



WAGAIT SHIRE COUNCIL

**AGENDA
AUDIT COMMITTEE MEETING**

**COUNCIL CHAMBERS
LOT 62, WAGAIT TOWER ROAD 9.30AM**

Tuesday 12 October 2021

I hereby give notice that a Wagait Shire Council Audit Committee Meeting will be held on:

Date: Tuesday 12 October 2021

Time: 9.30am

Location: Council Chambers

142 Wagait Tower Road, Wagait Beach NT 0822
and via video-conference as required

CEO

Renita Glencross

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1. Present

Committee members:

- Chair Clare Milikins
- President Neil White
- Councillor Michael Vaughan
- Maureen Newman
- Shelley Hewitt

Council staff:

- CEO, Renita Glencross
- Policy Officer, Fiona Carter

2. Opening of Meeting

The Chair Clare Milikins declares 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.

2.1. Appointments

At the local government elections on 28 August 2021, Wagait Shire constituents elected a new council: Neil White, Peter Clee, Michael Vaughan, Tom Dyer and Noletta McKenzie. At a special meeting of council held on 16 September 2021, council resolved to appoint President Neil White and Cr Michael Vaughan to the Wagait Shire Council Audit Committee.

**Resolution No. 2021/
That the Audit Committee notes the appointment of a new council members President Neil White and Cr Michael Vaughan to the Audit Committee.
Moved:
Seconded:
Vote:**

2.2. Apologies

**Resolution No. 2021/
That the apologies of XXXXX be accepted.
Moved:
Seconded:
Vote:**

3. Conflict of Interest

4. In Camera Items

At..... am the Chair closed the meeting to the general public.

At..... am the Chair of the Audit Committee re-opened the meeting to the general public.

5. Confirmation of Previous Minutes for the Audit Committee

The draft Minutes of the Audit Committee Meeting held Tuesday 10 August 2021 are included as an attachment to the agenda.

**Resolution No. 2021/
That the Minutes of the Audit Committee Meeting of Tuesday 10 August 2021 be confirmed by Committee Members as a true and correct record.
Moved:
Seconded:
Vote:**

6. Matters Arising from the Previous Minutes

Financial Reports – the Committee noted the financial reports and made the following requests:

- Asset revaluation to be picked up this year and moved to reserves.
- Auditors to provide 2020-21 accruals and depreciation schedule to the CEO.
- Accruals and depreciation need to be updated monthly and reported quarterly.
- Bank account balances need to be divided into Unrestricted and Restricted funds.
- Grants funding to be treated in line with the new accounting standard (unexpended grant liabilities where the funds are to be returned if unspent are allocated to liabilities and grants without this condition need to appear in P&L and unspent balance moved to reserves).

**Resolution No. 2021/
That the Audit Committee note the matters arising from the previous minutes have been addressed.
Moved:
Seconded:
Vote:**

7. Action Sheet

Audit Committee Resolution No.		Resolution	Meeting Date	Status
1	2020/024	<p>The Vehicular Crossovers/Drainage Policy to come back to the next Audit Committee Meeting addressing the issue of causation and linkages to Verge policy.</p> <p>The Audit Committee recommends to Council that:</p> <p>a) P46 Council Verge Management Policy be received and noted;</p> <p>b) That Council adopts the revised P46 Council Verge Management Policy.</p> <p>c) that P06 Vehicular Crossovers and Drainage Policy be rescinded.</p>	22/01/2020	Action Created.
	2020/136		8/09/2020	Refer Agenda Item 8.7
			10/11/2020	Refer Agenda Item 10.3 Council did not follow AC recommendation to adopt the policy and it will be reviewed and redeveloped after discussion and decisions regarding responsibility of costs for verge crossovers. AC has suggested a permit system could support the needs of both residents and Council for verge management.
			2/02/2021	The policy has been further revised to cover all aspects of verge management including signage, per the new NTG Guidelines for Advertising and Activities in Road Reserves (2020). CEO hope to finalise the policy and permit process for the March meeting of Council.
			05/08/2021	Refer Agenda Item 8.5 The policy has been reviewed and is presented to AC for consideration. AC recommended that council adopt the policy.
			07/10/21	Refer Agenda Item 8.5 At the August meeting of council, council recognised that council records of verge infrastructure particularly vehicular cross-overs, was very poor. A request was made that the policy include a grandfather clause to acknowledge existing verge infrastructure and the agreements that property owners may have had with previous councils. In addition, council would conduct a verge-audit to introduce the policy and invite property owners to confirm new records with council. The grandfather clause has been added and presented to AC for further consideration. The item will remain on the action item list until the AC is advised the policy has been adopted by council.

2	None	Half-Yearly Budget Report. The committee requested: a) Future Operating Statement financial report be segregated into Operational and Grant funding streams to enable members to assess the real position of Council operations separate from tied the commitments relating to grants; and b) A report on current grants and their status at its next meeting.	22/01/2020	Action created.
			8/09/2020	Refer Agenda Item 9. Quarterly Financial Report to be separated into into Operational and Grant funding streams. CEO and Chair to work together to refine the reporting and to bring back a more useful report to the next Committee Meeting.
			10/11/2020	Refer Agenda Item 9. Financial Reporting has been separated into Operational and Special Grants Inc/Exp.
			01/02/2021	Refer Agenda Item 8.4 a draft half yearly report has been prepared for consideration.
			06/05/2021	Refer Agenda Item 8.4 Three-Qtr Financial report was prepared and tabled at the Community Meeting on 24 April and the Council Meeting on 27 April 2021.
			07/10/2021	Ref Agenda Item 9.2 First-Qtr Financial Report for 2021-22 is prepared, taking into consideration requests from the previous AC meeting and presented to the AC for consideration. If AC is satisfied the requests have been met, AC can consider moving to completed items.

Resolution No. 2021/

That the Audit Committee noted the updates to the Action items and recommends that Action Item(s) XXXX are moved to completed items.

Moved:

Seconded:

Vote:

8. Agenda Items

8.1. Financial Report for 2020-2021

The Financial Report for the year ending 30 June 2021 is presented for consideration by the Audit Committee.

Resolution No. 2021/

That the Audit Committee notes the 2021 Financial Report and recommends that Council adopt the report.

Moved:

Seconded:

Vote:

8.2. Local Government Act 2019 Policies Update

Council has worked on aligning policies to the Local Government Act 2019 and the Local Government (General) Regulations 2021. A 'Cheat Sheet' provided by the Department of Chief Minister & Cabinet was used as a reference point for reviewing and updating council policies and is attached for the committee's cross-referencing purposes.

The following draft policies are presented for consideration and recommendation to the council (all changes are highlighted in yellow within the document and can be cross-referenced on the 'Cheat-Sheet'):

- P05 Code of Conduct, Workplace Participants
- P08 Human Resource Management
- P15 Council Meetings and Council Committee Meetings
- P17 Teleconferencing and Videoconferencing
- P22 Casual Vacancy on Council
- P30 Privacy Policy
- P34 Elected Member Allowances
- P40 Procurement Policy
- P51 Code of Conduct, Council Members (entirely new policy)

The following policies are attached for review and discussion:

- P09 Statement of Significant Accounting Policy
- P29 Audit Committee Terms of Reference

It is anticipated that the remaining council policies will only require the legislative reference to be updated. The Audit Committee is asked to consider if this would need to be brought to the committee for review and recommendation to Council.

Following the reference updates, the policies will then be categorised and renumbered as previously discussed and brought to council for resolution as a complete suite of updated policies.

Resolution No. 2021/

That the Audit Committee:

- a) **Note the work done by council to align policies with the Local Government Act 2019 and recommend that council adopt the updated:**
- **P05 Code of Conduct, Workplace Participants**
 - **P08 Human Resource Management**
 - **P15 Council Meetings and Council Committee Meetings**
 - **P17 Teleconferencing and Videoconferencing**
 - **P22 Casual Vacancy on Council**
 - **P30 Privacy Policy**
 - **P34 Elected Member Allowances**
 - **P40 Procurement Policy**
 - **P51 Code of Conduct, Council Members**
- b) **Recommend to council that the remaining policies that only require an update to the legislative reference do not need to be brought back to the Audit Committee and can be categorised, renumbered and adopted by council as a complete suite of updated policies.**

Moved:

Seconded:

Vote:

8.3. Set Meeting Dates for 2022

The Audit Committee Terms of Reference at Section 9. Meetings states the committee will meet up to 4 times per year and a special meeting may be held to review the council's Annual Report including financial statements. A forward meeting plan, including meeting dates and agenda items, will be agreed to by the Committee each year and will address items listed in the Work Plan.

As this is the last meeting of the Audit Committee for 2021, new dates must be set for 2022. In 2021, the Audit Committee changed the dates of their meetings to be held one week before a council meeting. The Audit Committee can discuss if this meets the requirements or if an alternative arrangement needs to be considered.

Resolution No. 2021/

That the Audit Committee set the meeting dates for 2022 as follows:

Moved:

Seconded:

Vote:

8.4. Verge Management Policy

Please refer to Action Item 1. for background and find the attached revised P46 Verge Management Policy with added grandfather clause for the committee's review and recommendation to council.

Resolution No. 2021/
That the Audit Committee recommend that Council does/not adopt the updated P46
Verge Management Policy and rescind P06 Vehicular Crossovers and Drainage.
Moved:
Seconded:
Vote:

9. Financial Reports

9.1. September 2021 Reports

- Accrual Income and Expenditure Report for September 2021
- Balance Sheet including Financial Report and Notes for September 2021
- Statement of Cash Flows for September 2021
- Special Purpose Grants Report for September 2021

9.2. 2021/22 First Quarter Report

Resolution No: 2021/
That the Audit Committee accepts the Financial Reports provided for September 2021.
Moved:
Seconded:
Vote:

10. General Business

10.1. Schedule for End of Financial Year Statutory Responsibilities

The schedule of Local Government compliance responsibilities to be reviewed and ratified by Audit Committee and Council is provided below.

Progress	Date
Auditors & Chair Audit Committee invited to attend council meeting	19 October 2021

Item	Audit Committee Date	Council Meeting Date	NTG Due Date
Adopt 2021 Financial Audit	12 October 2021	19 October 2021	15 November 2021
Adopt 2021 Annual Report	12 October 2021	19 October 2021	15 November 2021

10.2. Current Tenders and Procurement

Since February 2021 Council has published procurement requests for public tender or quotation (RFT/RFQ) on the Local Buy portal and on the council website as well as direct to known contractors. Procurement assessment panels are formed as soon as practicable after closing to facilitate a transparent selection process, which may include Audit Committee members.

Item	Funding	RFQ/RFT Dates	Awarded	Value
Cox Drive Floodway remediation & resurfacing	R2R (Aus Gov)	Current	TBA	\$125,000
Cloppenburg Park culverts, carpark and Greenwaste track	PIF (NTG)	Current	TBA	\$125,000
Purchase of a recent model second-hand tractor and tip-truck	WaRM (NTG) + sale of current asset	Pending	TBA	\$ 90,000
Sasche St property cross-overs and culverts	LRCI	Pending	TBA	TBA

11. Closure of Meeting

The next meeting of the Wagait Shire Council Audit Committee will be held in the Wagait Shire Council Chambers at 9.30am, Tuesday 2022.

The Chair declared the meeting closed atam.

WAGAIT SHIRE COUNCIL

ABN: 65 843 778 569

**Financial Report For The Year Ended
30 June 2021**

WAGAIT SHIRE COUNCIL

ABN: 65 843 778 569

Financial Report For The Year Ended 30 June 2021

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WAGAIT SHIRE COUNCIL

ABN: 65 843 778 569

Council Certificate

We have been authorised by the Council to certify the financial statements in their final form. In our opinion:

(a) the accompanying financial statements comply with the Local Government Act 2008 , Local Government Accounting Regulations and Australian Accounting Standards.

(b) the financial statements present a true and fair view of the Council's financial position at 30 June 2021 and the results of its operations and cash flows for the financial year.

(c) internal controls implemented by the Council provide a reasonable assurance that the Council's financial records are complete, accurate and reliable and were effective throughout the year.

(d) the financial statements accurately reflect the Council's accounting and other records

Dated

Dated

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2021

	Note	2021 \$	2020 \$
INCOME			
Rates and annual charges	3A	485,378	352,817
User charges and fees	3B	176,591	144,222
Grants and contributions	3C	379,572	347,320
Interest	3D	11,859	16,000
Gain on sale of property, plant and equipment	3E	18,181	-
TOTAL INCOME		1,071,581	860,359
EXPENSES			
Employee Cost	4A	459,654	436,059
Materials and Contracts	4B	308,663	204,408
Depreciation	4C	156,078	150,806
Other operating expenses	4D	84,313	68,947
TOTAL EXPENSES		1,008,708	860,220
NET SURPLUS		62,873	139
OTHER COMPREHENSIVE INCOME			
Loss on revaluation of buildings and other structures for the year		(878,557)	-
TOTAL OTHER COMPREHENSIVE INCOME (LOSS)		(878,557)	-
TOTAL COMPREHENSIVE INCOME (LOSS)		(815,684)	139

The accompanying notes form part of these financial statements.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 579
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	5	1,768,806	1,536,103
Trade and Other Receivables	6	7,815	39,553
Prepayments		-	7,397
TOTAL CURRENT ASSETS		1,776,621	1,583,053
NON-CURRENT ASSETS			
Property, Plant and Equipment	7	1,865,679	2,835,928
Right of Use Assets	8	45,245	-
TOTAL NON-CURRENT ASSETS		1,910,924	2,835,928
TOTAL ASSETS		3,687,545	4,418,981
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	9	32,041	26,944
Other Contract liabilities	10	306,152	297,966
Lease Liabilities	11	12,939	-
Employee Provisions	12	91,936	69,769
TOTAL CURRENT LIABILITIES		443,068	394,679
NON-CURRENT LIABILITIES			
Lease Liabilities	11	33,045	-
Employee Provisions	12	7,455	4,641
TOTAL NON-CURRENT LIABILITIES		40,500	4,641
TOTAL LIABILITIES		483,568	399,320
NET ASSETS		3,203,977	4,019,661
EQUITY			
Retained Earnings		1,712,510	1,649,637
Reserves	13	1,491,467	2,370,024
TOTAL EQUITY		3,203,977	4,019,661

The accompanying notes form part of these financial statements.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2021

	Retained Earnings	Asset Revaluation Reserve	Asset Replacement and Maintenance Reserve	Total Equity
	\$		\$	\$
Balance at 1 July 2019	1,649,498	1,870,024	500,000	4,019,522
Comprehensive income:				
Surplus for the year	139	-	-	139
Other comprehensive income for the year	-	-	-	-
Total comprehensive income attributable to Members of the entity for the year	139	-	-	139
Balance at 30 June 2020	1,649,637	1,870,024	500,000	4,019,661
Balance at 1 July 2020	1,649,637	1,870,024	500,000	4,019,661
Comprehensive income:				
Surplus for the year	62,873	-	-	62,873
Other comprehensive income (loss) for the year	-	(878,557)	-	(878,557)
Total comprehensive income (Loss) attributable to Members of the entity for the year	62,873	(878,557)	-	(815,684)
Balance at 30 June 2021	1,712,510	991,467	500,000	3,203,977

The accompanying notes form part of these financial statements.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 579
STATEMENT OF WORKING CAPITAL
AS AT 30 JUNE 2021

	Note	2021 \$	2020 \$
ASSETS			
CURRENT ASSETS			
Cash on Hand and at Bank	5	1,768,806	1,536,103
Trade and Other Receivables	6	7,815	39,553
Prepayments		-	7,397
TOTAL CURRENT ASSETS		<u>1,776,621</u>	<u>1,583,053</u>
Less:			
LIABILITIES			
CURRENT LIABILITIES			
Trade and Other Payables	9	32,041	26,944
Contract liabilities	10	306,152	297,966
Lease Liabilities	11	45,984	-
Employee Provisions	12	99,391	69,769
TOTAL CURRENT LIABILITIES		<u>483,568</u>	<u>394,679</u>
NET CURRENT ASSETS		<u>1,293,053</u>	<u>1,188,374</u>
CURRENT RATIO		<u>4</u>	<u>4</u>

The accompanying notes form part of these financial statements.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
STATEMENT OF CASH FLOWS
FOR YEAR ENDED 30 JUNE 2021

	Note	2021	2020
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		684,537	476,909
Grants and contributions receipts		387,758	533,138
Interest received		11,859	16,000
Payments to suppliers and employees		(803,919)	(703,720)
Net cash provided by operating activities	13	280,235	322,327
CASH FLOWS FROM INVESTING ACTIVITIES			
Proceeds from disposals of property, plant and equipment		33,745	-
Payment for property, plant and equipment		(70,901)	(73,453)
Net cash (used in) investing activities		(37,156)	(73,453)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments for lease liabilities		(10,376)	-
Net cash provided by (used in) financing activities		(10,376)	-
Net increase in cash held		232,703	248,874
Cash and cash equivalents at beginning of the financial year		1,536,103	1,287,229
Cash and cash equivalents at end of the financial year	13	1,768,806	1,536,103

The accompanying notes form part of these financial statements.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

The financial statements cover Wagait Shire Council as an individual entity, incorporated and domiciled in Australia. Wagait Shire Council is operating pursuant to the *NT Local Government Act 2008* and *NT Local Government (Accounting) Regulations*.

The financial statements were authorised for issue on _____ by the Councillors of the Council.

Note 1 Summary of Significant Accounting Policies

Basis of Preparation

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB), the requirements of the *Local Government Act 2008*, *Local Government (Accounting) Regulations* and other authoritative pronouncements of the Australian Accounting Standard Board.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

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.

Accounting Policies

(a) Revenue

Rates are recognised as revenue when the Council obtains control over the asset comprising the receipt.

Rates are an enforceable debt linked to rateable property that will be recovered when the property is sold, and therefore control normally passes at the time of levying, or where earlier upon receipt of rates paid in advance. The rating period and reporting period for the Council coincide and accordingly, all rates levied for the year are recognised as revenue.

Uncollected rates are recognised as receivables.

Contributed Assets

The Council receives assets from the government and other parties for Nil or nominal consideration in order to further its objectives. These assets are recognised in accordance with the recognition requirements of other applicable accounting standards (AASB 9, AASB 16, AASB 116 and AASB 138).

On initial recognition of an asset, the Council recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer).

The Council recognises income immediately in profit or loss as the difference between initial carrying amount of the asset and the related amounts.

Note 1 **Summary of Significant Accounting Policies (Cont.)**

(a) Revenue and Other Income (Cont.)

Operating Grants, Donations and Bequests

When the Council receives operating grant revenue, donations or bequests, it assesses whether the contract is enforceable and has sufficiently specific performance obligations in accordance with AASB 15.

When both these conditions are satisfied, the Council :

- identifies each performance obligation relating to the grant;
- recognises a contract liability for its obligations under the agreement; and
- recognises revenue as it satisfies its performance obligations.

When the contract is not enforceable or does not have sufficiently specific performance obligations, the Council:

- recognises the asset received in accordance with the recognition requirements of other applicable accounting standards (AASB 9, AASB 116 and AASB138);
- recognises related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer); and
- recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount.

If a contract liability is recognised as a related amount above, the Council recognises income in profit or loss when or as it satisfies its obligations under the contract.

Capital Grant

When the Council receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liability, financial instruments, provisions, revenue or contract liability arising from a contract with a customer) recognised under other Australian Accounting Standards.

The Council recognises income in profit or loss when or as the Council satisfies its obligations under the terms of the grant.

Interest Income

Interest income is recognised using the effective interest method.

Donation Income

Donations and bequests are recognised as revenue when received.

Income from Sale of Goods

Revenue from the sales of goods and the rendering of a service is recognised upon the delivery of the goods and services to the customers.

All revenue is stated net of the amount of goods and services tax.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

(c) Leases

At inception of a contract, the Council assess if the contract contains or is a lease. If there is a lease present, a right-of-use asset and a corresponding lease liability is recognised by the Council where the Council is a lessee. However all contracts that are classified as short term leases (lease with remaining lease term of 12 months or less) and leases of low value assets are recognised as an operating lease on a straight-line basis over the term of the lease.

Initially the lease liability is measured at the present value of the lease payments still to be paid at commencement date. The lease payments are discounted at the interest rate implicit in the lease. If this rate cannot be readily determined, the Council uses the incremental borrowing rate.

Lease payments included in the measurement of the lease liability are as follows :

- fixed lease payments less any lease incentives;
- variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- the amount expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options, if the lessee is reasonably certain to exercise the options;
- lease payments under extension options, if the lessee is reasonably certain to exercise the options; and
- payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The right-of-use assets comprise the initial measurement of the corresponding lease liability as mentioned above, any lease payments made at or before the commencement date as well as any initial direct costs. The subsequent measurement of the right-of-use assets is at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset whichever is the shortest. Where a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Council anticipates to exercise a purchase option, the specific asset is depreciated over the useful life of the underlying asset.

Concessionary Leases

For leases that have significantly below market terms and conditions principally to enable the Council to further its objectives (commonly known as peppercorn / concessionary leases), the Council has adopted the temporary relief under AASB 2018-8 and measures the right of use assets at cost on initial recognition.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1 **Summary of Significant Accounting Policies (Cont.)**

(d) Financial Instruments

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council 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 (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain significant financing component or if the practical expedient was applied as specified in AASB 15: Revenue from Contracts with Customers.

Classification and Subsequent Measurement

Financial liabilities

Financial liabilities are subsequently measured at:

- amortised cost; or
- fair value through profit or loss.

A financial liability is measured at fair value through profit or loss if the financial liability is:

- a contingent consideration of an acquirer in a business combination to which *AASB 3: Business Combinations* applies;
- held for trading; or
- initially designated as at fair value through profit or loss.

All other financial liabilities are subsequently measured at amortised cost using the effective interest method.

The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense over its profit or loss over the relevant period.

The effective interest rate is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

A financial liability is held for trading if it is:

- incurred for the purpose of repurchasing or repaying in the near term;
- part of a portfolio where there is an actual pattern of short-term profit-taking; or
- a derivative financial instrument (except for a derivative that is in a financial guarantee contract or a derivative that is in effective hedging relationships).

Any gains or losses arising on changes in fair value are recognised in profit or loss to the extent that they are not part of a designated hedging relationship.

The change in fair value of the financial liability attributable to changes in the issuer's credit risk is taken to other comprehensive income and is not subsequently reclassified to profit or loss. Instead, it is transferred to retained earnings upon derecognition of the financial liability.

If taking the change in credit risk in other comprehensive income enlarges or creates an accounting mismatch, then these gains or losses should be taken to profit or loss rather than other comprehensive income.

A financial liability cannot be reclassified.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1 **Summary of Significant Accounting Policies (Cont.)**

(d) Financial Instruments (Cont.)

Financial assets

Financial assets are subsequently measured at:

- amortised cost; or
- fair value through comprehensive income; or
- fair value through profit or loss.

Measurement is on the basis of two primary criteria:

- the contractual cash flow characteristics of the financial asset; and
- the business model for managing the financial assets.

A financial asset that meets the following conditions is subsequently measured at amortised cost:

- the financial asset is managed solely to collect contractual cash flows; and
- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates.

A financial asset that meets the following conditions is subsequently measured at other comprehensive income:

- the contractual terms within the financial asset give rise to cash flows that are solely payments of principal and interest on the principal amount outstanding on specified dates; and
- the business model for managing the financial asset comprises both contractual cash flows collection and the selling of the financial asset.

By default, all other financial assets that do not meet the measurement conditions of amortised cost and fair value through other comprehensive income are subsequently measured at fair value through profit or loss.

The Council initially designates a financial instrument as measured at fair value through profit or loss if:

- it eliminates or significantly reduces a measurement or recognition inconsistency (often referred to as an "accounting mismatch") that would otherwise arise from measuring assets or liabilities or recognising the gains and losses on them on different bases;
- it is in accordance with the documented risk management or investment strategy and information about the groupings is documented appropriately, so the performance of the financial liability that is part of a group of financial liabilities or financial assets can be managed and evaluated consistently on a fair value basis; and
- it is a hybrid contract that contains an embedded derivative that significantly modifies the cash flows otherwise required by the contract.

The initial designation of financial instruments to measure at fair value through profit or loss is a one-time option on initial classification and is irrevocable until the financial asset is derecognised.

Equity instruments

At initial recognition, as long as the equity instrument is not held for trading or not a contingent consideration recognised by an acquirer in a business combination to which AASB 3 applies, the Council made an irrevocable election to measure any subsequent changes in fair value of the equity instruments in other comprehensive income, while the dividend revenue received on underlying equity instruments investment will still be recognised in profit or loss.

Regular way purchases and sales of financial assets are recognised and derecognised at settlement date in accordance with the Council's accounting policy.

Derecognition

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

The difference between the carrying amount of the financial liability derecognised and the consideration paid and payable, including any non-cash assets transferred or liabilities assumed, is recognised in profit or loss.

Note 1 **Summary of Significant Accounting Policies (Cont.)**

(d) Financial Instruments (Cont.)

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

All the following criteria need to be satisfied for the derecognition of a financial asset:

- the right to receive cash flows from the asset has expired or been transferred;
- all risk and rewards of ownership of the asset have been substantially transferred; and
- the Council no longer controls the asset (ie has no practical ability to make unilateral decision to sell the asset to a third party).

On derecognition of a financial asset measured at amortised cost, the difference between the asset's carrying amount and the sum of the consideration received and receivable is recognised in profit or loss.

On derecognition of a debt instrument classified as fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investment revaluation reserve is reclassified to profit or loss.

On derecognition of an investment in equity which the Council elected to classify under fair value through other comprehensive income, the cumulative gain or loss previously accumulated in the investments revaluation reserve is not reclassified to profit or loss, but is transferred to retained earnings.

Impairment

The Council recognises a loss allowance for expected credit losses on:

- financial assets that are measured at amortised cost or fair value through other comprehensive income;
- lease receivables;
- contract assets (e.g. amount due from customers under construction contracts);
- loan commitments that are not measured at fair value through profit or loss; and
- financial guarantee contracts that are not measured at fair value through profit or loss.

Loss allowance is not recognised for:

- financial assets measured at fair value through profit or loss; or
- equity instruments measured at fair value through other comprehensive income.

Expected credit losses are the probability-weighted estimate of credit losses over the expected life of a financial instrument. A credit loss is the difference between all contractual cash flows that are due and all cash flows expected to be received, all discounted at the original effective interest rate of the financial instrument.

The Council uses the following approaches to impairment, as applicable under AASB 9: Financial Instruments:

- the general approach;
- the simplified approach;
- the purchased or originated credit-impaired approach; and
- low credit risk operational simplification.

General approach

Under the general approach, at each reporting period, the Council assesses whether the financial instruments are credit-impaired, and:

- if the credit risk of the financial instrument has increased significantly since initial recognition, the Council measures the loss allowance of the financial instruments at an amount equal to the lifetime expected credit losses; and
- if there is no significant increase in credit risk since initial recognition, the Council measures the loss allowance for that financial instrument at an amount equal to 12-month expected credit losses.

Simplified approach

The simplified approach does not require tracking of changes in credit risk at every reporting period, but instead requires the recognition of lifetime expected credit loss at all times.

This approach is applicable to:

- trade receivables; and
- lease receivables.

In measuring the expected credit loss, a provision matrix for trade receivables is used taking into consideration various data to get to an expected credit loss (i.e. diversity of its customer base, appropriate groupings of its historical loss experience, etc).

Note 1 **Summary of Significant Accounting Policies (Cont.)**

(d) Financial Instruments (Cont.)

Purchased or originated credit-impaired approach

For financial assets that are considered to be credit-impaired (not on acquisition or originations), the Council measures any change in its lifetime expected credit loss as the difference between the asset's gross carrying amount and the present value of estimated future cash flows discounted at the financial asset's original effective interest rate. Any adjustment is recognised in profit or loss as an impairment gain or loss.

Evidence of credit impairment includes:

- significant financial difficulty of the issuer or borrower;
- a breach of contract (e.g. default or past due event);
- a lender has granted to the borrower a concession, due to the borrower's financial difficulty, that the lender would not otherwise consider;
- the likelihood that the borrower will enter bankruptcy or other financial reorganisation; and
- the disappearance of an active market for the financial asset because of financial difficulties.

Low credit risk operational simplification approach

If a financial asset is determined to have low credit risk at the initial reporting date, the Council assumes that the credit risk has not increased significantly since initial recognition and, accordingly, can continue to recognise a loss allowance of 12-month expected credit loss.

In order to make such a determination that the financial asset has low credit risk, the Council applies its internal credit risk ratings or other methodologies using a globally comparable definition of low credit risk.

A financial asset is considered to have low credit risk if:

- there is a low risk of default by the borrower;
- the borrower has a strong capacity to meet its contractual cash flow obligations in the near term; and
- adverse changes in economic and business conditions in the longer term may, but will not necessarily, reduce the ability of the borrower to fulfil its contractual cash flow obligations.

A financial asset is not considered to carry low credit risk merely due to existence of collateral, or because a borrower has a lower risk of default than the risk inherent in the financial assets, or relative to the credit risk of the jurisdiction in which it operates.

Recognition of expected credit losses in financial statements

At each reporting date, the Council recognises the movement in the loss allowance as an impairment gain or loss in the statement of profit or loss and other comprehensive income.

The carrying amount of financial assets measured at amortised cost includes the loss allowance relating to that asset.

Assets measured at fair value through other comprehensive income are recognised at fair value with changes in fair value recognised in other comprehensive income. The amount in relation to change in credit risk is transferred from other comprehensive income to profit or loss at every reporting period.

For financial assets that are unrecognised (e.g. loan commitments yet to be drawn, financial guarantees), a provision for loss allowance is created in the statement of financial position to recognise the loss allowance.

(e) Impairment of Assets

At the end of each reporting period, the Council reviews the carrying amounts 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 of disposal and value in use, is compared to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised in profit or loss.

Where the assets are not held primarily for their ability to generate net cash inflows – that is, they are specialised assets held for continuing use of their service capacity – the recoverable amounts are expected to be materially the same as fair value.

Where it is not possible to estimate the recoverable amount of an individual asset, the Council estimates the recoverable amount of the cash-generating unit to which the asset belongs.

Where an impairment loss on a revalued individual 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.

Note 1 **Summary of Significant Accounting Policies (Cont.)**

(f) Employee Benefits

Short-term employee benefits

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 within 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.

The Council's obligations for short-term employee benefits such as wages, salaries, sick leave and superannuation are recognised as a part of current trade and other payables in the statement of financial position.

Other long-term employee benefits

The Council classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are 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. Provision is made for the Council's obligation for other long-term employee benefits, which 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. Any remeasurements for changes in assumptions of obligations for other long term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Council's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least twelve months after the reporting date, in which case the obligations are presented as current liabilities. The Company based on past experience records employee's long service leave entitlements on commencement of their employment within the Council.

Retirement benefit obligations

Defined contribution superannuation benefits

All employees of the Council receive defined contribution superannuation entitlements, for which the Council pays the fixed superannuation guarantee contribution (currently 9.5% of the employee's ordinary average salary) to the employee's superannuation fund of choice. All contributions in respect of employees' defined contribution entitlements are recognised as an expense when they become payable. The Council's obligation with respect to employees' defined contribution entitlements is limited to its obligation for any unpaid superannuation guarantee contributions at the end of the reporting period. All obligations for unpaid superannuation guarantee contributions are measured at the (undiscounted) amounts expected to be paid when the obligation is settled and are presented as current liabilities in the Council's statement of financial position.

(g) Cash and Cash Equivalents

Cash and cash equivalents include 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.

(h) Trade Receivables and Other receivables

Trade and other receivables include amounts due from clients for fees and goods and services provided, from donors and any outstanding grant receipts. 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 method, less any provision for measurement. Refer to Note 1(e) for further discussions on the determination of impairment losses.

(i) Contract Assets

Contract assets are recognised when the Council has transferred goods or services to the customer and or completed required performance obligations, but has yet to establish unconditional rights to consideration. Contract assets are treated as financial assets for impairment purposes.

Note 1 **Summary of Significant Accounting Policies (Cont.)**

(q) Critical Accounting Estimates and Judgements

The Councillors evaluate estimates and judgements incorporated into the financial statements based on historical knowledge and best available current information. Estimates assume a reasonable expectation of future events and are based on current trends and economic data, obtained both externally and within the Council.

Key Estimates

(i) Valuation of buildings

The properties located at Section 62 (142) Wagait Tower Road, Wagait Beach NT and Section 110 (50) Forsyth Road, Wagait Beach NT were revalued on 4 May 2021, by an independent licensed and registered valuer Mr R Copland, Certified Practising Valuer (Bus, Prop), B Comm. (Ag VFM), F.A.P.I., C.P.P. The valuation of these properties is based on the fair value of each identifiable property. The fair value of these property assets has been established by reference to their most probable price in a competitive and open market and included the provision of services and made on the basis of their existing use. The revalued amount of land and buildings asset at 30 June 2021 is \$1,630,750.

(ii) Useful lives of property, plant and equipment

As described in Note 1(c), the Council reviews the estimated useful lives of property, plant and equipment at the end of each reporting period, based on the expected utility of the assets.

(iii) Impairment- General

The Council assesses impairment at the end of each reporting period by evaluating conditions and events specific to the Council that may be indicative of impairment triggers.

Impairment of leasehold improvements and plant and equipment

The Council assesses impairment of infrastructure and plant and equipment at each reporting date by evaluating conditions specific to the Council and to the particular asset that may lead to impairment. If an impairment trigger exists, the recoverable amount of the asset is determined. This involves fair value less costs to sell or value-in-use calculations, which incorporate a number of key estimates and assumptions. There was no provision for impairment of infrastructure and plant and equipment at 30 June 2021 (2020: \$Nil). During 2021 the Council based on an independent valuation performed on two properties by \$1,640,000, impaired these properties by \$878,557 (2020 : \$Nil).

Impairment of accounts receivable

The provision for impairment of receivables assessment requires a degree of estimation and judgement. The level of provision is assessed by taking into account the recent sales experience, the ageing of receivables, historical collection rates and specific knowledge of the individual debtors' financial position. Provision for impairment of receivables at 30 June 2021 amounted to \$12,115 (2020: \$4,237).

Key judgments

(i) Performance Obligations Under AASB 15

To identify a performance obligation under AASB 15, the promise must be sufficiently specific to be able to determine when the obligation is satisfied. Management exercises judgement to determine whether the promise is sufficiently by taking into account any conditions specified in the arrangement, explicit or implicit, regarding the promised goods or services. In making this assessment, management includes the nature / type, cost /value, quantity and the period of transfer related to the goods or services promised.

WAGAIT SHIRE COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 1 **Summary of Significant Accounting Policies (Cont.)**

(r) Fair Value of Assets and Liabilities

The Council measures some of its assets at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

Fair value is the price the Council would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

"Fair value" is the price the Council would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transactions between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset or liability (i.e. the market with the greatest volume and level of activity for the asset or liability). In the absence of such a market, market information is extracted from the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

The fair value of liabilities and the Council's own equity instruments (if any) may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.

(s) Economic Dependence

The Council is dependent upon the ongoing receipt of grants from the Northern Territory Government to ensure the continuance of its activities. At this date of this report management has no reason to believe that Council will not continue to receive funding support from the Government

(t) Adoption of New and Revised Accounting Standards

Initial adoption of AASB 2020-04 COVID-19 - Related Rent Concessions

AASB 2020-4 Amendments to Australian Accounting Standards - Covid-19-Related Rent Concession amends AASB 16 by providing a practical expedient that permits lessees to assess whether rent concessions that occur as a direct consequence of the COVID-19 pandemic and, if certain conditions are met, account for those rent concessions as if they were not lease modifications.

Initial adoption of AASB 2018-6 Amendments to Australian Accounting Standards - Definition of a Business

AASB 2018-6 amends and narrows the definition of a business specified in AASB 3 Business Combinations, simplifying the determination of whether a transaction should be accounted for as a business combination or an asset acquisition. Entities may also perform a calculation and elect to treat certain acquisitions as acquisitions of assets. The standards listed above did not have any impact on the amounts recognised in prior periods and are not expected to significantly affect the current or future periods.

WAGAIT SHIRE COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 3 Revenue and Other Income

	2021	2020
	\$	\$
3A Rates and annual charges		
<i>Ordinary rates</i>		
Residential, business and rural flat rate	366,262	236,417
Waste management levy	119,116	116,400
Total rates and annual charges	<u>485,378</u>	<u>352,817</u>
3B User charges and fees		
<i>Jetty and boat ramp maintenance</i>	124,170	83,492
Power and water contract income	37,734	37,205
Weed management income	1,380	1,993
Other fees and charges	13,307	20,072
Other income	-	1,460
Total User charges and fees	<u>176,591</u>	<u>144,222</u>
3C Grants and Contributions		
<i>General purpose grants (untied)</i>		
FAA - General purpose component	18,713	11,282
FAA - Roads to recovery component	85,370	56,010
<i>Northern Territory Government operating grants</i>		
General purpose component	208,021	208,021
Department of Tourism, Sport and Culture	20,718	25,802
Department of Infrastructure and Regional	-	-
<i>Northern Territory Government non- recurring grants</i>		
Specific purpose	43,750	44,205
<i>Non Government grants and contributions</i>		
Australia Day Council	3,000	2,000
Total grants and contributions	<u>379,572</u>	<u>347,320</u>
3D Interest		
Financial Institutions	11,859	16,000
Total Interest	<u>11,859</u>	<u>16,000</u>
3E Gains/ (loss) on disposal property, plant and equipment		
Gains and Losses	18,181	-
Total Gains/ (loss) on disposal property, plant and equipment	<u>18,181</u>	<u>-</u>

WAGAIT SHIRE COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 4	Expenses	2021	2020
		\$	\$
4A	Employee Cost		
	Salaries and Wages	394,155	370,157
	Superannuation	36,633	33,988
	Leave Expense	24,981	23,901
	Recruitment	-	2,727
	Training and development	3,885	5,286
	Total employee cost	<u>459,654</u>	<u>436,059</u>
4B	Materials and contracts	\$	\$
	Regular Bin and Waste Collection	81,653	83,744
	Insurance	37,949	33,175
	Repairs & Maintenance	28,536	37,137
	Accounting	21,194	10,904
	Motor Vehicle Expenses	10,908	11,284
	Other Grant Expenses	106,702	6,308
	Consultant fees	11,377	6,633
	Travel & Accommodation	4,287	5,375
	Community Activities and Functions	6,057	5,101
	Safety Supplies & Equipment	-	4,747
	Total materials and contracts	<u>308,663</u>	<u>204,408</u>
4C	Depreciation	\$	\$
	Buildings	50,881	55,569
	Sports Ground	39,686	37,996
	Plant and equipment	41,671	36,728
	Office equipment	120	120
	Infrastructure	4,274	4,283
	Motor vehicles	10,397	16,110
	Right of Use Assets -Motor Vehicles	9,049	-
	Total Depreciation	<u>156,078</u>	<u>150,806</u>
4D	Other operating expenses	\$	\$
	Audit services	-	15,050
	Other services	-	-
	Admin expenses	52,254	22,781
	Power Water & Gas	4,473	6,265
	Other Expenses	25,520	24,851
	Interest expense on lease liabilities	2,066	-
	Total Other operating expenses	<u>84,313</u>	<u>68,947</u>

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 5

Cash on Hand and at Bank

CURRENT	Note	2021	2020
		\$	\$
Cash at Bank		1,768,806	1,536,103
Total Cash on Hand and at Bank		<u>1,768,806</u>	<u>1,536,103</u>
Restricted cash and cash equivalents summary			
<i>Purpose</i>			
External restrictions			
Included in liabilities			
Contract liability	10	306,152	297,966
Included in revenue			
Total external restrictions		<u>306,152</u>	<u>297,966</u>
Internal restrictions			
Included in liabilities			
Employee leave entitlements	12	99,391	74,410
Total external restrictions		<u>99,391</u>	<u>74,410</u>
Total unrestricted		1,363,263	1,163,727
Total Cash on hand and at bank	13(a), 19	<u>1,768,806</u>	<u>1,536,103</u>

Note 6

Trade and Other Receivables

CURRENT	Note	2021	2020
		\$	\$
Receivables :			
Rates and annual charges		20,262	42,830
Less :Provision for impairment of receivables		(12,115)	(4,237)
Total Unrestricted accounts receivable and other debtors		<u>8,147</u>	<u>38,593</u>
Other Receivables :			
GST (net) receivable (payable)		(332)	960
Total Other receivables		<u>(332)</u>	<u>960</u>
Total current trade and other receivables	19	<u>7,815</u>	<u>39,553</u>

The Council normal credit term is 30 days. No interest is charged for the first 30 days from the date of invoice. Thereafter, interest is charged at 17% per annum, which is calculated on a daily basis, on the outstanding balance.

Movement (recoveries) in allowance for impairment of receivables	2021	2020
	\$	\$
Balance at beginning of the year	4,237	-
Increment/ (Reduction) in allowance	7,878	4,237
Balance at the end of the year	<u>12,115</u>	<u>4,237</u>

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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 7

Property, Plant and Equipment

	2021 \$	2020 \$
Land		
At independent valuation 2015	-	400,000
At independent valuation 2021	350,000	-
Total Land	350,000	400,000
Buildings		
At independent valuation 2015	-	2,222,727
At independent valuation 2021	980,000	-
At cost	-	14,741
Less Accumulated depreciation	(4,083)	(111,727)
	975,917	2,125,741
Sports Ground		
At cost	-	379,958
At independent valuation 2021	310,000	-
Less Accumulated depreciation	(5,167)	(339,980)
	304,833	39,978
Total Buildings	1,280,750	2,165,719
Total Land and Buildings	21 1,630,750	2,565,719
Infrastructure at cost:		
At cost	484,500	484,500
Less Accumulated depreciation	(470,793)	(466,519)
	13,707	17,981
Plant and equipment:		
Plant and equipment:		
At cost	598,250	561,504
Less Accumulated depreciation	(391,890)	(350,219)
	206,360	211,285
Office equipment:		
At Cost	175,930	175,930
Less Accumulated depreciation	(175,157)	(175,037)
	773	893
Motor vehicles:		
At Cost	73,399	118,733
Less Accumulated depreciation	(59,310)	(78,683)
	14,089	40,050
Total Plant and Equipment	234,929	270,209
Total property, plant and equipment	1,865,679	2,835,928

Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land \$	Buildings \$	Sports Ground \$	Plant and Equipment \$	Infrastructure \$	Office equipment \$	Motor Vehicles \$	Total \$
Carrying amount at 1 July 2020	400,000	2,125,741	39,978	211,285	17,981	893	40,050	2,835,928
Increment/ (Decrement)	(50,000)	(1,098,943)	270,386	-	-	-	-	(878,557)
Additions at cost	-	-	34,155	36,746	-	-	-	70,901
Disposals	-	-	-	-	-	-	(15,564)	(15,564)
Depreciation expense	-	(50,881)	(39,686)	(41,671)	(4,274)	(120)	(10,397)	(147,029)
Carrying amount at 30 June 2021	350,000	975,917	304,833	206,360	13,707	773	14,089	1,865,679

Valuation of Building and Improvements

The properties located at Section 62 (142) Wagait Tower Road, Wagait Beach NT and Section 110 (50) Forsyth Road, Wagait Beach NT were revalued on 4 May 2021, by an independent licensed and registered valuer Mr R Copland, Certified Practising Valuer (Bus, Prop), B Comm. (Ag VFM), F.A.P.I., C.P.P. The valuation of these properties is based on the fair value of each identifiable property. The fair value of these property assets has been established by reference to their most probable price in a competitive and open market and included the provision of existing services and was made on the basis of their existing use. The valuation of these properties resulted in an impairment loss recognised in the 2021 other comprehensive income of \$878,557.

WAGAIT SHIRE COUNCIL
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NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 8

Right of Use Assets

(a) AASB 16 Related Amounts Recognised in the Balance Sheet

Right of Use Assets	2021	2020
	\$	\$
Leased Motor Vehicles	54,294	-
Less Accumulated depreciation	(9,049)	-
Total right of use assets	<u>45,245</u>	<u>-</u>

The Council's lease portfolio includes motor vehicles. These leases have an average of 4 year as their lease term.

Movements in Carrying Amounts

	MV	Total
	\$	\$
Carrying amount at 1 July 2020	<u>-</u>	<u>-</u>
Additions at cost	54,294	54,294
Depreciation expense	(9,049)	(9,049)
Carrying amount at 30 June 2021	<u>45,245</u>	<u>45,245</u>

(b) AASB 16 Related Amounts Recognised in the Statement of Profit and Loss

	2021	2020
	\$	\$
Depreciation charge related to right of use assets	9,049	-
Interest expense on lease liabilities	2,066	-
Short Term leases expense	1,903	-
	<u>13,018</u>	<u>-</u>

Note 9

Trade and Other Payables

	Note	2021	2020
		\$	\$
CURRENT			
Sundry creditors and accrued expenses		26,333	18,104
Payroll and Super liabilities		5,708	8,840
Total Trade and Other Payables		<u>32,041</u>	<u>26,944</u>

(a) Financial liabilities at amortised cost are classified as trade and other payables.

Trade and other payables:

— Total Current	32,041	26,944
— Total Non Current	-	-
Total trade and other payables	<u>32,041</u>	<u>26,944</u>

Financial liabilities as trade and other payables

19 32,041 26,944

Note 10

Other Contract Liabilities

	Note	2021	2020
		\$	\$
CURRENT			
Contract Liabilities - grant funded programmes		306,152	297,966
Total Other Current Liabilities		<u>306,152</u>	<u>297,966</u>

Total Contract and Unspent liabilities comprising the following grant funding amounts:

Roads Grant - R2R	125,286	125,583
SCALE 2019-2020	-	100,000
Electronic Records Management System	-	3,906
Dog Pound	122	27,857
5000 ltr water tank	4,039	7,607
PIF Funding	99,703	-
LCRI	(198)	-
Healthy Lifestyle	2,200	-
WRM 21-22	75,000	-
NT Government - FAA Roads	-	29,037
NT Government - FAA Operational	-	3,976
Total Other Contract Liabilities	<u>306,152</u>	<u>297,966</u>

(b) Contract liabilities - movement in amounts :

	2021
Balance at the beginning of the year	297,966
Additions: Grants for which performance obligations will only be satisfied in subsequent years	176,736
Expended : Grants acquitted or utilised during the year	(168,550)
Closing balance	<u>306,152</u>

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 11	Lease Liabilities	2021	2020
		\$	\$
	CURRENT		
	Leases - MV	12,939	-
		<u>12,939</u>	<u>-</u>
	NON-CURRENT		
	Leases - MV	33,045	-
		<u>33,045</u>	<u>-</u>
	Total Lease Liabilities	19, 21 <u>45,984</u>	<u>-</u>

The lease liabilities are secured by the underlying assets and are subject to the terms of their individual lease agreements.

Note 12	Employee Provisions	2021	2020
		\$	\$
	CURRENT		
	Provision for employee benefits: annual leave	53,283	39,517
	Provision for employee benefits: long service leave	38,653	30,252
		<u>91,936</u>	<u>69,769</u>
	NON-CURRENT		
	Provision for employee benefits: long service leave	7,455	4,641
		<u>7,455</u>	<u>4,641</u>
	Total provisions for employee benefits	<u>99,391</u>	<u>74,410</u>
	Analysis of total provisions:	Total	
		\$	
	Opening balance at 1 July 2020	74,410	
	Net change in the provision during the year	24,981	
	Balance at 30 June 2021	<u>99,391</u>	

Provision For Employee Benefits

Employee provisions represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amount accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Council does not expect the full amount of annual leave or long service leave balances classified as current liabilities to be settled within the next 12 months. However, these amounts must be classified as current liabilities since the Council does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(f).

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 13

Reserves

	Note	2021	2020
		\$	\$
Asset Revaluation Reserve			
Balance at beginning of reporting year		1,870,024	1,870,024
Revaluation/ Increment (decrement)		(878,557)	-
Balance at end of the reporting year		991,467	1,870,024

The asset revaluation reserve arises on the revaluation of buildings and improvements. Where a revalued item of property, plant and equipment is sold, that portion of asset revaluation reserve which relates to that asset and is effectively realised, is transferred directly into retained earnings.

Asset Replacement and maintenance reserve

Balance at beginning of reporting year	500,000	500,000
Transfer to reserve	-	-
Balance at end of the reporting year	500,000	500,000

Total reserves

	1,491,467	2,370,024
--	-----------	-----------

The asset replacement and maintenance reserve is maintained to replace roads and motor vehicles as the need arises.

Note 14

Key Management Remuneration

		2021	2020
		\$	\$
Short- term employment benefits		127,132	122,592
Post employment benefits		11,687	11,170
Total Key Management Remuneration		138,819	133,762

Other Related Party Disclosure

Other related parties include close family members of key management personnel and entities that are controlled or jointly controlled by those key management personnel or individual or collectively with their close family members.

Transactions between related parties are on commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

There were no other related party transactions in 2021 (2020 :\$Nil).

Note 15

Cash Flow Information

	Note	2021	2020
		\$	\$
(a) Reconciliation of cash and cash equivalents to Statement of Cash Flows :			
Cash on hand and at bank	5	1,768,806	1,536,103
Total cash as stated in the Statement of cash flows		1,768,806	1,536,103
(b) Reconciliation of Cash Flow from Operating Activities with Current Year Profit			
Profit for the current year		62,873	139
Non-cash flows:			
Depreciation and amortisation expense		156,078	150,806
Gain/ (losses) on disposal of property, plant and equipment		(18,181)	-
Interest expense on lease liabilities		2,066	-
Changes in assets and liabilities:			
(Increase)/decrease in Trade and Other Receivables		31,738	(16,853)
(Increase)/decrease in Prepayments		7,397	-
Increase/(decrease) in Trade and Other payables		5,097	(21,482)
Increase/(decrease) in Other Contract liabilities		8,186	185,818
Increase/(decrease) in Employee Provisions		24,981	23,899
Net cash provided by operating activities		280,235	322,327

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 16 **Lease and Capital Expenditure Commitments Outstanding:**

(a) Lease Commitments	2021	2020
<i>Leasehold rental commitments</i>	\$	\$
Committed at the reporting date but not recognised as liabilities, payable:		
Within one year	1,903	1,929
One to five years	1,104	2,986
More than 5 years	-	-
	3,007	4,915

The non-cancellable operating leasing commitments in 2021 is for a low valued asset photocopier.

The Northern Territory Government allows the Council to use their Sports Ground Land for free. As a result the Council has a Crown lease and expiring date in Perpetuity with the NT Government for its Sports Ground Property Section 110 (50) plans S98/294 Wagait Tower Road. As previously noted the Council has adopted the temporary relief under AASB 2018-8 in relation to Peppercorn Lease.

(b) Capital Expenditure Commitments

The Council has no capital expenditure commitments as at 30 June 2021 (2020:\$Nil).

Note 17 **Contingent Liabilities and Contingent Assets**

The Council has no Contingent Liabilities and Contingent Assets as at 30 June 2021 (2020:\$Nil).

Note 18 **Events After the Reporting Period**

The Councillors are not aware of any significant events since the end of the reporting period that have significantly affected, or may significantly affect the Corporation's operations, the results of those operations, or the Corporation's state of affairs in future financial years.

Note 19 **Financial Risk Management**

The Council's financial instruments consist mainly of deposits with banks accounts, receivables and payables.

The totals for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

Financial assets	Note	2021	2020
		\$	\$
Cash on hand	5	1,768,806	1,536,103
Trade and other receivables	6	7,815	39,553
Total financial assets		1,776,621	1,575,656
Financial liabilities			
Financial liabilities at amortised cost:			
Trade and other payables	8	32,041	26,944
Lease liabilities	11	45,984	-
Total financial liabilities		78,025	26,944

Financial Risk Management Policies

Management is responsible for mentoring and managing the Council's compliance with its risk management strategy. The committee's overall risk management strategy is to assist the Council in meeting its financial targets whilst minimising potential adverse effects on financial performance. These include credit risk policies and future cash flow requirements.

Specific Financial Risk Exposures and Management

The main risks the Council is exposed to through its financial instruments are credit risk, liquidity risk and market risk relating to interest rate risk. There has been no substantive change in the types of risk the Council is exposed to, how these risks arise, management's objectives, policies and procedures for managing or measuring risks from the previous period.

Note 20

Financial Risk Management (Cont.)

a. Credit risk

Exposure to credit risk relating to financial assets arises from the potential non-performance by counterparties of contract obligations that could lead to a financial loss for the Council.

Credit risk exposures

The maximum exposure to credit risk by class of recognised financial assets at the end of the reporting period is equivalent to the carrying amount and classification of those financial assets (net of any provisions) as presented in the statement of financial position.

Legislative restrictions on Council's investment powers effectively limit investments to financial instruments issued or guaranteed by Australian Governments, banks and authorised deposit taking institutions. Rates and other receivables are monitored on an ongoing basis with the result that the Council's exposure to bad debts is not significant.

The Council has no significant concentrations of credit risk exposure to any single counterparty or group of counterparties. Details with respect to credit risk of accounts receivable and other debtors are provided in Note 6.

b. Liquidity risk

Liquidity risk arises from the possibility that the Council might encounter difficulty in settling its debts or otherwise meeting its obligations in relation to financial liabilities. The Council manages this risk through the following mechanisms:

- > preparing forward-looking cash flow analysis in relation to its operational, investing and financing activities.
- > maintaining short term investments to cater for unexpected volatility in cash flows.
- > monitoring the ageing of receivables and payables.
- > maintaining a reputable credit profile.
- > managing credit risk related to financial assets.
- > only investing surplus cash with major financial institutions.

c. Market risk

Interest rate risk

Exposure to interest rate risk arises on financial assets and financial liabilities recognised at the end of the reporting period whereby a future change in interest rates will affect future cash flows or the fair value of fixed rate financial instruments. The Council is also exposed to earnings volatility on floating rate instruments.

The financial instruments that expose the Council to interest rate risk are limited to cash and cash equivalents.

The Council also manages interest rate risk by ensuring that, whenever possible, payables are paid within any pre-agreed credit terms.

(ii) Sensitivity analysis

The following table illustrates sensitivities to the Council's exposures to changes in interest. The table indicates the impact on how profit reported at the end of the reporting period would have been affected by changes in the relevant risk variable that management considers to be reasonably possible.

These sensitivities assume that the movement in a particular variable is independent of other variables.

	2021	2020
	\$	\$
Surplus \$		
(+/- 1% in interest rates)	16,525	14,116

No sensitivity analysis has been performed on foreign exchange risk as the entity has no material exposures.

Refer to Note 18 for detailed disclosures regarding the fair value measurements of the Council financial assets.

WAGAIT SHIRE COUNCIL
ABN: 65 843 778 569
NOTES TO THE FINANCIAL REPORT FOR THE YEAR ENDED 30 JUNE 2021

Note 21 Fair Values Measurements

Fair value estimation

The Council measures and recognises the following assets and liabilities at fair value on a recurring basis after initial recognition:

- financial assets at fair value through profit or loss;
- financial assets at fair value through other comprehensive income; and
- freehold land and buildings.

The Council does not subsequently measure any liabilities at fair value on a recurring basis, or any assets or liabilities on a non-recurring basis.

The fair values of financial assets and financial liabilities are presented in the following table and can be compared to their carrying values as presented in the statement of financial position.

	Note	2021 Carrying Amount \$	Fair Value \$	2020 Carrying Amount \$	Fair Value \$
Financial assets					
Cash on hand and at bank	5, 19	1,768,806	1,768,806	1,536,103	1,536,103
Trade and other receivables	6, 19	7,815	7,815	39,553	39,553
Total financial assets		<u>1,776,621</u>	<u>1,776,621</u>	<u>1,575,656</u>	<u>1,575,656</u>
Financial liabilities					
Trade and other payables	8, 19	32,041	32,041	26,944	26,944
Lease Liabilities	11, 19	45,984	45,984	-	-
Total financial liabilities		<u>78,025</u>	<u>78,025</u>	<u>26,944</u>	<u>26,944</u>

- (i) Cash on hand, accounts receivable and other debtors, and accounts payable and other payables are short-term instruments in nature whose carrying value is equivalent to fair value. Trade and other payables exclude amounts provided for annual leave, which is outside the scope of AASB 139.
- (ii) Lease liabilities fair values are assessed on an annual basis by Management and the Directors. Current available data is used in assessing their carrying and fair values.

A fair value measurement assumes that the transaction to sell the asset or transfer the liability takes place either:

- (a) in the principal market for the asset or liability; or
- (b) in the absence of a principal market, in the most advantageous market for the asset or liability."

	Note	2021 Carrying Amount \$	Fair Value \$	2020 Carrying Amount \$	Fair Value \$
Non-Financial assets					
Land and Buildings	7	1,630,750	1,630,750	2,565,719	2,565,719
Total non- financial assets		<u>1,630,750</u>	<u>1,630,750</u>	<u>2,565,719</u>	<u>2,565,719</u>

- (i) The properties located at Section 62 (142) Wagait Tower Road, Wagait Beach NT and Section 110 (50) Forsyth Road, Wagait Beach NT were revalued on 4 May 2021, by an independent licensed and registered valuer Mr R Copland, Certified Practising Valuer (Bus, Prop), B Comm. (Ag VFM), F.A.P.I., C.P.P. The valuation of these properties is based on the fair value of each identifiable property. The fair value of existing assets has been established by reference to their most probable price in a competitive and open market and included the provision of services and was made on the basis of their existing use. The valuation of these properties resulted in an impairment loss recognised in the 2021 other comprehensive income of \$878,557.

Note 22 Council Details

Wagait shire council is a local government body formerly called Cox Peninsular Government Council.

The Principal place of business is:

142 Wagait Tower Road
Wagait Beach NT 0822

Cheat sheet for policies and registers

Local Government Act 2019

New or changed policies and registers under the 2019 Act compared to the 2008 Act

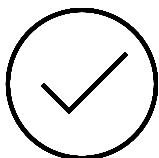
Council policies required

No.	Topic	Source	Policy #
1	Filling casual vacancies	Section 54(3)	P22
2	Authorising a council member's attendance at a meeting by means of an audio or audiovisual conferencing system	Section 95(3)	P17
3	Authorising a member of a council committee or a local authority to attend a council committee or local authority meeting respectively, by means of an audio or audiovisual conferencing system	Section 98(3)	P17
4	Payment or reimbursement of reasonable expenses for travel and accommodation for council members, council committee members, audit committee members and local authority members	Section 109(1)	P44
5	Payment or reimbursement of other reasonable expenses and non-monetary benefits for council members	Section 109(2)	P34
6	Relevant gifts and benefits received by council members	Section 112(1)	P51
7	Contravention of the code of conduct by a council member	Section 121	P51
8	Caretaker	Section 161	P24
9	Human resource management	Section 172	P08
10	Allowances and any other benefits for council CEO	Section 174(1)	P05/P08
11	Investment	Section 194(3)	P48
12	Privacy policy protecting council staff from undue intrusion into their private affairs	Section 206(3)	P30
13	Shared services	Section 216	P40
14	Sufficient interest in the assessment record	Section 230(5)	May
15	Rates concessions	Section 247(2)	P27
16	Council's internal accounting policies and procedures	Regulations	P09/P29
17	Use of accountable forms by council members (forms part of the council's internal control policies and procedures)	Regulations	Not in use
18	Responsibility for the use of council credit cards by council members and council CEO	Regulations	P43
19	Gifts and benefits (including entertainment and hospitality) received by the council CEO	Regulations	P05
20	Procurement	Regulations	P40
21	Confidential information	Regulations	P15
22	Meetings which attract extra meeting allowance	Regulations	P34
23	Types of conferences or training course which attract professional development allowances	Regulations	P34

KEY:

XXX – work in progress

XXX – for discussion – are these sufficiently covered in existing policies?



CEO policies and procedures required

No.	Topic	Source	Policy #
1	Employment policies	Section 173	P08
2	Allowances and any other benefits for council staff	Section 174(2)	P08/P05
3	Use of accountable forms by council staff (forms part of the council's internal control policies and procedures)	Regulations	Not in use
4	Asset management policy (forms part of the council's internal control policies and procedures)	Regulations	P41
5	Responsibility for and use of council credit cards by council staff	Regulations	P43
6	Gifts and benefits (including entertainment and hospitality) received by council staff	Regulations	P05

Registers required

No.	Topic	Source
1	Register of annual return of interests for council members	Section 111
2	Register of declared gifts and benefits for council members	Section 113
3	Register of declared conflicts for council members	Section 116
4	Register of annual return of interests for council CEO and senior council staff	Section 178(5)
5	Register of declared conflicts for council committee members (including audit committee)	Regulations
6	Register of declared conflicts for local authority members	Regulations
7	Register of delegations by the council	Regulations
8	Register of delegations by the council CEO	Regulations
9	Register of elected or appointed council members	Regulations
10	Register of assets	Regulations
11	Register of documents executed under the council's common seal	Regulations
12	Register of correspondence addressed to or sent by the council or its principal member	Regulations


Other documents required

No.	Topic	Source	
1	Code of conduct for council CEO	Section 175(1)	P05
2	Code of conduct for council staff	Section 175(2)	P05
3	Staff organisational chart	Regulations	
4	Personnel and financial delegations	Regulations	P26
5	List of committees and membership of those committees	Regulations	
6	Fraud and corruption protection plan	Regulations	P50
7	Procedures for receipts and deposits in the council's bank account	Regulations	Need to create

KEY:

XXX – work in progress

XXX – for discussion – are these sufficiently covered in existing policies?

	POLICY NUMBER:	P05
	CODE OF CONDUCT – WORKPLACE PARTICIPANT	
	CATEGORY:	COUNCIL POLICY
	SP CLASSIFICATION:	GOVERNANCE
	LG ACT 2019 REF:	Chapter 9, Part 9.3, Section 175
	RESPONSIBLE OFFICER/S:	CHIEF EXECUTIVE OFFICER/COUNCIL

1. PURPOSE

The purpose of this policy is to provide clear direction regarding the principles of ethical conduct and standards of behaviour expected from council staff.

2. SCOPE

Pursuant to Section 175 of the *Local Government Act 2019*, the CEO and other members of a council's staff must maintain proper standards of integrity, diligence and concern for the public interest. This policy also relates to council contractors whilst undertaking works on the council's behalf.

3. DEFINITIONS

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

Term	Definition
Workplace Participants	Includes the Chief Executive Officer, full-time and part-time staff members, casual employees, volunteers and contractors of Wagait Shire Council.
The Award	Means the Local Government Industry Award 2020.

4. POLICY

4.1 Principles

- 4.1.1 Workplace participants have a commitment to deliver professional and committed service to the community and elected members of council and to discharge their duties conscientiously and to the best of their ability.
- 4.1.2 Workplace participants will act honestly in every aspect of their work and be open and transparent when making decisions or providing advice.
- 4.1.3 Workplace participants will perform their official duties in such a manner as to ensure that public confidence and trust in the integrity and impartiality of council is strong.
- 4.1.4 Workplace participants will respect the law and the resolutions made by the elected member body of the council.
- 4.1.5 The Chief Executive Officer will make reasonable endeavours to ensure workplace participants have current knowledge of both statutory requirements and best practices relevant to their position.

4.2 Conduct

The following behaviour is considered essential to upholding the principles of good governance at Wagait Shire Council. Failure to comply with any of these behaviours can constitute grounds for disciplinary action against the workplace participant, including dismissal in accordance with Council's P31 Dispute Resolution, Counselling, Disciplining and Dismissal policy. Workplace participants must also comply with all relevant statutory requirements within the *Local Government Act 2019* the *Work Health and Safety (National Uniform Legislation) Act* and *Regulations*. A failure to comply can also constitute grounds for disciplinary action against the workplace participant.

Workplace participants will:

- 4.2.1 Act with reasonable care, diligence and professionalism in the performance and discharge of official duties.
- 4.2.2 Act in a just, and non-discriminatory way when dealing with all people.
- 4.2.3 Ensure that personal interest, including financial interests, do not influence or interfere with the performance of their role, pursuant to Section 107 Conflict of Interest, of the *Local Government Act 2008*.

4.3 Responsibilities

- 4.3.1 Pursuant to Section 108 Disclosure of confidential information, of the *Local Government Act*, workplace participants will not disclose confidential information obtained in the course of their duties.
- 4.3.2 Workplace participants will always endeavour to provide accurate information to the Council and to the public.
- 4.3.3 Workplace participants will take all reasonable steps to ensure that the information upon which they make decisions or actions is factually correct and that all relevant information has been obtained and considered.
- 4.3.4 Workplace participants will ensure that relationships with external parties do not amount to interference by improper influence, affecting judgement, decisions or actions.
- 4.3.5 Workplace participants will not make public comment in relation to their duties except when specifically authorised to so.

4.4 Relationships with Council

- 4.4.1 Workplace participants will not make any public criticism of fellow workplace participants or elected members.
- 4.4.2 Workplace participants will direct any allegations of breaches of the Code of Conduct for Council Members to the Chief Executive Officer or nominated delegate.

4.5 Gifts and Benefits (including entertainment and hospitality)

- 4.5.1 Workplace participants must not seek gifts or benefits (including entertainment and hospitality) of any kind.
- 4.5.2 Workplace participants must not accept any gift or benefit (including entertainment and hospitality) that may reasonably create a sense of obligation on their part or may be reasonably perceived to be intended to or would reasonably be likely to influence them in carrying out their public duty.

4.6 Use of Council Resources

4.6.1 Workplace participants must not use council resources, including the services of council staff, for private purposes, unless legally or properly authorised to do so.

4.7 Chief Executive Officer

4.7.1 The Chief Executive Officer must act in accordance with the provisions specific to their position within the *Local Government Act 2019* at all times.

4.8 Complaints

4.8.1 Any person may make a complaint against a workplace participant under this Code.

4.8.2 Complaints about a workplace participant's behaviour that is alleged to have breached this Code should be brought to the attention of the Chief Executive Officer.

4.8.3 Complaints about the Chief Executive Officer's behaviour that is alleged to have breached this Code should be brought to the attention of the council's Principal Member.

4.8.4 In considering the lodgement of a complaint against a workplace participant for a breach of this Code, individuals should be mindful of the obligations outlined in the ICAC Mandatory directions and guidelines.

4.8.5 Nothing in this Code in anyway derogates from the rights of a workplace participant or duties of an employer under the *Fair Work Act 2009*, the *Local Government Industry Award 2020*, or a contract of employment.

5. ASSOCIATED DOCUMENTS

Policy 28 – Media Policy

Policy 30 – Privacy Policy

Policy 31 – Dispute Resolution, Counselling, Disciplining and Dismissal

Policy 45 – Vehicle Use Policy

Policy 50 – Fraud and Corruption Protection

6. REFERENCES AND LEGISLATION

Fair Work Act 2009

Local Government Act 2019

Local Government Industry Award 2020

Office of the Independent Commissioner Against Corruption – Mandatory reporting directions and guidelines

Work Health and Safety (National Uniform Legislation) Act 2011


Work Health and Safety (National Uniform Legislation) Regulations 2011

7. REVIEW HISTORY

Date Approved: 21/04/2009	Approved By Council: Moved: Cr Withnall Seconded: Cr Lamont Vote: AIF	Resolution No. 2008/214	Date for review: Next Council Election
Date Approved: 17/01/2017	Approved By Council: Moved: Co-Op T Dyer Seconded: Cr K Noble Vote: AIF	Resolution No. 2017/08	Date for review:

Date Approved: 19/05/2020	Approved By Council: Moved: President Peter Clee Seconded: Vice President Tom Dyer Vote: AIF	Resolution No. 2020/079	Date for review: 2022
Date Approved: 21/07/2020	Approved By Council: Moved: Cr Michael Vaughan Seconded: Vice President Tom Dyer Vote: AIF	Resolution No. 2020/115	Date for review: 2022

DRAFT

	POLICY NUMBER:	P08
	HUMAN RESOURCE MANAGEMENT	
	CATEGORY:	COUNCIL POLICY
	SP CLASSIFICATION:	HUMAN RESOURCES
	LG ACT 2019 REF:	Chapter 9, Part 9.3, Sections 172, 173 and 174
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

The purpose of this policy is to provide clear direction for the employment of council staff and for the provision of a safe working environment during their employment.

2. SCOPE

This policy applies to all employees of Wagait Shire Council.

3. DEFINITIONS

Term	Definition
Council staff	Includes the Chief Executive Officer, full-time and part-time staff members, casual employees, and volunteers.
The Award	Means the Local Government Industry Award 2020.

4. POLICY

Council will ensure it meets its statutory and governance obligations in the recruitment, management and development of its staff in accordance with the requirements of the *Local Government Industry Award 2020*. Council is committed to ensuring it attracts the most suitable individuals, who through a progressive management approach, can make a difference, experience high levels of job satisfaction, whilst working in a safe, healthy, supportive work environment.

4.1 Term of Engagement

The Council favours the granting of two-year contracts with an extension option in the engagement of its staff.

4.2 Recruitment and Selection Process

The recruitment and selection process for the appointment or promotion of all council staff must be based on merit and equity principles and protocols to ensure the most suitable candidate is selected for the role, in accordance with requirements of the *Local Government Industry Award 2020*.

4.3 Induction

All new council staff will be required to participate in the approved induction program upon commencement.

4.4 Training and Development

Council staff will have reasonable access to training and development opportunities to enhance their knowledge and skills, ensure their continuing ability to fulfil the duties of their position, and to support them for advancement and promotion.

4.5 Council Staff Entitlements and Payments

Terms and conditions of employment shall be in accordance with the *Local Government Industry Award 2020*. The classification and remuneration for each position will be determined against the classification levels and pay schedules as contained in the *Local Government Industry Award 2020*.

4.6 Performance Management

All new council staff shall participate in a performance and evaluation review during their initial three months of employment (probationary period) and thereafter will have their performance development review on an annual basis.

4.7 Equal Opportunity and Workplace Harassment

Wagait Shire Council is an equal opportunity employer. The council will not tolerate any form of discrimination or harassment toward a staff member, or potential member of staff on the grounds of gender, sexuality, marital status, pregnancy, ethnicity, physical or intellectual challenge, age or any other ground (*Council P32 Discrimination, Harassment and Bullying*).

4.8 Grievance and Dispute Resolution

All grievances or disputes raised by a staff member will be treated with seriousness, respect, promptness and confidentiality as per the approved policy and procedure (*Council P31 Dispute Resolution, Counselling, Disciplining and Dismissal*).

4.9 Occupational Health, Safety and Environment

The council is committed to ensuring the health, safety and welfare of its staff by providing an environment where hazards and risk of injury are reduced and/or eliminated.

5. ASSOCIATED DOCUMENTS

P05 Council Staff Code of Conduct

P31 Dispute Resolution, Counselling, Disciplining and Dismissal

P32 Discrimination, Harassment and Bullying

P33 Work Health and Safety Policy

Wagait Shire Council Employee Handbook


6. REFERENCES AND LEGISLATION

Local Government Act 2008

Local Government Industry Award 2020

7. REVIEW HISTORY

Date Approved: 19/05/2008	Approved By Council Moved: Cr McIntyre Seconded: Cr Lamont Vote: 6 - 0	Resolution No. 2008/228	Date for review: Next Council Election
Date Approved: 21/07/2020	Approved By Council: Moved: Cr Michael Vaughan Seconded: Vice President Tom Dyer Vote: AIF	Resolution No. 2020/115	Date for review: 2022

	POLICY NUMBER:	P15
	COUNCIL MEETINGS AND COUNCIL COMMITTEE MEETINGS	
	CATEGORY:	COUNCIL POLICY
	SP CLASSIFICATION:	GOVERNANCE
	LG ACT 2019 REF:	Chapter 6
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

This policy has been developed to provide a structure for the orderly and efficient proceedings of meetings.

2. SCOPE

This policy applies to all Council meetings and meetings of committees of Council.

3. DEFINITIONS

Agenda	Means a list of items for consideration at the meeting together with reports and other attachments relating to those items.
Amendment	Means a motion moved as an alternative to the original motion.
CEO	The Chief Executive Officer of Wagait Shire Council.
Council	Means the Council of Wagait Shire Council.
Committee	Means a Committee established by the Council in accordance with Section 54 of the Local Government Act.
Confidential Information	<p>1) (For section 293(1) of the Act, the following information is prescribed as confidential:</p> <ul style="list-style-type: none"> (a) information about the employment of a particular individual as a member of the staff or possible member of the staff of the council that could, if publicly disclosed, cause prejudice to the individual; (b) information about the personal circumstances of a resident or ratepayer; (c) information that would, if publicly disclosed, be likely to: <ul style="list-style-type: none"> (i) cause commercial prejudice to, or confer an unfair commercial advantage on, any person; or (ii) prejudice the maintenance or administration of the law; or (iii) prejudice the security of the council, its members or staff; or (iv) subject to subregulation (3) – prejudice the interests of the council or some other person; Part 3 Administration Division 2 Confidential information and business <i>Local Government (General) Regulations 2021 33</i> (e) subject to subregulation (3) – information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest;

	<p>(f) subject to subregulation (2) – information in relation to a complaint of a contravention of the code of conduct.</p> <p>(2) For subregulation (1)(f), the following information is no longer confidential after the complaint has been decided:</p> <p>(a) a decision notice in relation to the complaint;</p> <p>(b) a report of proceedings or findings of the complaint including a summary of decision under regulation 80 or 81.</p> <p>(3) Information mentioned in subregulation (1)(c)(iv) and (e) does not prejudice the interests of the council or some other person or is not contrary to the public interest if the information, if publicly disclosed, only causes:</p> <p>(a) embarrassment to the council, members or the council's staff; or</p> <p>(b) a loss of confidence in the council; or</p> <p>(c) discussion of a matter that is controversial in the council area; or</p> <p>(d) the council to be susceptible to adverse criticism.</p> <p>information subject to an obligation of confidentiality at law, or in equity;</p>
Confidential business	Business involving the discussion of confidential information is prescribed as confidential business. in accordance with Part 3, Division 2, Section 52 of the Local Government (General) Regulations 2021.
Councillor	Means an Elected Member of the Wagait Shire Council.
Deputation	Individuals and groups may request presentation time on the agenda of a Council meeting to make a formal address to the Council. Deputations provide an opportunity for members of the public to address Council on a specific issue.
Minutes	Means the record of proceedings at any meeting of the Council or its committees.
Motion	Is a proposal to be considered by Council at a meeting. It is a request to do something or to express an opinion about something. A motion formally puts the subject of the motion as an item of business for the Council.
Officer	Means an employee of Council.
Ordinary meeting	Means a meeting of the Council that is usually the monthly meeting of the Council and not a special meeting of the council.
Petition	A petition is a formal request used to lobby a law-making body such as local government. It may request an amendment to general law or the review of an administrative decision. The petition is placed before the law-making body with the object of implementing the particular action or amendment. Petitioning is one of the traditional forms by which people can make requests direct to Council.
Principal Member	Means the President or Mayor of Wagait Shire Council or in their absence the appointed deputy.
Quorum	Means the minimum number of members needing to be present to constitute a valid meeting.
Resolution	Is a motion that has been passed by a majority of Councillors at the meeting.
Special meeting	Means a meeting of the Council that has been called in accordance with sections 58 and 59 of the Local Government Act

4. POLICY

4.1 Setting the dates, place and times for ordinary meetings.

- (1) The Council shall pass a resolution which sets the day, the time and the place each month, or every two months, for each ordinary meeting of the Council. The Council may set the same day each month for its ordinary meeting (e.g. the second Tuesday of every month).
- (2) The resolution for the setting of dates is normally confirmed at the first meeting following an election of the Council although it may be changed by resolution thereafter.

4.2 The order in which agenda is to be dealt with at an ordinary meeting.

- (1) The order in which agenda is to be prepared shall include:
 - (a) A list of the names of the members present at the meeting
 - (b) Apologies from members who have given reasons why that they will not be present at the meeting
 - (c) Members who wish to declare that they have a conflict of interest with any agenda item at the meeting
 - (d) A model resolution for council to confirm whether or not the minutes of the previous meeting are a true and correct record of that meeting
 - (e) Inward correspondence requiring a decision of council
 - (f) Councillor's reports
 - (g) Officer's reports
 - (h) Finance report
 - (i) Agenda items of which previous notification has been given
 - (j) Questions from members – with or without notice
 - (k) Questions from the public – with notice
 - (l) Petitions/deputations
 - (m) Confidential business
 - (n) Confirmation of the date and time of the next meeting.
 - (o) Closure of the meeting

The order of business at an ordinary meeting may be altered for a particular meeting if the members present at that meeting pass a motion to that effect.

4.3 Agenda papers for ordinary meetings.

- (1) The CEO must prepare and distribute to members, at least three business days before each ordinary meeting and at least four hours before each special meeting, an agenda which complies with the Local Government Act and include the unconfirmed minutes of the previous meeting.
- (2) Copies of the agenda must be made available to the public at the council office.

4.4 Notice to be given of agenda items for an ordinary meeting.

- (1) Members shall give notice to the CEO, at least five days before the meeting, of important agenda items for a meeting.
- (2) The notice must be in writing by the member who wished the matter to be considered and the notice may include a petition.

4.5 Procedures for General Business at an ordinary meeting.

- (1) The CEO or a member may give notice at the beginning of a meeting requesting that matters to be considered during the part of the meeting be set aside and take place during general business.
- (2) Before giving notice, members or the CEO, must have regard to the nature of the matter and whether it requires a decision or is for information only.
- (3) Members must only give notice of matters for decision by Council in the event of the matter not requiring much deliberation.
- (4) Where a matter requires reasonable consideration or analysis the Council shall consider deferring it to the next meeting.

4.6 Petitions

- (1) A petition may be presented to a meeting of the Council by a member.
- (2) Before presenting the petition, the member must, as far as practicable, become acquainted with the subject matter of the petition.
- (3) The member must state the nature of the petition and then read the petition.
- (4) The petition must be worded in a respectful language.
- (5) Each page of the petition must restate the whole of the petition.
- (6) The signature on a page not complying with subclause (5) must not be taken into account by the council when considering the petition.
- (7) A person must not attach to a petition –
 - (a) A signature purporting to be that of another person; or
 - (b) The name of another person.
- (8) If a petition is presented at a meeting of the Council and was not included in the agenda for the meeting –
 - (a) A person present at the meeting and associated with the petition, may make a statement, explanation, submission or comment regarding the petition only if first invited to do so by the Principal Member; and
 - (b) No debate on or in relation to the petition must be allowed and the only motion that may be moved is that:
 - (i) The petition be received and noted; or
 - (ii) To be referred to a committee or officer for consideration and a report to the Council.

4.7 Deputations

- (1) A deputation wishing to attend and be heard at a meeting must apply in writing to the CEO not less than 5 business days before the meeting.
- (2) The application must state why the deputation wishes to attend and be heard.

- (3) The CEO, on receiving the application, must notify the Principal Member of the application.
- (4) The Principal Member must determine whether the deputation may be heard and notify the CEO accordingly.
- (5) The CEO must –
 - (a) Inform the deputation of the Principal Member's determination; and
 - (b) If the Principal Member has determined to hear the deputation, arrange a convenient time for the deputation to be heard at a meeting of the Council.
- (6) Only 2 persons in the deputation may address the meeting unless the members determine otherwise by resolution.
- (7) A person in the deputation who is addressing the meeting must be temperate in speech and matter and must not use insulting or offensive language.
- (8) The deputation must be given adequate opportunity and facility to explain the purpose of the deputation.
- (9) The Principal Member may halt an address by a person in a deputation if –
 - (a) The Principal Member is satisfied that the purpose of the deputation has been sufficiently explained to the members; or
 - (b) The person is severe in speech or manner or uses insulting or offensive language.

4.8 Motions to be dealt with in the order they appear in the agenda papers unless otherwise determined.

- (1) That Principal Member shall ask members present at the meeting to move motions in the order that agenda items appear in the agenda papers (as well as any other motions that arise during consideration of those items) unless otherwise determined by resolution by Council at the meeting.

4.9 Motions to have a mover and a seconder for debate to commence and members must speak about the agenda item.

- (1) A member who moves a motion may speak in support of the motion before it is seconded.
- (2) The Principal Member shall only allow debate on a motion if it is seconded, requesting initially for a member that may wish to speak against the motion and thereafter with members wanting to speak either for or against the motion.
- (3) A motion that is not seconded must be recorded in the minutes as having lapsed.
- (4) A member speaking about a motion must confine his or her remarks to the matter being considered.
- (5) In the event there are no motions to amend the original motion the Principal Member shall put the motion to the vote.

4.10 Motions not be withdrawn without consent

- (1) When a motion has been moved and seconded, it becomes subject to the control of the ordinary meeting and may not be withdrawn without the consent of members.

4.11 A member may move an amendment to a motion so long as it still relates to that motion.

- (1) When a motion has been moved and seconded, a member may move an amendment to it.
- (2) A member who moves or seconds a motion must not move or second an amendment to a motion.
- (3) Any amendment so moved, must not negate the intent of the original motion.
- (4) The principal member shall reject any proposed amendment that attempts to negate a motion, or replace an amended motion with the original motion.

4.13 Council may only deal with one amendment to a motion at a time.

- (1) Once an amendment has been moved, no further amendment can be considered until that amendment is disposed of, either because it lapses, or is seconded and put to the vote.

4.14 The amendment, if voted on and carried, becomes the motion.

- (1) Once an amendment is put to the vote and carried, the motion as amended, then becomes the motion before the ordinary meeting.
- (2) Following the carriage of an amended motion (and subsequent debate if any), the Principal Member shall put the amended motion to the vote of members present at the meeting.

4.15 Dealing with further amendments to motions.

- (1) If an amendment to a motion is lost, then further amendments may be considered until a motion is carried (be it the original motion or some variation of it) or all motions are exhausted.

4.16 Limitation as to the number and duration of speeches

- (1) Except with the consent of members present at the meeting, the mover of an original motion, in his or her opening speech, must not speak for more than ten minutes.
- (2) Except with the consent of members present at the meeting, a member, other than the mover of the original motion, must not speak for more than five minutes at any one time.
- (3) A member, who is the mover of an original motion, has a right of general reply (and may speak for up to five minutes once all debate is completed) to all observations which have been made in reference to the motion and every amendment involved in respect of it.
- (4) A member, other than the mover of an original motion, has a right to speak once to the motion and any amendment proposed to it.

4.17 Principal Member to maintain order, to decide who can speak first and to have priority when speaking.

- (1) The Principal Member must maintain order, and may, without the intervention of any other members, call any member to order whenever, in his or her opinion, it is necessary to do so.
- (2) If two or more members attempt to speak at the same time, the Principal Member must decide which of the members may speak first.
- (3) The Principal Member may, at any time during the debate on the matter, indicate an intention to speak.
- (4) If the Principal Member indicates an intention to speak, a member speaking or proposing to speak to the debate must be silent until the Principal Member has been heard.

4.18 Members must address other members and council officers properly at meetings, and may request the Principal Member to bring order to the meeting.

- (1) Members must comply with the adopted Code of Conduct at meetings.
- (2) A member who considers that another member is out of order may call upon the Principal Member to maintain order.
- (3) The call for order must be dealt with immediately, without further discussion, in accordance with a council's code of conduct.

4.19 How the Principal Member shall deal with calls for order from members.

- (1) Where a member calls for order, the Principal Member must rule on the call by determining whether the comments made by a member are out of order.
- (2) Where the Principal Member rules that a member is out of order on more than three occasions at a meeting the Principal Member may request the member to leave the meeting.
- (3) If the Principal Member decides that any motion, amendment or other matter (including a matter he or she considers is objectionable) is out of order, it must be rejected and not be considered further.

4.20 Rescinding or altering resolutions

- (1) A resolution of the Council may be altered or rescinded if a notice of motion is carried at a meeting to have the matter dealt with at another meeting, and this is done within three months of the original notice of resolution being passed.
- (2) The CEO shall ensure that any notices of motion, once carried, are included in the agenda for future meetings of the Council.

4.21 Motions to improve the handling of matters at a meeting

- (1) A member may move a motion to have a matter put to the vote only after the Principal Member has –
 - (a) First queried whether members wish to speak for, or against, the particular motion to do with the matter, and
 - (b) At least two members have had the opportunity to do so.
- (2) If the motion to put a matter to have the vote is lost, debate on the matter must be allowed to continue for at least ten minutes before the presiding member can allow a similar motion for the matter to be put to the vote.

- (3) If the motion to put the matter to the vote is carried, the Principal Member must immediately put the motion to do with the matter to the vote.
- (4) A member may move a motion to have debate on a matter put off to the next Council Meeting and have the Meeting move to the next item of business, and
 - (a) If the motion is carried, the CEO must ensure the matter is included in the agenda for the next meeting; or
 - (b) If the motion is lost, the Principal Member must continue to allow debate on the matter until it is put to the vote.
- (5) A member may move a motion to have a meeting put off for a short period and
 - (a) If the motion is carried, the meeting must continue with the matter before the meeting at the point where it was delayed, and
 - (b) If the motion is lost, the presiding member must not accept a similar motion within 30 minutes after the motion was lost.

4.22 Member absences from, and attendances at, ordinary and special meetings

- (1) If a quorum of members is not present at a meeting in accordance with clause 64 of the Local Government Act, the Principal Member must postpone the meeting to a date, time and place as the Principal Member thinks fit.
- (2) Members may attend ordinary, special or committee meetings by technological means so long as there are no members of the public in attendance when confidential matters are discussed and undue influence is not exercised over members by members of the public during the meeting.
- (3) If a member is absent from 2 consecutive ordinary meetings of council without the permission of council the member shall cease to hold office as outlined in Section 39(d) of the Local Government Act

4.23 Public Attendance and participation at meetings.

- (1) Members of the public, including journalists, shall be allowed to attend ordinary, special or committee meetings unless Council chooses to close them for confidential business.
- (2) A member of the public must not take part, or attempt to take part, in the proceedings of a meeting without notice as outlined in either Section 7 or Section 4.23(4).
- (3) No members of the public shall ask questions of invited guests under any circumstances.
- (4) A member of the public who wishes to ask a question must do so in writing to the CEO at least 7 business days prior to the meeting.
- (5) A question on notice from a member of the public must be included in the agenda for the next meeting of the Council or otherwise answered administratively.

4.24 Confidential Information and Business.

At the conclusion of the consideration of confidential business at a meeting, the council must decide, in accordance with its policy, whether the type of confidential information considered is:

- (a) the type of confidential information that should no longer be confidential after a specified period of time,

OR

(b) the type of confidential information that should be subject to periodic review to determine if it should no longer be confidential.

4.25 The Principal Member is to maintain order when the public is participating in Ordinary, Special or Committee Meetings.

- (1) Members of the public that submit questions The Principal Member may invite questions, submissions or comments from members of the public at a meeting of the council but is not obliged to do so.
- (2) If the Principal Member considers a question comment, or statement of a member of the public at a meeting of the council is offensive, irrelevant, unduly long or deals with a confidential matter, the Principal Member may rule the matter out of order and proceed to deal with it or the next item of business.
- (3) On receiving a comment or submission from a member of the public, the council must:
 - (a) Refer it to a committee
 - (b) Request it be included in the agenda for the next council meeting
 - (c) Deal with it under general business at the Meeting of the Council, or
 - (d) Note it and take no further action.

4.26 Procedures for Council Committees

- (1) Committees of Council shall follow the same procedures as provided for Council Meetings unless the committee resolves otherwise.
- (2) Minutes of committee meetings shall be included in the agenda of Council Meetings as recommendations and Council may adopt them in whole, or part, or be simply noted with no further action required.
- (3) When conferring a power or function on a committee the Council shall have regard to its annual budget and plans it has adopted as a basis for providing direction for its committees.

4.27 Changing these procedures

- (1) The Council may change these procedures by resolution at a Meeting.

5. ASSOCIATED DOCUMENTS

P03 Casting Vote of Chair

P25 Emergency Management Committee Terms of Reference

P29 Audit Committee Terms of Reference


6. REFERENCES AND LEGISLATION

Local Government Act 2019

Local Government General Regulations 2021

7. REVIEW HISTORY

Date Approved: 20/10/2009	Approved By Council	Resolution No	Date for review: 17/02/2011
Date Approved: 19/02/19	Approved By Council Moved: Cr Michael Vaughan Seconded: Vice-President Tom Dyer Vote: AIF	Resolution No 2019/326	Date for review: 19/02/22
Date Approved: 14/09/2021	Approved By Council Moved: Seconded: Vote:	Resolution No 2021/	Date for review: Next term of Council

	POLICY NUMBER:	P17
	TELECONFERENCING AND VIDEOCONFERENCING	
	CATEGORY:	COUNCIL POLICY
	SP CLASSIFICATION:	GOVERNANCE
	LG ACT 2019 REF:	Chapter 6, Part 6.1, Section 95(3) and Section 98(3)
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

The purpose of this policy is to facilitate access and participation in Council Meetings and workshops by permitting Elected Members, Council Committee Members and senior staff to participate by way of teleconferencing or videoconferencing subject to conditions in accordance with Chapter 6, Part 6.1, Section 95(3) (a) (b) & (c), and Part 6.2, Section 98(3) (a) (b) & (c) of the Local Government Act 2019.

2. SCOPE

This policy applies to all Elected Members, Council Committee Members and senior staff.

3. POLICY DETAILS

- 3.1. Elected Members, Council Committee Members and senior staff are required to seek prior approval to use teleconferencing. Prior approval is to be sought at the time of requesting a Leave of Absence. Elected Members and senior staff may also seek leave of the Council to attend a meeting via teleconferencing or videoconferencing on short notice should unforeseen circumstances arise.
- 3.2. Elected Members, Council Committee Members and senior staff are entitled to teleconferencing or videoconferencing for Ordinary and Special Council Meetings, Council workshops and Council Committee Meetings if :
 - 3.2.1. they have received a Leave of Absence,
 - 3.2.2. are greater than 100km from the appointed place of meeting but within Australia,
 - 3.2.3. physically prevented from attending or
 - 3.2.4. as directed to ensure compliance with any other imposed Legislation.
- 3.3. Communication will be established by means of the conferencing system, at or around the commencement of the meeting, between Elected Members, Council Committee Members and senior staff, and the members present at the place appointed for the meeting.

3.4. Elected Members, Council Committee Members and senior staff will have the same or substantially the same opportunity to participate in debate, and to register an opinion on questions arising for decision as if the member were physically present at the meeting.

3.5. Should Elected Members, Council Committee Members and senior staff not be able to view presentations being made at the meeting, electronic copies will be provided prior to the meeting.

3.6. Should Council be unable to accommodate an Elected Member, Council Committee Members or senior staff's request to teleconference or videoconference, they will be advised in advance of the meeting.

4. ASSOCIATED DOCUMENTS

Policy 15 Procedures for Council and Council Committee Meetings

Policy 25 Emergency Management Committee Terms of Reference

Policy 29 Audit Committee Terms of Reference


5. REFERENCES AND LEGISLATION

Local Government Act 2019

Fair Work Act 2009

6. REVIEW HISTORY

Date Approved: 19/05/2020	Approved By Council Moved: Cr Neil white Seconded: Vice-President Tom Dyer Vote: AIF	Resolution No: 2020/076	Date for review: Next Council Election
Date Approved:	Approved By:	Resolution No:	Date for review:

	POLICY NUMBER:	P22
	CASUAL VACANCY ON COUNCIL	
	CATEGORY:	COUNCIL POLICY
	SP CLASSIFICATION:	GOVERNANCE
	LG ACT 2019 REF:	Chapter 4, Part 4.2, Subdivision 2
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

To provide clear direction for the filling of a casual vacancy on Council.

2. SCOPE

The Casual Vacancy on Council Policy to all elected members.

3. DEFINITIONS

Term	Definition
By-election:	Means a by-election mentioned in Chapter 8, Part 8.2 of the Local Government Act 2019.
The Act:	Means the Local Government Act

4. POLICY:

Pursuant to Section 50 of the Act a member of Council ceases to hold office if the person:

- (a) dies; or
- (b) is disqualified from office as a member of the Council under Section 47 of the Act; or
- (c) resigns by written notice given to the CEO

Pursuant to Section 54 of the Act, the following rules govern the filling of casual vacancies if a casual vacancy occurs:

- a) less than 18 months, but not less than 6 months, before the next general election – the council may, by vote of existing members, appoint a person to fill the vacancy until the next general election; or;
- b) 6 months or less before the next general election – the council may, by vote of existing members:
 - i. appoint a person to fill the vacancy until the next general election; or
 - ii. may leave the office vacant; or
- c) 18 months or more before the next general election – the council must hold a by-election

4.1 To co-opt a person Council shall:

- a) Seek expressions of interest from eligible persons by advertising on the Council website, social media page and in hardcopy format on the council and supermarket notice boards;
- b) Council shall consider the list of persons, plus any further names that may be added by Council and select one person to fill the vacancy.

4.2 In selecting a person Council shall give due consideration to:

- a) The eligibility for membership as per Section 46 of the Act;
- b) The length of residence in the community; and
- c) Demonstrated interest in community affairs.

Council may at its discretion ask potential persons to make a short presentation to Council as part of the selection process.

5. ASSOCIATED DOCUMENTS

P02 Appointment of Principal Member.

6. REFERENCES AND LEGISLATION


Local Government Act 2019.

Local Government (Electoral) Regulations 2021.

7. REVIEW HISTORY

Date Approved: 20/09/2016	Approved By: Moved: Cr Shenagh Gamble Seconded: President Peter Clee Vote: AIF	Resolution No: 2016/81	Date for review: Next Council election
Date Approved: 17/01/2017	Approved By: Moved Cr Shenagh Gamble Seconded: Vice President Brad Irvine Vote: AIF	Resolution No: 2017/07	Date for review: Next Council election
Date Approved:	Approved By:		Date for review:

DRAFT

	POLICY NUMBER:	P30
	PRIVACY POLICY	
	CATEGORY:	COUNCIL POLICY
	SP CLASSIFICATION:	GOVERNANCE
	LG ACT 2019 REF:	
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

Council collects and manages personal information in the course of performing its role, functions and objectives so as to protect all people from undue intrusion into private affairs.

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 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.

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

P05 Council Staff Code of Conduct
P12 Workplace Surveillance
P40 Procurement


6. REFERENCES AND LEGISLATION

Information Act (NT)

Local Government Act 2019 (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:	19.11.2019	Approved By: Moved: Cr N White Seconded: Cr G Drake Vote: AIF	Councillors – Resolution No. 2019/547	Date for review:	Next Term of Council

	POLICY NUMBER:	P34
	ELECTED MEMBER ALLOWANCES	
	CATEGORY:	COUNCIL POLICY
	CLASSIFICATION:	GOVERNANCE
	LG ACT 2019 REF:	Part 7.1 sections 106-109
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE:

This policy establishes the maximum allowances to be paid to elected members during the 2021-2022 financial year, and the types of allowances.

2. SCOPE:

This policy applies to all elected members.

3. DEFINITIONS:

Approval: Means approval of the council or the CEO according council policy.

Acting Principal Member: Refers to a person appointed pursuant to Part 4.2 Section 59 of the Local Government Act.

Base Allowance: The base allowance covers those activities required of a council member in the performance of his or her role as an elected representative. Without limiting the generality of the preceding sentence, the base allowance covers:

- 1) Agenda study and meeting preparation;
- 2) Attendance at regular council meetings;
- 3) Attendance at council functions as a council representative;
- 4) Constituency responsibilities; and
- 5) Council representation outside the municipality / shire area, including delegations interstate and overseas, unless such representation has extra meeting approval.

Electoral Allowance: An allowance provided to assist council members with electoral matters. It may be used at the discretion of individual council members.

Extra Meeting Allowance:

- 1) A council must not pay an extra meeting allowance unless the council has a policy which determines which meetings will attract the allowance.
- 2) For a principal member, deputy principal member and acting principal member, this allowance is not paid separately. It is provided for and included in the base allowance.
- 3) For other council members this allowance is paid only in accordance with council policy and after an approved claim is made at the end of the relevant month.
- 4) The extra meeting allowance must not be paid for those meetings as covered by the base allowance.
- 5) The extra meeting allowance is capped for each financial year.

Extra Meeting – An “Extra Meeting” may be defined as follows:

- 1) Council Committee meetings;
- 2) Council Advisory Committee meetings;
- 3) Council Workshops;
- 4) Meetings of external agencies or organisations to which council has formally appointed or nominated through or with LGANT, a representative;
- 5) Other meetings as a council representative approved by CEO;

Professional Development Allowance - An allowance payable to council members to attend appropriate and relevant conferences or training courses which sustain a member’s professional competence by keeping the member informed of, and able to comply with, development in professional standards applicable to their role as a Council Member. Any such course/conference must have approval and be in line with council policy in order to attract this allowance.

- 1) The professional development allowances may be claimed multiple times each year, but the total of those claims must not exceed the amount specified in the policy.
- 2) The professional development allowance is to be used to cover the cost of travel to the course/conference, course/conference fees, meals and accommodation for the duration of the course/conference.
- 3) Only approved course/conferences that are in line with council policy attract professional development allowances (payable for each day of attendance).
- 4) Membership fees for bodies considered directly beneficial to the role of a council member (ie AICD) may be claimed.

Use of the professional development allowance must be approved by the Chief Executive Officer, prior to attendance at a professional development activity.

4. POLICY:

- 4.1. Pursuant to Part 7.1 Sections 106-108 of the Local Government Act, a member of a council is entitled to be paid an allowance by the council. Allowances for each financial year are to be fixed as part of the council’s budget for the relevant financial year.
- 4.2. Pursuant to **Division 6** of the Local Government (General) Regulations 2021, allowances are not to be paid in advance, except for course fees, conference registration costs, travel and accommodation for professional development.
- 4.3. The maximum permissible allowances as set annually by the Minister in Ministerial Guideline 2; which deems Wagait Shire Council as a Category 4 council and outlines the maximum allowances for a Category 4 council for the 2021-2022 financial year as follows:

Shire Councils 2021-2022	Principal Member	Deputy Principal Member	Ordinary Member
Base Allowance	\$25,039.28	\$9,259.53	\$4,503.32
Electoral Allowance	\$6,590.44	\$1,647.90	\$1,647.90
Professional Development Allowance	\$3,753.17	\$3,753.17	\$3,753.17
Max Extra Meeting Allowance	Not applicable	Not applicable	\$3,003.01

4.4. On 18 May 2021 Council resolved to pay Elected Members 14.5% of the Base Allowance set by the Minister and to pay a set professional development allowance of \$500 per Elected Member for the 2021-2022 financial year as follows:

Elected Member Allowances 2021-2022	Principal Member	Deputy Principal Member	Ordinary Member
Base Allowance	\$3,630.69	\$1,342.63	\$652.98
Electoral Allowance	-	-	-
Professional Development Allowance	\$500	\$500	\$500
Max Extra Meeting Allowance	Not applicable	Not applicable	-

4.5. Payments for allowances will be lodged with Council's bank on the last day of every month.

5. ASSOCIATED DOCUMENTS

Nil.

6. REFERENCES AND LEGISLATION


Local Government Act 2019 Part 7.1

Ministerial Guideline 2 – Allowances for Council Members

Local Government (General) Regulations 2021

7. REVIEW HISTORY

Date Approved: 19/7/2016	Approved By: Moved: President Peter Clee Seconded: Councillor VJ Thorpe	Resolution No: 2016/060	Date for review: July 2017
Date Approved: 26/6/2018	Approved By: Moved: Cr Neil White Seconded: Cr Shenagh Gamble Vote: AIF	Resolution No: 2018/200	Date for review: June 2019
Date Approved: 21/05/2019	Approved By: Moved: Vice President Tom Dyer Seconded: Cr Michael Vaughan Vote: AIF	Resolution No: 2019/405	Date for review: June 2020
Date Approved: 21/07/2020	Approved By: Moved: Cr Michael Vaughan Seconded: Vice-President Tom Dyer Vote: AIF	Resolution No: 2020/115	Date for review: June 2021
Date Approved: 18/05/2021	Approved By: Moved: Cr Michael Vaughan Seconded: President Neil White Vote: AIF	Resolution No: 2021/076	Date for review: June 2022

	POLICY NUMBER:	P40
	PROCUREMENT POLICY	
	CATEGORY:	COUNCIL POLICY
	SP CLASSIFICATION:	GOVERNANCE
	LG ACT 20 19 ²⁰ REF:	General Regulations 30-45
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

INTRODUCTION

Pursuant to Section 106 of the *Local Government Act*, the CEO and other members of a council's staff must maintain proper standards of integrity, diligence and concern for the public interest.

Wagait Shire Council recognises that having a strong approach to procurement and adopting appropriate best practice contracting and procurement principles, policies, processes, and procedures for all goods, works and services by Council, significantly enhances achievement of Council objectives.

1. PURPOSE OF POLICY

The purpose of this Policy is to:

- provide guidance to Council to allow consistency and control over procurement activities;
- demonstrate accountability to rate payers;
- provide guidance on ethical behaviour in public sector purchasing;
- demonstrate the application of elements of best practice in purchasing; and
- increase the probability of obtaining the best outcome when purchasing goods and services.

2. SCOPE

This Procurement Policy is made under the Local Government Act (2008) and the Local Government (General) Regulations (2010). The Regulations requires Council to prepare, approve and comply with a procurement policy encompassing the principles, processes and procedures applied to all purchases of goods, works and services by Council. This policy applies to all contracting and procurement activities at Council and is binding upon all Council workplace participants.

3. DEFINITIONS

Term	Definition
Workplace participants	Includes the Chief Executive Officer, full-time and part-time staff members, casual employees, volunteers and contractors.
Commercial in Confidence	Information that, if released, may prejudice the business dealings of the party (e.g. discounts, rebates, profits, methodologies and process information). It is information provided for a specific purpose that is not to be used for any other purpose than set out in the initial document.
Conditions of Tendering	Rules governing the content and submission of tenders and the conduct of the tendering process.
Contract Management	The process that ensures both parties to a contract fully meet their respective obligations as efficiently and effectively as possible, in order to deliver the business and operational objectives required from the contract and, in particular, to provide value for money.
Delegation	A power handed down by the Council or Chief Executive Officer in an instrument to enable a delegate to act on Council's behalf.
Evaluation Panel	A panel of Council staff members appropriate for determining and undertaking the evaluation of a supplier.
Expression of Interest (EOI)	An invitation for persons to submit a proposal for the provision of the goods, works and services which generally set out the overview of requirements contained in the document. This invitation is not an offer or a contract.
Panel Contract Arrangements	A contract that sets rates for goods and services which are available for the term of the agreement. However, no commitment is made under the agreement to purchase a specified value or quality of goods or services.
Policy	Refers to this specific policy document.
Probity	The dictionary definition of probity refers to uprightness, honesty, proper and ethical conduct and propriety in dealings. Within Government, the work "probity" is often used in a general sense to mean "good process." A procurement process that confirms to the expected standards of probity is one in which clear procedures that are consistent with the Council's policies and legislation are established, understood and followed from the outset. These procedures need to consider the legitimate interests of suppliers and ensure that all potential suppliers are treated equitably.
Probity Advisor	An observer in dealings with tenderers and the evaluation panel at presentations and interviews. The probity advisor would be available to answer questions and provide advice to the evaluation team and/or steering committee.

Probity Auditor	Reviews all processes and documentation throughout the procurement process and provides a report on their findings at the conclusion of the process.
Procurement	Procurement is the whole process of acquisition of external goods, works and services. This process spans the whole life cycle from initial concept through to the end of the useful life of an asset (including disposal) or the end of a service contract.
Professional services	A consultancy or other professional service means a one off noncontinuous supply of a professional service where the supply agreement is for a particular activity, generally with a set start and finish date or for a set length of time (usually no more than six months). A consultancy is professional practice that provides advice within a particular professional service field. A professional service is usually provided by a tertiary trained person who may be required to hold a professional licence or be registered with a professional body such as an auditor, medical practitioner, architect and lawyer.
<u>Shared Services</u>	<u>Shared services is the provision of services through collaboration between more than one local authority.</u>
Sustainability	Activities that meet the need for goods, works and services in a way that achieves value for money on a whole of life basis in terms of generating benefits not only to Council, but also to society and the economy, while minimising damage or enhancing the environment.
Tender Process	The process of inviting parties to submit a tender by public advertisement, followed by evaluation of submissions and selection of a successful tenderer or bidder.
Thresholds	The value above which a procurement, unless exempt, is subject to the mandatory procurement process.
Quotation Process	The process of inviting parties to submit a quotation followed by evaluation of submissions and selection of a successful respondent.
Value for Money	Value for Money in procurement is about selecting the supply of goods, works and services taking into account both cost and non-cost factors including; <ul style="list-style-type: none"> • contribution to the advancement of the Council’s priorities; • non-cost factors such as fitness for purpose, quality service and support, project delivery, risk, economic contribution to the municipality, financial capacity; and • cost-related factors including whole-of-life costs and transaction costs associated with acquiring, using, holding, maintaining and disposing of the goods, services or works.

4. POLICY PRINCIPLES

The best practice principals applicable to Wagait shire Council procurement are broad principles covering ethics, value for money, responsibilities, and accountabilities that are in compliance with legislation; and guidelines giving effect to those principles.

- i. Open and effective competition.
- ii. A system of delegations.
- iii. Procurement processes, with appropriate procedures covering minor simple procurement to high value complex procurement.
- iv. Support for Council strategic objectives.
- v. Consideration of environmental protection and climate change adaptation.
- vi. A robust and transparent audit trail which ensures that procurement projects are delivered on time, within cost constraints and that the needs of end users are fully met.
- vii. Processes conducted, and are seen to be conducted, in an impartial, fair and ethical manner.
- viii. Value for money and quality in the acquisition of goods, works and services.
- ix. Identification, assessment and management of risk at all stages of the procurement process.
- x. Strategic procurement practices and innovative procurement solutions, in particular making use of collaboration and partnership opportunities.
- xi. Enhancement of the capabilities of local enterprises and industries and purchases from business in the local community where possible.
- xii. Support for skills and training of apprentices where possible.
- xiii. Employment of Aboriginal people where possible.

4.1. Treatment of GST

All monetary values related to this policy are exclusive of GST except where specifically stated otherwise.

4.2. Ethics and Probity

4.2.1. The Council's procurement activities shall be performed with integrity and in a manner able to withstand the closest possible scrutiny.

4.2.2. Elected Members and Council staff shall at all times conduct themselves in ways that are ethical and will:

- Treat potential and existing suppliers with equality and fairness
- Not seek or receive personal gain

- Maintain confidentiality of competing companies' information, such as pricing, specifications, quotations, tender, bid or any other commercial proprietary information
- Present a high standard of professionalism and probity Procurement
- Deal with suppliers in an honest and impartial manner that does not allow conflicts of interest
- Provide all suppliers and tenderers with the same information and equal opportunity
- Be able to account for all decisions and provide feedback on them
- Maintain fair, equitable and non-discriminatory procedures for addressing complaints and concerns raised by suppliers or members of the community regarding Council's procurement activities

4.2.3. Council will consider the appointment of a probity auditor for tender requests based on the nature and complexity of the proposed procurement.

4.3. Market Testing

Council may need to conduct market analysis in order to define the required goods and services in more detail to determine the best way to procure the goods or services. The amount of time and effort taken on deciding on how goods and services will be purchased should be comparative to the value of the goods and services Council is purchasing.

4.4. Conflict of Interest

Elected Members and Council staff shall at all times avoid situations in which private interests conflict or might reasonably be deemed to have the potential to conflict, with their Council duties. Elected Members and Council staff shall not participate in any action or matter associated with the arrangement of a contract (i.e. evaluation, negotiation, recommendation, or approval), where that person or any member of their immediate family has a direct or indirect interest or holds a position of influence or power in a business undertaking tendering for the work. The onus is on the Elected Member and Council staff involved to promptly declare a direct or indirect, actual or potential, conflict of interest to Council or to the CEO in the case of staff members (as per P05 Council Code of Conduct).

4.5. Fair and Honest Dealing

All prospective contractors and suppliers must be afforded an equal opportunity to tender or quote. Impartiality must be maintained in selecting contractors and suppliers so that Council can withstand public scrutiny. The commercial interests of existing and potential suppliers must be protected and will be treated as Commercial in Confidence.

4.6. Accountability and Transparency

The processes by which all procurement activities are conducted will be in accordance with this Procurement Policy and related Council policies and procedures to ensure an accountable and transparent process if followed. All Council staff are required to comply with the Code of Conduct for Council staff and must be able to account for all procurement decisions made over the lifecycle of all goods, works and services purchased by the Council and provide feedback on them; and all procurement activities are to leave an audit trail for monitoring and reporting purposes. Elected Members must not direct or influence a member of Council staff in the exercise of any power in the performance of any duty or function.

4.7. Disclosure of Information

Information received by the Council that is Commercial in Confidence must not be disclosed and is to be stored in a secure location. Elected Members and Council staff are to protect:

- information disclosed by organisations in tenders, quotation or during tender negotiations
- all information that is Commercial in Confidence and pre-contract information including but not limited to information provided in quotes and tenders or subsequently provided in pre-contract negotiations.

Elected Members and Council staff are to avoid references to current or proposed contracts in discussion with acquaintances or outside interests. Discussion with potential suppliers during tender evaluations should not go beyond the extent necessary to resolve doubt or clarify what is being offered by that supplier. At no stage should any discussion be entered into which could have potential contractual implications prior to the contract approval process being finalised. Tenderers are, however, advised that a report on a tender process may be presented at an open meeting of Council, and some information arising from the tender will be publicly available for three years from the date of the awarded tender. Only successful tendering should be presented in open meetings of Council and only successful tenders will be published as per the Regulations. Otherwise tendering reports are dealt with in closed meeting as per the Local Government Regulations.

5. GOVERNANCE

5.1. Structure

The Council has a procurement management responsibility structure and delegations that insures:

- accountability, traceability and auditable procurement decisions;
- flexibility enough to purchase in a timely manner the diverse range of goods, works and services required by Council;
- prospective contractors and suppliers are afforded an equal opportunity to tender/quote;
- competition is encouraged; and

- policies that impinge on the purchasing policies and practices are communicated and implemented.

5.2. Standards

The Council's procurement activities shall be carried out to the professional standards required by best practice and in compliance with:

- Council's policies and procedures; and
- relevant legislative and policy requirements including the Act.

5.3. Methods

The Council's standard methods for purchasing goods, works and services shall be by one of the following:

- Costed or quoted purchase order; or
- Under contract following a tender process; or
- Credit card; or
- Under purchasing schemes including collaborative purchasing arrangements with other Councils, Local Buy and commercial schemes such as provided by Territory Purchase Contracts.

5.4. Multi-Stage Tender Process

A multi-stage tender process may commence with an expression of interest stage followed by a tender process. Expressions of Interest (EOI) may be appropriate where:

- Council wishes to consider ahead of the formal tender process such issues as whether those tendering possess the necessary technical, managerial and financial resources to successfully complete the project
- Council wishes to determine the market interest of suppliers or vendors tendering for the provision of goods, services or works
- It is necessary to pre-qualify suppliers and goods to meet defined standards
- Council is required to gain a greater understanding of its needs, the availability of relevant goods and services and the likely costs on the open market

5.5. Responsible Financial Management

The principles of responsible financial management in accordance with the Act and its Regulations shall be applied to all procurement activities. Council staff must not authorise the expenditure of funds in excess of their financial delegations. Council funds must be used efficiently and effectively to procure goods, works and services and every attempt must be made to contain the costs of the procurement process without comprising any of the procurement principles set out in this Policy.

6. PROCUREMENT THRESHOLDS AND COMPETITION

6.1. Quotations

When procuring goods and services and/or works the following requirements must be observed in accordance with the Local Government Regulations (2010) as follows:

- 6.1.1. For purchases up to \$10,000, a minimum of a single written quote is required to confirm the cost prior to receiving the goods or services. An invoice must be obtained to accompany either credit card statement or purchase order.
- 6.1.2. For purchases greater than \$10,000 but less than \$100,000, a minimum of three (3) written quotes through a written request for quotation containing a detailed scope must be obtained. The supplier will be chosen from amongst those submitting written quotations.
- 6.1.3. If it is not practicable to obtain quotations from three (3) possible suppliers under the Regulations, Council must obtain as many as practicable and must record in writing its reasons for not obtaining the three (3) quotations.
- 6.1.4. For supplies with a value more than \$100,000 but less than \$150,000 Council must first make a public request for written quotations from suppliers by notice published in the newspaper circulating the Council's area and on the Council's website. In addition, Council must:
 - a) Ensure the notice contains a statement that the successful supplier will be published on the Council website; and
 - b) Allow 5 business days for the receipt of written quotations after giving the notice.
 - c) Choose a supplier from the written quotations received and accept the quotation by written notice to the supplier; and
 - d) Give notice of the supplier in writing to each other supplier who submitted a quotation; and
 - e) Publish a notice on the Council's website that includes the name of the successful supplier, the supplies provided and the quotation price.

6.2. Tenders by Council

When procuring goods and services and/or works with a value of more than \$150,000 the following requirements must be observed in accordance with the Local Government Regulations (2020) as follows:

6.2.1. For supplies with a value more than \$150,000, Council must call for tenders for that contract by public notice published in a newspaper circulating the Council's area and on the Council's website. Council must:

- a) Ensure the notice contains a statement that the successful supplier will be published on the Council website; and
- b) Create a Tender Panel of at least 3 staff members to consider any tenders received in response to the notice.

6.2.2. The Tender Panel is convened by the CEO and has the following functions:

- a) To consider the tenders received in response to the notice; and
- b) To report to Council in relation to the tenders.

6.2.3. If the Council accepts a tender for the provision of supplies to the Council, it must:

- a) Accept the tender by written notice to the supplier who submitted the successful tender; and
- b) Give notice of the supplier in writing to each other supplier who submitted a quotation; and
- c) Publish a notice on the Council's website that includes the name of the successful supplier, the supplies provided and the quotation price.

6.2.4. If Council uses a third-party procurement service to obtain provisions to the Council, the Council must still call for tenders by notice under Regulation 33. The notice given must contain:

- a) A statement that a third-party procurement service is being used for the tender; and
- b) Instructions on how a tender can be submitted to the Council if they do not submit to the third-party service.

6.3. Period Contracts

6.3.1. If a Council obtains supplies under a period contract for a period that is more than one financial year, the threshold amounts for written quotations are taken to be the highest cost stated in the contract for any given financial year.

6.3.2. Contracts with an option to extend are calculated to assume the option to extend is exercised.

6.4. Contract Variations

6.4.1. If Council enters into a contract and the contract is subsequently varied in a manner that changes the final cost of the supplies, the Council can choose to accept that variation if still within scope of the original contract.

- 6.4.2. If a contract was entered into after a quotation under Regulation 31 and the final cost of the supplies exceeds \$100,000 but is less than \$150,000 the contract variation must be:
- a) Tabled at the next ordinary meeting of Council; and
 - b) Published on the Councils website.
- 6.4.3. If a contract was entered into after public quotation under Regulation 32 and the final cost of the supplies exceeds \$150,000 the Council must:
- a) Seek an exemption under Regulation 88 from going to tender; or
 - b) Not proceed with the variation.
- 6.4.4. If a contract was entered into after tenders under Regulation 33 and the final cost of the supplies exceeds the original tender price by 10%, a report of the contract variation must be tabled at the next ordinary meeting of Council and published on the Councils website, including the following details:
- a) The name of supplier;
 - b) The supplies provided;
 - c) The original contract price;
 - d) The final contract price; and
 - e) The percentage increase between the original and final contract price.
- 6.4.5. A Council may not enter into a contract that is for a period of more than 5 years, including any option to extend the contract, other than a lease of land.

6.5. Tender and Quotation Processes

- 6.5.1. It is a requirement of the Local Government Regulations (2020) that Council is to keep all tenders and quotations obtained even the unsuccessful ones, to demonstrate Council's adherence to the legislation, in an electronic form in the Council records management system.
- 6.5.2. As a rule Council will not accept late tenders, the exception being where it can be substantiated that:
- a) There was a Council related system failure/interruption in the case of submission of an electronic tender; or
 - b) Access was denied or hindered in relation to the physical tender box.
- 6.5.3. The Chief Executive Officer can accept a late tender where it can be determined the above circumstances prevailed at the time of attempted lodgement.

7. DELEGATION OF AUTHORITY

Delegation of procurement authority allows specified Council Officers to approve certain purchases, quotations, tender and contractual processes without prior referral to the Council. This enables Council to conduct procurement activities in an efficient and timely manner

whilst maintaining transparency and integrity. Procurement delegations ensure accountability and provide confidence to Council and the public that purchasing activities are dealt with at the appropriate level. As such, Council has delegated responsibilities as detailed below relating to the expenditure of funds for the purchase of goods, works and services, the acceptance of quotes and tenders and for contract management activities.

Council maintains a documented record of authorised procurement delegations, identifying Council officers authorised to make such procurement commitments in respect of goods, works and services on behalf of Council, including but not limited to the following:

- Power to authorise and issue order forms for goods and services
- Power to enter into contracts within approved budgets
- Power to sign letters of acceptance on behalf of Council to enter into contracts; and
- Power to sign contract term extensions and contract variations

Tender recommendations where the expenditure is over the Chief Executive Officer's delegations must be approved by Council Resolution.

8. INTERNAL CONTROLS

The Council will establish and maintain procurement processes that will ensure:

- more than one person is involved in and responsible for a transaction end to end;
- transparency in the procurement process;
- a clearly documented audit trail exists for procurement activities;
- appropriate authorisations are obtained and documented; and
- systems are in place for appropriate monitoring and performance measurement.

9. RISK MANAGEMENT

Risk Management is to be appropriately applied at all stages of procurement activities and will be properly planned and carried out in a manner that will protect and enhance the Council's capabilities to prevent, withstand and recover from interruption to the supply of goods, service and works. Risk Management will be carried out in accordance with the stated requirements in Council and Territory regulatory requirements.

9.1. Supply by Contract

The provision of goods works and services by contract potentially exposes the Council to risk. The Council will minimise its risk exposure by measure such as:

- a) Standardising contracts to include current, relevant clauses
- b) Requiring security deposits where appropriate
- c) Referring specifications to relevant experts

- d) Requiring contractual agreement before commencement
- e) Use of or reference to relevant Australian standards (or equivalent)
- f) Effectively managing the contract including monitoring and enforcing performance

9.2. Work Health and Safety and Other Mandatory Requirements

Council undertakes due diligence activities on all suppliers to ensure compliance to legislative and business requirements. Council requires all contractors to meet safety legislative requirements. These are mandatory requirements and non-compliance will disqualify prospective suppliers. Suppliers must provide evidence of insurance, when requested, for the provision of goods, services or works.

9.3. Contract Terms

To protect the best interests of the Council, terms and conditions must be settled in advance of any commitment being made with a supplier. Any exceptions in this process will expose the Council to risk and thus must be authorised by the appropriate member of Council staff.

9.4. Endorsement

In the interests of fair market share and transparency, Council staff must not endorse any one specific product or service above another brand or company.

9.5. Freedom of Association

All parties have the right to freedom of association. This means that parties are free to join or not join industrial associations of their choice and not be discriminated against or victimised on the grounds of membership or non-membership of an industrial association.

9.6. Dispute Resolution

All Council contracts shall incorporate dispute management procedures that follow the policies of Council and alternative dispute resolution provisions to minimise the potential for legal action.

9.7. Contract Management

The purpose of contract management is to ensure that the Council, and where applicable its clients, receive the goods, services or works delivered as per the required Australian Standards of quality and quantity and as stipulated in the contract by:

- a) Establishing a system reinforcing the performance of both parties
- b) Detailing responsibilities and obligations under the contract

- c) Ensuring adherence with Council's Risk Management framework and compliance with applicable Work Health & Safety procedures
- d) Providing a means for the early recognition of issues and performance problems and the identification of solutions.

Contracts are to be proactively managed by the member of Council staff responsible for the delivery of the contracted goods, services or works to ensure the Council receives Value for Money.

9.8. Consistent and Standard Approach

Council will provide effective commercial arrangements covering standard products and standard service provisions across the Council to enable employees to source requirements in an efficient manner. This will be facilitated by:

- a) Application of standard contract terms and conditions;
- b) Developing, implementing and managing procurement strategies that support the coordination and streamlining of activities throughout the entire procurement process;
- c) Making use of collective procurement agreements, such as the Localbuy collective agreement facilitated by the Local Government Association of the Northern Territory, consistent with the Act where appropriate;
- d) Effective use of competition;
- e) Using schedule of rates and panel contract arrangements where appropriate;
- f) Continual monitoring and evaluation of procurement processes;
- g) An emphasis placed on the procurement planning process;
- h) Council staff responsible for providing procurement services or assistance within the Council providing competent advice in terms of available products and agreements;
- i) Working with suppliers to create relationships that are professional and productive, and are appropriate to the value and importance of the goods, works and services being acquired;
- j) Undertaking analysis of Council's category spending patterns;
- k) Ensuring procurement effort corresponds with risk and expected return.

9.9. Specifications

Specifications used in expressions of interest, quotations, tenders and contracts are to support and contribute to the Council's Value for Money objectives through being written in a manner that:

- Ensures impartiality and objectivity whilst remaining reasonably practicable
- Encourages the use of standard products
- Encourages sustainability

- Eliminates unnecessary stringent requirements

9.10. Performance Measures and Indicators

Council will establish an appropriate management and reporting system to monitor performance against targets and compliance with procurement policies, procedures and controls. Procurement will use the performance measurements developed to:

- highlight trends and exceptions where necessary to enhance performance;
- improve the internal efficiency of the procurement process and where relevant the performance of suppliers; and
- facilitate relevant programs to drive improvement in procurement to eliminate waste and inefficiencies across key spend categories.

Performance indicators and management information will include criteria such as:

- the proportion of spend against corporate contracts, and
- user and supplier satisfaction levels measuring the success of procurement initiatives.

9.11. Sustainable Procurement

Council is committed to reducing its environment impacts and operating in a socially, financially and environmentally responsible manner. Council will:

- encourage the design and use of products and services which have minimal impact on the environment and human health;
- encourage suppliers to adopt good environmental practices; and
- actively promote green procurement throughout its supply chain and where possible consider selection which has minimum environmental impact.

9.12. Supporting Local Business

Council is committed to buying from local businesses where such purchases may be justified on Value for Money grounds, whilst remaining compliant with the legislation requirements. Wherever practicable, Council will give effective and substantial preference to contracts for the purchases of goods, machinery or materials/contractors within the Municipality. Council will also seek from prospective suppliers/contractors, where applicable, what economic contribution they will make to the Municipality. The percentage applied to any procurement will be determined by the quotation or tender evaluation panel.

All Council procurement will be consistent with any local content contractual requirements identified by external funding bodies. Such examples may include:

- Engaging and contracting with local suppliers,
- Engaging local sub-contractors,

- Suppliers/contractors participation in any apprenticeship schemes or employment of apprentices,
- Contributing to the financial, social and environmental well-being of the region,
- Enabling the business expansion, growth and servicing of local business and contractors; and
- Being an existing local business.

9.13. Supply Market Development

A wide range of contractors and suppliers will be encouraged to compete for Council work. This will be achieved through a Panel of Preferred Contractors, advertising through newspapers and utilising the electronic media i.e. Tenderlink portal.

9.14. Managing Suppliers

Council recognises the importance of effective and open working relationships with its suppliers, and is committed to the following:

- Managing existing suppliers, to ensure the benefits are delivered
- Maintaining approved preferred supplier lists and compliance with Council's insurances, work health and safety and other requirements
- Developing new suppliers and improving the capability of existing suppliers where appropriate

9.15. Relationship Management

Council is committed to developing constructive long-term relationships with suppliers. It is important that the Council identifies its key suppliers so that its efforts are focussed to best effect. Such areas may include:

- Size of spend across the Council
- Criticality of goods/services supplier, to the delivery of authorised services
- Availability of substitutes
- Market share and strategic share of suppliers

9.16. Shared Services

Council will engage in shared services or joint procurement arrangements with other local governments where operationally feasible and economically advantageous for Council.

10. CONTINUAL IMPROVEMENT

Council will focus on developing and maintaining effective working relationships with external and internal stakeholders, to assist in delivery of Council’s strategic objectives. Council’s procurement strategy aims to support Council’s objectives by implementing continuous improvement and value for money opportunities in the following areas:

- Technology
- Process and Governance
- People and Skills
- Strategy and Organisation
- Leadership and Influence
- Sourcing and Collaboration
- Supplier Management
- Sustainability

11. ASSOCIATED DOCUMENTS

P05 Code of Conduct

P26 Delegations Manual

P30 Privacy Policy

P31 Dispute Resolution, Counselling, Disciplining and Dismissal

P33 Work Health and Safety Policy

P35 Authorisation of Payments Policy

P50 Fraud and Corruption Protection

Wagait Shire Council Employees Handbook

12. REFERENCES AND LEGISLATION


Northern Territory Local Government Act 2019

Northern Territory Local Government (General) Regulations 2020

Local Government General Instructions

13. REVIEW HISTORY

<p>Date Approved: 17/11/2020</p>	<p>Approved By Council: Moved: President Neil White Seconded: Cr Graham Drake Vote: AIF</p>	<p>Resolution No. 2020/ 183</p>	<p>Date for review: New Term of Council 2021</p>
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	POLICY NUMBER:	P51
	CODE OF CONDUCT – COUNCIL MEMBERS AND COMMITTEE MEMBERS	
	CATEGORY:	COUNCIL POLICY
	SP CLASSIFICATION:	GOVERNANCE
	LG ACT 2019 REF:	Chapter 7, Part 7.4
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

The purpose of this policy is to provide clear direction regarding the principles of ethical conduct and standards of behaviour expected from council members and committee members.

2. SCOPE

Pursuant to Part 7.4 of the *Local Government Act 2019*, the code of conduct set out in Schedule 1 of the Act governs the conduct of members of an audit committee, a council, a council committee and a local authority.

3. POLICY

3.1 Code of Conduct - Schedule 1, Local Government Act 2019

1. Honesty and integrity

A member must act honestly and with integrity in performing official functions.

2. Care and diligence

A member must act with reasonable care and diligence in performing official functions.

3. Courtesy

A member must act with courtesy towards other members, council staff, electors and members of the public.

4. Prohibition on bullying

A member must not bully another person in the course of performing official functions.

5. Conduct towards council staff

A member must not direct, reprimand, or interfere in the management of, council staff.

6. Respect for cultural diversity and culture

6.1 A member must respect cultural diversity and must not therefore discriminate against others, or the opinions of others, on the ground of their cultural background. 6.2 A member must act with respect for cultural beliefs and practices in relation to other members, council staff, electors and members of the public.

7. Conflict of interest

7.1 A member must avoid any conflict of interest, whether actual or perceived, when undertaking official functions and responsibilities.

7.2 If a conflict of interest exists, the member must comply with any statutory obligations of disclosure.

8. Respect for confidences

8.1 A member must respect the confidentiality of information obtained in confidence in the member's official capacity.

8.2 A member must not make improper use of confidential information obtained in an official capacity to gain a private benefit or to cause harm to another.

9. Gifts

9.1 A member must not solicit, encourage or accept gifts or private benefits from any person who might have an interest in obtaining a benefit from the council.

9.2 A member must not accept a gift from a person that is given in relation to the person's interest in obtaining a benefit from the council.

10. Accountability

A member must be prepared at all times to account for the member's performance as a member and the member's use of council resources.

11. Interests of municipality, region or shire to be paramount

11.1 A member must act in what the member genuinely believes to be the best interests of the municipality, region or shire.

11.2 In particular, a member must seek to ensure that the member's decisions and actions are based on an honest, reasonable and properly informed judgement about what best advances the best interests of the municipality, region or shire.

12. Training

A member must undertake relevant training in good faith.

3.2 The above code of conduct will be signed by all Council members at the beginning of each term of office and displayed in the Council Chambers. It signifies to the community the commitment to abiding by the code of conduct.

3.3 Contravention of the Code of Conduct

Failure to comply with any of these behaviours may result in either of the following:

- (i) A reprimand issued to the respondent;
- (ii) A recommendation that the complainant, respondent or any other person attend training, mediation or counselling by a specified date.

3.4 Complaints

4.4.1 Any person may make a complaint against a council member or committee member under this Code.

4.4.2 Complaints about a council member or committee member's behaviour that is alleged to have breached this Code should be brought to the attention of the Chief Executive Officer.

4.4.3 Complaints should be lodged and processed in line with the Local Government Act 2019, Chapter 7, Part 7.4, Division 2, Subdivision 1.

4. ASSOCIATED DOCUMENTS

P15 – Procedures for Council and Council Committee Meetings

P28 – Media Policy

P29 – Audit Committee Terms of Reference

P30 – Privacy Policy

P31 – Dispute Resolution, Counselling, Disciplining and Dismissal

P50 – Fraud and Corruption Protection


5. REFERENCES AND LEGISLATION

Local Government Act 2019

Office of the Independent Commissioner Against Corruption – Mandatory reporting directions and guidelines

6. REVIEW HISTORY

Date Approved:	Approved By Council: Moved: Seconded: Vote:	Resolution No.	Date for review:
Date Approved:	Approved By Council: Moved: Seconded: Vote:	Resolution No.	Date for review:
Date Approved:	Approved By Council: Moved: Seconded: Vote:	Resolution No.	Date for review:

	POLICY NUMBER:	P46
	COUNCIL VERGE MANAGEMENT POLICY	
	CATEGORY:	COUNCIL POLICY
	SP CLASSIFICATION:	GOVERNANCE
	LG ACT 2019 REF:	
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE

Appropriately developed and maintained verges can enhance the environment and streetscape by providing shade, visual appeal and a habitat for birds and other wildlife.

However the predominant functions of verges are to provide a corridor for safe and convenient access by pedestrians as well as a service corridor for public utilities and Council.

The purpose of this policy is to provide direction and process for any works on a Council verge, including the following:

- maintenance of the estate road reserve and drainage network.
- provision of vehicular crossovers to private property;
- preferred treatments for Council verges; and
- the approvals, responsibilities, and financial liabilities for each.

2. SCOPE

This policy applies to all properties and property owners within the Wagait Shire estate.

3. DEFINITIONS

Road verge or reserve	Means that area of public land between the property boundary and the edge of the road.
Property owner	Means a property owner in the Wagait Shire.
Drainage network	The network of structures supporting the road network including unlined open drains, open V drains and culverts.
Road network	Refers to the road reserve that is the area of land from a property boundary and includes all road verges, road-ways, bike-paths, crossovers and pedestrian pathways.
Vehicular crossover	The vehicle accessway from the road carriageway to the property boundary.

4. POLICY

4.1 Council Rights and Responsibilities

- 4.1.1. Council is responsible for the maintenance of the road network, which includes road reserves (road verges) by mowing, snipping, herbicide application, tree and bush pruning and/or removal.
- 4.1.2. Council is responsible for the maintenance of the drainage network adjacent to roads in the estate and identified easements on private property.
- 4.1.3. Council will establish and maintain a clearway on the verge to ensure that a line of sight is maintained for both vehicular and pedestrian traffic, to reduce risk and allow public use of the verge within the of this policy.
- 4.1.4. Regardless of any development of the verge area, Council reserves the right to construct or maintain infrastructure on any part of the verge at its discretion.
- 4.1.5. Council may remove any existing plants, shrubs, groundcover, irrigation systems or decorative features without compensation to the owner or resident for such removal or alteration.

4.2 Vehicular Crossovers

- 4.2.1. Each property is entitled to a single crossover access. Council will consider applications for multiple property accesses on a case-by-case basis.
- 4.2.2. Property owners are responsible for the maintenance of the vehicular crossover(s) to their property.
- 4.2.3. Access may be constructed of bare earth, concrete or bitumen spoon drain, a culvert or a combination thereof.
- 4.2.4. Prior written approval from Council is required for any development or maintenance to crossovers to ensure that drainage and verge integrity is maintained (*see 4.5 Council Permits for Works Within a Road Reserve*).
- 4.2.5. If the vehicular crossover intersects with a culvert or the drainage network is significantly impacted by the crossover, Council will consider a contribution to the maintenance cost which will be negotiated with the property owner on a case-by-case basis.

4.3 Verge Treatment Options

- 4.3.1 Landscaped verges and plantings on a road-verge are permitted, provided they adhere to the following:
 - a) a maximum height of the fully grown plant is less than 1.2 metres; and
 - b) are not planted within 2 metres of the road edge or vehicular access points.

- 4.3.2. Native plant varieties that conform to the above are the preferred form of treatment.
- 4.3.3. Landscaped verges are undertaken at the property owner's expense and property owners are responsible for all maintenance. If a landscaped verge fails to be maintained by the owner, Council will undertake maintenance and seek to recover costs from the owner.
- 4.3.4. Prior written approval from Council is required to establish plants or other treatments on a road verge to ensure verge integrity is maintained and owner responsibility is understood (*see 4.5 Council Permits for Works Within a Road Reserve*).
- 4.3.5. Prohibited landscaping on a road-verge includes any of the following items when placed in such a manner that the items form a barrier or impede a sight-line to either vehicular or pedestrian traffic, or causes risk to public use of the verge, including:
- Trees and shrubs that are planted in a position such that it is probable they will interfere with overhead power lines at maturity
 - Rocks
 - Timber posts/poles/sleepers
 - Retaining walls
 - Hard surfaces such as concrete, pavers, asphalt or stepping-stones
- 4.3.6. If a *landscaped verge* is not consistent with the approved permit the treatment may be removed by Council and Council may seek to recover removal costs.
- 4.3.7. The property owner is responsible for repairing any damage to Council infrastructure caused by works they have undertaken on a Council verge.

4.4. Signage Within a Road Reserve

- 4.4.1. Council will consider applications for signage on a road reserve for safety, directional and business purposes only; with reference to the Northern Territory Government Guidelines for Advertising and Activities in the Road Reserves (2020).
- 4.4.2. Prior written approval from Council is required for any signage within a Council verge to ensure that community safety, road drainage and verge integrity is maintained (*see 4.5 Works Within a Road Reserve Permit*).

4.5. Council Permits for Works Within a Road Reserve

- 4.5.1. Any person wanting to undertake work within the road reserve needs to obtain the prior written approval of council, to ensure that community safety, road drainage and verge integrity is maintained.

- 4.5.2. Any works that are undertaken on a road verge or within the road reserve at the request of a property owner shall be at the property owner's expense.
- 4.5.3. Completed applications can be sent to Wagait Shire Council, PMB 10, Darwin NT 0800 or emailed to council@wagait.nt.gov.au for council's consideration. The submission will then be reviewed, and the owner will be notified in writing of the outcome. Should the application be approved by council, the owner will then receive a *Works Within a Road Reserve Permit*.
- 4.5.4. Once a permit is issued, it will transfer to any future owner.
- 4.5.5. All bespoke verge treatments, including landscaping and vehicular access points, existing prior to **DATE** are considered grandfathered, provided they have been maintained in line with Wagait Shire Council policies and NT Planning Guidelines.

4.6. Works on Council Verges by Other Agencies

Utility companies may require access to the verge to perform maintenance work from time to time and the following regulations will apply:

- The companies are required to make good the verge following maintenance work, however are not required to re-instate residential verges that have been landscaped.
- Council will not be responsible for replacing plants or landscaping as a result of such works by others.

4.7. Risk Management and Safety

- 4.7.1. Wagait Shire Council is dedicated to providing a safe environment within the municipality.
- 4.7.2. Any feature placed by an owner that is deemed by council to be a risk to the public as a tripping hazard, obstruction or other hazard, or for which a permit has not been issued or does not comply with the requirements of the permit, may be removed from the verge without consultation or warning.
- 4.7.3. Council will act to rectify problems in relation to tripping hazards or road-safety issues.
- 4.7.4. Council will write to the relevant owner requiring that they attend to the identified problem.
- 4.7.5. Failure to act following a request by Council may result the works being undertaken by Council at the expense of the property owner, or in legal action.

9. ASSOCIATED DOCUMENTS

Permit Application for Works Within a Council Road Verge.

10. REFERENCES AND LEGISLATION

Local Government Act 2019

[NTG Guidelines for Advertising and Activities in the Road Reserves \(2020\)](#)

[NT Planning Scheme 2020](#)

11. REVIEW HISTORY

Date Approved:	Approved By: First: Seconded: Vote:	Resolution No:	Date for review:
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DRAFT

WAGAIT SHIRE COUNCIL
Income & Expenditure Statement - Actual v Budget
September 2021 and Year to Date (YTD) Quarterly Report

Of concern
On watch
On track

	YTD Actual	YTD Budget	YTD Variance	Annual Budget	NOTES	2021/22 Budget to be amended & approved by Council in November 2021
Operating Income						
Contracts, Fees & Charges	\$ 34,330.88	\$ 41,031.00	-\$ 6,700.12	\$ 161,624.00	1	YTD lower than budget, mainly due to timing of contracts being paid
Miscellaneous Income	\$ 333.58	\$ 2,499.00	-\$ 2,165.42	\$ 69,996.00	2	YTD lower than budget due to decreasing interest rates and timing of maturities
Operating Grant Revenue	\$ 117,256.00	\$ 133,681.00	-\$ 16,425.00	\$ 294,894.00	3	YTD lower due to June FAA grants being included in prior financial year
Rates Income	\$ 243,760.07	\$ 243,592.00	\$ 168.07	\$ 244,717.00	4	YTD on par with budget, see notes below on actuals received*
Rental Income	\$ 1,727.74	\$ 2,301.00	-\$ 573.26	\$ 9,204.00	5	YTD slightly lower due to only CEO house receiving income
Waste Management Income	\$ 123,286.92	\$ 123,211.00	\$ 75.92	\$ 123,850.00	6	YTD on par with budget
Total Income	\$ 520,695.19	\$ 546,315.00	-\$ 25,619.81	\$ 904,285.00		
Less Operating Expenses						
Administration Expenses	\$ 92,733.02	\$ 59,348.00	\$ 33,385.02	\$ 115,900.00	7	YTD higher due to now including monthly depreciation costs
Contracts & Material Expenses	\$ 414.93	\$ 564.00	-\$ 149.07	\$ 2,250.00	8	YTD lower
Elected Member Expenses	\$ 1,070.94	\$ 2,982.00	-\$ 1,911.06	\$ 11,932.00	9	YTD lower than budget due to timing of professional development expenses
Employment Expenses	\$ 121,617.33	\$ 108,842.00	\$ 12,775.33	\$ 435,864.00	10	YTD higher than budget, mainly due to Sept being a 3 pay month & now including leave accruals
Projects & Activities - WSC Contributions	\$ 710.49	\$ 2,874.00	-\$ 2,163.51	\$ 9,000.00	11	YTD lower due to timing of activities
Repairs & Maintenance	\$ 15,313.16	\$ 4,620.00	\$ 10,693.16	\$ 18,500.00	12	YTD higher due to timing of R&M on roads covered by FAA & sports ground R&M
Services	\$ 3,067.04	\$ 1,665.00	\$ 1,402.04	\$ 6,650.00	13	YTD higher due to increased electricity costs
Vehicle & Plant Expenses	\$ 9,758.10	\$ 10,352.00	-\$ 593.90	\$ 40,300.00	14	YTD almost on par with budget
Waste Management Expenses	\$ 31,658.26	\$ 22,251.00	\$ 9,407.26	\$ 89,000.00	15	YTD higher due to additional costs for hard waste compound
Total Operating Expenses	\$ 276,343.27	\$ 213,498.00	\$ 62,845.27	\$ 729,396.00		
Net (Operating) Profit	\$ 244,351.92	\$ 332,817.00	-\$ 88,465.08	\$ 174,889.00		

***NOTE to actual Rates Income received including Waste Levy**

Total Rates incl waste invoiced	\$ 355,020.00
Less current year outstanding	\$ 162,143.20
Total Rates in received in Cash at 30 Sept	\$ 192,876.80

Special Purpose Grants	Actual	Budget	Expended	Balance	Includes Grants Secured but not Yet Paid
Federal Gov - Roads to Recovery (R2R)	\$ 125,285.90	\$ 125,285.90	\$ -	\$ 125,285.90	Allocated to Cox Drive causeway, pending quotes
Federal Gov/DIPL - Black Spot	\$ 140,000.00	\$ 140,000.00	\$ 140,000.00	\$ -	Guard rails completed and acquitted
NT DHCD - Dog Pound	\$ 124.06	124.06	\$ 124.06	\$ -	Dog Pound completed and acquitted
NT DHCD - Water Tanks	\$ 4,038.82	\$ 4,038.82	\$ 3,118.18	\$ 920.64	Tanks purchased, pending plumbing install
DCMC - PIF	\$ 99,702.90	\$ 99,702.90	\$ -	\$ 99,702.90	Allocated to Cloppenburg Park carpark and greenwaste track, pending quotes
DCMC - WaRM 21-22	\$ 75,000.00	\$ 75,000.00	\$ -	\$ 75,000.00	Allocated to 2030 Waste Strategy and replace aging assets (tip-truck and tractor)
DCMC - WaRM 21-22	\$ 75,000.00	\$ 75,000.00	\$ -	\$ 75,000.00	To be allocated
LCRI - Phase 1 - 20-21	\$ 12,558.00	\$ 25,116.00	\$ 12,458.00	\$ 12,658.00	Drainage remediation partially completed, pending quotes for stage 2
LCRI - Phase 2 - 21-22	\$ -	\$ 30,387.00	\$ -	\$ 30,387.00	Allocated to Sasche & Massey St verge crossovers, pending quotes
LCRI - Phase 3 - 22-23	\$ -	\$ 50,232.00	\$ -	\$ 50,232.00	Allocated to Cloppenburg Park masterplan elements
Australia Day Council -Territory Day	\$ 3,000.00	\$ 3,000.00	\$ 1,855.99	\$ 1,144.01	Territory Day event and Australia Day
FRRR - Youth Program	\$ -	\$ 6,000.00	\$ -	\$ 6,000.00	Youth Leadership Program commencing 2022
NT Territory Familes - Youth Vibe 2021	\$ 2,000.00	\$ 2,000.00	\$ 208.18	\$ 1,791.82	School holiday activities 2021-22
Total Special Purpose Grants	\$ 536,709.68	\$ 635,886.68	\$ 157,764.41	\$ 478,122.27	

WAGAIT SHIRE COUNCIL
Income & Expenditure Statement (Accruals)
September 2021 and Year to Date (YTD) Report

	Actual	Budget	Var AUD	Var %	YTD Actual	YTD Budget	Var AUD	Var %
Income								
Contracts, Fees & Charges	\$ 5,823.63	\$ 14,677.00	-\$ 8,853.37	-60.3214%	\$ 34,330.88	\$ 41,031.00	-\$ 6,700.12	-16.3294%
Miscellaneous Income	\$ 325.13	\$ 833.00	-\$ 507.87	-60.9688%	\$ 333.58	\$ 2,499.00	-\$ 2,165.42	-86.6515%
Operating Grant Revenue	\$ -	\$ 1,987.00	-\$ 1,987.00	-100.0%	\$ 117,256.00	\$ 133,681.00	-\$ 16,425.00	-12.2867%
Rates Income	\$ 132.82	\$ 125.00	\$ 7.82	6.256%	\$ 243,760.07	\$ 243,592.00	\$ 168.07	0.069%
Rental Income	\$ 545.46	\$ 767.00	-\$ 221.54	-28.884%	\$ 1,727.74	\$ 2,301.00	-\$ 573.26	-24.9135%
Waste Management Income	\$ -	\$ 71.00	-\$ 71.00	-100.0%	\$ 123,286.92	\$ 123,211.00	\$ 75.92	0.0616%
Total Income	\$ 6,827.04	\$ 18,460.00	-\$ 11,632.96	-63.0%	\$ 520,695.19	\$ 546,315.00	-\$ 25,619.81	-4.7%
Gross Profit	\$ 6,827.04	\$ 18,460.00	-\$ 11,632.96	-63.0171%	\$ 520,695.19	\$ 546,315.00	-\$ 25,619.81	-4.6896%
Less Operating Expenses								
Administration Expenses	\$ 14,088.12	\$ 27,366.00	-\$ 13,277.88	-48.5196%	\$ 92,733.02	\$ 59,348.00	\$ 33,385.02	56.253%
Contracts & Material Expenses	\$ 414.93	\$ 188.00	\$ 226.93	120.7074%	\$ 414.93	\$ 564.00	-\$ 149.07	-26.4309%
Elected Member Expenses	\$ 356.98	\$ 994.00	-\$ 637.02	-64.0865%	\$ 1,070.94	\$ 2,982.00	-\$ 1,911.06	-64.0865%
Employment Expenses	\$ 59,290.23	\$ 36,560.00	\$ 22,730.23	62.1724%	\$ 121,617.33	\$ 108,842.00	\$ 12,775.33	11.7375%
Projects & Activities - WSC Contribu	\$ 710.49	\$ 958.00	-\$ 247.51	-25.8361%	\$ 710.49	\$ 2,874.00	-\$ 2,163.51	-75.2787%
Repairs & Maintenance	-\$ 238.28	\$ 1,540.00	-\$ 1,778.28	-115.4727%	\$ 15,313.16	\$ 4,620.00	\$ 10,693.16	231.4537%
Services	\$ 394.83	\$ 555.00	-\$ 160.17	-28.8595%	\$ 3,067.04	\$ 1,665.00	\$ 1,402.04	84.2066%
Vehicle & Plant Expenses	\$ 4,436.81	\$ 3,984.00	\$ 452.81	11.3657%	\$ 9,758.10	\$ 10,352.00	-\$ 593.90	-5.7371%
Waste Management Expenses	\$ 6,253.41	\$ 7,417.00	-\$ 1,163.59	-15.6881%	\$ 31,658.26	\$ 22,251.00	\$ 9,407.26	42.2779%
Total Operating Expenses	\$ 85,707.52	\$ 79,562.00	\$ 6,145.52	7.7%	\$ 276,343.27	\$ 213,498.00	\$ 62,845.27	29.4%
Operating Profit	-\$ 78,880.48	-\$ 61,102.00	-\$ 17,778.48	-29.0964%	\$ 244,351.92	\$ 332,817.00	-\$ 88,465.08	-26.5807%
Non-operating Income								
Special Purpose Grants	\$ 3,280.94	\$ -	\$ 3,280.94		\$ 132,579.14	\$ -	\$ 132,579.14	
Total Non-operating Income	\$ 3,280.94	\$ -	\$ 3,280.94		\$ 132,579.14	\$ -	\$ 132,579.14	
Non-operating Expenses								
Special Purpose Grant Expenses	\$ 3,280.94	\$ -	\$ 3,280.94		\$ 132,579.14	\$ -	\$ 132,579.14	
Total Non-operating Expenses	\$ 3,280.94	\$ -	\$ 3,280.94		\$ 132,579.14	\$ -	\$ 132,579.14	
Net Profit	-\$ 78,880.48	-\$ 61,102.00	-\$ 17,778.48	-29.0964%	\$ 244,351.92	\$ 332,817.00	-\$ 88,465.08	-26.5807%

NOTES 2021/22 Budget to be amended & approved by Council in November 2021

- 1 Sept & YTD lower than budget, mainly due to timing of contracts
- 2 Sept & YTD lower than budget due to timing of maturities
- 3 Sept NIL, YTD lower due to June FAA grants being included in prior financial year
- 4 Sept & YTD on par with budget, see notes below on actuals received
- 5 Sept & YTD slightly lower due to only CEO house receiving income
- 6 Sept NIL & YTD on par with budget
- 7 Sept lower, yet YTD higher due to now including monthly depreciation costs
- 8 Sept higher than budget, yet YTD slightly lower due to timing
- 9 Sept & YTD lower than budget due to timing of Professional development
- 10 Sept & YTD higher than budget, mainly due to Sept being a 3 pay month & now including leave accruals
- 11 Sept almost on par with budget, YTD lower due to timing of activities
- 12 Sept lower, yet YTD higher due to R&M on roads covered by FAA & sports ground R&M
- 13 Sept lower than budget, yet YTD higher due to increased water management & electricity costs
- 14 Sept & YTD almost on par with budget
- 15 Sept lower than budget, yet YTD higher due to costs for green waste compound
- 16 Net portion of grants received & expended. Refer to unexpended grants sheet
- 17 Net portion of grants received & expended. Refer to unexpended grants sheet

NOTE

Actual Rates Income received (incl Waste Levy)

Total Rates incl waste invoiced	355,020.00
Less current year outstanding	162,143.20

Total Rates in received in Cash 192,876.80



2022 WAGAIT SHIRE COUNCIL, COUNCIL COMMITTEE & COMMUNITY CONSULTATION MEETING DATES

Ordinary Council Meetings – third Tuesday of every month at 7:00 pm

Audit Committee Meetings – second Tuesday of every month at 9:30 am

Emergency Management Committee Meetings – second Wednesday of every month at 8:30 am

JANUARY	FEBRUARY	MARCH	APRIL
Emergency Committee 12 January 2022 (Wed 8:30am)	Audit Committee February 2022 (Tues 9:30am)	Emergency Committee 09 March 2022 (Wed 8:30am)	Community Consultation 09 April 2022 (Sat 10am)
Ordinary Council Meeting 18 January 2022 (Tues 7pm)	Ordinary Council Meeting 15 February 2022 (Tues 7pm)	Ordinary Council Meeting 15 March 2022 (Tues 7pm)	Ordinary Council Meeting 19 April 2022 (Tues 7pm)
		Special Council Meeting Shire Plan & Budget Workshop	
MAY	JUNE	JULY	AUGUST
Audit Committee May 2022 (Tues 9:30am)	Emergency Committee 08 June 2022 (Wed 8:30am)		Audit Committee August 2022 (Tues 9:30am)
Ordinary Council Meeting 17 May 2022 (Tues 7pm)	Council Meeting 21 June 2022 (Tues 7pm)	Ordinary Council Meeting 19 July 2022 (Tues 7pm)	Ordinary Council Meeting 16 August 2022 (Tues 7pm)
SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Emergency Committee 13 September 2022 (Wed 8:30am)	Audit Committee October 2022 (Tues 9:30am)	Community Consultation 12 November 2022 (Sat 10am)	Emergency Committee 13 December 2022 (Wed 8:30am)
Ordinary Council Meeting 20 September 2022 (Tues 7pm)	Ordinary Council Meeting 18 October 2022 (Tues 7pm)	Ordinary Council Meeting 15 November 2022 (Tues 7pm)	Ordinary Council Meeting 20 December 2022 (Deferred TBC)

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