



**WAGAIT SHIRE COUNCIL**

**AGENDA  
AUDIT COMMITTEE MEETING**

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

**Tuesday 5 March 2024**

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

Date: Tuesday 5 March 2024

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:

Chairperson	Clare Milikins
Committee Member	Shelley Hewitt
Community Member	Maureen Newman
Council President	Neil White
Councillor	Michael Vaughan

### Council staff:

Chief Executive Officer	Virginya Boon
Finance Officer	Hanna Park (via video conference)

## 2. OPENING OF MEETING

The Chair 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. APOLOGIES

#### PURPOSE

This report is to table for Council's record any apologies received from Members of the Audit Committee for the meeting held 5 March 2024.

#### RESOLUTION No.

**That the Audit Committee receives and notes the apologies from .....for the Audit Committee Meeting of Tuesday 5 March 2024.**

**Moved:**

**Seconded:**

**Vote:**

## 3. ELECTRONIC MEETING ATTENDANCE

#### PURPOSE

This report is to table, for the Committee's record, any requests and permissions for Electronic Attendance.

#### RESOLUTION No.

**That the Audit Committee acknowledges and accepts ..... attendance to the meeting of 5 March 2024 via electronic means.**

**Moved:**

**Seconded:**

**Vote:**

#### **4. CONFLICT OF INTEREST**

The Chair asks if there are items on the Agenda that are a conflict of interest for members?

#### **5. MOVEMENT OF CONFIDENTIAL ITEMS**

The Chair asks if there are items on the Agenda to move into Confidential?

The Chair asks if there are Confidential items to move to the general Agenda?

#### **6. CONFIDENTIAL ITEMS**

Nil

#### **7. CONFIRMATION OF PREVIOUS MINUTES FOR THE AUDIT COMMITTEE**

The draft Minutes of the Audit Committee Meeting held Tuesday 10 October 2023 are attached for review.

##### **RESOLUTION NO.**

**That the Minutes of the Audit Committee Meeting of Tuesday 10 October 2023 be confirmed by Committee Members as a true and correct record.**

**Moved:**

**Seconded:**

**Vote:**

#### **7.2 BUSINESS ARISING FROM PREVIOUS MINUTES**

**8. ACTION SHEET**

Audit Committee Resolution Ref		Resolution	Meeting Date	Status
1	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 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 as well as a separate report of Unexpended Special Grants.
			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.
			01/02/2022	A new Business Snapshot Report generated for quarterly and half-yearly financial tracking was tabled and discussed. An amended report with greater detail will be presented back to the committee at the next meeting.
			07/06/2022	The Business Snapshot has been updated within the capacity of the software program. Council may need to seek alternative app or design options. Chair suggested several add-on programs to Xero which would allow more flexibility in reporting. These include Calxa (highly recommended), Spotlight Reporting, Futrli, and Fathom.
			24/08/2022	Finance Officer is reviewing options suggested by the committee and will provide advice back to CEO.
			11/11/2022	Finance Officer, CEO, and Policy Officer met with Clare Milikins to explore Calxa as a reporting option for council.
		15/01/2023	Finance Officer & CEO agree Calxa is too complex and expensive for council requirements & prepare a mid-year report to present to council, which is accepted at the January meeting by resolution 2023/007.	

2	None	Audit committee work plan. The committee recommended a work plan be developed to align meetings with the Terms of Reference requirements/activities.	01/11/2022	Action created.
			14/02/2023	Refer Agenda Item 8.2. Draft work plan presented to the audit committee.

**RESOLUTION NO.**

**That the Audit Committee accept the Action Sheet.**

**Moved:**

**Seconded:**

**Vote:**


## 9. AGENDA ITEMS

### 9.1 POLICIES FOR REVIEW

#### PURPOSE

To seek the Audit Committee's review and endorsement of the following policies prior to being presented to Council for adoption:

#### 9.1.1 COVID-19 & Infectious Diseases Risk Management Policy

	<b>COVID-19 &amp; INFECTIOUS DISEASES RISK MANAGEMENT</b>	
	CATEGORY:	GOVERNANCE
	LG ACT 2019 REF:	Section 172 (e)
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

#### 1. PURPOSE

The 2020-22 Coronavirus (COVID-19) pandemic created unique challenges for all workplaces, particularly with respect to workplace health and safety. The purpose of this policy is to ensure that all steps are taken, as are reasonably practicable, to reduce the risk of COVID-19 and other highly infectious diseases within the workplace.

#### 2. SCOPE

This policy applies to all workplace participants of Wagait Shire Council in providing clear direction and a safe working environment during their employment.

#### 3. DEFINITIONS

Term	Definition
<b>Workplace participants</b>	Includes the Chief Executive Officer, full-time and part-time staff members, casual employees, volunteers and contractors.
<b>The Act</b>	Means the NT Work Health and Safety Act 2011
<b>Reasonably practicable</b>	Means what could reasonably be done at a particular time to ensure health and safety measures are in place (as defined by The Act)

#### 4. POLICY

The COVID-19 pandemic has created unprecedented and exceptional circumstances, and the public service workplace is now acknowledged as a high-risk environment for infectious diseases in these circumstances. Wagait Shire Council understands the need to exercise flexibility and reasonableness in all decision-making processes with regards to mitigating risks due to highly infectious diseases and pandemics.

Council will ensure it meets its statutory and governance obligations in accordance with the requirements of the NT *Work Health and Safety Act 2011*.

Council will also ensure its actions in response to infectious diseases do not contravene anti-discrimination or privacy legislation.

Given the rapidly changing nature of infectious diseases, this policy will enable Council to rapidly introduce preventative safety measures to help protect the health and safety of its workplace participants.

As new information regarding infectious diseases becomes available, Council will carefully review the effectiveness of the controls it has in place to ensure they comply with the most up-to-date health advice.

#### **4.1 Work Health & Safety Obligations**

Wagait Shire Council recognises its duty to provide and maintain a safe workplace environment, which limits so far as is reasonably practicable, the risk to health and safety at work associated with infectious diseases. This includes the risk of contracting highly infectious diseases in the workplace or while carrying out duties.

Council will actively take steps to:

- Identify and monitor risks to health and safety resulting from infectious diseases in the workplace
- Provide adequate equipment and facilities to workplace participants to ensure they can carry out their duties safely
- Provide information, training and supervision that is necessary to protect workplace participants from the risks of infectious diseases in the workplace
- Monitor the health and conditions of all workplace participants and undertake risk assessments where required; and
- Inform workplace participants of their obligation in taking reasonable care of their own health and safety.

#### **4.2 Risk Mitigation**

Safe Work Australia has recognised that employers will not be able to completely eliminate the risk of workers contracting highly infectious diseases while carrying out work.

However, in accordance with The Act, employers must do all that is reasonably practicable to introduce appropriate control measures, implement the control measures and clearly communicate them to all workers.

What is 'reasonably practicable' requires a number of considerations, including the likelihood of the risk occurring, the degree of harm that might result, and the availability and sustainability of a control measure.



Wagait Shire Council will, where possible and practical to do so, implement the following measures and flexible arrangements to help minimise the risk of coronavirus in the workplace:

- Directing and/or allowing some workplace employees to work from home
- Providing flexible leave arrangements
- Implementing controls to reduce direct contact with clients, including, enforcing social distancing of at least 1.5 metres (where practicable)
- Reinforcing hand washing/hand hygiene and infection control procedures
- Providing workplace participants with adequate equipment and personal protective equipment (PPE) such as face masks
- Providing workplace participants with access to Rapid Antigen Tests (RATs) or other appropriate self-testing tools
- Implementing controls to reduce environmental exposure, including cleaning and disinfection of high traffic areas or shared surfaces
- Providing sufficient cleaning products and instructions for cleaning
- Providing instruction and amenities for personal hygiene and infection control
- Providing workplace participants with information and additional training in infection prevention and control and use of personal protective equipment; and
- Providing workplace participants with access to counselling through the Employee Assistance Services (EAP) scheme.

## 5. ASSOCIATED DOCUMENTS


- P05 Council Staff Code of Conduct
- P07 Employee Assistance Services
- P33 Work Health and Safety Policy
- WSC Employee Manual 2021

## 6. REFERENCES AND LEGISLATION

*Local Government Act (NT) 2019*  
*Work Health and Safety Act (NT) 2011*  
*Anti-Discrimination Act (NT) 1992*  
*Information Act (NT) 2002*  
*Fair Work Act*

## 7. REVIEW HISTORY

<b>Date Approved:</b> 21/02/2023	<b>Approved By Council</b> Moved: Cr Sarah Smith Seconded: President Neil White Vote: AIF	<b>Resolution No.</b> 2023/29	<b>Date for review:</b> January 2024 or as required
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	<b>RISK MANAGEMENT POLICY</b>	
	CATEGORY:	COUNCIL POLICY
	SP CLASSIFICATION:	FINANCE
	Local Government Regulations:	Section 6, (1)
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

### 1. PURPOSE

Risk Management is an important part of Wagait Shire Council's corporate governance and covers areas such as strategic management, internal controls, business development, project management and finance. It comprises procedures to mitigate risks and provide reasonable assurance that operations are efficient and effective, assets are safeguarded, legislation and council policies are complied with, and financial reporting is accurate and reliable. Effective risk management in council operations is critical in achieving its goals and objectives.

### 2. SCOPE

This policy applies to all workplace participants.

### 3. DEFINITIONS

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

Term	Definition
Risk	The effect of uncertainty on objectives.
Risk Management	A coordinated set of activities and methods that are used to direct an organisation and to control the many risks that can affect its ability to achieve objectives.
Workplace Participants	Includes all elected members, council employees, contractors, consultants, committee members and any individual or group undertaking activity for or on behalf of the Council.

### 4. POLICY

Council is committed to maintaining an effective risk management environment. This policy is based on the following principles:

- Managing risks relating to the stewardship of public resources requires effective internal controls.
- Council requires a framework for an effective risk management system which ensures that risks are identified, and controls are established, documented, maintained and

adhered to across the council.

- Council must ensure the propriety of transactions, information integrity, compliance with regulations and achievement of council objectives through operational efficiency

#### **4.1. The Risk Management Process**

The process followed by council in developing the framework shall be based on Australian/New Zealand Standard AS/NZS ISO 31000:2018.

- 4.1.1 Establish Goals & Context – Effective risk management requires a thorough understanding of the goals and context of council to assist in establishing the assessment criteria for risk management.
- 4.1.2 Identify Risks – Identify the risks most likely to impact on the achievement of council's objectives and refer to the risk matrix.
- 4.1.3 Analyse Risks – Assess risks in terms of likelihood and consequence to identify the current risk level.
- 4.1.4 Evaluate Risks – Determine whether the risks are acceptable or unacceptable and document findings.
- 4.1.5 Treat Risks – Treat risks by one of the following methods - discontinuing activity that generates it, reducing likelihood of occurrence, reducing consequence of occurrence, transfer the risk or retain the risk.
- 4.1.6 Consultation/Communication – These are important elements to ensure that all stakeholders understand why actions are required. These stakeholders include all staff and elected members.
- 4.1.7 Monitor/Review – Responsible officers must be identified for each internal control and provide feedback to the Chief Executive Officer (CEO) on progress with controls. The CEO monitors the effectiveness of risk treatments and reports progress to the Audit Committee at regular intervals.

#### **4.2 Risk Management Approach**

- 4.2.1 Council will maintain an internal control framework, which will be based upon a proactive risk management culture.
- 4.2.2 The types of risks identified in the framework will be those which may prevent council from meeting its objectives or not maximising its opportunities.
- 4.2.3 It is recognised that all risks cannot be eliminated, however the internal controls applied should reduce the likelihood of the risk occurring to within acceptable limits of risk.
- 4.2.4 Council will develop a culture that emphasises integrity, ethical values and competence.

### **4.3 Roles and Responsibilities**

4.3.1 Council members are responsible for setting Wagait Shire Council's risk appetite, which forms the foundation of, and consideration of risk.

4.3.2 The CEO is responsible for establishing internal controls and associated framework, which ensures council objectives are achieved efficiently and effectively as required by Section 6(1) of the Local Government (General) Regulations. Updates on changes to the framework will be presented to the audit & risk committee before being presented to council for adoption.

4.3.3 The CEO must adopt a risk management approach to identifying and assessing risks and apply cost/benefit analysis in the development of internal controls and is responsible for ensuring council employees conduct their duties in accordance with internal control policies, procedures and practices of council.

### **4.4 Elements of the Internal Control Framework**

The essential elements of an effective internal control framework are:

- Structure and culture of council;
- Delegations of authority;
- Policies and procedures;
- Trained and properly qualified staff;
- Information Technology controls;
- Review process e.g. internal audit;
- Liaison with auditors and legal advisors;
- Senior management compliance assurance;
- Risk identification and assessment.

### **4.5. Accounting Policies and Procedures**

The Local Government (General) Regulations prescribes at Section 6 (c) that a council must maintain internal accounting policies and procedures.

Wagait Shire Council's accounting policies and procedures include the following:

- a) an organisation chart showing the functions of the council, its committees and responsible officers;
- b) a statement of the duties and responsibilities of the CEO and responsible officers;
- c) the principal accounting policies of the council;
- d) information about the timing and content of financial management reports to the council and the CEO;
- e) procedures the council considers necessary to facilitate the timely preparation of the council's annual financial statement;
- f) the information necessary to ensure the proper operation of any computer-based accounting system in use;
- g) details of all administrative and accounting procedures and delegations of authority, including:

- i) details of internal control procedures; and risk management
- ii) details of personnel and financial delegations; and
- iii) a chart of accounts divided into assets, liabilities, income, expenses and council equity accounts; and
- iv) procedures relating to the receipt and banking of money, the payment of salaries and wages, the allocation of machinery operating costs to council functions, the purchase of goods and services and the granting of credit to council debtors.

**4.6 Review of Internal Controls Framework**

4.6.1 Council will establish an internal audit plan to review and manage internal controls (the Risk Assessment and Acceptance Criteria document)

4.6.2 The annual audit of financial statements provides review of internal controls.

**5. ASSOCIATED DOCUMENTS**

Wagait Shire Council Policies  
 Wagait Shire Council Risk Assessment and Acceptance Criteria document  
 Wagait Shire Council Shire Plan


**6. REFERENCES AND LEGISLATION**

*Local Government Act 2019* (NT) and associated regulations  
 Australian/New Zealand Standard AS/NZS ISO 31000:2018

**7. REVIEW HISTORY**

<b>Date Approved:</b> 21/02/2023	<b>Approved By Council</b> Moved: Cr Sarah Smith Seconded: President Neil White Vote: AIF	<b>Resolution No.</b> 2023/29	<b>Date for review:</b> February 2024
<b>Date Approved:</b>	<b>Approved By Council</b> Moved: Seconded: Vote:	<b>Resolution No.</b>	<b>Date for review:</b>

### 9.1.3 Working From Home Policy

	<b>WORKING FROM HOME POLICY</b>	
	CATEGORY:	COUNCIL POLICY
	SP CLASSIFICATION:	HUMAN RESOURCES
	LG ACT 2019 REF:	None
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

#### 1. PURPOSE

Wagait Shire Council is committed to providing flexible and family friendly working arrangements for employees. This policy outlines the circumstances in which a working from home arrangement is appropriate and provides guidelines to facilitate the management of such an arrangement.

#### 2. SCOPE

This policy applies to permanent employees of Wagait Shire Council seeking to enter into a regular arrangement to carry out part of their duties from home, for a specified period of time or in exceptional circumstances, permanently.

#### 3. DEFINITIONS

Term	Definition
<b>Working from home</b>	means working away from an employee's ordinary contracted place of employment
<b>Home office</b>	office' means a designated space for an employee to work while away from the workplace

#### 4. POLICY

##### 4.1 Working from home arrangement

In order to ensure the safety and wellbeing of our employees, and to ensure the arrangement is consistent with Wagait Shire Council's requirements, an interested employee must apply for a Working from Home Arrangement (WFHA). All applications are considered on a case-by-case basis for approval by the Chief Executive Officer. The employee is responsible for demonstrating that the requirements of this policy have been satisfied before an application for a WFHA is approved. Wagait Shire Council may refuse an application for a WFHA where it is not suitable, or it does not meet operational requirements.

##### 4.2 Eligibility criteria

Wagait Shire Council's responsibility to consider flexible working arrangements is in accordance with the Local Government Industry Award 2020 and the National Employment Standards in the Fair Work Act 2009.

Applications to work from home will be assessed according to the following criteria:

- Suitability of the employee's work to be performed off-site
- The employee being able to demonstrate efficiency will be maintained or increased as a result of the WFHA
- The reasons for the employee wanting to work from home
- Ability of the employee to complete work within the employee's agreed span of hours as detailed in their employment contract and Local Government Industry Award 2020
- The presence of the skills, ability and knowledge to work autonomously
- The impact the arrangement may have on the productivity of co-workers
- The impact the arrangement may have on service delivery and customer service
- Proposed methods for engaging with the employee and assessing their productivity and effectiveness
- The employee having a suitable home office and access to necessary equipment, internet and IT systems to enable the employee to effectively work from home

#### **4.3 Line manager responsibilities**

Where a WFHA has been approved, it is the responsibility of an employee's line manager to:

- ensure the employee is working in accordance with their WFHA and adhering to the Local Government's policies and procedures
- ensure the employee has completed a risk assessment of their home office and other relevant areas, for example bathroom, kitchen and facilitate Wagait Shire Council to conduct safety inspections
- review and sign off on records of hours worked (timesheets) as required
- monitor and review the WFHA on a regular basis to ensure it is meeting the needs of Wagait Shire Council and the employee
- communicate regularly and ensure employees working from home are included in team meetings and receive all necessary information to undertake their work
- where practicable, ensure equipment and tools required to perform the tasks are provided to the employee, and
- accurately document the ownership and usage arrangements of the equipment and assets.

#### **4.4 Employee responsibilities**

Where an employee's application to work from home has been approved, it is the employee's responsibility to ensure they:

- adhere to Wagait Shire Council's policies and procedures
- maintain regular contact with their respective line manager and colleagues, and be contactable during their agreed hours of work
- meet fitness for work requirements. If an employee is unwell, injured or unable to work due to other reasons, then the employee must submit a request for leave
- take all reasonable steps to establish a safe working environment and report any health, safety and wellbeing hazards, near misses and incidents
- complete and sign the Working From Home WHS checklist document
- maintain accurate and up to date records of hours worked at home within the normal span of hours

- allow a person, appointed by Wagait Shire Council, to access their home office and related areas to allow a safety inspection as required, and
- take all reasonable precautions necessary to secure Wagait Shire Council's equipment.

**4.5 Working from home arrangement agreement**

An employee's terms and conditions of employment remain the same when working from home. This includes hours of work, remuneration and the requirement to perform their role effectively and efficiently, and to act in the best interests of Wagait Shire Council. Any variation to hours of work, availability and expectations associated with implementing a WFHA must be documented in a working from home agreement.

WFHAs will be reviewed on a regular basis to ensure they are operating effectively and meeting the requirements of Wagait Shire Council. As part of the review process, concerns with the WFHA may be addressed or if the WFHA is unsuccessful, the agreement may be terminated.

**4.6 Consequences of breaching this policy**

This policy constitutes a lawful instruction to employees. Any breach of this policy may lead to disciplinary action including, but not limited to, termination of employment.

**4.7 Variation to this policy**

This policy may be cancelled or varied from time to time. Wagait Shire Council's employees will be notified of any variation to this policy by the normal correspondence method.

**5. ASSOCIATED DOCUMENTS**

- Council Staff Code of Conduct
- WSC Employee Manual 2021
- Work Health and Safety Policy

**7. REFERENCES AND LEGISLATION**

*Local Government Industry Award 2020*  
*Fair Work Act 2009*  
*Work Health and Safety Act (NT) 2011*

**8. REVIEW HISTORY**

<b>Date Approved:</b> 21/02/2023	<b>Approved By Council</b> Moved: Cr Sarah Smith Seconded: President Neil White Vote: AIF	<b>Resolution No.</b> 2023/29	<b>Date for review:</b> February 2024
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**RESOLUTION NO.**

**That the Audit Committee recommends the following policies be adopted by council:**

- **COVID-19 & Infectious Diseases Risk Management Policy**
- **Risk Management Policy**
- **Working From Home Policy**

**Moved:**

**Seconded:**

**Vote:**

## 10. FINANCIAL REPORTS

### PURPOSE

To provide the Audit Committee with a summary of the financial position of Council for the period ending 31 January 2024.

### 10.1. JANUARY 2024 REPORTS

#### 10.1.1 Accrual Income and Expenditure Report for January 2024

<b>WAGAIT SHIRE COUNCIL</b>				
<b>Income &amp; Expenditure Statement Actual v Budget January 2024</b>				
	YTD Actual	YTD Budget	YTD Variance	WHOLE YEAR BUDGET
<b>Income</b>				
Contracts, Fees & Charges	\$ 63,185.42	\$ 117,600.00	-\$ 54,414.58	\$ 201,600.00
Interest/Investment Income	\$ 27,470.16	\$ -	\$ 27,470.16	\$ 30,000.00
Operating Grant Revenue	\$ 217,080.14	\$ 322,164.00	-\$ 105,083.86	\$ 322,164.00
Other Income	\$ 2,515.48	\$ -	\$ 2,515.48	\$ -
Other Income - Disposal of Fixed Assets	\$ 9,860.00	\$ -	\$ 9,860.00	\$ 45,000.00
Rates Income	\$ 261,874.83	\$ 261,091.00	\$ 783.83	\$ 261,723.00
Rental Income	\$ 5,827.28	\$ 4,193.00	\$ 1,634.28	\$ 7,200.00
Waste Management Income	\$ 128,391.22	\$ 127,900.00	\$ 491.22	\$ 128,300.00
<b>Total Income</b>	<b>\$ 716,204.53</b>	<b>\$ 832,948.00</b>	<b>-\$ 116,743.47</b>	<b>\$ 995,987.00</b>
<b>Gross Profit</b>	<b>\$ 716,204.53</b>	<b>\$ 832,948.00</b>	<b>-\$ 116,743.47</b>	<b>\$ 995,987.00</b>
<b>Less Operating Expenses</b>				
Administration Expenses	\$ 61,355.67	\$ 35,749.00	\$ 25,606.67	\$ 61,350.00
Contracts & Material Expenses	\$ 1,625.61	\$ 854.00	\$ 771.61	\$ 1,500.00
Depreciation Expenses	\$ 90,967.38	\$ 99,162.00	-\$ 8,194.62	\$ 170,000.00
Elected Member Allowances	\$ 8,411.37	\$ 14,000.00	-\$ 5,588.63	\$ 24,000.00
Elected Member Expenses & PD	\$ 9,525.64	\$ 4,662.00	\$ 4,863.64	\$ 8,000.00
Employment Expenses	\$ 275,372.38	\$ 332,748.00	-\$ 57,375.62	\$ 570,070.00
Insurance	\$ 68,766.76	\$ 60,000.00	\$ 8,766.76	\$ 60,000.00
Other Expenses - Election	\$ -	\$ -	\$ -	\$ -
Projects & Activities	\$ 1,711.53	\$ 7,280.00	-\$ 5,568.47	\$ 12,500.00
Repairs & Maintenance	\$ 66,198.48	\$ 11,354.00	\$ 54,844.48	\$ 19,500.00
Services	\$ 8,599.34	\$ 5,908.00	\$ 2,691.34	\$ 10,150.00
Vehicle & Plant Expenses	\$ 22,643.97	\$ 10,129.00	\$ 12,514.97	\$ 17,400.00
Waste Management Expenses	\$ 60,938.85	\$ 62,699.00	-\$ 1,760.15	\$ 107,500.00
<b>Total Operating Expenses</b>	<b>\$ 676,116.98</b>	<b>\$ 644,545.00</b>	<b>-\$ 31,571.98</b>	<b>\$ 1,061,970.00</b>
<b>Operating Profit</b>	<b>\$ 40,087.55</b>	<b>\$ 188,403.00</b>	<b>-\$ 148,315.45</b>	<b>-\$ 65,983.00</b>

## 10.1.2 Balance Sheet including Financial Report and Notes for January 2024

<b>WAGAIT SHIRE COUNCIL</b>		
<b>Balance Sheet as at 31 January 2024</b>		
<b>Assets</b>	<b>31 Jan 2024</b>	<b>31 Jan 2023</b>
<b>Tied Funds</b>		
Bendigo Investment Acc	500,000.00	500,000.00
CBA Fixed Term Deposits	1,000,000.00	1,000,000.00
CBA Online Saver - SP Grants	424,930.82	105,275.29
<b>Total Tied Funds</b>	<b>\$1,924,930.82</b>	<b>\$1,605,275.29</b>
<b>Untied Funds</b>		
CBA Online Saver	\$171,778.01	\$120,869.20
CBA Transaction Account	\$42,592.13	\$211,689.51
<b>Total Untied Funds</b>	<b>\$214,370.14</b>	<b>\$332,558.71</b>
<b>Total Bank</b>	<b>\$2,139,300.96</b>	<b>\$1,937,834.00</b>
<b>Current Assets</b>		
Less Prov'n for Doubtful Debts	(5,510.00)	(5,838.00)
Rates Debtors Account	58,600.62	51,548.57
Rates in Advance	(5,058.44)	(3,679.37)
Trade Debtors [11405]	12,217.33	10,992.75
Trade Debtors Control Account	0.00	(75.00)
Undeposited Funds working A/c	500.00	973.00
<b>Total Current Assets</b>	<b>\$60,749.51</b>	<b>\$53,921.95</b>
<b>Non-current Assets</b>		
Buildings Accum Dep	(129,717.91)	(80,499.87)
Buildings at Cost	989,220.18	980,000.18
Inf Roads & Paths at Cost	894,075.20	863,576.00
Infr Roads & Path Accum Depn.	(549,163.27)	(505,379.31)
Land at Cost	350,000.00	350,000.00
Leased Vehicle Accum Depreciation	(44,114.23)	(30,541.19)
Motor Vehicles Accum Dep	(77,845.73)	(69,271.69)
Motor Vehicles at Cost	165,230.21	73,398.55
Office Equip & Furn at Cost	193,787.74	188,787.74
Office Equip Furn Accum Depn.	(177,947.02)	(175,738.06)
Plant & Equipment at Cost	717,448.16	674,766.34
Plant & Equipment Accum Dep	(521,238.48)	(466,561.44)
Right Use of Assets	54,294.00	54,294.00
Sports Ground Accum Dep	(80,810.00)	(48,417.00)
Sports Ground at Cost	385,383.00	310,000.00
<b>Total Non-current Assets</b>	<b>\$2,168,601.85</b>	<b>\$2,118,414.25</b>
<b>Total Assets</b>	<b>\$4,368,652.32</b>	<b>\$4,110,170.20</b>

**Liabilities****Current Liabilities**

CBA CC - Rowan Roberts	\$19.91	\$0.00
Current Lease Liabilities	\$14,459.00	\$13,678.00
GST	-\$967.14	\$513.69
PAYG Withholding Payable	\$7,414.00	\$6,282.00
Provision for Annual Leave	\$39,694.72	\$55,762.03
Provision for Long Service Leave	\$20,263.96	\$41,652.20
Rounding	\$0.00	\$0.04
Super Payable	\$3,641.86	\$3,695.43
Trade Creditors	\$19,251.16	\$40,631.79
Trade Creditors Original	-\$11,781.00	-\$11,781.00
Unexpended Grant Liability	\$406,336.82	\$117,638.74
Wages Payable - Payroll	\$905.39	\$0.00
<b>Total Current Liabilities</b>	<b>\$499,238.68</b>	<b>\$268,072.92</b>

**Non-Current Liabilities**

Non-current Lease Liabilities	\$4,908.00	\$19,367.00
Provision for Non Current Long Service Leave	\$4,037.00	\$10,056.00
<b>Total Non-Current Liabilities</b>	<b>\$8,945.00</b>	<b>\$29,423.00</b>

<b>Total Liabilities</b>	<b>\$508,183.68</b>	<b>\$297,495.92</b>
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<b>Net Assets</b>	<b>\$3,860,468.64</b>	<b>\$3,812,674.28</b>
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**Equity**

Asset Revaluation Reserve	\$991,467.27	\$991,467.27
Current Year Earnings	\$40,087.55	\$257,481.84
Prior Year's Surplus/Deficit	\$1,807,578.03	\$1,802,286.03
Retained Earnings	\$301,335.79	\$11,439.14

**Asset Renewal Reserve**

Other Asset Renewal Reserve	\$270,000.00	\$300,000.00
Roads Renewal Project Reserve	\$450,000.00	\$450,000.00
<b>Total Asset Renewal Reserve</b>	<b>\$720,000.00</b>	<b>\$750,000.00</b>

<b>Total Equity</b>	<b>\$3,860,468.64</b>	<b>\$3,812,674.28</b>
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## Statement of Cash Flows

WAGAIT SHIRE COUNCIL

For the 7 months ended 31 January 2024

Account	Jul 2023-Jan 2024
<b>Operating Activities</b>	
Receipts from customers	700,707.01
Payments to suppliers and employees	(774,880.21)
Cash receipts from other operating activities	118,630.82
<b>Net Cash Flows from Operating Activities</b>	<b>44,457.62</b>
<b>Investing Activities</b>	
Other cash items from investing activities	(7,995.69)
<b>Net Cash Flows from Investing Activities</b>	<b>(7,995.69)</b>
<b>Financing Activities</b>	
Other cash items from financing activities	(144,595.96)
<b>Net Cash Flows from Financing Activities</b>	<b>(144,595.96)</b>
<b>Net Cash Flows</b>	<b>(108,134.03)</b>
<b>Cash and Cash Equivalents</b>	
Cash and cash equivalents at beginning of period	2,246,509.69
Net change in cash for period	(108,134.03)
Cash and cash equivalents at end of period	2,138,375.66

**WAGAIT SHIRE COUNCIL**

**Special Purpose Grants (SPG) as at 31 January 2024**

Funding Body	Project Name	Grants Current	Brought Fwd	Total Grants	Current Exp 2023	Total Exp	Balance	Notes	Due date
Australia Day	Australia Day	2,250.00		2,250.00	2,250.00	2,250.00	0.00	Australia Day 2024	
Carers NT	Carers NT	300.00		300.00	300.00	300.00	0.00	Carers NT 2023 Grant	
DITT - CBF	Makers & Creators 2022		76.00	76.00		0.00	76.00	Acquitted	
DCMC - CPP	Community Place for People 2023		53,400.00	53,400.00	12,902.70	12,902.70	40,497.30	Beach Access	30/06/2024
DoH - Healthy Lifestyle	Seniors 2023		20,000.00	20,000.00	15,670.52	15,670.52	4,329.48	Healthy Lifestyle Seniors for 2023 Grants	30/06/2024
DCMC	IPG-Sportsground		142,640.00	142,640.00	422.73	422.73	142,217.27	Supply and installation of exercise station	30/04/2024
DCMC	IPG-Tipper			0.00		0.00	0.00	Expended capital grant pending sale of tipper truck to offset the overspend (as approved by council)	
Federal Gov	LRCI 2			0.00		0.00	0.00	Verge remediation + signage, next instalment due	
Federal Gov	LRCI 3		10,764.80	10,764.80	4,698.28	4,698.28	6,066.52	Skatepark & Pumptrack design & construct Stage 1	
DTF	MPG - 2023		8,115.00	8,115.00	142.26	142.26	7,972.74	NT Men's Places Grant	30/06/2024
DTF	Quick Response Youth 2023		1,964.90	1,964.90	1,964.90	1,964.90	0.00	Acquitted	
DTF	Senior Month 2023-24	2,000.00		2,000.00	2,000.00	2,000.00	0.00	Wagait Seniors excursion	30/06/2024
DoH - Suicide Prevention	Suicide Prevention Program 2023-24	10,000.00		10,000.00	5,939.41	5,939.41	4,060.59	Suicide Prevention Program events	31/03/2024
DITT	Tourism Town Asset 2022			0.00		0.00	0.00	Expended capital grant (reserves approved by council)	
DoH - AOD	Wagait Youth Program 2023		10,769.26	10,769.26	10,769.26	10,769.26	0.00	Program running throughout year	31/12/2023
DCMG-LG	WRM #2 21-22		49,117.50	49,117.50		0.00	49,117.50	ReDiscovery Centre - ask for extension	
DCMG-LG	WRM #3 22-23		75,000.00	75,000.00		0.00	75,000.00	ReDiscovery Centre + FOGO	
DCMG-LG	WRM #4 23-24	75,000.00		75,000.00		0.00	75,000.00	ReDiscovery Centre	
DTF	Youth Vibe School Holiday 2022-23		16.81	16.81	16.81	16.81	0.00	Acquitted (overspend allocated to council contribution)	
DTF	Youth Vibe School Holiday 2023-24	2,000.00		2,000.00			2,000.00	Youth Vibe School Holiday Grant received in Jan 24	
<b>Totals</b>		<b>91,550.00</b>	<b>371,864.27</b>	<b>463,414.27</b>	<b>57,076.87</b>	<b>57,076.87</b>	<b>406,337.40</b>		
		<b>Total Special Purpose Grants</b>		<b>463,414.27</b>	<b>GRAND TOTAL</b>		<b>406,337.40</b>		

**WAGAIT SHIRE COUNCIL**

**Table 2&3: Capital Expenditure Actual v Budget as at 31 January 2024**

\*YTD Actuals for Buildings and Infrastructure include all expenses from FY23 to Jan 24

CAPITAL EXPENDITURE	YTD Actuals	YTD Budget	YTD Variance	Approved Annual Budget
Buildings (ReDiscovery Centre)	9,220	208,338	(199,118)	208,338
Infrastructure (Skate-park & Pump-track Stage 1)	27,262	38,352	(11,090)	38,352
Infrastructure (Solar-lights & Sports-court upgrades)	75,383	82,483	(7,100)	82,483
Infrastructure (Condensed exercise station)	423	142,640	(142,217)	142,640
Motor Vehicles (Leased / Right of Use)	8,408	30,000	(21,592)	30,000
Plant & Equipment (Slasher & Mower)	42,682	90,000	(47,318)	90,000
<b>TOTAL CAPITAL EXPENDITURE*</b>	<b>120,696</b>	<b>591,813</b>	<b>(381,117)</b>	<b>591,813</b>
<b>Total capital expenditure funded by:</b>				
Capital Grants	0	0	0	451,456
Transfers from Reserves	0	0	0	95,357
Sale of Assets	0	0	0	45,000
Other (Operational)	0	0	0	0
<b>OPERATING SURPLUS / DEFICIT</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>591,813</b>

By Project / Asset Item* over \$100,000	Class of Assets	Prior Year Actuals \$ (A)	YTD Actuals \$ (B)	YTD Budget \$ (C)	YTD Variance \$ (D = B-C)	Total Approved Budget \$ (E)	Total Cost to Date \$ (F = A+B)
WaRM #2 & #3 & #4 (Rediscovery Hub)	Building	9,220	0	208,338	(208,338)	208,338	9,220
IPG (Condensed exercise station)	Infrastructure	0	423	142,640	(142,217)	142,640	423
<b>TOTAL</b>		<b>9,220</b>	<b>423</b>	<b>350,978</b>	<b>(350,555)</b>	<b>350,978</b>	<b>9,643</b>

**10.2 MID YEAR REPORT**

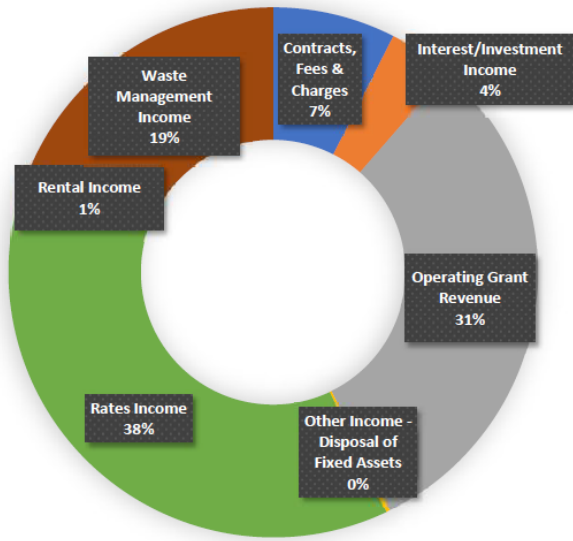
As discussed in the Action Sheet

*Wagait Shire Council*  
For the period 1 July 2023 - 31 Dec 2023



**Income**

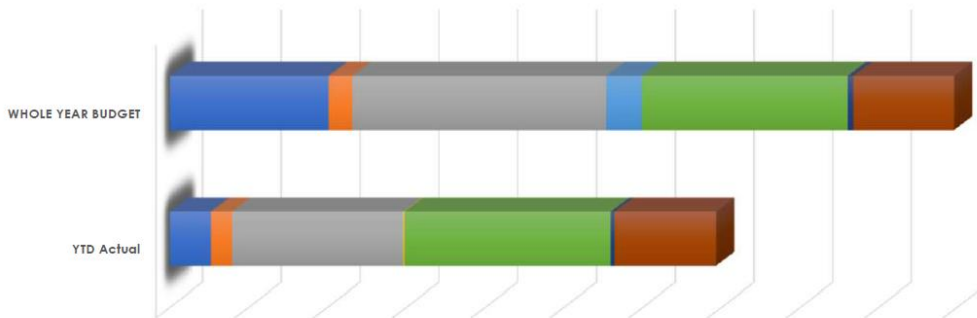
**2023/24 YTD Income:** \$ 692,614  
**2023/24 YTD Budget:** \$ 995,987



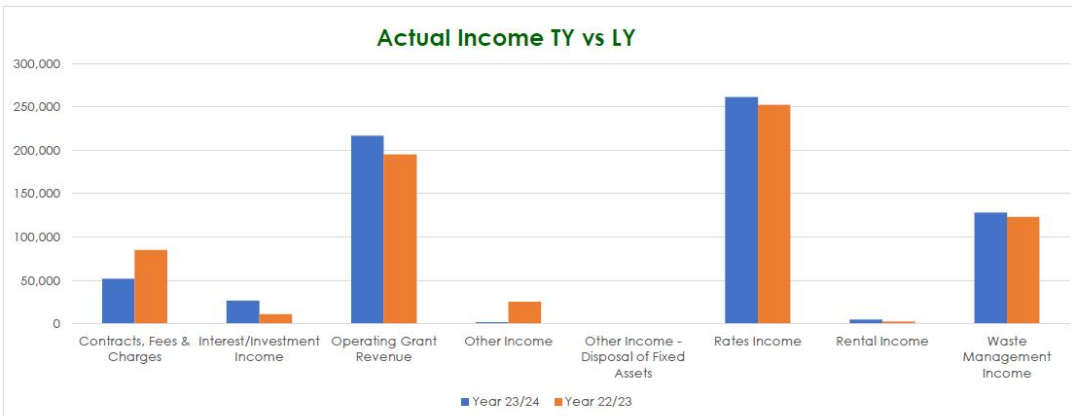
**Income Category**

Contracts, Fees & Charges	\$	51,972
Interest/Investment Income	\$	26,967
Operating Grant Revenue	\$	217,080
Other Income	\$	1,668
Other Income - Disposal of Fixed Assets	\$	-
Rates Income	\$	261,704
Rental Income	\$	4,977
Waste Management Income	\$	128,246
<b>Total Income</b>	<b>\$</b>	<b>692,614</b>

**FY24 Actual Budget Attainment**



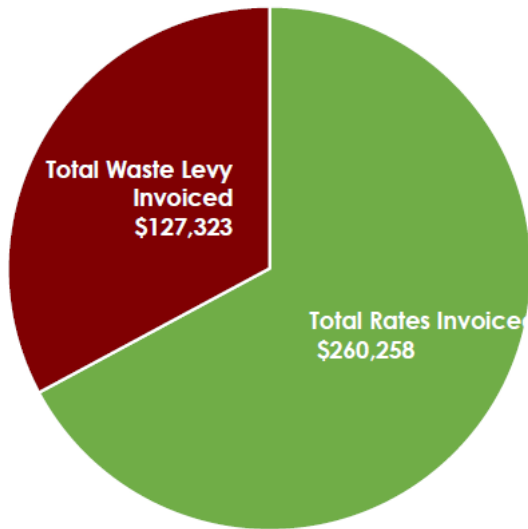
**Actual Income TY vs LY**



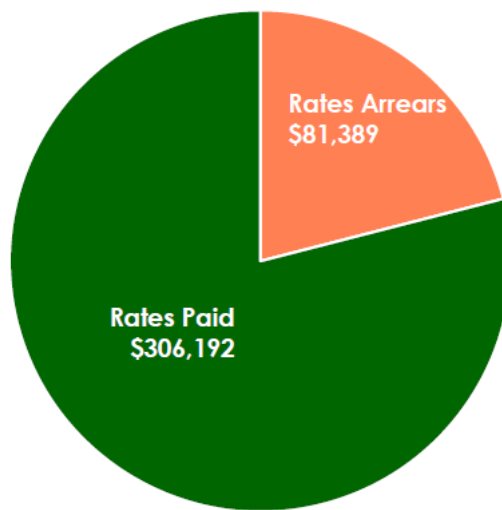




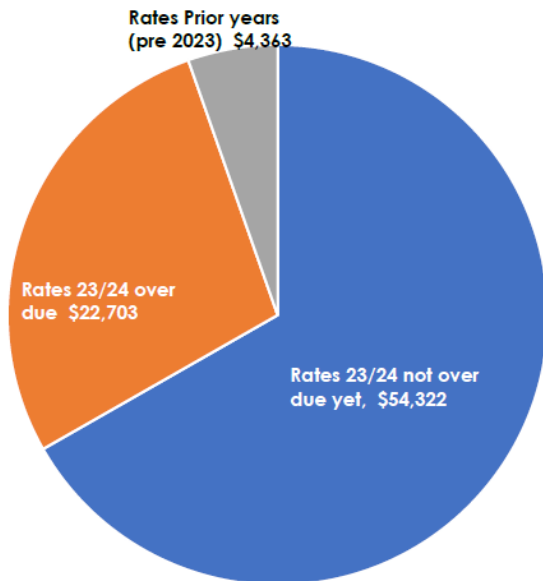
## Rates



FY24 Total Rates & Waste Levy  
\$ 387,581



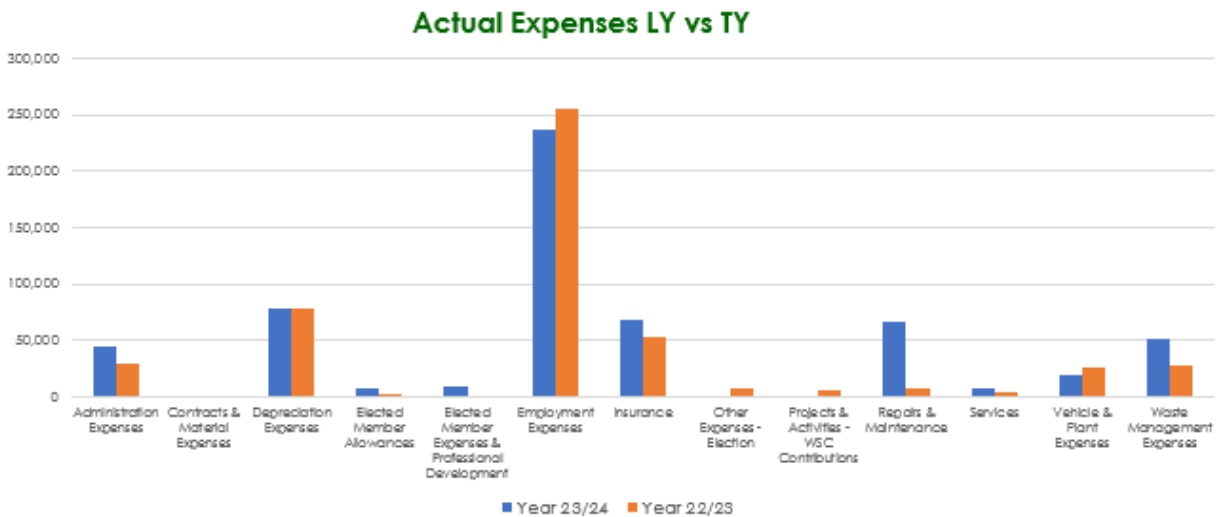
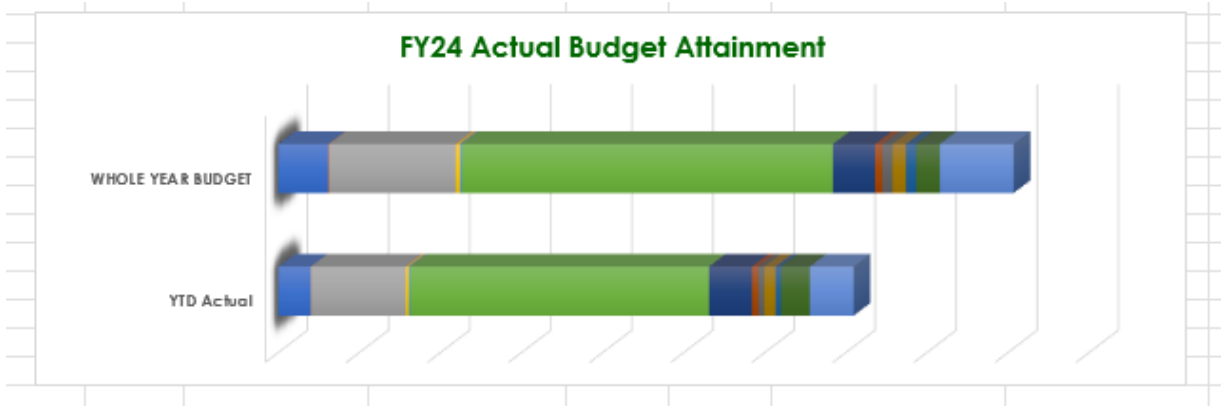
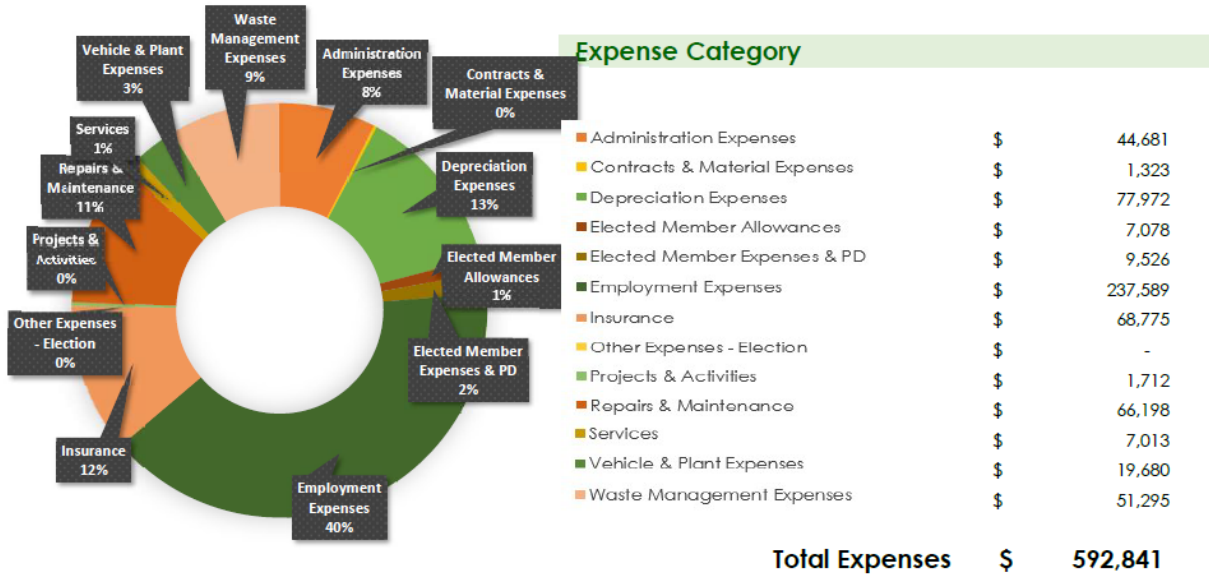
### Rates Arrears



## Expenses

**2023/24 YTD Expenses**                    \$    592,841

**2023/24 Overall Budget**                \$  1,061,970



### 10.3 SECOND BUDGET REVIEW 2023-2024

The second budget review for 2023-2024 is scheduled for the first week in April, in accordance with the Local Government (General) Regulations 2021, Division 4, Section 9(1)(b); due to NT Government by 30 April.

#### Q1 Budget Review

The first quarter budget review was presented to Council in a special meeting held on 6 December 2023 with a recommendation to approve a 2023-24 budget amendment. Council resolved to receive and not the review and amendment but not to approve the budget amendment. Council also noted that they would like to review again after the second quarter.

#### Q2 Budget Review

Council was presented with a second budget review report to the end of January, at the ordinary meeting of Council held on 20 February 2024. The recommendation at this meeting was to receive and note the second quarter budget review with actuals presented to the end of January and to approve a budget amendment. This recommendation was received and noted, and the budget amendment was accepted with a further amendment.

#### WAGAIT SHIRE COUNCIL APPROVED ANNUAL BUDGET for YEAR ENDING 30 JUNE 2024

TABLE 1: INCOME AND EXPENSES BUDGET			
EXPLANATION	OPERATING INCOME	Approved	Reviewed Q2
Estimated rates to be raised	Rates	\$ 261,723	\$ 261,723
Estimated waste charges to be raised	Waste Charges	\$ 128,300	\$ 128,300
	Fees and Charges (Contracts)	\$ 201,600	\$ 113,700
	Operating Grants and Subsidies	\$ 322,164	\$ 322,164
	Interest/Investment income	\$ 30,000	\$ 76,000
	Other Income (Rental)	\$ 7,200	\$ 7,200
Any other income in cash or in-kind	Other Income (Sale assets)	\$ 45,000	\$ 20,000
	<b>TOTAL INCOME</b>	<b>\$ 995,987</b>	<b>\$ 929,087</b>
	<b>OPERATING EXPENSES</b>		
	Employee Costs	\$ 570,070	\$ 513,070
	Operational, Contracts, Materials	\$ 253,000	\$ 302,900
	Elected Member Allowances	\$ 24,000	\$ 24,000
	Elected Member Expenses and Professional Development	\$ 8,000	\$ 10,000
	Repairs and Maintenance	\$ 36,900	\$ 113,400
	Depreciation, Amortisation, Impairment	\$ 170,000	\$ 205,000
	Interest Expenses	\$ -	
	Other Expenditure (By-Election)	\$ -	
	<b>TOTAL EXPENSES</b>	<b>\$ 1,061,970</b>	<b>\$ 1,168,370</b>
	<b>BUDGETED OPERATING SURPLUS/DEFICIT</b>	<b>-\$ 65,983</b>	<b>-\$ 239,283</b>

<b>CAPITAL GRANTS</b>			
	Capital Grants (New)	\$	990,337
<b>BUDGETED SURPLUS/DEFICIT</b>		\$	<b>924,354</b>
			<b>-\$ 239,283</b>
<b>Estimated capital and non-cash adjustments:</b>			
Capital Expenditure per Table 3	Capital Expenditure (per Table 3)	-\$	<b>1,117,337</b>
	Capital grants carried forward	\$	364,000
Non-cash revenue in operating income	Loan repayments (Principal only) Less non-cash revenue	\$	-
Non-cash expenses in operating expenses	Add back non-cash expenses	\$	170,000
		\$	205,000
<b>*Net Budget (Surplus/Deficit):</b>		\$	<b>341,017</b>
			<b>-\$ 721,431</b>
<b>Net Budget to be funded by:</b>			
Prior year tied revenue (WaRM, LRCI)	Prior year carry forward tied funding	\$	364,000
	Capital Grants Income	\$	330,922
	Capital Grants Income - anticipated	\$	198,603
	Other inflow of funds		
	Transfers from reserves	\$	32,000
		\$	191,906
<b>Total inflows</b>	<b>TOTAL INFLOWS</b>	\$	<b>396,000</b>
		\$	<b>721,431</b>
<i>Must not be a deficit</i>	<b>Net budgeted operating position</b>	\$	<b>737,017</b>
		\$	<b>-</b>
<b>TABLE 3: BUDGETED CAPITAL EXPENDITURE</b>	<b>Class of property, plant and equipt</b>	<b>2023-24</b>	<b>Reviewed Q2</b>
	Building	\$	133,337
	Infrastructure	\$	864,000
	Plant and Machinery	\$	90,000
	Motor Vehicles (leases)	\$	30,000
	<b>TOTAL CAPITAL EXPENDITURE*</b>	\$	<b>1,117,337</b>
		\$	<b>687,148</b>
	<b>FUNDED BY:</b>		
	Operational Income (leases)	\$	30,000
	Capital Grants - IPG	-\$	34,283
	Capital Grants - WaRM	\$	226,640
	Capital Grants - CPP	\$	199,118
	Capital Grants - TTA	\$	53,400
	Capital Grants - LRCI	\$	50,368
	Transfers from cash reserves	\$	191,906
	Sale of assets	\$	45,000
	<b>TOTAL</b>	\$	<b>1,117,337</b>
		\$	<b>687,148</b>
		\$	<b>-</b>
<b>TABLE 4: BUDGET CAPITAL EXPENDITURE BY PROJECT</b>		<b>2023-24</b>	<b>Reviewed Q2</b>

<b>Class of property, plant and equipment</b>	<b>Project/Item</b>		
Infrastructure 2022-24; \$900,000	Skate Park/pump track upgrade	\$ 400,000	\$ 15,797
Infrastructure 2023-26; \$750,000	Access Paths & Bridges	\$ 250,000	
Infrastructure 2023-24; \$144,000	Exercise Station*	\$ 144,000	\$ 142,640
Infrastructure 2023-26; \$3,400,000	Local Roads Upgrades		
Infrastructure 2023-24; \$70,000	Beach Access Upgrades*	\$ 70,000	\$ 70,000
Infrastructure 2023-24; \$93,530	Driveway & Road Drainage Remediation		\$ 93,530
Infrastructure 2022-23; \$82,483	Solar Lighting & Cloppenburg Park Upgrade		\$ 3,500
Infrastructure 2023-24; \$42,564	Contingency of repairs to sports court fencing and drainage works		\$ 42,564
Plant & Machinery 2023-24; \$90,900	Replace Mower & Slasher	\$ 90,000	\$ 90,000
Building 2023-24; \$150,000	ReDiscovery Centre*	\$ 133,337	\$ 199,118
Building 2024-26; \$500,000	Office Upgrades		
* C/fwd from previous year	<b>TOTAL</b>	<b>\$ 1,087,337</b>	<b>\$ 657,148</b>
<b>TABLE 4: BUDGETED MOVEMENT IN RESERVES</b>		<b>2023-24</b>	<b>2023-24</b>
	Opening Balance; 1/7/2023	\$ 1,696,000	\$ 1,711,467
	Increases	\$ 150,000	\$ -
	Decreases	\$ 52,000	\$ 191,906
	Closing Balance	\$ 1,794,000	\$ 1,519,561

### Q3 Review

Council will undertake a Q3 review with actuals to the end of March, in conjunction with a budget workshop on 4 April and this review will be presented at the Ordinary Meeting of Council on 16 April 2024.

#### RESOLUTION No.

##### That the Audit Committee:

- a) receives and notes the Financial Reports provided for January 2023-24; and
- b) receives and notes the Q2 budget review and amended budget; and
- c) timing of the third budget review for 2023-24.

Moved:

Seconded:

Vote:

## 11. GENERAL BUSINESS

### PURPOSE

To inform the Audit Committee of Council's schedule of Local Government compliance responsibilities for the 2024 calendar year and to seek the Audit Committee's approval for the meeting schedule for the 2024 calendar year.

#### 11.1 SCHEDULE OF FINANCIAL STATUTORY RESPONSIBILITIES

The 2024 schedule of Local Government compliance responsibilities is provided below.

Item	Audit Committee Date	Council Date	NTG Due Date
2nd Financial Year Budget Review	-	April 2024	30 April 2024
2025 Shire Plan & Budget - Draft	May	April 2024	-
2025 Shire Plan & Budget - Final	May	May 2024	30 June 2024
2024 Financial Audit - Draft	August	September	-
2024 Annual Report - Draft	September	September	-
Adopt 2024 Financial Audit	October	October	15 November
Adopt 2024 Annual Report	October	October	15 November
Q1 Budget Review	-	October	31 December

## 11.2. MEETING SCHEDULE FOR 2024

JANUARY	FEBRUARY	MARCH	APRIL
		Audit Committee 5 March	Community Consultation April 2024
		Emergency Committee ? March 2023	Budget Workshop 4 April 2024
Ordinary Council Meeting 16 January 2024	Ordinary Council Meeting 20 February 2024	Ordinary Council Meeting 19 March 2024	Ordinary Council Meeting 16 April 2024
MAY	JUNE	JULY	AUGUST
Audit Committee 14 May 2024	Emergency Committee 06 June 2024		Audit Committee 13 August 2024
Ordinary Council Meeting 21 May 2024	Council Meeting 18 June 2024	Ordinary Council Meeting 16 July 2024	Ordinary Council Meeting 20 August 2024
SEPTEMBER	OCTOBER	NOVEMBER	DECEMBER
Emergency Committee 5 September 2024	Audit Committee 08 October 2024	Community Consultation November 2024	Emergency Committee 05 December 2024
Ordinary Council Meeting 17 September 2024	Ordinary Council Meeting 15 October 2024	Ordinary Council Meeting 19 November 2024	Ordinary Council Meeting 17 December 2024

## 12. 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, 14 May 2024.

The Chair declared the meeting closed at ..... am.