cost of Sales
6-0000	Expenses
8-0000	Other Income
9-0000	Other Incomes

Wagait Shire Council

ATTACHMENT A

2. STAFF DUTIES AND RESPONSIBILITIES

CHIEF EXECUTIVE OFFICER

- Performing the role of Chief Executive Officer of the Council as prescribed under the Northern Territory Local Government Act, legislation and regulations applicable to local government in the Northern Territory;
- Managing and administering the plans and business of the Council;
- Ensuring the development and implementation of the Council policies and the efficient and effective operation of the organisation;
- Ensuring best practice human resource management of staff and the promotion of community development and self management;
- Management and administration of the financial activities of the Council, in accordance with legislative requirements and in alignment with Council policies;
- Working in a safe manner having regard for the environment, self and others and contributing to the implementation of Council's workplace health and safety and environmental management policies, protocols, procedures and practices.

OFFICE MANAGER

- Assist the CEO with preparations for actioning decisions from Council and other meetings;
- Management of all clerical and administrative functions including preparation of Council meetings, agendas, minutes and Local Government compliance;
- Managing Council's finances, investments, and assets;
- Reconcile all Council funds on monthly basis;
- Prepare annual financial statements, annual report and assist the auditor;
- Day to day management of human resource duties;
- Carrying out duties in accordance with the Councils health and safety and environmental policies.
- Updating website with Council information monthly;
- Preparing *Stop Press* Newsletter monthly;
- Working in a safe manner having regard for the environment, self and others and contributing to the implementation of Council's workplace health and safety and environmental management policies, protocols, procedures and practices.

MAINTAINANCE MANAGER

- The Works Supervisor is responsible for all operational functions of the Council;
- The areas of accountability include public conveniences, sanitation and garbage, parks and gardens, sport and recreation facilities, roads and transport, street lighting, dog management, Gamba grass and weed mitigation;
- Working in a safe manner having regard for the environment, self and others and contributing to the implementation of Council's workplace health and safety and environmental management policies, protocols, procedures and practices.

ATTACHMENT A

COMMUNITY RECREATION OFFICER

- Develop, organise and manage special events, Sport and Recreation programs and festivals for residents of the Wagait Region, with particular emphasis on school-aged children and youth;
- Plan, organise and conduct school holiday activities and excursions for school-aged children and youth;
- Facilitate participation in passive and competitive sport at all levels for all age groups;
- Work in a safe manner having regard for the environment, self and others and contribute to the implementation of Council's workplace operational health and safety and environmental management policies, protocols, procedures and practices.

3. PRINCIPAL ACCOUNTING POLICIES OF COUNCIL

a *The Local Government Reporting Entity*

The consolidated fund through which the Council controls resources to carry on its functions has been included in the financial statements forming part of this report.

A summary of the activities along with their contribution to the operating result and their net assets is provided in Note 2 a.

b *Basis of Accounting*

This general purpose financial report has been prepared in accordance with the NT Local Government Act 2008, NT Local Government (Accounting) Regulations 2008, and applicable Australian Accounting Standards. Financial statements have been prepared on an accrual basis.

c *Statement of Compliance*

Australian Accounting Standards (AAS) include Australian Equivalents to International Financial Reporting Standards (AEIFRS). Because the Council is a not-for-profit entity and the AAS include requirements for not-for-profit entities which are inconsistent with International Financial Reporting Standards (IFRS), to the extent these inconsistencies are applied, this report does not comply with IFRS. The main impact is in the offsetting of revaluation and impairment gains and losses within a class of assets.

This financial report has been prepared on the basis of historical cost except for the revaluation of certain non-current assets.

d *Adoption of new and revised Accounting Standards*

In the current year, the Council has adopted all of the new and revised standards and interpretations issued by the Australian Accounting Standards Board (AASB) that are relevant to their operations and effective for the current annual reporting period.

Wagait Shire Council

ATTACHMENT A

Council has elected not to value land under roads this financial year 2013-14 as per AASB 1051.

The following Australian Accounting Standards have been applied for the 2013-14 financial year as reported in the Notes that form part of the 2013-2014 Audited Financial Report.

Wagait Shire Council

Wagait Shire Council
ABN 65 843 778 569

Notes
(forming part of the financial statements)

1 Reporting entity

Wagait Shire Council is a local government body formerly called Cox Peninsula Government Council. The registered address of the Council is PMB 10 Wagait Beach NT 0801.

2 Basis of preparation

These general purpose financial statements have been prepared in accordance with the Australian Accounting Standards and Interpretations of the Australian Accounting Standards Board. The Council is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards. The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable by the measurement at fair value of selected non-current assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

Use of estimates and judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the application of accounting policies and reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

In particular, information about significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amount recognised in the financial statements are discussed in note 18.

3. Significant accounting policies

Significant accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

Revenue

Non-reciprocal grant revenue is recognised in profit or loss when the entity obtains control of the grant and it is probable that the economic benefits gained from the grant will flow to the entity and the amount of the grant can be measured reliably. If conditions are attached to the grant which must be satisfied before it is eligible to receive the contribution, the recognition of the grant as revenue will be deferred until those conditions are satisfied. When grant revenue is received whereby the entity incurs an obligation to deliver economic value directly back to the contributor, this is considered a reciprocal transaction and the grant revenue is recognised in the statement of financial position as a liability until the service has been delivered to the contributor, otherwise the grant is recognised as income on receipt.

Revenue from the rendering of a service is recognised upon the delivery of the service to the customer.

Interest revenue is recognised using the effective interest rate method, which for floating rate financial assets is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Wagait Shire Council
ABN 65 843 778 569

Notes (*continued*)

3. **Significant accounting policies** (*continued*)

Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value as indicated, less, where applicable, accumulated depreciation and impairment losses.

Freehold Property

Freehold land and buildings are shown at their fair value based on periodic, valuations by external independent valuers, less subsequent depreciation for buildings.

In periods when the freehold land and buildings are not subject to an independent valuation, the directors conduct directors' valuations to ensure the carrying amount for the land and buildings is not materially different to the fair value.

Increases in the carrying amount arising on revaluation of land and buildings are recognised in other comprehensive income and accumulated in the revaluation surplus in equity. Revaluation decreases that offset previous increases of the same class of assets shall be recognised in other comprehensive income under the heading of revaluation surplus. All other decreases are recognised in profit or loss.

Any accumulated depreciation at the date of the revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Plant and Equipment

Plant and equipment are measured on the cost basis and are therefore carried at cost less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised either in profit or loss or as a revaluation decrease if the impairment losses relate to a revalued asset. A formal assessment of recoverable amount is made when impairment indicators are present (refer to policy of impairment).

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss in the financial period in which they are incurred.

Depreciation

The depreciable amount of all fixed assets, including buildings and lease assets but excluding freehold land, is depreciated on a straight-line basis over the asset's useful life to the entity commencing from the time the asset is available for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Wagait Shire Council

ABN 65 843 778 569

Notes (continued)

3. Significant accounting policies (continued)

Property, plant and equipment (continued)

The depreciation rates used for each class of depreciable assets are follows:

	Life (years)
Building and improvements	20
Plant and equipment	3
Roads, bridges and footpaths	10
Office equipment and furniture	3
Motor vehicles	5

Depreciation methods, useful lives and residual values are reviewed at each reporting date and adjusted if appropriate.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains or losses are recognised as income in profit or loss in the period in which they arise. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

Financial Instruments*Initial Recognition and Measurement*

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the council commits itself to either purchase or sell the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are recognised as expenses in profit or loss immediately.

Classification and Subsequent Measurement

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment, and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense item in profit or loss.

Wagait Shire Council
 ABN 65 843 778 569

Notes (continued)

3. **Significant accounting policies (continued)**

Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

Cash and cash equivalents

Cash and cash equivalents comprise cash and bank balances. Bank borrowings that form an integral part of the Council's cash management are included as a component of cash and cash equivalents for the purpose of the statement of cash flows.

Non-derivative financial liabilities

Non-derivative financial liabilities other than financial guarantees are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

Impairment

At the end of each reporting period, the council assesses whether there is objective evidence that a financial asset has been impaired. A financial asset or a group of financial assets is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a 'loss event') has occurred, which has an impact on the estimated future cash flows of the financial assets.

In the case of financial assets carried at amortised cost, loss events may include indications that the debtors or a group of debtors is experiencing significant financial difficulty, default or delinquency in interest or principal payments, indications that they will enter bankruptcy or other financial reorganisation and changes in arrears or economic conditions that correlate with defaults.

For financial assets carried at amortised cost (including loans and receivables), a separate allowance account is used to reduce the carrying amount of financial assets impaired by credit losses. After having taken all possible measures of recovery, if the management establishes that the carrying amount cannot be recovered by any means, at that point the written-off amounts are charged to the allowance account or the carrying amount of impaired financial assets is reduced directly if no impairment amount was previously recognised in the allowance accounts.

When the terms of financial assets that would otherwise have been past due or impaired have been renegotiated, the council recognised the impairment for such financial assets by taking into account the original terms as if the terms have not been renegotiated so that the loss events that have occurred are duly considered.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expire or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised when the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability, which is extinguished or transferred to another party, and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

Wagait Shire Council

ABN 65 843 778 569

Notes (continued)

3. Significant accounting policies (continued)

Impairment

At the end of each reporting period, the entity reviews the carrying values of its tangible and intangible assets to determine whether there is any indication that those assets have been impaired. If such an indication exists, the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, is compared to the asset's carrying value. Any excess of the asset's carrying value over its recoverable amount is recognised in profit or loss.

Where the future economic benefits of the asset are not primarily dependent upon the asset's ability to generate net cash inflows and when the entity would, if deprived of the asset, replace its remaining future economic benefits, value in use is determined as the depreciated replacement cost of an asset.

Where it is not possible to estimate the recoverable amount of an asset's class, the entity estimates the recoverable amount of the cash-generating unit to which the class of assets belong.

Where an impairment loss on a revalued asset is identified, this is recognised against the revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that class of asset.

Employee provisions

Short-term employee provisions

Provision is made for the council's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Other long-term employee provisions

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss as a part of employee benefits expense.

The council's obligations for long-term employee benefits are presented as non-current employee provisions in its statement of financial position, except where the council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

Wagait Shire Council

ABN 65 843 778 569

Notes (continued)

3. Significant accounting policies (continued)**Cash on hand**

Cash on hand includes cash on hand, deposits held at-call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within short-term borrowings in current liabilities on the statement of financial position.

Accounts receivable and other debtors

Accounts receivable and other debtors include amounts due from members as well as amounts receivable from customers for goods sold in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Accounts receivable are initially recognised at fair value and subsequently measured at amortised cost using the effective interest rate method, less any provision for impairment. Refer to impairment policy for further discussion on the determination of impairment losses.

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

Income tax

No provision for income tax has been raised as the entity is exempt from income tax under Div 50 of the Income Tax Assessment Act 1997.

Provisions

Provisions are recognised when the entity has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured. Provisions recognised represent the best estimate of the amounts required to settle the obligation at the end of reporting period.

Accounts payable and other payables

Accounts payable and other payables represent the liability outstanding at the end of the reporting period for goods and services received by the council during the reporting period which remain unpaid. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

Wagait Shire Council

ABN 65 843 778 569

Notes (continued)

3. Significant accounting policies (continued)

New Accounting Standards for application in future periods

The AASB has issued a number of new and amended Accounting Standards and Interpretations that have mandatory application dates for future reporting periods, some of which are relevant to the Council. The Council has decided not to early adopt any of the new and amended pronouncements. The Council's assessment of the new and amended pronouncements that are relevant to the Council but applicable in future reporting periods is set out below:

- AASB 9: Financial Instruments (December 2010) and associated amending Standards (applicable for annual reporting periods commencing on or after 1 January 2017).

These Standards will be applicable retrospectively (subject to the provisions on hedge accounting outlined below) and includes revised requirements for the classification and measurement of financial instruments, revised recognition and derecognition requirements for financial instruments and simplified requirements for hedge accounting.

The key changes that may affect the Council on initial application of AASB 9 and associated amending Standards include certain simplifications to the classification of financial assets, simplifications to the accounting of embedded derivatives, and the irrevocable election to recognise gains and losses on investments in equity instruments that are not held for trading in other comprehensive income. AASB 9 also introduces a new model for hedge accounting that will allow greater flexibility in the ability to hedge risk, particularly with respect to the hedging of non-financial items. Should the entity elect to change its hedge policies in line with the new hedge accounting requirements of AASB 9, the application of such accounting would be largely prospective.

This Standard is not expected to significantly impact the Council's financial statements.

- AASB 10: Consolidated Financial Statements, AASB 11: Joint Arrangements, AASB 12: Disclosure of Interests in Other Entities, AASB 127: Separate Financial Statements (August 2011) and AASB 128: Investments in Associates and Joint Ventures (August 2011) (as amended by AASB 2012-10: Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments), and AASB 2011-7: Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards (applicable for annual reporting periods commencing on or after 1 January 2013).

AASB 10 replaces parts of AASB 127: Consolidated and Separate Financial Statements (March 2008, as amended) and Interpretation 112: Consolidation – Special Purpose Entities. AASB 10 provides a revised definition of control and additional application guidance so that a single control model will apply to all investees. This Standard is not expected to significantly impact the Council's financial statements.

AASB 11 replaces AASB 131: Interests in Joint Ventures (July 2004, as amended). AASB 11 requires joint arrangements to be classified as either "joint operations" (where the parties that have joint control of the arrangement have rights to the assets and obligations for the liabilities) or "joint ventures" (where the parties that have joint control of the arrangement have rights to the net assets of the arrangement). Joint ventures are required to adopt the equity method of accounting (proportionate consolidation is no longer allowed). This Standard is not expected to significantly impact the Council's financial statements.

Wagait Shire Council
 ABN 65 843 778 569

Notes (*continued*)

3. **Significant accounting policies (*continued*)**

New Accounting Standards for application in future periods (*continued*)

AASB 12 contains the disclosure requirements applicable to entities that hold an interest in a subsidiary, joint venture, joint operation or associate. AASB 12 also introduces the concept of a "structured entity", replacing the "special purpose entity" concept currently used in Interpretation 112, and requires specific disclosures in respect of any investments in unconsolidated structured entities. This Standard will affect disclosures only but is not expected to significantly impact the council's financial statements.

To facilitate the application of AASBs 10, 11 and 12, revised versions of AASB 127 and AASB 128 have also been issued. These Standards are not expected to significantly impact the Council's financial statements.

- AASB 2012-3: Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities (applicable for annual reporting periods commencing on or after 1 January 2014).

This Standard provides clarifying guidance relating to the offsetting of financial instruments, which is not expected to significantly impact the council's financial statements.

- Interpretation 21: Levies (applicable for annual reporting periods commencing on or after 1 January 2014).

Interpretation 21 clarifies the circumstances under which a liability to pay a levy imposed by a government should be recognised, and whether that liability should be recognised in full at a specific date or progressively over a period of time. This Interpretation is not expected to significantly impact the Council's financial statements.

- AASB 2013-3: Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets (applicable for annual reporting periods commencing on or after 1 January 2014).

This Standard amends the disclosure requirements in AASB 136: Impairment of Assets pertaining to the use of fair value in impairment assessment and is not expected to significantly impact the Council's financial statements.

- AASB 2013-4: Amendments to Australian Accounting Standards – Novation of Derivatives and Continuation of Hedge Accounting (applicable for annual reporting periods commencing on or after 1 January 2014).

AASB 2013-4 makes amendments to AASB 139: Financial Instruments: Recognition and Measurement to permit the continuation of hedge accounting in circumstances where a derivative, which has been designated as a hedging instrument, is novated from one counterparty to a central counterparty as a consequence of laws or regulations. This Standard is not expected to significantly impact the Council's financial statements.

- ASB 2013-5: Amendments to Australian Accounting Standards – Investment Entities (applicable for annual reporting periods commencing on or after 1 January 2014).

AASB 2013-5 amends AASB 10: Consolidated Financial Statements to define an "investment entity" and requires, with limited exceptions, that the subsidiaries of such entities be accounted for at fair value through profit or loss in accordance with AASB 9 and not be consolidated. Additional disclosures are also required. This Standard is not expected to significantly impact the Council's financial statements.

Wagait Shire Council
ABN 65 843 778 569

Notes (continued)

4 Economic dependence

During the current year the Council received grants from government departments and the future operations of the Council is dependent upon continued funding from government departments.

5 Functions

Components of functions

The activities relating to the Council functions are as follows:

General Public Services: Administrative, legislative and executive affairs, financial and fiscal affairs, general research and general services (also includes Natural Disaster relief).

Public Order and Safety: The division includes outlays on administration and operating services connected with public order and safety within the scope of local government. Such services include fire protection, local emergency services, animal control and impounding, control of public places, control of signage, hoardings and advertising, community policing and probationary matters.

Economic Affairs and Transport: General economic, agriculture and forestry, fuel and energy, other labour and employment affairs and transport and other industries, saleyards and tourism.

Environmental Protection: General environment services.

Housing and Community Amenities: Housing, housing and community development, water supply and street lighting.

Health: Well baby clinics, dental health services and home nursing services, nursing and convalescing home services, immunization, infant nutrition and child health, family planning services.

Recreation, Culture and Religion: Facilities and venues, recreation parks and reserves, culture and religion services, museums and libraries.

Education: Administration, inspection, support, operation etc. of education programs and services.

Social Protection: Council did not provide services under this function for the current and previous year.

ATTACHMENT A

4 TIMING AND CONTENT OF FINANCIAL MANAGEMENT REPORTS TO COUNCIL AND THE CEO

Financial Management Reports are prepared monthly for each Council meeting. The Office Manager is to prepare a Finance Report, Grant Report, Payment Register and a Monthly Financial Summary (budget to actual). This last report is to be a detailed report for the end of each quarter (September, December, March and June).

Examples of monthly reports:

FINANCE REPORT – (Example only)

Cash at Bank & on hand					Total
Petty cash					\$400.00
Westpac Operational Account					\$19,317.04
Westpac Cash Management Account					\$838,671.97
Total Cash at Bank & on Hand					\$858,389.01
Debtors	Current	over 30 days	over 60 days	over 90 days	
Trade	\$21,520.58				
Rates	\$16,539.17			\$16,539.17	
Total Debtors	\$38,059.75	\$-	\$-	\$16,539.17	\$38,059.75
Creditors	Current	over 30 days	Over 60 days	Over 90 days	
Trade	\$833.25				
Total Creditors	\$833.25	\$-	\$-	\$-	\$833.25

ATTACHMENT A**GRANT REPORT – Example only**

Date Received	Grant	From	Amount	Expended to date	Amount Remaining	Acquittal Due
18/10/2014	Weed Mngt Services	Dept Lands & Environment	\$18,103.34			19 Nov 2015
27/3/2014	ANZAC Protection & preservation of WWII Liberator site	Dept of Chief Minister	\$2,000			30/6/2015

Wagait Shire Council

ATTACHMENT A

WAGAIT SHIRE COUNCIL – PAYMENT REGISTER (Example only)

Wagait Shire Council
PMB 10
Darwin NT 0801

Supplier Payments

1/04/2015 To 30/04/2015

11/05/2015 4:44:36 PM Recipient	Address 1	Supplier Tax ID	Page 1 Amount Paid
Airpower	PO Box 846 Palmerston NT 0831		\$4,565.00
Albat Pty Ltd	64 Annaburroo Crescent Tiwi NT 0810		\$1,342.00
Australian Taxation Office (ATO)			\$841.00
Berry Springs Hardware	10 Doris Road Berry Springs NT 0838		\$3.95
Bluestone Motor Inn	1 Paterson Street Tennant Creek NT 0861		\$313.00
Cabcharge			\$99.17
Comunico	74 Castlereagh St Sydney NSW 2000		\$149.60
Double Tree Hilton	82 Barrett Drive Alice Springs NT 0870		\$270.00
Europcar	PO Box 1139 Victoria vic 3043		\$189.34
Fantastic Florals & Gifts	Shop 17 Smith Street Mall Darwin NT 0800		\$390.00
Knotts Crossing Resort	Cnr Giles & Camerson Sts Katherine NT 0851		\$115.00
M Kiem & D Harry	PO Box 56 Wagait Beach NT 0803		\$210.00

Wagait Shire Council

ATTACHMENT A

Wagait Shire Council

Supplier Payments

1/04/2015 To 30/04/2015

11/05/2015 4:44:36 PM Recipient	Address 1	Supplier Tax ID	Page 2 Amount Paid
Marks Rural Services	C/- Wagait Supermarket Wagait Beach NT 0822		\$360.00
Media Plus	CMB 1 Darwin NT 08011		\$3,600.00
Northern Territory Government	GPO Box 4396 Darwin NT 0801 Australia		\$76.00
Power Water	GPO Box 3596 Darwin NT 0801		\$3,553.97
Repcos	426 Stuart Highway Winnellie NT 0820		\$36.00
Salvation Army			\$100.00
Super Clearing			-\$2,108.04
Sureline Mercantile & Commercial A	PO Box 1034 Coolalinga NT 0839		\$2,677.40
Telstra Corporation	GPO Box 9901 Melbourne VIC 3001		\$667.18
The Wagaitear	c/- Anna Greer Wagait Beach Supermarket Wagait Beach nt 0803		\$150.00
Wagait Beach Supermarket	Wagait Tower Rd Wagait Beach NT 0822		\$755.11

Wagait Shire Council

ATTACHMENT A

WAGAIT SHIRE – TRIAL BALANCE (Example Only)

Trial Balance April 2015				
Account	Debit	Credit	YTD Debit	YTD Credit
Westpac Operational Acct 7026		\$31,606.34	\$19,317.04	
Petty Cash	\$85.75		\$400.00	
Undeposited Funds		\$100.00		\$199.00
Westpac Cash Mgmt Acct 343121	\$0.00		\$838,671.97	
Trade Debtors		\$11,166.93	\$37,629.75	
Less Prov'n for Doubtful Debts	\$0.00			\$3,942.56
Deposits Paid	\$0.00		\$1,440.00	
Buildings at Cost	\$0.00		\$1,917,104.91	
Buildings Accum Dep	\$0.00			\$746,015.00
Motor Vehicles at Cost	\$0.00		\$155,785.01	
Motor Vehicles Accum Dep	\$0.00			\$71,808.14
Plant & Equipment at Cost	\$0.00		\$265,423.92	
Plant & Equipment Accum Dep	\$0.00			\$209,626.74
Office Furniture at Cost	\$0.00		\$171,708.32	
Office Furniture Accum Dept'n	\$0.00			\$148,446.00
Infrastructure at Cost	\$0.00		\$825,633.11	
Infrastructure Accum Dept'n	\$0.00			\$439,667.00
Rates Debtors Clearing Account	\$0.00		\$3,031.37	
Credit Cards 062/831	\$2,954.46		\$340.69	
Trade Creditors	\$2,590.13			\$3,095.26
Sureline		\$0.00		\$286.00
GST Collected		\$5,138.21		\$26,796.58
GST Paid	\$2,366.01		\$23,497.46	
Payroll Accruals Payable		\$0.00		\$6,369.32
PAYG Withholding Payable		\$3,070.00		\$7,114.00
Super Payable		\$514.87		\$2,516.91
Annual Leave Provision		\$0.00		\$13,979.21
Advance Receipts		\$0.00		\$408.00
Excess Phone Bill		\$0.00		\$236.65
Asset Revaluation Reserve		\$0.00		\$343,223.00
Roads Reserve		\$0.00		\$180,000.00
Vehicle Reserve		\$0.00		\$10,000.00
Prior Year's Surplus/Deficit		\$0.00		\$2,008,942.15
Retained Earnings		\$0.00		\$4,493.56
Rates Income		\$0.00		\$191,751.58
Rate Search Income		\$0.00		\$585.46
Rates Interest Income		\$0.00		\$2,283.84
Rates - debt collectors		\$0.00		\$3,070.60
Pensioner Rebate - Rates		\$0.00		\$11,400.00
Grant - General Purpose		\$0.00		\$7,005.00
Grant - NT Operational Funding		\$0.00		\$143,551.00
Grant - Australia Day		\$0.00		\$1,100.00
ANZAC Centenary Grant		\$0.00		\$6,500.00
Roads Grant		\$0.00		\$42,015.00
Grant - Seniors		\$0.00		\$1,500.00
Funding - communication device		\$0.00		\$2,500.00

Wagait Shire Council

ATTACHMENT A

Trial Balance April 2015				
Account	Debit	Credit	YTD Debit	YTD Credit
Funding - Emergency shelter Op		\$0.00		\$15,000.00
Memorial Gardens Development		\$0.00	\$40.00	
Sport & Rec Operational		\$0.00		\$22,195.80
Jetty & Boat Ramp Income		\$0.00		\$745.18
Boat Ramp Contract Income		\$6,255.34		\$45,387.93
Power Water Contract Income		\$3,866.73		\$44,953.54
Community/Health Centre Income		\$0.00		\$6,681.81
Caravan site income		\$0.00		\$2,120.00
Hire of Plant & Equipment		\$0.00		\$640.91
Miscellaneous Income		\$0.00		\$438.23
Other Income		\$429.70		\$759.83
Accounting Fees	\$0.00		\$12,360.00	
Bank Fees	\$71.07		\$157.41	
Merchant Fees	\$0.00		\$733.27	
Entertainment	\$423.95		\$1,999.38	
Printing & Stationary	\$95.78		\$1,976.30	
Postage	\$12.59		\$561.87	
Administration Fees	\$0.00		\$3,609.02	
general advertising	\$150.00		\$2,100.91	
Telephone	\$606.52		\$6,760.52	
Sat phones	\$0.00		\$1,225.82	
Meeting expenses	\$25.00		\$1,831.00	
Subscriptions & Publications	\$0.00		\$348.00	
Members payments	\$0.00		\$380.95	
Council Election Fees	\$416.46		\$8,681.49	
LGANT Membership	\$200.00		\$1,737.28	
Community & other Orgs support	\$0.00		\$1,172.91	
Travel & Accommodation	\$1,602.11		\$4,838.90	
Cleaning supplies	\$0.00		\$384.46	
ANZAC centenary grant	\$5.13		\$5.13	
Community Recreation Activitie	\$354.55		\$1,202.04	
Sports Ground Grant 14/15	\$0.00		\$42,712.01	
Senior week function	\$0.00		\$1,388.30	
NTES Grant	\$0.00		\$33,168.64	
Seniors Christmas Party	\$0.00		\$51.72	
ANZAC Day Grant	\$3,600.00		\$3,600.00	
Insurance	\$0.00		\$18,275.72	
Late Fees Paid	\$0.00		\$63.00	
Meeting expenses	\$0.00		\$66.61	
Consultant Fees	\$0.00		\$5,606.36	
Training	\$669.09		\$2,369.09	
Computer maintenance	\$620.00		\$620.00	

Wagait Shire Council

ATTACHMENT A

Trial Balance April 2015				
Account	Debit	Credit	YTD Debit	YTD Credit
Superannuation	\$2,622.91		\$23,677.66	
Wages & Salaries	\$26,825.57		\$244,657.91	
wages Sports & recreation	\$1,828.25		\$20,161.01	
Professional development	\$0.00		\$868.18	
Staff Uniform/ Safety Workwear	\$0.00		\$1,427.31	
Gas supplies	\$0.00		\$577.10	
Electricity	\$3,217.04		\$12,070.15	
Water & sewerage	\$373.85		\$6,574.37	
Pest Controll	\$0.00		\$1,400.00	
Residence	\$40.82		\$2,864.76	
Office upgrade	\$0.00		\$671.88	
Repairs & Maint - House&Office	\$0.00		\$2,337.31	
Rep & Maint Community Ctr (W)	\$0.00		\$2,472.70	
Rubbish Dump Maintenance	\$572.73		\$2,863.63	
Repairs & Maint - Ablution Blk	\$0.00		\$209.09	
Gardening & Ground maintenance	\$0.00		\$1,315.86	
Repairs & Maint - Town Site	\$0.00		\$1,203.45	
Safety supply & equipment	\$0.00		\$570.00	
Workshop Vehicles & Equip Main	\$236.00		\$236.00	
Workshop Maintenance	\$81.71		\$5,974.68	
Stores materials & loose tools	\$0.00		\$4,104.21	
Vehicle & Plant Fuel and Oil	\$1,518.68		\$10,870.96	
Vehicle & Plant - maintenance	\$728.73		\$6,695.67	
Vehicle registration	\$0.00		\$1,703.91	
Cleaning Supplies	\$258.28		\$258.28	
Memorial Garden Development	\$0.00		\$310.17	
Jetty/P&W contract expenses	\$0.00		\$1,303.22	
Jetty/P&W maint materials	\$0.00		\$547.28	
Signage	\$0.00		\$380.16	
Sattelite phone expenses	\$0.00		\$120.00	
Sports&Rec activities	\$3.18		\$1,116.93	
Other	\$6,988.18		\$13,530.38	
Interest Income		\$0.00		\$14,451.37
Other Expenses	\$3.59		\$716.28	
Total:	\$62,148.12	\$62,148.12	\$4,793,802.16	\$4,793,802.16

Wagait Shire Council

ATTACHMENT A

WAGAIT SHIRE – PROFIT & LOSS STATEMENT (EXAMPLE ONLY)

Wagait Shire Council
PMB 10
Darwin NT 0801

Profit & Loss Statement

July 2014 through April 2015

11/05/2015
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Income		
Rates Income		\$191,751.58
Rate Search Income		\$585.46
Rates Interest Income		\$2,283.84
Rates - debt collectors		\$3,070.60
Pensioner Rebate - Rates		\$11,400.00
Grants		
Grant - General Purpose		\$7,005.00
Grant - NT Operational Funding		\$143,651.00
Grant - Australia Day		\$1,100.00
ANZAC Centenary Grant		\$6,500.00
Roads Grant		\$42,015.00
Grant - Seniors		\$1,500.00
Funding - communication device		\$2,500.00
Funding - Emergency shelter Op		\$15,000.00
Memorial Gardens Development		-\$40.00
Sport & Rec Operational		\$22,195.80
Contract Income		
Jetty & Boat Ramp Income		\$745.18
Boat Ramp Contract Income		\$45,387.93
Power Water Contract Income		\$44,953.54
Community/Health Centre Income		\$6,681.81
Caravan site income		\$2,120.00
Hire of Plant & Equipment		\$640.91
Miscellaneous Income		\$438.23
Other Income		\$759.83
Total Income		\$552,145.71
Expenses		
Accounting Fees		\$12,360.00
Bank Fees		\$157.41
Merchant Fees		\$733.27
Administration Expenses		
Entertainment	\$1,999.38	
Printing & Stationary	\$1,976.30	
Postage	\$561.87	
Administration Fees	\$3,609.02	
general advertising	\$2,100.91	
Telephone	\$6,760.52	
Sat phones	\$1,225.82	
Meeting expenses	\$1,831.00	
Subscriptions & Publications		\$348.00
Members payments		\$380.95
Council Election Fees		\$8,681.49
LGANT Membership		\$1,737.28
Community & other Orgs support		\$1,172.91
Travel & Accommodation		\$4,838.90
Cleaning supplies		\$384.46
ANZAC centenary grant		\$5.13
Community Recreation Activitie		\$1,202.04
Sports Ground Grant 14/15		\$42,712.01
Senior week function		\$1,388.30
NTEs Grant		\$33,168.64
Seniors Christmas Party		\$51.72
ANZAC Day Grant		\$3,600.00
Insurance		\$18,275.72
Late Fees Paid		\$63.00
Meeting expenses		\$66.61
Consultant Fees		\$5,606.36
Training		\$2,369.09
Computer maintenance		\$620.00
Employment Expenses		

Wagait Shire Council

ATTACHMENT A

PURCHASE CARD STATEMENTS – CREDIT CARD – (Example only)

Michael Campaign – (CEO)and Gary Zikan (Works Supervisor)

Will be seperated in Future reports#

Wagait Shire Council
 PMB 10
 Darwin NT 0801

Bank Register

1/04/2015 To 30/04/2015

12/05/2015 10:09:06 AM Page 1

ID#	Src	Date	Memo/Payee	Deposit	Withdrawal
2-1120	Credit Cards 062831				
c/c	CD	1/04/2015	Thrifty Car Rentals		\$518.14
c/c	CD	7/04/2015	Thrifty Car Rentals		\$171.97
c/c	CD	8/04/2015	Novus Auto Glass		\$100.00
c/c	CD	8/04/2015	Wagait Beach Supermarket		\$109.84
c/c	CD	10/04/2015	Novus Auto Glass		\$650.00
c/c	CD	10/04/2015	Knotts Crossing Resort		\$115.00
c/c	CD	10/04/2015	Adelaide River Inn		\$40.46
c/c	CD	11/04/2015	Barkly Homestead		\$72.65
c/c	CD	11/04/2015	Barkly Homestead		\$3.00
c/c	CD	11/04/2015	Mataranka Roadhouse		\$26.83
c/c	CD	11/04/2015	Eureka Operations		\$55.95
c/c	CD	11/04/2015	Threeways Roadhouse		\$112.58
c/c	CD	11/04/2015	The Elliotte Store		\$71.66
c/c	CD	13/04/2015	Cabcharge		\$10.77
c/c	CD	13/04/2015	Cabcharge		\$10.99
c/c	CD	13/04/2015	Caltex Blackall		\$72.41
c/c	CD	13/04/2015	BP Mowen		\$79.94
c/c	CD	13/04/2015	Roma Big Rig Tourist Park		\$135.00
TR000344	CD	13/04/2015	Money Transfer	\$2,000.00	
c/c	CD	14/04/2015	BP Redlandbay		\$52.05
c/c	CD	14/04/2015	Caltex Star, Miles		\$57.25
c/c	CD	14/04/2015	Stradbroke Ferries		\$180.00
TR000350	CD	14/04/2015	Money Transfer	\$3,701.95	
c/c	CD	15/04/2015	Northern Territory Governm		\$76.00
c/c	CD	24/04/2015	Sunferries		\$25.00
				\$5,701.95	\$2,747.49

Wagait Shire Council

ATTACHMENT A

5 STATEMENT OF PROCEDURES FOR TIMELY PREPARATION OF ANNUAL FINANCIAL STATEMENTS

END OF YEAR ROLLOVER CHECKLIST

Pre Rollover

- Make sure all journal are entered and posted to GL
- Raise interest to 30 June and post to GL
- Ensure small balance write off is run prior to striking the next rate run if required.
- Run a Property Rates Trial Balance and make sure it balances to GL
- Make sure that all receipting has been entered, reconciled and posted to GL
- ***A backup should be done prior to rolling over to the new financial year and placed aside for a period of time***

Rollover to New Financial Year

- Check the values displayed for the Due Dates and Interest Rates and make any required modifications
- Proceed with rollover

As a result of rolling over to the new Financial Year

- All future financial transactions processed, including receipts, will now be processed as the new rating financial year transactions
- All outstanding property balances will now be displayed as arrears.

ATTACHMENT A

6 INFORMATION TO ENSURE PROPER OPERATION OF ACCOUNTING SYSTEM

WEEKLY

Enter suppliers invoices

FORTNIGHTLY

Process Payroll each Tuesday on a fortnightly basis

Pay suppliers after payroll

MONTHLY

Prepare and pay all superannuation monthly

Prepare and pay/refund BAS monthly including PAYGW

GST

- Reports / GL / Transactions / Transactions by Account GST Collected ... Print
- Accept, Payment, Cash Amt "Enter Gross Amount"
- Accept, Finish, Accept, Close

Period end – Customers - Customer BAS

- Print the BAS Allocations Report
- Trans By Acc - Minus the closing balance from the opening balance to get the correct balance.
- Check this balance with the BAS allocation report to ensure they are the same.

ATTACHMENT A

END OF MONTH - SUPPLIERS

- Ensure you have entered all payments, invoices, and credit adjustment notes for the period.

Period End – Suppliers - Transaction Reports

- Print the PURCHASES REPORT.
- Print the PAYMENTS REPORT.
- Print the AGED TRIAL BALANCE.
- REPORTS / FINANCIAL / TRIAL BALANCE (for current period)
- Record the reports
- Balance the BAS Allocation Report to the GST Paid Account in the Transaction by Account Report

PERIOD END / SUPPLIERS / SUPPLIER BAS / BAS UPDATE - Do BAS Update. This procedure will gather all the transactions from the current period and put them into the current BAS period.

7 ADMINISTRATIVE AND ACCOUNTING PROCEDURES, POLICIES, DELEGATIONS OF AUTHORITY

i. INTERNAL CONTROL PROCEDURES

All invoices are to be stamped, date received and initialled by receiver.

Invoices with Purchase Orders are to be placed in Office Manager's tray for approval.

Invoices are entered into MYOB.

A Cash Required listing is printed fortnightly for the Office Officer's approval to pay.

Remittance Advices are printed.

All invoices approved for payment are paid by the Office Officer through Westpac.

Each individual paid Invoice, Purchase Order and Remittance Advice are stapled together and signed by the Chief Executive Officer and President.

ii. PERSONNEL AND FINANCIAL DELEGATIONS

Council's Purchasing Policy limits of expenditure within adopted budget areas are currently:

Chief Executive Officer	\$30,000.00
Maintenance Manager	\$5,000.00
Office Manager	\$3,000.00

Wagait Shire Council

ATTACHMENT A

Community Recreation Officer \$1,000.00

iii. PURCHASE CARD LIMIT

To be advised.

ATTACHMENT A

iv. CHART OF ACCOUNTS

INCOME – 4- 0000

4-1100	Rates Income
4-1150	Pre Paid Rates 2012/13
4-1200	Rates Search Income
4-1300	Rates Interest Income
4-1305	Rates – debt collectors
4-1800	Late Fees Collected
4-1900	Early Payment Discount
4-1910	Pensioner Rebate
4-1911	Pensioner Rebate – Rates
4-2000	Grants
4-2010	Operational Grant – Admin
4-2013	Grant – General Purpose
4-2014	Grant – NT Operational Funding
4-2020	Federal Assistance Grant
4-2025	Grant – Australia Day
4-2030	Grant – Capital Funding
4-2032	ANZAC Centenary Grant
4-2035	Grant – Sports & Rec
4-2036	Sports Ground Grant 14/15
4-2040	Roads Grant
4-2042	Grant – Seniors
4-2043	Funding – communication device
4-2044	Funding – Emergency shelter Op
4-2050	Roads to Recovery
4-2060	Memorial Gardens Development
4-2070	Wood Chipper Grant
4-2080	Sport & Rec Operational
4-2090	Sports Complex Development
4-3000	Contract Income
4-3100	Wagait Tower Road Income
4-3200	Jetty & Boat Ramp Income
4-3300	Boat Ramp Contract Income
4-3400	Power Water Contract Income
4-3410	Weed Management Contract Income
4-4100	Housing Rental Income
4-4200	Community/Health Centre Income
4-4210	Sports ground income
4-4211	Caravan Site Income
4-4212	Aircraft crash site maintenance
4-4213	Heritage Site
4-4300	Community Events Income
4-4400	Workshop Fees & Charges
4-4405	Hire of Plant & Equipment
4-8000	Miscellaneous Income
4-9000	Fuel Tax Credits
4-9100	Admin Vehicle Maintenance

Wagait Shire Council

ATTACHMENT A

4-9105	Other Income
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ASSETS – 1-0000

1-1000	Current Assets
1-1100	Cash On Hand
1-1120	Payroll Cheque Account
1-1140	Petty Cash
1-1180	Undeposited Funds
1-1190	Electronic Clearing Account
1-1200	Savings Funds
1-1210	Westpac Cash Management Account
1-1400	Trade Debtors
1-1400	Less Prov'n for Doubtful Debts
1-1200	Other Assets
1-1200	Deposits Paid
1-2200	Prepayments
1-3000	Property & Equipment
1-3100	Buildings
1-2110	Buildings at Cost
1-3120	Buildings Accum Dep
1-3200	Motor Vehicles
1-3210	Motor Vehicles at Cost
1-3220	Motor Vehicles Accum Dep
1-3300	Plant & Equipment
1-3310	Plant & Equipment at Cost
1-3320	Plant & Equipment Accum Dep
1-3400	Office Furniture
1-3410	Office Furniture at Cost
1-3420	Office Furniture Accum Dep'n
1-3500	Infrastructure
1-3510	Infrastructure at Cost
1-3520	Infrastructure Accum Dept'n
1-9999	Rates Debtors Clearing Account

v. PROCEDURES

RECEIPT AND BANKING OF MONEY

All money is receipted through Receipting at front counter, unless it is a direct deposit into bank account.

Cash, Cheque, EFTPOS and Credit Card Payments are all accepted and receipt at the Front Counter.

At the end of each week (daily during rating month of September) the banking is processed, updated and prepared for the bank.

The banking is checked by the Office Officer and taken to the bank by another officer who is going to town that week.

The Office Officer reconciles the banking to the bank statement weekly.

Wagait Shire Council

ATTACHMENT A

PAYMENT OF SALARIES AND WAGES

Timesheets are prepared and signed off fortnightly by the employee and their supervisor. Timesheets are handed to the Office Manager every second Tuesday for processing and payment of wages.

The Office Manager enters the timesheet into Myob Payroll for each employee.

Payroll is checked and authorised by the Chief Executive Officer or Office Manager for payment through Westpac.

The timesheets, payroll reports, and Westpac report are all stapled together with a payment voucher to be authorised by the Chief Executive Officer and President or Vice-President or Office Manager.

ALLOCATION OF MACHINERY OPERATING COSTS TO COUNCIL FUNCTIONS

Item	Description	Function	Code
974016	Hino Tipper Truck	Roads	310
963430	Suzuki all Terrial Vehicle	Road	410
953266	Tractor	Parks & Gardens	312
TF8536	Box Trailer	Roads, Parks & Gardens	410

PURCHASE OF GOODS AND SERVICES

A Requisition Form must be completed by the officer requesting goods or services. This is to be authorised by the appropriate Supervisor, taking note of their limits of expenditure and budget amount.

The Requisition Form is placed in the Finance Officer's tray to process a Purchase Order.

The Purchase Order is faxed or emailed to the Supplier.

When the goods or service have been delivered or completed the Invoice is checked and authorised with the Purchase Order by the appropriate Supervisor, and approved or amended.


The Invoice, Purchase Order and Requisition Form are stapled and placed in the Office Manager's tray for payment.

ATTACHMENT A

GRANTING OF CREDIT TO COUNCIL DEBTORS

Council do not generally offer credit to Council debtors, only in such cases as approved by a Council resolution (eg. Reimburing legal fees paid for lease of Council owned land) or agreement from the land owner and Council or Government Agency and Council to mow overgrown blocks.

ATTACHMENT B

	POLICY TITLE:	STATEMENT OF SIGNIFICANT ACCOUNTING POLICY
	POLICY NUMBER:	P09
	CATEGORY:	COUNCIL POLICY
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

This policy provides the framework for the preparation and presentation of Council’s general purpose financial statements.

2. SCOPE

To provide a true and fair view of Wagait Shire Council’s financial position and the basis upon which that assessment has been made for the guidance of ratepayers, electors, creditors, regulators, government in general and other stakeholders.

To achieve compliance with Australian equivalents to International Financial Reporting Standards (AIFRS) as they apply to not-for-profit entities, other authoritative pronouncements of the Australian Accounting Standards Board, Urgent Issues Group Interpretations (UIGs) and relevant Northern Territory legislation.

3. DEFINITIONS

For the purposes of this policy, the following definitions apply:

Term	Definition
Significant and principal accounting policies.	Those accounting policies that warrant inclusion in the Council’s Annual Financial Statements.

4. POLICY

4.1 Basis of Accounting

The annual financial statements are to be prepared using generally accepted accounting principles and are to comply with the Australian Accounting Standards and any interpretations or pronouncements issued from the Australian Accounting Standards Board. They must also comply with the Local Government Act, the Local Government (Accounting) Regulations and any ministerial guidelines issued. If there is a conflict between the Australian Accounting Standards and applicable legislation, the legislative requirements will take precedence.

4.2 Significant Accounting Policies

Council’s accounting policies are to be governed by the Australian Accounting Standards and relevant legislation. These policies are to be disclosed in Note 1 in the general purpose financial statement section of Council’s annual report. The Audit Committee shall review and

ATTACHMENT B

comment on Council's accounting policies when changes are made to either the Australian Accounting Standards or to Council's accounting policies.

4.3 Asset Accounting

Council will only recognise assets with an economic life of greater than one year that are above a certain value in its financial asset register for financial reporting purposes.

Council will maintain a register for attractive and portable assets. Attractive and portable assets are identified as assets that have limited economic life and individually do not meet the capitalisation threshold. However, collectively they account for a reasonable investment of Council's resources. To ensure the security of these assets and compliance with Council policies, a stocktake will be undertaken annually on these assets.

5. ASSOCIATED DOCUMENTS

Policy 029 Wagait Shire Council Audit Committee Terms of Reference
Wagait Shire Council Annual Report

6. REFERENCES AND LEGISLATION

Local Government Act 2008 (NT)

Local Government (Accounting) Regulations (NT)

7. REVIEW HISTORY

Date Approved:	19.5.2015	Approved By: Moved: V Pres L Stones Seconded: Pres P Clee Vote: AIF	Councillors – Resolution No. 2015/186	Date for review:	Next Council Election
Date Approved:		Approved By:		Date for review:	

8.3 Policy Review - P10 Council Records

BACKGROUND:

Previous Decisions:

Resolution No. 09/66

That Council having considered draft policies P10, P15 and P19 adopts the said policies.

Moved: Vice President Duncan

Seconded: Cr Withnall

Vote: Carried 7-0

20/10/2009

In December 2018, the Department of Local Government, Housing and Community Development delivered its 2018 Compliance Review Report to Wagait Shire Council. The Review identified several policy omissions or policies that were overdue for review. Policies are an internal control tool that ensures Council activities are conducted in a consistent, compliant and legal manner. Failure to review policies on a regular basis exposes Council to a higher level of business and corporate risk.

CURRENT SITUATION:

Policy No. 010 – Council Records at Attachment A, was endorsed at a Council Meeting on 20th October 2009. This policy has not been reviewed since that date. The policy was created in response to new administrative regulations that were introduced following the implementation of the new *Local Government Act 2008* and its attendant regulations. The policy was part of a suite of fundamental procedures and policies that provided compliance with proper standards of administration and record keeping of the Council.

This policy statement has become redundant with the establishment of sound record keeping procedures and internal controls. In addition, with the implementation of the CouncilWise suite of software applications, Council will also be implementing a more sophisticated system of record keeping.

It is recommended that the current Policy 010 – Council Records does not provide any value add or framework that is not already present in the *Information Act*, the *Local Government Act* and the *Local Government (Administration) Regulations*, and that the policy be rescinded.

Resolution No. 2019/

That the Audit Committee recommends to Council that:

- a) That the report entitled Policy Review 010 – Council Records be received and noted; and
- b) That Council rescinds Policy No 010 Council Records.

Moved:

Seconded:

Vote:

ATTACHMENT A

POLICY TITLE:	COUNCIL RECORDS
POLICY NUMBER:	P10
CATEGORY:	COUNCIL POLICY
CLASSIFICATION:	
STRATEGIC PLAN REFERENCE:	
STATUS: Draft	Council Resolution

Date Approved: 20.10.2009		Approved By:	Councillors – resolution no.	Date for review:	Next Council Election
Date Approved:		Approved By:		Date for review:	
Date Approved:		Approved By:		Date for review:	
Date Approved:		Approved By:		Date for review:	

PURPOSE:

To identify those records required to be kept by the Council.

POLICY:

The Council shall maintain the following records:

- Minutes of Meetings of the Council
- Minutes of Meetings of Electors
- Register of Interests of members of the Council
- Council’s Code of Conduct
- Annual Budgets and amendments thereto
- Annual Financial Statements
- Annual Reports
- Register of all documents executed under Council’s Common Seal
- Register of results of elections and polls

EFFECT:

All records kept by the Council shall be easily accessible and up to date.

LEGISLATION:

LG (Admin) Regs 11,12

8.4 Policy Review - P16 Cash Reserves

BACKGROUND

Previous Decisions:

Resolution No. 2017/34

That Council adopts the Cash Reserve Policy – P16 as tabled.

Moved: Cr Tom Dyer

Seconded: Cr Shenagh Gamble

Vote: Carried

18/4/2017

In December 2018, the Department of Local Government, Housing and Community Development delivered its 2018 Compliance Review Report to Wagait Shire Council. The Review identified several policy omissions or policies that were overdue for review. Policies are an internal control tool that ensures Council activities are conducted in a consistent, compliant and legal manner. Failure to review policies on a regular basis exposes Council to a higher level of business and corporate risk.

CURRENT SITUATION

Council Policy P016 – Cash Reserves Policy was last reviewed at Council’s meeting of 18th April 2017. A copy of the policy is at Attachment A.

The Policy requires revision and needs to be drafted consistent with the requirements documented in Council Policy 01 - Policy Framework, which was adopted by Council Resolution in June 2018. Council Resolution No: 2018/199 refers.

This Policy ensures sustainable and responsible financial management of Wagait Shire Council’s Cash Reserves, through consistent identification, administration and usage of these Reserves. Council has not continued the practice of identifying, administering and managing its Cash Reserves for some years and following the adoption of Policy 016 Cash Reserves Policy, the appropriate administration and management of Council’s cash Reserves will be implemented.

A copy of the Revised P016 Cash Reserves Policy is at Attachment B.

Resolution No. 2019/

That the Audit Committee recommends to Council that:

- a) the report entitled Policy Review 016 Cash Reserves Policy be received and noted;
- b) endorses the Revised P016 Cash Reserves Policy at Attachment B; and
- c) recommends Council adopts the Revised P16 Cash Reserves Policy at Attachment B.

Moved:

Seconded:

Wagait Shire Council

POLICY TITLE:	CASH RESERVES POLICY
POLICY NUMBER:	P16
CATEGORY:	COUNCIL POLICY
CLASSIFICATION:	GOVERNANCE
STRATEGIC PLAN REFERENCE:	FINANCIAL MANAGEMENT
CORPORATE GOVERNANCE AND PERFORMANCE: Asset and Financial Management Plan to include a 10 year Building Upgrade/Replacement Program	
STATUS: Confirmed	Council Resolution: 2017/34
Date Approved: Tuesday 18 April 2017	Date for review: 2020

SUMMARY

This Policy outlines criteria for the classification of Reserves and establishes the purpose of individual Reserves.

OBJECTIVE

To promote the sustainable and responsible financial management of Wagait Shire Council through the consistent application of Reserve classifications and identification of individual Reserve funding purposes.

BACKGROUND

Council has limited cash investments of which a portion of those funds are to be set aside for future purposes; for example the replacement of Council's assets, whether they be plant and equipment or infrastructure. Over the term of Council's Long Term Financial Plan, cash backed reserves are used to fund and secure additional external funding required for major capital projects. This is in line with the definition of a sustainable financial strategy:

A sustainable financial strategy is one that allows for the adequate provision for programs (including capital expenditure) and services into the future with the intention that there is a predictable trend in the overall rate burden. The aim of Council's financial strategy is to allow for an equitable distribution of the costs of establishing and maintaining Council assets and services between current and future ratepayers.

POLICY**Classification of Reserves****1.1 Externally Restricted**

Reserves that are classified as externally restricted must meet the following criteria:

- There is a legal requirement that governs the use of the funds; or
- If the funds are not utilised for the purpose for which they were received, there is a requirement or obligation to return the funding to its contributor

Council's Reserves that may meet this criteria are as follows:

1.2 Unspent Grants and Contributions

This reserve will hold the balance of unspent grants and contributions received that are subject to specific expenditure requirements. The funds are held in this reserve until expended in accordance with the funding conditions. The grants and contributions held in this reserve are actual funds received and not accruals or debtors raised in lieu of funds to be received at year end.

2.1 Internally Restricted

Reserves that are classified as internally restricted usually have the following characteristics:

- There is no legal requirement that governs the use of the funds;
- The reserve has been established for some internal purpose, however, if that purpose does not eventuate or Council changes its priorities the funding can be diverted to something else

Establishment of Reserves

A reserve will be established for any value if there is a legal requirement to do so or a requirement under the accounting standards.

Generally, internally restricted reserves will not be established for future expenditure for amounts less than \$100,000. Where possible, values less than this should be accommodated within the annual budget.

Establishment of new reserves must be authorised by Council resolution.

Transfer of Funds in and out of Reserves

Subject to a review of the adequacy of reserves, transfers should be limited to the funding of those projects for which the reserve was specifically created for.

For financial management purposes all reserve transfers in and out must be detailed separately with any specific constrained funds for projects identified within each reserve.

All transfers must be authorised by Council resolution.

Assessing Adequacy of Reserve Funds

At least on an annual basis during the preparation of the budget and Long Term Financial Plan, Council will review its forward projections for reserves, borrowings and funding for major projects. All decisions to undertake reserve transfers will take into account projected borrowings and an analysis of the 'best possible use' of available funds.

Internal Borrowings from Reserves

Internal borrowings may only occur from internally restricted reserves and not from externally restricted reserves. In determining whether internal borrowing should occur, the intended purpose of the funds and term of the loan must be considered.

Internal borrowings are subject to the same requirements as external borrowings including:

- Disclosure in Municipal Plan
- May only be undertaken by resolution of Council

ATTACHMENT A

Reporting on Reserves

Part 7 (15) (2) (c) of the Local Government (Accounting) Regulations requires the Council to disclose all specific purpose reserves in its annual financial statement.

In addition to this, reserves are reported on as follows:

- A detailed budgeted Statement of Reserves is included in the Municipal Plan and Long Term Financial Plan
- The total balance of reserves is reported in the Statement of Financial Position to Council on a monthly

Implementation and delegation

Implementation

This Policy will be implemented by the Chief Executive Officer.

Delegation Authority

All transfers from reserves including any internal borrowing must be approved by Council by adoption of the budget and budget variations.


Evaluation and review

This Policy will be reviewed once during the term of the Council or as required.

REFERENCES:

Part 7 (15) (2) (c) of the Local Government (Accounting) Regulations requires the Council to disclose all specific purpose reserves in its annual financial statement.

ATTACHMENT B

	POLICY TITLE:	CASH RESERVES POLICY
	POLICY NUMBER:	P16
	CATEGORY:	COUNCIL POLICY
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

This Policy ensures sustainable and responsible financial management of Wagait Shire Council's Cash Reserves, through consistent identification, administration and usage of these reserves.

2. SCOPE

Council has limited cash investments of which a portion of those funds are to be set aside for future purposes. Over the term of Council's Long Term Financial Plan, cash backed Reserves are used to fund and secure additional external funding required for major capital projects. In addition, Reserves also include externally restricted funds.

3. DEFINITIONS

For the purposes of this policy, the following definitions apply:

Term	Definition
Financial Reserves	The term includes Asset Revaluation Reserves under Australian Accounting Standards and cash backed reserves as described in this policy.
Asset Revaluation Reserves	Are reserves required by the Australian Accounting Standards for the movement in fair value of assets. These are not cash backed reserves.
Internally Restricted Reserves	Are reserves established by Council to ensure that sufficient funds are available when required for a specific purpose. These reserves are cash backed.
Externally Restricted Reserves	Are reserves that are subject to external restrictions in their purpose. These reserves are cash backed.
Internal Borrowing	The transfer of reserve funds from one reserve to another, as an alternative to external borrowing, to be repaid at a future date as determined by council.

4. POLICY

4.1 Classification of Financial Reserves

4.1.1 Asset Revaluation Reserves

This reserve is established under the requirements of the Australian Accounting Standards. It reflects the increments or decrements of fixed asset values due to asset revaluations.

ATTACHMENT B

4.1.2 Externally Restricted Reserves

The following criteria apply to externally restricted reserves:

- the reserve is subject to legal requirements that govern the use of the funds; or
- the reserve includes funds that have not been utilised for the purpose for which they were received, and an obligation or requirement to return funds to its contributor exist.

The following Council reserve is an externally restricted reserve:

Unexpended Grants and Contributions

This reserve holds the balance of unexpended grants and contributions received from external contributors. The funds are held in this reserve until expensed in line with the funding conditions. External restrictions apply in line with the individual funding agreements.

4.1.3 Internally Restricted Reserves

The following criteria apply to internally restricted reserves:

the reserve is not subject to legal requirements governing the use of the funds or; the reserve has been established for a specific internal purpose, however, if that purpose does not eventuate or Council changes its priorities the funding can be diverted to other purposes.

The following Council reserves are internally restricted reserves:

Asset Renewal Reserve

The reserve holds funding for renewal, replacement or upgrading of existing assets, including infrastructure, property and fleet. Specific renewals must be identified, and funds are to be allocated to those.

Election Expense Reserve

This reserve will hold funds for any upcoming Council election, or to help fund a by-election.

Major Initiatives Reserve

This reserve will fund major initiatives for the future development of Wagait Shire in line with identified major capital works, the Shire Plan and the Long-Term Financial Plan. Specific initiatives must be identified, and funds are to be allocated to those.

Unexpended Capital Works Reserve

This reserve holds the balance of unexpended capital works funds that are requested to be carried forward to the following financial year.

Disaster Recovery Reserve

This reserve will fund expenses incurred due to storms, cyclones, floods or any other natural disaster. The fund will enable Wagait Shire to recover from these disasters and return to normal operations.

4.2 Establishment of Financial Reserves

Asset Revaluation Reserves - Establishment of reserves follows the Australian Accounting Standards.

Externally Restricted Reserves - A reserve will be established for any value if there is a legal requirement or a requirement under the Australian Accounting Standards.

ATTACHMENT B

Internally Restricted Reserves - An establishment of a new reserve must be authorised by Council and generally, shall not be established for an amount less than \$100,000. Where possible, values less than this should be accommodated within the annual budget.

4.3 Transfer of Funds In/ Out of Financial Reserves

Subject to a review of the adequacy of reserves, transfers should be limited to the funding of those projects for which the reserve was specifically created.

For financial management purposes, all reserves transfers in and out must be detailed separately with any specific constrained funds for projects identified within each reserve.

All transfers must be authorised by Council resolution.

Appropriate records and sufficient detail must accompany any reserve transfer. All transfers of reserves shall be assessed during the preparation of the annual budget and the annual financial statements. Budgeted reserve movements will also be reviewed during the budget review process.

4.4 Reporting on Finance Reserves

In line with the *Local Government (Accounting) Regulations*, Council is required to disclose all reserves set aside for a specific purpose in its annual financial statements. In addition, these reserves are reported on as follows:

- A detailed statement with expected movements as part of the annual budget.
- A detailed statement with expected performance compared to current approved annual budget as part of the budget review reports.
- A statement of approved budgeted balances as part of the monthly finance report.

5. ASSOCIATED DOCUMENTS

Wagait Shire Council Audited Financial Statements
Wagait Shire Council Long Term Financial Plan
Wagait Shire Council Shire Plan

6. REFERENCES AND LEGISLATION

Information Act (NT)
Local Government Act 2008 (NT)

7. REVIEW HISTORY

Date Approved:	19.5.2015	Approved By: Moved: Cr T Dyer Seconded: Cr S Gamble Vote: Carried	Councillors – Resolution No. 2017/34	Date for review:	2020
Date Approved:		Approved By:		Date for review:	

8.5 Policy Review – P24 Caretaker Policy

BACKGROUND

Previous Decisions:

Resolution No. 2016/091

That Council formally adopt the Caretaker Policy governing the conduct of the Council and its staff as prepared by CEO Deborah Allen.

Moved: Vice President Brad Irvine

Seconded: Councillor Alex Richmond

Vote: Carried

18/10/2016

In December 2018, the Department of Local Government, Housing and Community Development delivered its 2018 Compliance Review Report to Wagait Shire Council. The Review identified several policy omissions or policies that were overdue for review. Policies are an internal control tool that ensures Council activities are conducted in a consistent, compliant and legal manner. Failure to review policies on a regular basis exposes Council to a higher level of business and corporate risk.

CURRENT SITUATION

Council Policy P024 – Caretaker Policy was last reviewed at Council’s meeting of 18th October 2016. A copy of the policy is at Attachment A.

The Policy requires slight revision and needs to be drafted consistent with the requirements documented in Council Policy 01 - Policy Framework, which was adopted by Council Resolution in June 2018. Council Resolution No: 2018/199 refers.

This Policy ensures compliance with Section 96A of the *Local Government Act* that requires Council to maintain a Caretaker Policy governing the conduct of Council and its employees during a general election. This Policy applies to current Elected Members and Council employees during a Caretaker Period prior to a Council General Election or By-Election.

A copy of the Revised P024 Caretaker Policy is at Attachment B.

Resolution No. 2019/

That the Audit Committee recommends to Council that:

- a) the report entitled Policy Review 024 Caretaker Policy be received and noted;
- b) endorses the Revised P024 Caretaker Policy at Attachment B; and
- c) recommends Council adopts the Revised P024 Caretaker Policy at Attachment B

Moved:

Seconded:

Vote:

ATTACHMENT A

POLICY TITLE:	CARETAKER POLICY
POLICY NUMBER:	P24
CATEGORY:	COUNCIL POLICY
CLASSIFICATION:	GOVERNANCE
GOVERNANCE REFERENCE:	LOCAL GOVERNMENT ACT 96
Caretaker mode/period will commence on the close of nomination which is 23 days before polling	
STATUS: Final	

Date Approved: 18/10/2016		Approved By: Moved: Vice President Brad Irvine Seconded: Councillor Alex Richmond	Councillors – resolution no. 2016/091	Date for review: Once during the term of a council	Next Council Election August 2017
Date Approved:		Approved By:		Date for review:	
Date Approved:		Approved By:		Date for review:	

SUMMARY

This policy is to be adhered to during a *caretaker period* of Council and is relevant for all *major decisions* that may be considered or made by Council.

In respect to the use of Council resources for election campaigning, this policy affirms the relevant provisions of Council's *Code of Conduct for Elected Members* and *Code of Conduct for Employees* in their application during a *caretaker period* just as they apply at any other period. To avoid doubt, this policy has no application to a by-election under section 86 of the Act.

OBJECTIVE

The primary objectives of this policy are to restrict the Council from making major decisions prior to an election that may unreasonably, inappropriately or unnecessarily bind an incoming Council and to prohibit the use Council resources for election campaigning.

This policy is also intended to satisfy the requirement of section 96A (1) of the *Local Government Act* that each council formally adopt by resolution, a caretaker policy governing the conduct of the council and its staff during the period that commences on the nomination day for a general election and ends when the result of the general election is declared.

POLICY

- (1) A council must formally adopt by resolution a caretaker policy governing the conduct of the council and its staff during the period that:
 - (a) commences on the nomination day for a general election as defined in the *Local Government (Electoral) Regulations*; and
 - (b) ends when the result of the general election is declared under regulation 56 of those Regulations.
- (2) The caretaker policy must be made in accordance with any guidelines that the Minister may make.
- (3) If the Minister makes guidelines under subsection (2), the council must formally amend by resolution its caretaker policy so that it complies with the guidelines, as

soon as practicable after the guidelines are made.

This policy recognises that the Minister has presently made no guidelines under section 96A (2) and confirms its obligation under section 96A (3) to formally amend by resolution this policy so that it complies with any guidelines as soon as practicable after they are made.

POLICY QUALIFICATION

Council will not make any *major decision* during the *caretaker period*. However, where the CEO forms a view that extraordinary circumstances prevail whereby Council would be significantly disadvantaged by not making a particular *major decision*, the CEO may submit the *major decision* to Council for its consideration. If Council accepts that it will be significantly disadvantaged by not making the decision, Council may, by resolution, exempt the application of this Policy and make the decision.

Consistent with this statement, the CEO should avoid scheduling a *major decision* for consideration during the *caretaker period* and instead ensure that such a decision is either considered by Council prior to the *caretaker period* commencing or scheduled for determination by the incoming Council. Announcements of earlier decisions may be made during a *caretaker period*: however, as far as is practicable, any such announcements should be made before the *caretaker period* commences or after it has concluded.

DEFINITIONS

For the purposes of this Policy, the following definitions apply:

Council resources:

Any asset or information owned or controlled by Council is a 'Council resource'. Council resources may include:

- a) materials published by Council
- b) facilities and goods owned by the Council
- c) attendance and participation at functions and events
- d) access to Council information
- e) media services
- f) Council staff and contractors engaged by a Council

Advantage:

An advantage will be conferred where a decision allowing the use of Council resources favours one candidate over another. An advantage arises when a candidate utilises resources, information or support that is not available to a candidate in an election who is not an existing Council Member.

Major Decision:

- a) to enter into any contract or lease involving expenditure inclusive of GST that exceeds one per cent (1%) of the annual budgeted revenue in the relevant financial year
- b) to spend unbudgeted monies
- c) to conduct public consultation previously unannounced
- d) to endorse a new policy
- e) to dispose of Council land
- f) to approve community grants

g) progress any matter which is contentious or has been identified as an election issue

But does not include a decision:


- a) relating to the carrying out of works in response to an emergency or disaster; or
- b) relating to expenditure or other decision required to be taken under an existing agreement by which funding is provided to the Council by the Commonwealth or Territory Government or otherwise for Council to be eligible for funding from the Commonwealth or Territory Government;

REVISION DATE

This policy is to be revised once during the term every Council.

REFERENCES:

Local Government Act Section 96A

	POLICY TITLE:	CARETAKER POLICY
	POLICY NUMBER:	P24
	CATEGORY:	COUNCIL POLICY
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

Section 96A of the *Local Government Act* requires Council to maintain a Caretaker Policy governing the conduct of Council and its employees during a general election.

2. SCOPE

This Policy applies to current Elected Members and Council employees during a Caretaker Period prior to a Council General Election or By-Election.

3. DEFINITIONS

For the purposes of this policy, the following definitions apply:

Term	Definition
Council Resources	Any asset or information owned or controlled by a Council is a 'Council resource'. Council resources may include: <ul style="list-style-type: none"> a) materials published by Council; b) facilities and goods owned by the Council; c) attendance and participation at functions and events; d) access to Council information; and e) media services. Council employees and contractors engaged by a Council are also Council resources.
Caretaker Period	Means the period of time during which the caretaker practices are in force prior to the declaration of a Council General Election or By-Election. The caretaker practices will apply on the nomination day for a General Election or By-Election as defined in the <i>Local Government (Electoral) Regulations</i> , and ends when the result of the election is declared under Section 56 of those Regulations.
Advantage	An advantage will be conferred where a decision allowing the use of Council resources favours one candidate over another. An advantage arises when a candidate utilised resources, information or support that is not available to a candidate in an election who is not an existing Elected Member.

4. POLICY

The Caretaker Policy ensures that the conduct of Council, Elected Members and Council employees during a Caretaker Period is responsible, transparent and legally compliant with Section 96A of the *Local Government Act*.

4.1 Designated Decisions

During the Caretaker Period, the following designated decisions are prohibited from being made directly by Council or indirectly through the Chief Executive Officer:

- 4.1.1 A decision relating to the employment or remuneration of the Chief Executive Officer, other than to appoint an acting Chief Executive Officer or suspend the Chief Executive Officer for serious or wilful misconduct, except where carried out pursuant to Section 225 of the *Local Government Act*.
- 4.1.2 A decision to terminate the appointment of the Chief Executive Officer, except where carried out pursuant to Section 225 of the *Local Government Act*.
- 4.1.3 A decision to enter into a contract, arrangement or understanding, the total value of which exceeds \$100,000.
- 4.1.4 A decision to spend unbudgeted monies, to conduct public consultation previously unannounced, to endorse a new policy, to dispose of Council land, to approve financial or in-kind community support, and to progress a matter that is contentious or has been identified as an election issue.
- 4.1.5 A decision allowing the use of Council resources for the advantage of a particular candidate or group of candidates (other than a decision that allows the equal use of Council resources by all candidates for election).

4.2 Allowable Decisions

During the Caretaker Period, the following allowable are permitted during the Caretaker Period.

- 4.2.1 A decision relating to the carrying out of works in response to an emergency or disaster.
- 4.2.2 A decision relating to expenditure or other decision required to be taken under an existing agreement by which funding is provided to the Council by the Commonwealth or Territory Government or otherwise for Council to be eligible for funding from the Commonwealth or Territory Governments.

4.3 Elected Member Activities during an Election

- 4.3.1 Council branding, letterhead, media or related facilities should not be used for a candidate's campaign.
- 4.3.2 Council employees are not to be asked to undertake tasks connected directly or indirectly to an election campaign.
- 4.3.3 Council resources provided for the use of Elected Members are not to be used for campaign purposes.
- 4.3.4 Expenses incurred during the Caretaker Period will only be reimbursed according to Council policy where the Elected Member can provide evidence that it was not related to a campaign.

4.4 Council Employee Activities during an Election

- 4.4.1 Public consultation activities during the Caretaker Period may only take place where there is a statutory requirement to do so.
- 4.4.2 Council employees should not undertake any activity that may influence the outcome of the

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election, except where that activity relates to election process and is authorised by the Chief Executive Officer.

- 4.4.3 Where the use of Council resources can be construed as being related to a candidate's election campaign, the incident must be reported to the Chief Executive Officer.
- 4.4.4 Council employees must not assist a candidate with an election campaign at any time, including outside working hours, except where the assistance is for the equal benefit of all candidates.

5. ASSOCIATED DOCUMENTS

Policy 005 – Council Staff Code of Conduct

6. REFERENCES AND LEGISLATION

Local Government Act 2008 (NT)

Local Government (Electoral) Regulations 2008 (NT)

7. REVIEW HISTORY

Date Approved:	18.10.2016	Approved By: Moved: V Pres B Irvine Seconded: Cr A Richmond Vote: AIF	Councillors – Resolution No. 2016/091	Date for review:	Next Council Election
Date Approved:		Approved By:		Date for review:	

8.6 Policy Review – P27 Rates and Charges Policy

BACKGROUND

Previous Decisions:

Resolution No. 2015/196

That Council adopts the Rates and Charges Policy as amended.

Moved: Vice President Lisa-Marie Stones

Seconded: Cr Alex Richmond

Vote: AIF

16/6/2015

In December 2018, the Department of Local Government, Housing and Community Development delivered its 2018 Compliance Review Report to Wagait Shire Council. The Review identified several policy omissions or policies that were overdue for review. Policies are an internal control tool that ensures Council activities are conducted in a consistent, compliant and legal manner. Failure to review policies on a regular basis exposes Council to a higher level of business and corporate risk.

CURRENT SITUATION

Council Policy P027 – Rates and Charges Policy was last reviewed at Council’s meeting of 16th June 2015. A copy of the policy is at Attachment A.

The Policy needs to be drafted consistent with the requirements documented in Council Policy 01 - Policy Framework, which was adopted by Council Resolution in June 2018. Council Resolution No: 2018/199 refers.

The Rates and Charges Policy seeks to ensure a fair, consistent and accountable approach to Council’s rate and debt management and collection decisions and practices.

A copy of the Revised P027 Rates and Charges Policy is at Attachment B.

Resolution No. 2019/

That the Audit Committee recommends to Council that:

- a) the report entitled Policy Review 027 Rates and Charges Policy be received and noted;
- b) endorses the Revised P027 Rates and Charges Policy at Attachment B; and
- c) recommends Council adopts the Revised P027 Rates and Charges Policy at Attachment B.

Moved:

Seconded:

Vote:

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POLICY TITLE:	RATES AND CHARGES POLICY
POLICY NUMBER:	P27
CATEGORY:	COUNCIL POLICY
CLASSIFICATION:	
STRATEGIC PLAN REFERENCE:	TO SEEK TO PROVIDE SERVICES, FACILITIES & PROGRAMS THAT ARE APPROPRIATE TO THE NEEDS OF ITS AREA AND TO ENSURE EQUITABLE ACCESS TO ITS SERVICES, FACILITIES AND PROGRAMS.
STATUS: Draft	Council Resolution

Date Approved: 16.06.2015		Approved By: Moved: Vice President Lisa-Marie Stones Seconded: Cr Alex Richmond Vote: AIF	Councillors – resolution no. 2015/196	Date for review:	Next Council Election
Date Approved:		Approved By:		Date for review:	
Date Approved:		Approved By:		Date for review:	
Date Approved:		Approved By:		Date for review:	



RATES AND CHARGES POLICY

INTRODUCTION

This document sets out Wagait Council's policy for rates revenue, managing annual property rates and charges and the recovery of monies owing to it in a timely and efficient manner in order to finance its operations and ensure effective cash flow management.

All Council rates and charges must be carried out in compliance with the Local Government Act (the "Act") and the Local Government Accounting Regulations (the "Regulations").

OBJECTIVES

1. To set out Council's position in relation to appropriate actions in administering rates and charges and the collection of overdue rates and charges;
2. Ensure a fair, consistent and accountable approach to Council's rate and debt management and collection decisions and practices;
3. Outline the actions that will be pursued;
4. Establish measures which provide equitable support to ratepayers experiencing financial difficulty;
5. Ensure the processes used to recover outstanding rates and charges are clear, simple to administer and cost effective;
6. Quantify a maximum acceptable level of rate arrears.

PRINCIPLES

In general Council will be guided by the principle of user pays in the making of rates and charges so as to minimize the impact of rating on the efficiency of the local economy. Council will also have regard to the principles of transparency in the making of rates and charges, having in place a rating regime that is simple and inexpensive to administer, equity by taking account of the different levels of capacity to pay within the local community and flexibility to take account of changes in the local economy.

Principles used for the levying of rates

In levying rates Council will make clear what is the Council's responsibility in implement the rating system, making the levying system simple and inexpensive to administer and allow flexible payment arrangements for ratepayers with a lower capacity to pay.

Principles used for the recovery of rates and charges

Council will exercise its rate recovery powers in order to reduce the overall rate burden on all ratepayers and it will be guided by the principles of transparency by making clear the obligations of individual ratepayers and the processes used by Council in assisting them meet their financial obligations.

Chief Executive Officer Delegation

The Council delegates to the Chief Executive Officer (CEO) the ability to negotiate longer payment terms (up to 2 years) with ratepayers, if in the CEO's estimation, payment would causes undue hardship.

RATES AND CHARGES

Rates Notice

Council will send rates notices for each allotment at least 28 days before the payment of the rates (or the first instalment of the rates) falls due which is the last week in August with payment due the last week in September.

Ratepayers may pay the current year's rates by four installments for the current financial year. Arrears from previous years must be paid in full before a ratepayer is eligible to commence paying by installments. Installments are due at 30th September, 31st December, 31st March and 31st June.

Pensioner and Carers Concession

Under the NT Pensioner and Carer's Concession Scheme eligible rate payers may receive a rebate on their annual rates and charges if they reside on the property subject of the claim. Concessions on Council rates and charges for persons eligible for a concession under the NT Pensioner and Carers Concession Scheme will be applied in accordance with the conditions set by the NT Department of Health.

Where a person eligible for a concession has not received a rebate on their rates and charges, due to the NT Department of Health not advising Council of their eligibility for the concession, the rate payer should contact the NT Department of Health.

Interest on Unpaid Rates

If rates are not paid by the due date, interest accrues daily on the amount of the unpaid rates at the relevant interest rate; currently 17% per annum until the date payment is made in full.

Reduction of Interest

In cases where a rates notice was not received by the ratepayer due to no fault of their own any interest raised during that period may be reduced.

Initial Recovery Action

Ratepayers are expected to take responsibility for their Council debt obligations and to organise their affairs in such a way as to be able to discharge these obligations when required. If a ratepayer or debtor cannot meet their obligations on the due dates, it is in the interests of the ratepayer and Council for the ratepayer to contact Council at the earliest opportunity to make appropriate arrangements to address the outstanding rates or debt. Where this does not occur, the *Local Government Act (NT) Part 11.9* provides Councils with powers to recover rates which are levied and unpaid. Remedies available to Council include recovery by court action and the sale of the land.

Council will forward a reminder letter, thirty (30) days after the close of the twenty eight (28) day period after rates and charges are due and payable, to all property owners with overdue rates, except property owners where arrangements have already been negotiated and are not in default. The reminder letter will give the ratepayer fourteen (14) days to either pay the outstanding amount (including any interest which has accrued prior to the payment date) in full or to negotiate an instalment arrangement to pay the amount.

For those rates debts which remain unpaid for greater than thirty (30) days after the first reminder letter is issued, a second reminder letter will be issued requiring payment of all outstanding balances or legal action may commence.

Legal Action

For accounts where the amount remains outstanding for thirty (30) days after the second reminder letter has been sent, the debt will be referred to the Chief Executive Officer to authorise recovery action.

The method of recovery action taken will be that which is considered by the CEO to be most beneficial to Council. Such actions may include referral to a Debt Collection Agency, recovery through Small Claims or Magistrates Court proceedings. The size and nature of the debt will be taken into account in selecting the most appropriate means of recovery.

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Once legal action has commenced, payment of the debt in full is deemed to include, in addition to the original debt, all interest charges payable plus any legal costs incurred to date by Council in pursuing the debt.


After rates have been in arrears for at least 6 months Council may apply to the appropriate registration authority (Land Titles Office) for registration of the charge over the land for which the charge relates Sec 171(1) Local Government Act.

Alternative Arrangements

Council at the discretion of the CEO accept a composition of other arrangements for unpaid rates on a case by case basis. The CEO may accept applications for payment of rates by instalments from property owners based on their merits. Payment instalment plans should have the effect of liquidating the debt by no later than the end of the current financial year. Interest will continue to be charged on overdue rates which are subject to an instalment payment plan. No premium will be charged for the payment of rates by instalments under such arrangements.

Sale of Land for Rate Arrears

Where a rate remains unpaid for three years or more and an overriding statutory charge securing liability for the rates has been registered for at least the last 6 months and no arrangements to pay exist (or exist and are in default), Council may commence proceedings to sell the property subject to and by virtue of its powers under Section 173 of the *Local Government Act (NT)* following the tabling of a report to Council for a resolution to initiate sale proceedings.

	POLICY TITLE:	RATES AND CHARGES POLICY
	POLICY NUMBER:	P27
	CATEGORY:	COUNCIL POLICY
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

The purpose of this Policy is to set out Council's approach to rating and the application of charges, and the recovery of monies owing to it in a timely and efficient manner.

2. SCOPE

This Policy applies to all rateable properties within the Wagait Shire.

3. DEFINITIONS

For the purposes of this policy, the following definitions apply:

Term	Definition
The Act	<i>Local Government Act (NT)</i>
The Regulations	<i>Local Government (Accounting) Regulations (NT)</i>

4. POLICY

4.1 Rating Principles

Rates are a system of taxation and are not reflective of the services, infrastructure or facilities used by any property owner or resident. In general, Council will be guided by the principle of user pays in the making of rates and charges so as to minimize the impact of rating on the efficiency of the local economy.

Council will also have regard to the principles of transparency in the making of rates and charges, having in place a rating regime that is simple and inexpensive to administer, equity by taking account of the different levels of capacity to pay within the local community, and flexibility to take account of changes in the local economy.

4.1.2 Levying Rates

In levying rates Council will make clear what is the Council's responsibility in implementing the rating system, making the levying system simple and inexpensive to administer and allow flexible payment arrangements for ratepayers with a lower capacity to pay.

4.1.3 Recovery of Rates

Council will exercise its rate recovery powers in order to reduce the overall rate burden on all

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ratepayers and it will be guided by the principles of transparency by making clear the obligations of individual ratepayers and the processes used by Council in assisting them to meet their financial obligations.

4.1.4 Chief Executive Officer Delegation

The Council delegates to the Chief Executive Officer (CEO) the ability to negotiate longer payment terms (up to 2 years) with ratepayers, if in the CEO's estimation, payment would cause undue hardship.

4.2 Rates and Charges

4.2.1 Rates Notice

Council will send rates notices for each allotment at least 28 days before the payment of the rates (or the first instalment of the rates) falls due which is the last week in August with payment due the last week in September. Ratepayers may pay the current year's rates by four instalments for the current financial year. Arrears from previous years must be paid in full before a ratepayer is eligible to commence paying by instalments. Instalments are due at 30th September, 31st December, 31st March and 31st June.

4.2.2 Pensioner and Carers Concession

Under the NT Pensioner and Carer's Concession Scheme, eligible rate payers may receive a rebate on their annual rates and charges if they reside on the property subject of the claim. Concessions on Council rates and charges for persons eligible for a concession under the NT Pensioner and Carers Concession Scheme will be applied in accordance with the conditions set by the NT Department of Health. Where a person eligible for a concession has not received a rebate on their rates and charges, due to the NT Department of Health not advising Council of their eligibility for the concession, the ratepayer should contact the NT Department of Health.

4.2.3 Interest on Unpaid Rates

If rates are not paid by the due date, interest accrues daily on the amount of the unpaid rates at the relevant interest rate; currently 18% per annum until the date payment is made in full.

4.2.4 Reduction of Interest

In cases where a rates notice was not received by the ratepayer due to no fault of their own any interest raised during that period may be reduced.

4.2.5 Initial Recovery Action

Ratepayers are expected to take responsibility for their Council debt obligations and to organise their affairs in such a way as to be able to discharge these obligations when required. If a ratepayer or debtor cannot meet their obligations on the due dates, it is in the interests of the ratepayer and Council, for the ratepayer to contact Council at the earliest opportunity to make appropriate arrangements to address the outstanding rates or debt.

Where this does not occur, Part 11.9 of the *Local Government Act* (NT) provides Council with powers to recover rates which are levied and unpaid. Remedies available to Council include recovery by court action and the sale of the land. Council will forward a reminder letter, thirty (30) days after the close of the twenty-eight (28) day period after rates and charges are due and payable, to all property owners with overdue rates, except property owners where arrangements have already been negotiated and are not in default. The reminder letter will give the ratepayer fourteen (14) days to either pay the outstanding amount (including any interest which has accrued prior to the payment date) in full or to negotiate an instalment arrangement to pay the amount. For those rates debts which remain unpaid for greater than thirty (30) days after the first reminder letter is issued, a second reminder letter will be issued requiring payment of all outstanding balances or legal action may commence.

4.2.6 Legal Action

For accounts where the amount remains outstanding for thirty (30) days after the second reminder letter has been sent, the debt will be referred to the Chief Executive Officer to

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authorise recovery action. The method of recovery action taken will be that which is considered by the CEO to be most beneficial to Council. Such actions may include referral to a Debt Collection Agency or recovery through Small Claims or Magistrates Court proceedings. The size and nature of the debt will be taken into account in selecting the most appropriate means of recovery. Once legal action has commenced, payment of the debt in full is deemed to include, in addition to the original debt, all interest charges payable plus any legal costs incurred to date by Council in pursuing the debt. After rates have been in arrears for at least 6 months Council may apply to the appropriate registration authority (Land Titles Office), pursuant to Section 171(1) of the *Local Government Act*, for registration of the charge over the land for which the charge relates.

4.2.7 Alternative Arrangements

Council at the discretion of the CEO may accept a composition of other arrangements for unpaid rates on a case by case basis. The CEO may accept applications for payment of rates by instalments from property owners based on their merits. Payment instalment plans should have the effect of liquidating the debt by no later than the end of the current financial year. Interest will continue to be charged on overdue rates which are subject to an instalment payment plan. No premium will be charged for the payment of rates by instalments under such arrangements.

4.2.8 Sale of Land for Rate Arrears

Where a rate remains unpaid for three years or more and an overriding statutory charge securing liability for the rates has been registered for at least the last 6 months and no arrangements to pay exist (or exist and are in default), Council may commence proceedings to sell the property subject to and by virtue of its powers under Section 173 of the *Local Government Act* following the tabling of a report to Council for a resolution to initiate sale proceedings.

5. ASSOCIATED DOCUMENTS

Wagait Shire Council Long Term Financial Plan
Wagait Shire Council Shire Plan

6. REFERENCES AND LEGISLATION

Local Government (Accounting) Regulations (NT)
Local Government Act (NT)

7. REVIEW HISTORY

Date Approved:	16.06.2015	Approved By: Moved: V Pres L Stones Seconded: Cr A Richmond Vote: AIF	Councillors – Resolution No. 2015/196	Date for review:	Next Council Election
Date Approved:		Approved By:		Date for review:	

8.7 Policy Review – P28 Media Policy

BACKGROUND

Previous Decisions:

Resolution No. 2015/195

That Council approves the Draft Media Policy as amended and directs the CEO to publish on the Website.

Moved: Cr Shenagh Gamble

Seconded: Cr Brad Irvine

Vote: AIF

16/6/2015

In December 2018, the Department of Local Government, Housing and Community Development delivered its 2018 Compliance Review Report to Wagait Shire Council. The Review identified several policy omissions or policies that were overdue for review. Policies are an internal control tool that ensures Council activities are conducted in a consistent, compliant and legal manner. Failure to review policies on a regular basis exposes Council to a higher level of business and corporate risk.

CURRENT SITUATION

Council Policy P028 - Media Policy was last reviewed at Council's meeting of 16th June 2015. A copy of the policy is at Attachment A.

The Policy requires updating and needs to be drafted consistent with the requirements documented in Council Policy 01 - Policy Framework, which was adopted by Council Resolution in June 2018. Council Resolution No: 2018/199 refers.

The Media Policy ensures Council employee and Elected Member interaction with media agencies and social media ensures consistent messaging, accuracy and does not compromise the reputation of Wagait Shire Council.

A copy of the Revised P028 Media Policy is at Attachment B.

Resolution No. 2019/

That the Audit Committee recommends to Council that:

- a) the report entitled Policy Review 028 Media Policy be received and noted;
- b) endorses the Revised P028 Media Policy at Attachment B; and
- c) recommends Council adopts the Revised P028 Media Policy at Attachment B.

Moved:

Seconded:

Vote:

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POLICY TITLE:	MEDIA POLICY
POLICY NUMBER:	P28
CATEGORY:	COUNCIL POLICY
CLASSIFICATION:	GOVERNANCE
STRATEGIC PLAN REFERENCE:	GENERALLY TO ACT AT ALL TIMES IN THE BEST INTERESTS OF THE COMMUNITY AS A WHOLE
STATUS: Draft	Council Resolution

Date Approved: 20 jUNE 2015		Approved By: Moved: Cr Shenagh Gamble Seconded: Cr Brad Irvine Vote: AIF	Councillors – resolution no. 2015/195	Date for review:	Next Council Election
Date Approved:		Approved By:		Date for review:	
Date Approved:		Approved By:		Date for review:	
Date Approved:		Approved By:		Date for review:	

WAGAIT SHIRE MEDIA POLICY
(Including Social Media)



PURPOSE

This document details Wagait Shire Council's (Council) procedures and directives regarding the use of and interaction with media and social media by elected members.

Council recognises the importance of the media in keeping the community informed, getting feedback on important issues and ensuring Council operates in a transparent and open way.

This policy acknowledges the important news gathering role of traditional media as well as the growing role of social media.

The objective of this Policy is to provide guidance to elected members and the media as to who is authorised to speak to the media, parameters on what can be released to the media and when.

GUIDING PRINCIPLES

The procedural statement and directive in this document adhere to:

- Effective two-way communication with the community and other stakeholders that helps Council achieve its broader objectives in providing municipal services
- Timely and accurate dissemination of information that the community needs to understand Council's role and services
- Professional and accountable media relations that ensures the media is able to do its job effectively while not compromising Council's legal and ethical responsibilities
- Coordinating risk management practices
- Ensuring appropriate accountability by users
- Targeted and cost-effective communication, thereby minimising cost to Council.

DEFINITIONS

Traditional media may include (but is not limited to):

- Printed (newspapers, newsletters, magazines)
- Broadcast (radio, digital radio)
- Online (online news sites, blogs)
- Televised (TV news, programs)

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Social Media may include (but is not limited to):

- social networking sites (eg Facebook, Myspace, LinkedIn, Bebo, Yammer)
- video and photo sharing websites (eg Flickr, Youtube)
- blogs, including corporate blogs and personal blogs
- blogs hosted by media outlets (eg 'comments' or 'your say' features)
- micro-blogging (e.g. Twitter)
- wikis and online collaborations (eg Wikipedia)
- forums, discussion boards and groups (eg Google groups, Whirlpool)
- vod and podcasting
- online multiplayer gaming platforms (eg World of Warcraft, Second life)
- instant messaging (including SMS)
- geo-spatial tagging (Foursquare)

PROCEDURAL STATEMENTS

Exceptions:

- There are no exceptions to this procedural statement and directive.

Applicability:

- This procedural statement and directive applies to all Council employees, elected members and contractors.

Procedures:

- Pursuant to *Section 43 of the Local Government Act*, the role of the President is to speak on behalf of Council as Council's principal representative. The President will be the principal spokesperson for Council's issues. Should the President be unavailable the Chief Executive Officer is the spokesperson or will designate an appropriate senior Council officer. The Vice-President may also be the spokesperson in that absence.
- Elected members are under no obligation to seek permission from, or to advise the Chief Executive Officer or the designated officer of any attempt to gain media attention for themselves. However elected members are requested to inform the Chief Executive Officer or the designated officer out of professional courtesy.
- Issues of an operational nature should be directed to the Chief Executive Officer in the first instance. All comments made via the media (traditional and social) are in the public domain, thus sound judgement and professionalism should be exercised when engaging with media. Comments must comply with all relevant Council policies and values.
- Views expressed by elected members should be clearly identified as their own, either personal or professional. Comments should be in line with relevant Council policies and not at any time bring the reputation of Council into disrepute.

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Business related use of all media:

- As a general principle, only the President or the Chief Executive Officer make official comments on behalf of Council to the media (both traditional media and social media).
- All media statements and official comment made on behalf of Council shall reflect the decisions made by Council as stated in its adopted resolutions or the positions taken by Council as articulated in its strategic and policy documents.
- Personal comments are not represented as the view of Council and this should be identified.

Personal use of social media:

- Elected members need to be aware that as Community representative their personal or professional site may be viewed as a public site, especially when reference to the elected member's position is present. Therefore when expressing a personal view this should be identified and care taken not to show disrespect for the Council, its decisions, decision making process or other elected members and staff.

Social Media material:

- The Council's website remains the Council's primary and predominant online presence.

Elected members using social media must:

- Only disclose and discuss publicly available information.
- Ensure postings should be professional and designed to aid in the dissemination and promotion of Council information to public.
- Ensure that all content published is accurate and not misleading and complies with Council's Codes of Conduct for elected members, policies and Portable Storage Device and confidentiality pursuant to the *Local Government Act*;
- Avoid the use of Council images (such as photo, video, logos and so on) unless it is a promotional poster or item. If an image is used it should be low resolution and not contravene council's or the owners copyright.
- be polite and respectful to all people with whom they interact; and
- adhere to the Terms of Use of the relevant social media platform/website, as well as copyright, privacy, defamation, contempt of court, discrimination, harassment and other applicable laws,

Those using social media must not:

- Post material that is offensive, disrespectful of colleagues, obscene, defamatory, threatening, harassing, bullying, discriminatory, hateful, racist, sexist, infringes copyright, constitutes a contempt of court, breaches a Court suppression order, or is otherwise unlawful;
- Use the identity or likeness of another elected member or employee of Council;

ATTACHMENT A

- Use or disclose any confidential information obtained in their capacity as an elected member;
- Make any comment or post any material that might otherwise cause damage to a colleague or to Council's reputation or bring it in any way into disrepute.

Reasonable/ unreasonable use of Social Media:

- Use of media or social media during the conduct of Council meetings is not permitted.
- Council resources shall not be used to access or post any material that is fraudulent, harassing, threatening, bullying, embarrassing, sexually explicit, profane, obscene, racist, sexist, intimidating, defamatory or otherwise inappropriate or unlawful.

Legal consequences:

- Council may be held liable for statements made by an authorised elected member commenting in an official capacity on behalf of Council, no matter the media platform.

Failure to Comply:

- Failure to comply with these procedures may result in disciplinary action and the recovery of any costs incurred by the Wagait Shire Council.

LEGISLATION BASE

Local Government Act and

Privacy Act


6. ASSOCIATED DOCUMENTS

Codes of Conduct for Elected Members

7. ASSOCIATED FORMS/RECORD KEEPING

Nil

Note: *Portable Storage Device (PSD): a portable device designed to store digital data. In this document the term includes any laptop computer, small external device such as a USB stick, digital camera, mobile phone or any other portable device that contains identifiable information.*

	POLICY TITLE:	MEDIA POLICY
	POLICY NUMBER:	P28
	CATEGORY:	COUNCIL POLICY
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

This policy outlines a framework for guiding Elected Member and employee interactions with media agencies and the use of social media to ensure consistent messaging, brand and reputation management and the appropriate use of social media.

2. SCOPE

This Policy applies to current Elected Members and Council employees for any media interaction including social media use.

3. DEFINITIONS

For the purposes of this policy, the following definitions apply:

Term	Definition
Media	Various means of communication through which news, entertainment, education, data or promotional messages are disseminated. These platforms can include television, radio, newspapers and magazines, but are distinct from social media.
Personal Social Media Communications	Exchange of user generated content on social media platforms held by individuals including employees for private purposes.
Social Media	Social media may include but is not limited to social networking sites, chatrooms, media sharing sites, blogs, forum and online collaboration.

4. POLICY

Media activities assist Council in delivering information to the public. This policy outlines procedures for Elected Members and Council employees who, acting as an appointed representative of Wagait Shire Council, make public comment or provide information to the media about Council activities.

4.1 Council Media Protocol

4.1.1 The Chief Executive Officer will be, in so far as possible, the first point of contact for liaison with the media.

ATTACHMENT B

4.2 Staff Dealing with Media

- 4.2.1 No Wagait Shire Council employee is authorised to speak to the media on any Council issue without the prior approval of the Chief Executive Officer. This includes personal social media communications which directly relate to issues arising from operations.
- 4.2.2 Any personal use of social media should not imply the user is an authorised representative of Wagait Shire Council, contain use of a Wagait Shire Council email address, any Wagait Shire Council branding or disclose Council information that is confidential or private.
- 4.2.3 On occasions it is appropriate for staff to talk to the media instead of an Elected Members, the Chief Executive Officer will have the authority to designate Wagait Shire Council employees to become a spokesperson.
- 4.2.4 Wagait Shire Council employees must not engage in any media activity which is deemed by the Chief Executive Officer to be specifically for the personal advantage of any Elected Member.

4.3 Elected Members Dealing with Media

- 4.3.1 Pursuant to Section 43(1)(b) of the *Local Government Act*, the role of the President is to speak on behalf of Council as Council's principal member regarding Council's decisions, policies, agreed position on matters or Council endorsed events and activities.
- 4.3.2 Elected Members are entitled at any time to attract media attention for themselves. Elected Members should ensure that when they are seeking to gain media attention for themselves that they make it clear that they are speaking for themselves and not on behalf of Wagait Shire Council.
- 4.3.3 When Elected Members are approached directly by the media to comment on any issue to do with Wagait Shire Council operations, they are encouraged in the first instance to contact the Chief executive Officer to ensure they are briefed with all relevant and accurate information before releasing any details to the media.
- 4.3.4 Elected Members are entitled to indicate that they are Elected Members of Wagait Shire Council and are encouraged to use social media to communicate with the community. To ensure distinction between personal and Council use, Elected Members are encouraged to establish pages that identify them as Elected Members separate from private accounts, however it should be clear that the opinions expressed are those of the Elected Member and not those of Council.
- 4.3.5 It is not suggested that Elected Members who post on personal pages should contact the Chief Executive Officer, however, if posts relate to operational matters or decisions of Council, it should be clear that the opinions expressed are those of the Elected Member and the comments are not being made on behalf of Council.

4.4 Media Releases

- 4.4.1 All Council media releases must only be released to the media from the Chief Executive Officer.
- 4.4.2 All media releases will be provided to Elected Members when being released to the media.
- 4.4.3 Elected Members are entitled to distribute their own media releases; however they must clearly indicate these releases are the opinions or beliefs of the individual Elected Member and are not being made on behalf of Council.

5. ASSOCIATED DOCUMENTS

Policy 024 – Caretaker Policy

ATTACHMENT B

6. REFERENCES AND LEGISLATION

Local Government Act (NT)

7. REVIEW HISTORY

Date Approved:	20.06.2015	Approved By: Moved: Cr S Gamble Seconded: Cr B Irvine Vote: AIF	Councillors – Resolution No. 2015/195	Date for review:	Next Council Election
Date Approved:		Approved By:		Date for review:	

8.8 Policy Review – P30 Privacy Policy

BACKGROUND

Previous Decisions:

Resolution No. 187/2015

That Council adopts the Wagait Shire Privacy Policy.

Moved: Vice President Lisa-Marie Stones

Seconded: Cr Kurt Noble Vote:

AIF

19/5/2015

In December 2018, the Department of Local Government, Housing and Community Development delivered its 2018 Compliance Review Report to Wagait Shire Council. The Review identified several policy omissions or policies that were overdue for review. Policies are an internal control tool that ensures Council activities are conducted in a consistent, compliant and legal manner. Failure to review policies on a regular basis exposes Council to a higher level of business and corporate risk.

CURRENT SITUATION

Council Policy P030 - Privacy Policy was last reviewed at Council's meeting of 19th May 2015. A copy of the policy is at Attachment A.

The Policy requires revision and needs to be drafted consistent with the requirements documented in Council Policy 01 - Policy Framework, which was adopted by Council Resolution in June 2018. Council Resolution No: 2018/199 refers.

The Privacy Policy ensures Council complies with the provisions of the Information Act (NT), the Local Government Act and Information Privacy Principles (IPPs) when collecting and handling personal information.

A copy of the Revised P030 Privacy Policy is at Attachment B.

Resolution No. 2019/

That the Audit Committee recommends to Council that:

- a) the report entitled Policy Review 030 Privacy Policy be received and noted;
- b) endorses the Revised P030 Privacy Policy at Attachment B; and
- c) recommends Council adopts the Revised P030 Privacy Policy at Attachment B.

Moved:

Seconded:

Vote:

ATTACHMENT A

POLICY TITLE:	WAGAIT SHIRE COUNCIL'S PRIVACY POLICY
POLICY NUMBER:	P30
CATEGORY:	COUNCIL POLICY
CLASSIFICATION:	GOVERNANCE
STRATEGIC PLAN REFERENCE:	Effective leadership and governance
CORPORATE GOVERNANCE AND PERFORMANCE :Provide systems of council governance and service delivery that are financially sustainable, accountable, equitable and efficient	
STATUS:	Approved

Date Approved:	19.5.2015	Approved By: Moved: Vice-President Lisa Marie Stones Seconded: Cr Kurt Noble Vote: AIF	Councillors – resolution no. 2015/187	Date for review:	Next Council Election
Date Approved:		Approved By:		Date for review:	
Date Approved:		Approved By:		Date for review:	
Date Approved:		Approved By:		Date for review:	

2. PURPOSE:

In line with the Northern Territory Information Act, the Wagait Shire Council considers the privacy of all personal information to be an integral part of its commitment towards information accountability

To meet the information privacy principles (IPPs) set out in the Information Act, in relation to the management and handling of personal information within the public sector.

3. ORGANISATIONAL SCOPE:

This policy applies to all employees, elected members, contractors and volunteers of Wagait Shire Council.

This policy covers all personal information held by Wagait Shire Council, that is, information, or an opinion about an individual, whose identity is apparent, or can be reasonably ascertained, from that information or opinion. This includes information we have collected in any format including correspondence, in person, over the phone, and over the Internet. The policy also covers personal information that we have sourced from third parties.

4. POLICY STATEMENT:

4.1 A general statement outlining Council's position on the handling of personal information will be used at all points of collection and all outgoing correspondence that may request personal or health information. This will include Wagait Shire Council's web site, advertising material, standard forms and correspondence requesting personal or health information

4.2 Forms collecting information that is to be used for a specific purpose will include a privacy statement on the form including the purpose of collection

4.3 Council's privacy statements will be published in the relevant publications (e.g. forms, websites), confirming Council's commitment to the information and health privacy principles.

5. DEFINITIONS:

Personal Information – means information or an opinion (including information or an opinion forming part of a database), whether true or not about an individual whose identity is apparent, or can reasonably be ascertained, from the information or opinion, but does not include information about an individual who has been dead for more than 30 years

IPPs – Information Privacy Principles. Set of principles that regulate the handling of personal information

Sensitive Information - personal information or an opinion about an individual's

Race or ethnic origin; or
Political opinions; or
Membership of a political association; or
Religious beliefs or affiliations; or
Philosophical beliefs; or
Membership of a professional trade association; or
Membership of a trade union; or
Sexual preferences or practice; or
Criminal record

6. PRINCIPLES:

The Wagait Shire Council will manage personal information as outlined in the following principles

6.1 Collection

6.1.1 The Wagait Shire Council will only collect personal information that is necessary for specific and legitimate functions of Council. Information will be collected by fair and lawful means

6.1.2 Council will advise individuals, where possible, of the purposes for which their personal information is being collected, and of those third parties to whom the information is usually disclosed

6.1.3 Sensitive information will only be collected where the individual has consented or collection is required or permitted by law.

6.1.4 Sensitive information (as defined in this policy) will be treated with the upmost security and confidentiality and only used for the purpose for which it was collected.

6.2 Use and Disclosure of Information

6.2.1 The Wagait Shire Council will not use or disclose information about an individual other than for the primary purpose for which it was collected unless one of the following applies:

- It's for a related purpose that the individual would reasonably expect;
- Where Council have the consent of the individual to do so;
- As required or permitted by the Information Act or any other legislation.

6.3 Data Quality

Council will take reasonable steps to ensure that all personal information collected, used or disclosed is accurate, complete and up to date.

6.4 Data Security and Retention

6.4.1 Council will take all reasonable measures to prevent misuse or loss or unauthorised access, modification or disclosure of personal and health information

6.4.2 Personal information will be managed confidentially and securely and destroyed or archived in accordance with the General Disposal Schedule

6.4.3 Council will monitor and implement reasonable and appropriate technical advances or management processes, to provide an up to date ongoing safeguard for personal information

6.5 Openness

6.5.1 The Wagait Shire Council's Privacy Policy will be available on its website or on request at Customer Service Centres.

6.6 Access and Correction to Information

6.6.1 Individuals have a right to request access to any personal information held about them, and may request any incorrect information be corrected

6.6.2 Council may decide not to allow access to personal information in accordance with the exemptions contained within Information Act

6.6.3 The process for requesting access to recorded personal information, i.e. documents, is through a Freedom of Information application

6.7 Unique Identifiers

6.7.1 Council will not assign, adopt, use, disclose or require unique other identifiers from individuals except for the course of conducting normal business or if allowed or required by law

6.8 Anonymity

6.8.1 Council will, where it is lawful and practicable, give individuals the option of not identifying themselves when entering into transactions with council

6.8.2 Council will ensure that individuals are aware of all, if any, limitations to services if the information required is not provided.

6.9. Transborder Data Flows

6.9.1 The Wagait Shire Council will only transfer personal information outside of the NT in accordance with the provisions outlined in the Information Act.

6.10 Sensitive Information

6.10.1 The Wagait Shire Council will not collect sensitive information unless an individual has consented or collection is required or permitted by law, or when necessary for research or statistical purposes as permitted under the Information Act

7. The Role of the Information Privacy Officer and Committee

7.1 The Council's Chief Executive Officer is responsible for appointment of the Wagait Shire Council's Privacy Officer and Committee

7.2 The Privacy Officer is required to inform all Council officers of their obligations under the Information Act and to handle difficult enquiries, complaints or adjustments concerning personal or health information

7.3 The Privacy Officer is required to maintain all documentation relating to the management and implementation of the Information for the Wagait Shire Council

7.4 The Privacy Officer has discretion to apply normal photocopying or administrative charges for information requested

7.5 Requests for personal information will be dealt with by Council Officers in accordance with Councils customer service standards and Information Privacy Policy

7.6 Complaints are to be addressed to Council's Privacy Officer in the first instance. Upon receipt of a complaint the Privacy Committee will be notified and Council's Complaints Manager will review the case. If the complainant is not satisfied with Council's response they may approach the Northern Territory's Privacy Commissioner for resolution.

7.7 Requests for information must be managed by the Privacy Officer in accordance with the Freedom of Information Act

7.8 The Privacy Committee is responsible for the annual review of the Privacy Policy and for the approval of privacy statements


8. PERIOD COVERED BY THE POLICY

This Policy is adopted and applies for the term of the council, unless amended by resolution.

REFERENCES:

Information Act
Local Government Act

ATTACHMENT B

	POLICY TITLE:	PRIVACY POLICY
	POLICY NUMBER:	P30
	CATEGORY:	COUNCIL POLICY
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

The purpose of this policy is to set out Council’s commitment to comply with the provisions of the *Information Act* (NT), the *Local Government Act* (NT) and Information Privacy Principles (IPP’s) when collecting and handling personal information.

2. SCOPE

This Policy covers all personal information held by Wagait Shire Council, that is, information, or an opinion about an individual, whose identity is apparent, or can be reasonably ascertained, from that information or opinion. The includes information collected in any format including correspondence, in person, over the phone, and over the internet. This policy also covers personal information that is sourced from third parties.

This policy also applies to all employees, Elected members, contractors and volunteers of Wagait Shire Council.

3. DEFINITIONS

For the purposes of this policy, the following definitions apply:

Term	Definition
Personal Information	Council information from which an individual’s identity is apparent or can reasonably be ascertained. It includes information about a deceased person within the first five years after their death. It can include numbers, photos of a person or their property.
Sensitive Information	Personal information about an individual’s racial or ethnic origin, political opinions, membership of professional, trade, political association or trade union, philosophical or religious beliefs, sexual preferences or practices, criminal record or health information.
IPP’s	Information Privacy Principles. Set of principles that regulate the handling of personal information as identified in the <i>Information Act</i> (NT).

4. POLICY

The Wagait Shire Council will manage personal information as outlined in the following principles.

4.1 Collection

- 4.1.1 The Wagait Shire Council will only collect personal information that is necessary for specific and legitimate functions of Council. Information will be collected by fair and lawful means
- 4.1.2 Council will advise individuals, where possible, of the purposes for which their personal information is being collected, and of those third parties to whom the information is usually disclosed.
- 4.1.3 Sensitive information will only be collected where the individual has consented or collection is required or permitted by law.
- 4.1.4 Sensitive information (as defined in this policy) will be treated with the utmost security and confidentiality and only used for the purpose for which it was collected.

4.2 Use and Disclosure of Information

- 4.2.1 The Wagait Shire Council will not use or disclose information about an individual other than for the primary purpose for which it was collected unless one of the following applies:
 - a) It is for a related purpose that the individual would reasonably expect;
 - b) where Council has the consent of the individual to do so;
 - c) as required or permitted by the Information Act or any other legislation.

4.3 Data Quality

- 4.3.1 Council will take reasonable steps to ensure that all personal information collected, used or disclosed is accurate, complete and up to date.

4.4 Data Security and Retention

- 4.4.1 Council will take all reasonable measures to prevent misuse or loss or unauthorised access, modification or disclosure of personal and sensitive information.
- 4.4.2 Personal information will be managed confidentially and securely and destroyed or archived in accordance with the General Disposal Schedule.
- 4.4.3 Council will monitor and implement reasonable and appropriate technical advances or management processes, to provide an up to date ongoing safeguard for personal information.

4.5 Openness

- 4.5.1 The Wagait Shire Council's Privacy Policy will be available on its website or on request at the Council Office.

4.6 Access and Correction to Information

- 4.6.1 Individuals have a right to request access to any personal information held about them, and may request any incorrect information be corrected.
- 4.6.2 Council may decide not to allow access to personal information in accordance with the exemptions contained within Information Act.
- 4.6.3 The process for requesting access to recorded personal information, i.e. documents, is through a Freedom of Information application.

4.7 Unique Identifiers

- 4.7.1 Council will not assign, adopt, use, disclose or require unique identifiers from individuals except for the course of conducting normal business or if allowed or required by law.

ATTACHMENT B

4.8 Anonymity

4.8.1 Council will, where it is lawful and practicable, give individuals the option of not identifying themselves when entering into transactions with Council.

4.8.2 Council will ensure that individuals are aware of all, if any, limitations to services if the information required is not provided.

4.9 Transborder Data Flows

4.9.1 The Wagait Shire Council will only transfer personal information outside of the NT in accordance with the provisions outlined in the Information Act.

4.10 Sensitive Information

4.10.1 The Wagait Shire Council will not collect sensitive information unless an individual has consented or collection is required or permitted by law, or when necessary for research or statistical purposes as permitted under the Information Act.

5. ASSOCIATED DOCUMENTS

Policy 005 – Council Staff Code of Conduct

6. REFERENCES AND LEGISLATION

Information Act (NT)

Local Government Act 2008 (NT)

7. REVIEW HISTORY

Date Approved:	19.5.2015	Approved By: Moved: V Pres L Stones Seconded: Cr K Noble Vote: AIF	Councillors – Resolution No. 2015/187	Date for review:	Next Council Election
Date Approved:		Approved By:		Date for review:	

8.9 Policy Review – Fraud and Corruption Protection

BACKGROUND

Previous Decisions:

Resolution No. 09/101

That Council having considered draft policies P09 and P12 and the Fraud Protection Plan adopts the said policies and plan as amended.

Moved: Cr Withnall

Seconded: Cr Lamont

Vote: Carried 6-0

16/12/2009

In December 2018, the Department of Local Government, Housing and Community Development delivered its 2018 Compliance Review Report to Wagait Shire Council. The Review identified several policy omissions or policies that were overdue for review. Policies are an internal control tool that ensures Council activities are conducted in a consistent, compliant and legal manner. Failure to review policies on a regular basis exposes Council to a higher level of business and corporate risk.

CURRENT SITUATION

Council's document entitled Fraud Protection Plan was never issued with a policy number. The strategies and procedures that Council has in place to mitigate corrupt or fraudulent practice and behaviour, need to be documented within a policy framework. The Fraud Protection Plan was endorsed at a meeting of Council on 16th December 2009 and no further record can be located regarding its review. A copy of the current Fraud Protection Plan is at Attachment A.

Council is required to have in place a Fraud Protection Plan, pursuant to Section 10(2)(a) of the *Local Government (Accounting) Regulations*. The Plan should comprise procedures, internal controls, relevant policy and be monitored by Council's Audit Committee. It is recommended the Fraud Protection Plan be retitled Fraud and Corruption Protection Policy and be expanded to include internal control processes of Wagait Shire Council.

The document also needs to be drafted consistent with the requirements documented in Council Policy 01 - Policy Framework, which was adopted by Council Resolution in June 2018. Council Resolution No: 2018/199 refers.

A copy of the Fraud and Corruption Protection Policy is at Attachment B.

Resolution No. 2019/

That the Audit Committee recommends to Council that:

- a) the report entitled Policy Review Fraud and Corruption Protection be received and noted;
- b) endorses the new Fraud and Corruption Protection Policy at Attachment B; and
- c) recommends Council adopts the new Fraud and Corruption Protection Policy at Attachment B.

Moved:

Seconded:

Vote:

WAGAIT SHIRE COUNCIL

FRAUD PROTECTION PLAN

The Wagait Shire Council is committed to protecting its revenue, expenditure and property from any attempt, either by members of the public, contractors, elected members or its own employees, to gain by deceit, financial or other benefits.

Aims of Plan

To protect public funds and other assets, protect the integrity, security and reputation of the Council and its employees and assist in maintaining high levels of services to the community.

To be committed to detecting, investigating and prosecuting individual cases of criminal behaviour, including fraud.

Objectives of Plan

1. Definition of Fraud

For the purpose of this Plan, fraud against Council is described as:

“The willful misuse of Council’s resources or using one’s position and power for personal gain.”

A basic test for fraud could include the following questions:

- Was deceit used?
- Was the action unlawful?
- Did it result in money or other benefits being received to which the person was not entitled?
- Was an attempt made to do this?

2. Council Expectations

Council expects its elected members and staff to maintain a high standard of ethical conduct in all activities, in particular with respect to Council resources, information and authority. The community rightly expects Council to conduct its business in a fair and honest manner.

Council management is responsible for fostering an environment of responsibility which makes asset protection a responsibility of all staff, for issuing clear standards and developing and implanting procedures to minimise the potential for fraud.

All staff are expected to develop, encourage, insist upon and implement sound financial, legal and ethical decision making within their responsibility levels.

Measures to prevent fraud will be continually monitored, reviewed and developed.

Council expects all elected members and staff to be familiar with and act in accordance with Council's Code of Conduct. Unacceptable behaviors and guidelines for appropriate behaviour for staff are contained in the Code. Council expects similar standards from people, agencies or organizations that do business with Council.

Decision making processes are to be as open and public as possible.

Fraudulent conduct breeds in an environment where systems, standards and procedures are open to exploitation. It is in the best interest of asset protection for decision making to be visible and unambiguous to staff, elected members and the community as a whole. Visibility is the corner stone of public accountability.

Asset protection is concerned ultimately with the effective use of resources and minimising waste, mismanagement and fraud. Effective accountability for the use of Council resources helps strengthen the asset protection environment of the Council.

3. Ethics

Ethics is defined as:

"A system of moral principles by which human actions and proposals may be judged good or bad or right or wrong."

Council's Code of Conduct guides members and staff in what is accepted practice and behaviour and sets out ethical standards at a level above the law.

Asset protection goes beyond monitoring the effectiveness of financial controls. It also requires maintaining an ethical climate which encourages all staff to be active in protecting Council's funds and assets, and in reporting any breaches of acceptable standards.

Management must be mindful of their responsibility to foster and develop the high standards of ethical behaviour and commitment to a highly ethical workforce culture.

4. Fraud Prevention

Fraud flourishes in an administrative environment where opportunities exist for waste, abuse and mismanagement. Council believes that an emphasis on fraud prevention rather than fraud investigation will lead to a reduction of these opportunities.

The underlying thrust of Council's Plan on fraud prevention is to encourage the public and staff to understand that fraudulent acts against Council are unacceptable, may constitute a criminal offence and may be prosecuted.

Any effective asset protection strategy must recognize that prompt action needs to be taken when fraud is detected, both to bring the fraud to an end and to discourage others who may be inclined to commit similar conduct.

5. Reporting Fraud

Council supports and upholds the Whistleblower legislation and principles.


This provides protection to people reporting 'public interest information' to the appropriate authority in accordance with the *Public Interest Disclosure Act 2008*.

Adopted By Council:

16 December 2009

Revised by Council:

ATTACHMENT B

	POLICY TITLE:	FRAUD AND CORRUPTION PROTECTION POLICY
	POLICY NUMBER:	
	CATEGORY:	COUNCIL POLICY
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

Wagait Shire Council is committed to maintaining a culture which ensures effective fraud and corruption prevention is an integral part of all Council's activities. The purpose of this policy is to provide guidance on action which is to be undertaken where fraud or corrupt conduct is suspected within the Council or involves Council's workplace participants or Elected Members, and to provide assurance to the community that all suspected fraudulent or corrupt activity will be investigated.

2. SCOPE

This policy also applies to all employees, Elected Members, contractors and volunteers of Wagait Shire Council.

3. DEFINITIONS

For the purposes of this policy, the following definitions apply:

Term	Definition
Corruption	Dishonest activity in which a workplace participant or Elected Member acts contrary to the interests of the entity and abuses her/her position of trust in order to achieve some personal gain or advantage for him or herself or for another person or entity.
Fraud	Dishonest activity causing actual or potential financial loss to any person or entity including theft of monies or other property by Council officers or persons external to the entity and whether or not deception is used at the time, immediately before or immediately following the activity. This also includes the deliberate falsification, concealment, destruction or use of falsified documentation used or intended for use for a normal business purpose or the improper use of information or position.
Workplace Participants	Includes all Elected Members, Council employees, contractors, consultants, committee members and any individual or group undertaking activity for or on behalf of the Council.

4. POLICY

4.1 Fraud and Corruption Control Strategies

4.1.1 Fraud Protection Plan

Council's Fraud Protection Plan consists of controls, policies and procedures in place for the prevention, detection, management and reporting of fraud, which include:

- an external auditor undertaking an annual audit of Council's financial statements;
- a Strategic Risk Framework with internal audit activities occurring according to the level of risk;
- oversight by the Audit Committee;
- procurement policies and procedures;
- human resources policies and procedures;
- information technology security protocols;
- a Privacy Policy;
- an Accounting and Policy Manual;
- Codes of Conduct for Elected Members, employees and contractors; and
- an effective internal control framework.

These require regular review to ensure that they respond to emerging threats and achieve best practice.

4.1.2 Internal Controls

4.1.2.1 That the Chief Executive Officer ensure that Internal Controls are in place across the organisation to reduce the likelihood and decrease the detection time of any potential fraud, theft or corrupt act. These controls will include but not be limited to:

- appropriate financial delegations and authority;
- appropriate physical security of Council's assets including cash;
- dual authorisations on financial transactions;
- segregation of duties;
- trained and properly qualified staff;
- information technology controls;
- audit logs and records reviewed; and
- regular reconciliations of the bank account and balance sheet accounts.

4.1.2.2 The internal controls are to be based on a risk management approach, where risks to the organisation are identified and registered and then appropriate controls are implemented to reduce the likelihood and/or the severity of the risk occurring.

4.1.2.3 The internal controls are to be reviewed and tested to identify any deficiencies or to identify any potential improvements. The use of an internal auditor to provide specialist advice may also be considered. Any recommendations identified by an internal auditor are to be presented to the Audit Committee.

4.1.2.4 Council's external auditor will also test the control environment during their preparation for the end of financial year audit. Any observations identified by the external auditor are raised in a management letter and presented to the Audit Committee.

4.1.3 Fraud and Corruption Awareness and Ethical Culture

Through a range of formal and informal means, including training, the Council is committed to continually promoting an ethical culture and an awareness of fraud and corruption. Fraud and corruption awareness will ensure workplace participants and Elected Members are

ATTACHMENT B

aware of what constitutes fraud and corruption and their fraud and corruption control responsibilities.

4.2 Reporting Fraud and Corruption

- 4.2.1 Council’s workplace participants and Elected Members are required to raise suspicions or allegations of fraud and corruption. Workplace participants and Elected Members must familiarise themselves with their obligations under Council’s policies, associated procedures and related legislation.
- 4.2.2 The Chief Executive Officer is responsible for receiving reports of suspected fraud and corruption and for arranging investigations and referring matters to relevant bodies such as the Independent Commissioner Against Corruption (ICAC), the Ombudsman or the Northern Territory Police.
- 4.2.3 If the suspected fraud or corruption involves the Chief Executive Officer or if a workplace participant deems it necessary, they are required to report the matter to the President or directly with the relevant body.
- 4.2.4 All allegations and suspicions of fraud and corruption will be investigated, and all substantiated cases will be dealt with appropriately either by criminal, disciplinary or administrative mechanisms suitable to the particular case.
- 4.2.5 Wherever possible all instances reported will be treated in the strictest confidence. It is the Council’s intention that any person reporting a concern or incident will as far as is possible, have their identity kept confidential. It should be understood however, that it is impossible to guarantee anonymity, especially where disciplinary action or prosecution arises.
- 4.2.6 No one will be penalised for making an allegation that is subsequently proved to be groundless, where the allegation has been made in good faith. Council will not, however, tolerate individuals making malicious, vexatious or unfounded allegations and disciplinary action may be taken against such persons.

5. ASSOCIATED DOCUMENTS

Policy 005 – Council Staff Code of Conduct

6. REFERENCES AND LEGISLATION

Australian Standard 8001-2008 Fraud and Corruption Control
Independent Commissioner Against Corruption Act (NT)
Information Act (NT)
Local Government Act 2008 (NT)
Local Government (Accounting) Regulations (NT)
Public Interest Disclosure Act (Whistle-blowers Legislation)

7. REVIEW HISTORY

Date Approved:	16.12.2009	Approved By: Moved: Cr Withnall Seconded: Cr Lamont Vote: AIF	Councillors – Resolution No. 2009/101	Date for review:	Next Council Election
Date Approved:		Approved By:		Date for review:	

8.10 Long Term Financial Plan

BACKGROUND

Previous Decisions:

Resolution No. 2019/440

That the draft 2019/2020 Budget be adopted. (Section 128(1) of the Local Government Act) and the draft 2020/2024 Budget to be amended.

Moved: Vice President Tom Dyer

Seconded: Cr Neil White

Vote: AIF

21/05/2019

Resolution No. 2019/406

That a 0% increase for rates as reflected in the 2019/2020 Budget be approved as declared under Section 155 of the Local Government Act.

Moved: Vice President Tom Dyer

Seconded: Cr Graham Drake

Vote: AIF

21/05/2019

Resolution No. 2019/384

That the Audit Committee recommend to Council that the 2019-2024 Shire Plan including the 2019/2020 Budget be advertised publicly for a 21 day community consultation and final adoption with amendments. That Council adopt a 4% increase in rates and costs in line with the Long Term Financial Plan for the years 2021 to 2024 to support urgent and ongoing maintenance and well the day to day increase costs.

Moved: Cr Neil White

Seconded: Maureen Newman

Vote: AIF

21/05/2019

Resolution No. 2018/217

That Council endorse and adopt the Long Term Financial Plan 2018 – 2022.

Moved: Cr Shenagh Gamble

Seconded: Cr Michael Vaughan

Vote: AIF

25/07/2018

At its meeting of 21st May 2019, the Audit Committee made a number of recommendations to Council regarding the Long Term Financial Plan, including a rates increase assumption based on a level of 4% per annum. At its meeting of 21st May 2019, Council resolved to reject the Audit Committee's recommendations, and among its decisions, agreed to maintain rating at current levels. At that meeting, it also resolved not to endorse the revised Long Term Financial Plan as presented and requested amendments be presented for Council's consideration.

CURRENT SITUATION

Section 126 (1) of the *Local Government Act* requires a council to prepare and keep up-to-date a Long-term Financial Plan. The Long-term Financial Plan must relate to a period of at least 4 financial years and contain a statement of the major initiatives the council proposes to undertake during the period to which the plan relates; and projections of income and expenditure for each financial year of the period to which the plan relates, and the council's proposals for the repair, maintenance, management and development of infrastructure for each financial year of the period to which the plan relates.

The council must provide the Agency with a copy of its long-term financial plan by 31 July in the first financial year to which the plan relates.

At its meeting of 25th July 2018 Council adopted its Long Term Financial Plan for the period 2018-2022. A copy of this Long Term Financial Plan is at Attachment A.

Council was presented with a revised Long Term Financial Plan (the Plan) at its meeting of 21st May 2019, but rejected the Plan, based on a number of considerations. Council requested the Plan be amended and presented for its consideration at a future meeting.

Prior to finalising the amended Long Term Financial Plan, the Chief Executive Officer requests the Audit Committee provides its advice regarding the underlying assumptions that need to be taken into consideration before the revised Long Term Financial Plan is prepared for Council's review and endorsement.

Copies of the recent Audited Financial Statements will be provided at the meeting.

Resolution No. 2019/

That the Audit Committee recommends to Council that:

- a) the report entitled Long Term Financial Plan be received and noted;
- b) the following assumptions regarding rates, waste management charges and other income items be endorsed for inclusion in the Long Term Financial Plan;

Rates	% increase
Waste	% increase
Rental	% increase
Contracts	% increase; and
- c) the following assumptions regarding expenses be endorsed for inclusion in the Long Term Financial Plan;

Administration expenses	% increase
Employee expenses	% increase
Roads	% increase
Contracts and Materials	% increase
Vehicle & Plant	% increase
Grant expenses	% increase
Other operational costs	% increase
Services	% increase.

Moved:

Seconded:

Vote:

Long Term Financial Projections

2018 - 2022

	Budget 2017/18	Plan 2018/19	Plan 2019/20	Plan 2020/21	Plan 2021/22	NOTES
OPERATIONAL INCOME						
RATES	\$221,625	\$227,000	\$231,000	\$235,000	\$240,000	5
GRANTS	\$302,300	\$308,300	\$314,400	\$320,700	\$327,100	1
CONTRACTS	\$121,800	\$124,000	\$126,400	\$129,000	\$131,500	
RENTAL INCOME	\$2,640	\$2,640	\$2,770	\$2,770	\$2,900	
OTHER INCOME	\$36,150	\$38,700	\$13,000	\$14,000	\$15,000	
WASTE MANAGEMENT LEVY	\$116,400	\$116,400	\$119,000	\$119,000	\$121,300	7
Total Income	\$800,915	\$817,040	\$806,570	\$820,470	\$837,800	
OPERATIONAL EXPENSES						
ADMINISTRATION EXPENSE	\$95,800	\$97,000	\$98,000	\$100,000	\$102,000	
EMPLOYMENT EXPENSE	\$364,300	\$391,200	\$410,760	\$431,298	\$452,863	
ROADS	\$122,100	\$106,000	\$40,000	\$40,000	\$40,000	2
CONTRACTS & MATERIALS	\$5,100	\$2,850	\$2,993	\$3,142	\$3,299	
REPAIR & MAIN TOWN ASSETS	\$57,700	\$19,100	\$29,055	\$47,150	\$32,000	4
VEHICLE & PLANT	\$18,400	\$66,090	\$15,000	\$15,750	\$42,000	
GRANT EXPENSES	\$3,000	\$3,100	\$3,200	\$3,300	\$3,400	
OTHER OPERATIONAL COSTS	\$120,500	\$120,500	\$119,000	\$119,000	\$121,300	6
SERVICES	\$13,900	\$10,300	\$10,500	\$10,700	\$10,900	
TOTAL EXPENSES	\$800,800	\$816,140	\$728,508	\$770,340	\$807,762	
Net Operational Income	\$115	\$900	\$78,063	\$50,130	\$30,038	
Capital Expenditure	\$0	\$0	\$0	\$0	\$0	
Other Expenditure	\$0	\$0	\$50,000	\$50,000	\$30,000	3
Net Income	\$115	\$900	\$28,063	\$130	\$38	

Major Initiatives items proposed

The Wagait Shire Council has identified a vast number and range of infrastructure projects that it would like to see implemented over the coming 10 years.

The majority of these are subject to successful funding applications, and others are infrastructure outside the Council's scope that it will continue to advocate for.

Council will continue the road shoulder remediation program commenced in 2015 / 16. An amount of \$122,100 has been allocated in the budget for 2017 / 18 and consists of \$53,100 FAA roads and \$69,000 R2R funding.

Council will continue to work with nearby councils to utilise shared services.

Other expenditure in 2019 / 20 allow for implementation of projects identified in Strategic Plan which is being updated following planning meetings to be held in 2017/18.

Underlying assumptions

Three year upgrade and replacement program commencing in the 2017 / 18 financial year.

Rates will increase by 2% each year.

Kerbside Waste collection ongoing. Hard waste disposal will continue on a 3 monthly program.

Waste levy income increased by 2% every second year.

8.11 2018 Compliance Review Update

BACKGROUND

PREVIOUS DECISIONS

That the Audit Committee:

- a) *Receives and notes the report entitled Policy review Schedule 2019/2020;*
- b) *Endorses the Policy Review Schedule 2019/2020 as amended at Attachment A; and*
- c) *Recommends Council adopts the Policy Review Schedule 2019/2020 as amended at Attachment A.*

Moved: President Peter Clee

Seconded: Cr Neil White

Vote: AIF

26/9/2019

Resolution No. 2019/492

That the Audit Committee:

- a) *receives and notes the report entitled 2018 Compliance Review – Update.*

Moved: President Peter Clee

Seconded: Maureen Newman

Vote: AIF

26/9/2019

The Chief Executive Officer prepared a strategy to address the remaining compliance matters identified by the Department of Local Government, Housing and Community Development in its December 2018 Compliance Review (the Review Report).

As reported to the Audit Committee's September meeting, remedies in progress include:

- improved processes for transactions valued between \$10,000 and \$100,000;
- review of Council's policies;
- review and updating of Employment and Human Resource Management Policies;
- improved transparency of recruitment processes; and
- improved records management procedures, protocols and systems.

CURRENT SITUATION

The policies that are overdue include the following categories:

- Governance
- Finance
- Human Resources
- Operational

The Audit Committee endorsed the Policy Review Schedule at its previous meeting that prioritises the policy review process via category, and endeavours to link the review cycle with the meeting, budgeting and strategic planning cycle of Council. In this context, outstanding policies that address Governance and Financial matters, are scheduled for consideration at this meeting of the Audit Committee, and Human Resource related policies will be reviewed at the Audit Committee's first meeting of 2020.

Council has secured funding from the Northern Territory Government to procure and implement a suite of software applications (CouncilWise), that will improve Council's electronic records management system, rating database, financial systems and asset management systems. The implementation of CouncilWise will commence from November 2019. To date, all email accounts for Council employees have been migrated from a Google platform to O365, and the correct software architecture is now in place on all administration computers so that the next phase of the CouncilWise system can be implemented.

The Chief Executive Officer also provides regular reports to officers in the Department of Local Government, Housing and Community Development as progress is made through the list of compliance issues.

Further reports will be provided to the Audit Committee as compliance matters are completed.

Resolution No. 2019/
That the Audit Committee receives and notes the report entitled 2018 Compliance Review – November 2019 Update.
Moved:
Seconded:
Vote:

8.12 Chief Executive Officer Vehicle Replacement

BACKGROUND

Previous Decisions:

Resolution No. 2019/289

That Council notes the report titled Disposal of Vehicle Report.

Moved: Cr Graham Drake

Seconded: Cr Neil White

Vote: AIF

23/01/2019

Resolution No. 2019/328

That Council adopt the Draft P41 – Asset Disposal Policy, as recommended by the Audit Committee.

Moved: Vice President Tom Dyer

Seconded: Cr Neil White

Vote: AIF

19/02/2019

A replacement vehicle for the Chief Executive Officer was purchased in August 2017. The previous vehicle was a 2015 Mitsubishi Challenger and was disposed of by way of trade for a Holden Trailblazer, CC 81 ND.

CURRENT SITUATION

Council adopted an Asset Disposal Policy (P41) at its meeting of 19th February 2019. The policy provides a framework consistent with legislative requirements for the sale and disposal of assets. Council may dispose of assets due to renewal programs in line with asset management plans, the Long Term Financial Plan or Annual Budget. Council does not have current Asset Management Plans

for plant, equipment and vehicles, and the Audit Committee may wish to recommend to Council that such plans or policy be developed.

The Chief Executive Officer's vehicle was purchased in August 2017 and had several after-market additions, including VHF radio installed, LED driving lights and Wrangler Off Road tyres. The vehicle has 92,657 kms on the Odometer and is at the threshold where it will not return benefit to Council.

Numerous organisations have policies that benchmark vehicle replacement at 40,000km – 60,000km or three years.

It is suggested the Audit Committee consider recommending to Council the disposal of the asset through commercial auction, with the proceeds to be placed in an Asset Renewal Reserve. A replacement vehicle, that is better fit for purpose, and meets improved economy targets will be sought. It is suggested that a dual cab ute replace the current vehicle as this will cater to both passenger transport and goods and materials transportation needs.

Resolution No. 2019/

That the Audit Committee recommends to Council that:

- d) the report entitled Chief Executive Officer Vehicle Replacement be received and noted;
- e) a replacement vehicle better fit for purpose with improved economy be purchased;
- f) the current Chief Executive Officer's vehicle be sold through commercial auction following the delivery of the replacement vehicle; and
- g) appropriate Asset Management Plans be developed for Council's vehicles, plant, machinery and equipment.

Moved:

Seconded:

Vote:

8.13 Asset Valuation – Council Buildings and Structures

BACKGROUND

Previous Decisions:

Resolution No. 2019/485

That the Audit Committee recommends to Council that a re-valuation of Council's Buildings be undertaken during the 2019/2020 financial year and that proper accounting procedures for the depreciation of buildings be adopted for future preparation of the Audited Financial Statements.

Moved: Chair Barry Bamford

Seconded: President Peter Clee

Vote: AIF

26/09/2019

Council's auditor, Nexia Edwards Marshall NT, noted that in previous audited statements, buildings and structures were listed at fair value and not depreciated. It appears that this treatment of depreciation has been in place for the past three years.

Integrated Valuation Services completed a valuation of Council's buildings and provided a report on 6 July 2015. A copy of this report will be tabled at the meeting.

CURRENT SITUATION

At its meeting in September, the Audit Committee also recommended to Council that the following parameters for buildings and improvements be used:

Buildings and improvements 20 - 40 years

This recommendation was adopted by Council and used for the Audited Financial Statements for the Year Ended 30 June 2019. Depreciation was based on the 2015 value. Similarly, Council's building insurance premium is based on the 2015 valuation.

The Chief Executive Officer will arrange for quotations to be provided for valuation services and will engage an appropriate company to undertake a valuation of all Council buildings and structures in the first quarter of 2020. A further report will be provided to the Audit Committee.

Resolution No. 2019/
That the Audit Committee receives and notes the report entitled Asset Valuation – Council Buildings and Structures.
Moved:
Seconded:
Vote:

8.14 Audit Committee 2020 Meeting Schedule

BACKGROUND

Previous Decisions:

Resolution No. 2019/503

That Council:

- a) adopts the amended P29 Audit Committee Terms of Reference at Attachment C;*
- b) nominates Councillor Neil White and Councillor Graham Drake as replacement Council representatives to the Audit Committee; and*
- c) calls for expressions of interest for the position of Chair and an additional Community Member.*

Moved: President Peter Clee

Seconded: Cr Neil White

Vote: Carried

15/10/2019

Resolution No. 2017/88

That Council hold Ordinary Council meetings on the third Tuesday of each month at 7.00pm, unless otherwise agreed.

Moved: Cr Shenagh Gamble

Seconded: Vice President Trish McIntyre

Vote: AIF

18/09/2017

The Audit Committee is to provide independent advice and assistance to the Wagait Shire Council and the Chief Executive Officer on:

- The internal control processes on the effectiveness of the financial and corporate governance practices;
- Compliance with legislative and regulatory requirements.

To ensure the effectiveness of this arrangement, it is important that the Audit Committee's meeting cycle links with the meeting schedule of Wagait Shire Council.

CURRENT SITUATION

The amended and recently endorsed Audit Committee Terms of Reference states that the Committee will meet up to four (4) times per year and a special meeting may be held to review the Council's Annual Report including financial statements as and if required.

As per Council's resolution, Wagait Shire Council meets on the third Tuesday of each month. A schedule of Audit Committee meetings has been prepared for consideration, that ensures the Committee's quarterly meetings link with Council's budget and audit and annual reporting activities and meeting cycles.

AUDIT COMMITTEE 2020 MEETING SCHEDULE

JANUARY	FEBRUARY	MARCH	APRIL
Council Meeting 21 January 2020	Council Meeting 18 February 2020	Council Meeting 17 March 2020	Council Meeting 21 April 2020
	Audit Committee Meeting Week beginning 25 February 2020		
MAY	JUNE	JULY	AUGUST
Council Meeting 19 May 2020	Council Meeting 16 June 2020 Rates Declaration Adoption of Budget Adoption of Shire Plan	Council Meeting 14 July 2020	Council Meeting 18 August 2020
Audit Committee Meeting Week beginning 26 May 2020			
SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Council Meeting 15 September 2020	Council Meeting 20 October 2020 Audited Financial Statements Annual Report	Council Meeting 17 November 2020	
Audit Committee Meeting Week beginning 22 September 2020		Audit Committee Meeting Week beginning 30 November 2020	

Resolution No. 2019/

That the Audit Committee:

- d) Receives and notes the report entitled Audit Committee 2020 Meeting Schedule;
- e) endorses the Audit Committee 2020 Meeting Schedule as contained in this report; and
- f) recommends Council notes the Audit Committee 2020 Meeting Schedule.

Moved:

Seconded:

Vote:

9.0 Confidential Items:

Nil.

10.0 In-Camera

11.0 Closure of Meeting:

The next meeting of the Wagait Shire Council Audit Committee will be held in the Wagait Shire Council Office and is planned tentatively for depending on availability of members.

The Chair declared the meeting closed at