



WAGAIT SHIRE COUNCIL

**AGENDA
AUDIT COMMITTEE MEETING**

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

Tuesday 11 February 2025

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

Date: Tuesday 11 February 2025

Time: 9:30am am

Location: Council Chambers
142 Wagait Tower Road, Wagait Beach NT 0822
and via video-conference as required

CEO

Virginya Boon

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1. PRESENT

Committee members:

Committee Member (Chair)	Ian Swan
Committee Member	Shelley Hewitt
Community Member	Maureen Newman
Council President	Neil White
Councillor	Michael Vaughan

Council staff:

Chief Executive Officer	Virginya Boon
Finance Officer	Matt Pettit

2. OPENING OF MEETING

The Chair Ian Swan 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 this meeting.

RECOMMENDATION

That the Audit Committee receives and notes the apologies from

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.

RECOMMENDATION

That the Audit Committee acknowledges and accepts attendance to the meeting of 11 February 2025 via electronic means.

Moved:

Seconded:

Vote:

4. CONFLICT OF INTEREST

PURPOSE

This report is to ask the Audit Committee members if they:

1. Have read the agenda papers; and
2. Wish to declare any conflicts of interest regarding any item in the agenda for this Audit Committee meeting.

5. MOVEMENT OF CONFIDENTIAL ITEMS

PURPOSE

This report is to ask the Audit Committee members if there are:

1. Items on the Agenda that they feel should be moved into Confidential Business; and
2. Items in Confidential Business that they feel should be moved to the general Agenda?
3. Items in Confidential Agenda:
 - 3.1. Minutes of previous Confidential Business
 - 3.2. Audit Completion Letter

6. CONFIRMATION OF PREVIOUS MINUTES FOR THE AUDIT COMMITTEE

PURPOSE

The draft Minutes of the previous Audit Committee Meeting held Monday 14 October 2024 are submitted to the committee for confirmation to approve them as a true and accurate record of the meeting.

RECOMMENDATION

That the Minutes of the Audit Committee Meeting held on Monday 14 October 2024 are confirmed by Committee Members as a true and correct record.

Moved:

Seconded:



WAGAIT SHIRE COUNCIL

**MINUTES
AUDIT COMMITTEE MEETING**

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

Monday 14 October 2024

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Unconfirmed

1. PRESENT

Committee members:

Committee Member (Chair)	Ian Swan (via teams meeting)
Committee Member	Shelley Hewitt – joined the meeting at 8.14am (via teams meeting)
Community Member	Maureen Newman
Council President	Neil White

Council staff:

Chief Executive Officer	Virginya Boon
Finance Officer	Dale Campbell (via teams meeting)
Corporate Services Officer	Barry Bamford

Visitors:

Nexia Edwards Marshall	Noel Clifford (via teams meeting) (Noel left the meeting at 8.30am)
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2. OPENING OF MEETING

The Chair, Ian Swan declared the meeting open at 8:02am and welcomed 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 28 August 2024.

RESOLUTION No: 2024/223

That the Audit Committee receives and notes the apologies from Cr Michael Vaughan for the Audit Committee Meeting of Monday 14 October 2024.

Moved: President N White

Seconded: M Newman

Vote: AIF

3. ELECTRONIC MEETING ATTENDANCE

PURPOSE

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

RESOLUTION No: 2024/224

That the Audit Committee acknowledges and accepts Ian Swan and Shelley Hewitt's attendance to the meeting of 14 October 2024 via electronic means.

Moved: M Newman

Seconded: President N White

Vote: AIF

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

6.1 DRAFT AUDITED 2023-24 FINANCIAL STATEMENTS

7. CONFIRMATION OF PREVIOUS MINUTES FOR THE AUDIT COMMITTEE

PURPOSE

Minutes of the previous Audit Committee Meeting held Wednesday 28 August are to be submitted to the Audit Committee for confirmation to approve them as a true and accurate record of the meeting.

RESOLUTION No: 2024/225

That the Minutes of the Audit Committee Meeting of Wednesday 28 August 2024 be confirmed by Committee Members as a true and correct record.

Moved: M Newman

Seconded: President N White

Vote: AIF

7.1 BUSINESS ARISING FROM PREVIOUS MINUTES

NIL

8. ACTION SHEET AND WORK PLAN

PURPOSE

This report is to update the Audit Committee on the status of the Actions List.

RESOLUTION NO: 2024/226

That the Audit Committee accept the Action Sheet.

Moved: President N White

Seconded: S Hewitt

Vote: AIF

- **Action: Notify members of the Audit Committee when the dates of the Risk Management workshop are confirmed.**

9. AGENDA ITEMS - NIL

10. FINANCIAL REPORTS - NIL

11. GENERAL BUSINESS - NIL

12. CONFIDENTIAL BUSINESS

RESOLUTION No: 2024/227

That the Committee close the meeting to the general public in accordance with section 99(2) of the Local Government Act to enable Council to discuss in a Confidential Session an item described under Local Government (General) regulation Division 2;

- information about the personal circumstances of a residence or ratepayer.
- information that would, if publicly disclosed, be likely to: (iv) prejudice the interests of the council or some other person;
- information provided to the Council on condition it be kept confidential.

Moved: M Newman

Seconded: President N White

Vote: AIF

At 8:05am Committee closed the meeting to the general public.

- Draft 2023-24 Audited Financial Statements, presentation of final draft by Nexia Edwards.

RESOLUTION No: 2024/230

That the Committee re-open the meeting to the general public in accordance with section 99(1) of the Local Government Act.

Moved: President N White

Seconded: S Hewitt

Vote: AIF

13. 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, 11 February 2025.

The Chair declared the meeting closed at 8:44am.

Unconfirmed

6.1 BUSINESS ARISING FROM PREVIOUS MINUTES

1. Conflict of interest from previous meetings

7. ACTION SHEET & WORKPLAN

7.1 ACTION SHEET

PURPOSE

This report is to update the Audit Committee on the status of the Actions List.

RECOMMENDATION

That the Audit Committee accept the Action Sheet.

Moved:

Seconded:

Vote:

Background

The Audit Committee have and Actions List with actions that are derived from the committee meetings. Only current open action items are listed. Open items will only be moved the closed actions list with the approval of the Audit Committee.

Attachments

1. AC Action Sheet - updated

WAGAIT SHIRE COUNCIL AUDIT COMMITTEE ACTION LIST

Audit Committee Resolution No.	Resolution	Meeting Date	Status
2024/NR (no resolution)	Action: CEO to review the workplan and send it to Audit Committee members out of session, to be reviewed before the next meeting.	16/05/2024	22/8/2024 - Workplan attached with agenda for August meeting
2024/095	Action: ARC Member Shelley Hewitt to ask around to see if there is anyone interested in the WSC ARC Chairperson position.	16/05/2024	16/7/2024 - Council approved Ian Swan as the ARC Chairperson
2024/096	Action: ARC Member Shelley Hewitt to look into the grading of the Finance Coordinator position.	16/05/2024	12/6/2024 - CEO advised ARC members; Shelley Hewitt and President Neil White of the plan to engage Financial Consultant Dale Campbell and hold off on recruiting to the Finance Coordinator position until after the EOFY Audit process and first quarter budget review.
2024/NR (no resolution)	Action: Notify members of the Audit Committee when the Risk Management workshop are confirmed.	14/10/2024	10/12/2024 - the workshop was held on this date but unfortunately because it was changed multiple times and there was no real confirmation of it happening we forgot to notify the members of the audit committee.

7.2 WORKPLAN

PURPOSE

This report is to inform the Audit Committee of the schedule and workplan for the February meeting.

RECOMMENDATION

That the Audit Committee receive and note the report on the Workplan for the February meeting.

Moved:

Seconded:

Background

The Audit Committee have a workplan with a meeting schedule that was developed in 2022/23. The items on the schedule for February include the following:

1. Second Budget Review
2. Evaluate and review management financial reports
3. Risk Management Report – review document actions
4. Audit Committee performance review and annual report
5. Evaluate the effectiveness of internal controls and consider/commission internal audit if required

Second Budget Review:

Council approved a first quarter budget review with amendments at its ordinary meeting of Council on 18 November 2024.

A second quarter review is attached with the financial reports to the end of December in this agenda.

Evaluate and Review Management Financial Reports:

A finance report is submitted to the Council during each of their ordinary meetings on a monthly basis. According to the Department of Local Government's 'Summary of Statutory Requirements,' a minimum set of reports must be presented to the Council at these meetings and these reports include those in the table below:

<ul style="list-style-type: none"> • the actual year-to-date income and expenditure of council; and • the most recently adopted annual budget; and • details of any material variances between the most recent actual income and expenditure, and the most recently adopted annual budget. <p>The report must be in the approved form.</p> <p>The report must be accompanied by the CEO's certification in writing, to the council, that to the best of the CEO's knowledge, information and belief:</p> <ul style="list-style-type: none"> • the internal controls implemented by council are appropriate; and • the council's financial report best reflects the financial affairs of council. <p>If the CEO cannot provide the certification, to submit written reasons for not providing the certification.</p>	<p>Report should be available within 3 working days before the council meeting, with the Agenda.</p> <p><i>(Good practice, not mandatory)</i></p> <p>Report to follow the Monthly Financial Report Form template.</p> <p>CEO to provide monthly certifications.</p>
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The reports currently provided to the Council are included in the attachments and are available for review by the Audit Committee members. Their input on the effectiveness of these reports in supporting the Council's decision-making process is encouraged.

Risk Management Report:

Council staff attended a risk management workshop in December 2024. This helped staff to identify what the risks were in the different work areas and assists operations to form a plan to reduce these risks.

A copy of the report and updated Risk Matrix are attached.

Audit Committee performance Review and annual report:

1. The workplan indicates that the Audit Committee Chair shall provide a written report to the Council after each committee meeting, including recommendations requiring action and/or approval. This report is to be prepared by Council staff, to be approved by the Chair and distributed with the minutes.
2. The Audit Committee will prepare an annual report that outlines how the committee has met its terms of Reference during the year.

Evaluate the effectiveness of internal controls and consider/commission internal audit if required:

A review of the compliance with statutory requirements is to be undertaken and recommendations made to the Council.

Attachments

1. A copy of the Meeting schedule and Workplan is attached (separately to agenda)
2. A copy of the Risk Management Report and Risk Matrix is attached (separately to agenda)

8. AGENDA ITEMS

8.1 POLICIES

PURPOSE

To request the Audit Committee to review the updated policies and advise of any

amendments required prior to being presented to Council.

8.1.1 GOV – RISK MANAGEMENT POLICY

RECOMMENDATION


That the Audit Committee:

- a) receives and notes the updated Risk Management Policy; and
- b) recommends that Council approves the updated policy.

Moved:

Seconded:

Vote:

	RISK MANAGEMENT POLICY	
	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

Date Approved: 21/02/2023	Approved By Council Moved: Cr Sarah Smith Seconded: President Neil White Vote: AIF	Resolution No. 2023/29	Date for review: February 2024
Date Approved: 19/3/2024	Approved By Council Moved: Cr P Clee Seconded: President N White Vote: AIF	Resolution No. 2024/056	Date for review: February 2025
<u>Date Approved:</u>	<u>Approved By Council</u> <u>Moved:</u> <u>Seconded:</u> <u>Vote:</u>	<u>Resolution No.</u>	<u>Date for review:</u> <u>February 2026</u>

8.1.1 ADMIN – WORKPLACE SURVEILLANCE POLICY

RECOMMENDATION


That the Audit Committee:

- a) receives and notes the updated Workplace Surveillance Policy; and**
- b) recommends that Council approves the updated policy.**

Moved:

Seconded:

Vote:

	WORKPLACE SURVEILLANCE POLICY	
	CATEGORY:	ADMINISTRATION
	NT LG ACT 2019 REF:	
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

INTRODUCTION

Surveillance systems are installed on the Wagait Shire Council assets including the Council Office, Community Centre, the Works Shed, Cloppenburg Park and Council vehicles.

1. PURPOSE OF POLICY

- 1.1. Surveillance devices may be deployed within the workplace in order to protect the assets and equipment of the Wagait Shire Council and improve community and employee safety. The Council is committed to:
 - 1.1.1. Providing a safe environment for its employees and the community in which unlawful, antisocial, and inappropriate activity is kept to a minimum while respecting individual rights to privacy.
 - 1.1.2. Complying with the requirements of the relevant legislation including the *NT Surveillance Devices Act 2007* (Surveillance Devices Act) and the *NT Information Act (2002)*.
 - 1.1.3. Explaining to employees, contractors, visitors and volunteers (collectively referred to as employees in this policy) the circumstances when workplace surveillance will be undertaken at the Local Government.

2. SCOPE

- 2.1. The scope of this policy is to regulate the use of any workplace surveillance devices and associated technology in the monitoring of both the internal and external environs of public and workplace facilities and assets owned or managed by Wagait Shire Council.
- 2.2. This policy relates directly to the location and use of the workplace surveillance and monitoring, recording and subsequent use of such recorded material.
- 2.3. This policy applies to the public and all employees engaged or appointed by the Shire Council while on the Local Government's premises or while engaged in Shire Council related activities.
- 2.4. 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 or engagement with the Local Government.

3. DEFINITIONS

Closed-Circuit Television (CCTV)	refers to the use of closed-circuit television cameras to capture and transmit a signal to a specific place using a limited number of monitors. These monitors may be fixed or may be mobile.
The Information Privacy Acts	confer rights on individuals as well as responsibilities on those persons handling, processing, managing and controlling personal data. Council staff must comply with the provisions of the Acts when collecting and storing personal information. This applies to personal information relating both to employees of the organisation and individuals who interact with the organisation
Data (processing, processor, controller, subject)	information in a form that can be processed. It includes automated or electronic data - any information on computer or information recorded with the intention of putting it on computer; and manual data - information that is recorded as part of a relevant filing system or with the intention that it should form part of a relevant filing system.
Personal Data	relates to a living individual who is or can be identified either from the data or from the data in conjunction with other information that is in, or is likely to come into, the possession of the data controller.
Access Request	this is where a person makes a request to the organisation for the disclosure of their personal data under Section 3 and/or section 4 of the Data Protection Acts.

4. SURVEILLANCE DEVICES

4.1. Optical surveillance devices

- 4.1.1. The Shire Council may deploy fixed and mobile optical surveillance devices, including closed circuit TV cameras (**CCTV**) or video cameras, to monitor or record activities on Shire Council premises. Surveillance devices may be installed by the Shire Council in areas where assets or equipment are stored or commonly used, outside Shire Council buildings or in high-risk work areas.

4.1.2. Surveillance devices will be installed in a location where they are clearly visible and the Shire Council will erect signs to inform employees and community members that surveillance devices are in use. Surveillance devices will not be placed inside bathrooms, change rooms, residences, or in such a position as to view inside these premises.

4.2. Tracking devices

4.2.1. Global positioning systems (GPS) or tracking devices may be utilised in vehicles or equipment for the purpose of monitoring and recording geographical location or movement.

4.2.2. The Shire Council may install a GPS or tracking device where:

- the operator/driver of a vehicle or equipment is required to work alone
- there are safety or other risks associated with the tasks being carried out by an employee, or
- there is a need to monitor and protect specific assets or equipment.

4.2.3. Vehicles or equipment with GPS or tracking devices fitted will have a sticker stating that such a device has been fitted.

5. POLICY

5.1. General Principles

5.1.1. The Wagait Shire Council as the corporate body has a statutory responsibility for the protection of its property, equipment and other plant as well providing a sense of security to its employees, and invitees to its premises. The Wagait Shire Council has a duty of care under the provisions of Safety, Health and Welfare at Work Act and associated legislation such as the Privacy Act and utilises surveillance systems and their associated monitoring and recording equipment as an added mode of security and surveillance for the purpose of enhancing the quality of life of the Council and community by integrating the best practices governing the public and private surveillance of its premises.

5.1.2. The use of the CCTV system will be conducted in a professional, ethical and legal manner and any diversion of the use of CCTV security technologies for other purposes is prohibited by this policy e.g. CCTV will not be used for monitoring employee performance.

5.1.3. Information obtained through the CCTV system may only be released when authorised by the CEO following consultation with the President of the Council. Any requests for CCTV recordings/images from the Police will be fully recorded and legal advice will be sought if any such request is made. (See "Access" below). If a law enforcement authority, is seeking a recording for a specific investigation, it may require a warrant and accordingly any such request made by Police should be requested in writing and the Council may seek legal advice.

- 5.1.4. CCTV monitoring of public areas for security purposes will be conducted in a manner consistent with all existing policies adopted by the Council.
- 5.1.5. This policy prohibits monitoring based on the characteristics and classifications contained in equality and other related legislation e.g. race, gender, sexual orientation, national origin, disability etc.
- 5.1.6. Video monitoring of public areas for security purposes within Council premises is limited to uses that do not violate the individual's reasonable expectation to privacy.
- 5.1.7. Information obtained in violation of this policy may not be used in a disciplinary proceeding against a workplace participant or a customer attending any of Councils facilities.
- 5.1.8. All CCTV systems and associated equipment will be required to be compliant with this policy following its adoption by the Council. Recognisable images captured by CCTV systems are 'personal data'. They are therefore subject to the provisions of the Information Privacy Act.

6. JUSTIFICATION FOR USE OF CCTV

The Information Privacy Acts requires that data is adequate, relevant and not excessive for the purpose for which it is collected. This means that Council needs to be able to justify the obtaining and use of personal data by means of a CCTV system. The use of CCTV to control the perimeter of the buildings for security purposes has been deemed to be justified by the Council. The system is intended to capture images of intruders or of individuals damaging property or removing goods without authorisation.

7. LOCATION OF CAMERAS

The location of cameras is a key consideration. Use of CCTV to monitor areas where individuals would have a reasonable expectation of privacy would be difficult to justify. Council has endeavoured to select locations for the installation of CCTCV cameras which are least intrusive to protect the privacy of individuals. Cameras placed so as to record external areas are positioned in such a way as to prevent or minimise recording of passers-by or of another person's private property.

8. COVERT SURVEILLANCE

Wagait Shire Council will not engage in covert surveillance.

9. NOTIFICATION and SIGNAGE

The CEO will provide a copy of this Workplace Sureveillance Policy on request to staff, Councillors and visitors. Notification will include a contact number for those wishing to discuss CCTV monitoring and location of CCTV cameras. Adequate signage will be placed at each location in which CCTV camera(s) is sited to indicate that CCTV is in operation and at the entrance to Council property. Appropriate locations for signage will include at entrances to premises i.e. external doors, workshop gates.



10. RETENTION OF DATA

- 10.1. Images and data recordings that indicate unauthorised or inappropriate activity, either through a record of that activity or due to interference with the surveillance device, are to be referred to the Chief Executive Officer (CEO) and the President for investigation. The CEO will retain the images and/or data and any associated information in a secure and confidential location.
- 10.2. The images or data recordings captured by the surveillance system will be retained for a maximum of 28 days, except where the image identifies an issue and is retained specifically in the context of an investigation/prosecution of that issue, in line with the requirements of the *Information Privacy Act*.
- 10.3. The images/recordings will be stored in a secure environment with a log of access kept. Access will be restricted to authorised personnel. Supervising the access and maintenance of the surveillance System is the responsibility of the CEO. The CEO may delegate the administration or maintenance of the CCTV System to another staff member or an authorised contractor. In certain circumstances, the recordings may also be viewed by other individuals in order to achieve the objectives set out above (such individuals may include the Police, the President/Vice President). When surveillance recordings are being viewed, access will be limited to authorised individuals on a need-to-know basis.

10.4. Surveillance data will be stored in a secure environment with a log of access to tapes kept. Access will be restricted to authorised personnel. Similar measures will be employed when using disk storage, with automatic logs of access to the images created.

11. ACCESS

11.1. Surveillance data records and the surveillance equipment will be securely stored in a restricted area. Unauthorised access to that area will not be permitted at any time. The area will be locked when not occupied by authorised personnel. A log of access to surveillance data records will be maintained.

11.2. Access to the surveillance equipment and surveillance data records will be restricted to authorised personnel only, and in relevant circumstances. Surveillance data records may only be accessed:

11.2.1. By Police where Wagait Shire Council are required by law to make a report regarding the commission of a suspected crime; or

11.2.2. Following a request by Police when a crime or suspected crime has taken place and/or when it is suspected that illegal/anti-social behaviour is taking place on Council property; or

11.2.3. To data subjects (or their legal representatives), pursuant to an access request where the time, date and location of the recordings is furnished to Council; or

11.2.4. To individuals (or their legal representatives) subject to a court order; or

11.2.5. To Council's insurance company where the insurance company requires same in order to pursue a claim for damage done to the insured property.

11.3. Police Requests

11.3.1. Information obtained through video monitoring will only be released when authorised by the CEO following consultation with the President. If police request CCTV images for a specific investigation, Police may be required to produce a warrant and accordingly any such request made by Police should be made in writing and the ~~school/ETB~~Council should immediately seek legal advice.

11.4. Access Requests

11.4.1. On written request, any person whose image has been recorded has a right to be given a copy of the information recorded which relates to them, provided always that such an image/recording exists i.e. has not been deleted and provided also that an exemption/prohibition does not apply to the release. Where the image/recording identifies another individual, those images may only be released where they can be redacted/anonymised so that the other person is not identified or identifiable. To exercise their right of access, a data

subject must make an application in writing to the CEO of the Council. The Council may charge for responding to such a request and must respond within 40 days.

11.4.2. A person should provide all the necessary information to assist Council in locating the CCTV recorded data, such as the date, time and location of the recording. If the image is of such poor quality as not to clearly identify an individual, that image may not be considered to be personal data and may not be handed over.

11.4.3. In giving a person a copy of their data, the Council may provide a still/series of still pictures, a tape or a disk with relevant images. However, other images of other individuals will be obscured before the data is released.

12. RESPONSIBILITIES

The Council Chief Executive Officer is responsible to:

- a) Ensure that the use of CCTV systems is implemented in accordance with the policy set down by Wagait Shire Council.
- b) Oversee and co-ordinate the use of CCTV monitoring for safety and security purposes within Wagait Shire Council.
- c) Ensure that all existing CCTV monitoring systems will be evaluated for compliance with this policy.
- d) Ensure that the CCTV monitoring at Wagait Shire Council is consistent with the highest standards and protections.
- e) Review camera locations and be responsible for the release of any information or recorded CCTV materials stored in compliance with this policy.
- f) Maintain a record of access (e.g. an access log) to or the release of tapes or any material recorded or stored in the system.
- g) Ensure that monitoring recorded tapes are not duplicated for release.
- h) Ensure that the perimeter of view from fixed location cameras conforms to this policy both internally and externally.
- i) Will provide a list of the CCTV cameras locations and the associated monitoring equipment and the capabilities of such equipment to Council for formal approval.
- j) Approve the location of temporary cameras to be used during special events that have particular security requirements and ensure their withdrawal following such events.
- k) Give consideration to feedback/complaints regarding possible invasion of privacy or confidentiality due to the location of a particular CCTV camera or associated equipment
- l) Ensure that all areas being monitored are not in breach of an enhanced expectation of the privacy of individuals and be mindful that no such infringement is likely to take place
- m) Advise the Council that adequate signage at appropriate and prominent locations is displayed as detailed above.
- n) Ensure that external cameras are non-intrusive in terms of their positions and views of neighbouring residential housing and comply with the principle of "Reasonable Expectation of Privacy".

- o) Ensure that monitoring tapes are stored in a secure place with access by authorised personnel only.
- p) Ensure that images recorded on tapes/DVDs/digital recordings are stored for a period not longer than 28 days and are then erased unless required as part of a criminal investigation or court proceedings (criminal or civil) or other bona fide use as approved ~~by the~~ by the CEO or president on behalf of the Council.
- q) Ensure that when a zoom facility on a camera is being used, there is a second person present with the operator of the camera to guarantee that there is no unwarranted invasion of privacy.
- r) Ensure that camera control is solely to monitor suspicious behaviour, criminal damage etc. and not to monitor individual characteristics.
- s) Ensure that camera control is not infringing an individual’s reasonable expectation of privacy in public areas.

13. ASSOCIATED DOCUMENTS

- P05 Code of Conduct
- P31 Dispute Resolution, Counselling, Disciplining and Dismissal
- P33 Work Health and Safety
- P50 Fraud and Corruption Protection
- Wagait Shire Council Employees Handbook

14. REFERENCES AND LEGISLATION

- NT Information Act 2002
- NT Surveillance Devices Act 2007
- Australian Standard 4806.1 – Closed Circuit Television (CCTV) Management and Operation – Code of Practice
- Australian Standard 4806.2 – Closed Circuit Television (CCTV) Application Guidelines
- Information Standards IS40 – Recordkeeping
- Information Standards IS40 – Retention and Disposal of Public records

15. REVIEW HISTORY

Date Approved: 17 November 2020	Approved By Council: Moved: President Neil White Seconded: Vice-President Tom Dyer Vote: AIF	Resolution No. 2020/ 182	Date for review: November 2022
Date Approved: 15/02/2022	Approved By Council: Moved: Vice President Tom Dyer Seconded: Cr Michael Vaughan Vote:	Resolution No. 2022/034	Date for review: February 2024

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<u>Date Approved:</u>	<u>Approved By Council:</u> <u>Moved:</u> <u>Seconded:</u> <u>Vote:</u>	<u>Resolution</u> <u>No.</u>	<u>Date for review:</u> <u>February 2026</u>
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RECOMMENDATION


That the Audit Committee:

- a) receives and notes the updated Investment Policy; and**
- b) recommends that Council approves the updated policy.**

Moved:

Seconded:

Vote:

	INVESTMENT POLICY	
	CATEGORY:	FINANCE
	LG ACT 2019 REF:	Chapter 10, Part 2, Section 194
	RESPONSIBLE OFFICER:	CHIEF EXECUTIVE OFFICER

1. PURPOSE:

The purpose of this policy is to outline the mandatory requirements for the management of council’s cash and investment portfolio under legislative restrictions. The policy is designed to safeguard council’s cash and investment portfolio, achieve appropriate earnings and ensure sufficient liquidity to meet council’s business objectives over the long, medium, and short term.

2. SCOPE:

This Policy applies to all employees and councillors of Wagait Shire Council and extends to all investing activities of council and any controlled entities.

3. DEFINITIONS:

Credit risk	The risk of default by a counterparty and subsequent loss of capital or interest due from that counterparty.
Liquidity risk	The risk that investments cannot be readily sold for “fair value” due to a lack of buyers. This could result in Council receiving less than full face value for an investment if needed to sell any investment prior to maturity.
Market risk	The risk that the price of investments varies with market conditions such that the “fair value” is less than the amount paid for the investment by Council and Council may need to accept a loss should Council wish to sell the investment either prior to or at maturity. Market risk can also result in trading profits for Council should the market conditions move favourably resulting in a price increase for the investments held.

4. POLICY:

Wagait Shire Council is committed to maximising appropriate investment returns under the constraints of legislation, whilst maintaining a conservative risk/return portfolio. All activities in regards to council’s investments and cash are exercised with the care, diligence and skill of a prudent person, and not for speculative purposes.

Investments are to be made in a manner that seeks to ensure the security and safeguarding of the investment portfolio, whilst ensuring cash flow requirements are met as and when they fall due, and council’s risk tolerance is taken into account.

4.1 Risk management

The risk of all assets included in the investment portfolio must be known, measurable and acceptable to council.

4.1.1 Risk Management Guidelines

Council has to be aware and manage the market risk, credit risk and liquidity risk of the investment portfolio. To cover for risk the following frameworks have been established and decisions to invest are to comply with those. If any of council's investments are downgraded such that they no longer fall within the investment policy requirements, they will be divested as soon as practicable but in a manner that does not give rise to an unnecessary loss to Council.

4.1.2.1 Portfolio Credit Framework

The Portfolio Credit Framework limits overall credit exposure of the investment portfolio. The limits on the percentage of the portfolio exposed to any particular credit rating category must be complied with as outlined in the following credit framework table.

Rating Table								
	Short Term < 12 months				Long Term > 12 months			
Standard & Poor	A1	A2	A3	B	AAA	A+ to A-	BBB+ to BBB-	BB+ to BB-
Moody's	P1	P2	P3	NP	Aaa to Aa3	A1 to A3	Baa1 to Baa3	Ba1 to Ba3
Fitch	F1	F2	F3	B	AAA to AA-	A+ to A-	BBB+ to BBB	BB+ to BB-
Maximum Limit as % of total Investment Portfolio	100%	80%	50%	10%	100%	80%	30%	5%

If a counterparty has different ratings with different rating agencies the most recent rating shall be applied.

4.1.2.2 Counterparty Credit Framework

The Portfolio Credit Framework limits exposure to individual counterparties/ institutions by its credit rating so that single entity exposure is limited, as detailed below.

Rating Table								
	Short Term <12 months				Long Term > 12 months			
Standard & Poor	A1	A2	A3	B	AAA to AA-	A+ to A-	BBB+ to BBB-	BB+ to BB-
Moody's	P1	P2	P3	NP	Aaa to Aa3	A1 to A3	Baa1 to Baa3	Ba1 to Ba3
Fitch	F1	F2	F3	B	AAA to AA-	A+ to A-	BBB+ to BBB	BB+ to BB-
Maximum Limit as % of total Investment Portfolio	Unlimited	60%	40%	5%	Unlimited	50%	25%	5%

If a counterparty has different ratings with different rating agencies the most recent rating shall be applied.

4.1.2.3 Term to Maturity Framework

The Term to Maturity Framework limits based upon maturity of securities. All investments have to be invested within the maturity constraints identified in the table below.

% of Total Investment Portfolio		
Duration	Minimum	Maximum
< = 12 months	50%	100%
>1 year < = 3 years	0%	50%
>3 years < = 5 years	0%	25%
>5 years	0%	10%

4.1.3 Risk determination Property Investment Portfolio

In respect to investment return decision, council will apply the following table in determining the appropriateness of property investment and development activities.

Level of Risk	Benchmark above 90day BBSW
Low	<2%
Medium	2% to 5%
High	5% to 10%
Speculative	>10%

Note – BBSW – Bank Bill Swap Rate

In determining the level of risk council is to consider the following, as a minimum:

- Council experience in the proposed type of development;
- Nature of tenancies;
- Funding sources;
- Term asset is to be held;
- Recent precedence.

4.2 Delegated Authorities

Under Section 167 (g) of the Local Government Act the Chief Executive Officer is responsible to ensure that council's assets and resources are properly managed and maintained. Delegated signatories for investments that do not require council approval under this policy are the Chief Executive Officer and President.

Investment recommendations require at least two competitive quotations that are in line with council's policies. Quotations are obtained by the Chief Executive Officer. The responsible officer must be capable of understanding and explaining how an investment product works and must be able to interpret existing council policies. Investment recommendations are approved by both of the delegated signatories. The release of funds will require approval in line with the Delegations Manual before funds are released to the counterparty.

4.3 Prudent Person Rule

The investments of council will be managed with the care, diligence and skill that a prudent person would exercise. Officers are to manage the investment portfolio to safeguard it in accordance with the spirit of this policy and not for speculative purposes.

4.4 Ethics and Conflict of Interest

All employees and councillors involved in the investment process must refrain from activities, personal or otherwise, that would conflict with the proper execution and management of council's investment portfolio. This policy requires all employees and councillors involved in the investment process to:

- Disclose in writing any actual, apparent or potential conflict of interest to the Chief Executive Officer;
- Avoid any actual, apparent or potential conflict of interest; and
- Control any actual, apparent or potential conflict of interest.

An independent advisor, where appointed, is also required to declare that they have no actual or perceived conflicts of interest.

4.5 Prohibited Investments

This policy prohibits any investments carried out for speculative purposes including:

- Derivative based instruments;
- Principle only investments or securities that provide potentially nil or negative cash flow;
- Standalone securities issued that have underlying futures, options, forward contracts and swaps of any kind;
- Share in an unlisted company, or contribute capital to an unlisted trust, unless the Minister in consultation with the Treasurer, approves the acquisition of such share;
- The use of leveraging (borrow to invest) of an investment other than a property investment;
- Complex financial instruments that are not in line with the conservative risk appetite of council;
- Any kind of investments with counterparties without a credit rating.

Investments must not be made unless in accordance with council's policies and/or council resolution.

4.6 Approved Investments

4.6.1 Legal Name of Investments

All investment must be in the name of Wagait Shire Council. Additionally, Wagait Shire Council must be the beneficial owner of all investments.

4.6.2 Denomination

All investments must be denominated in Australian Dollars.

4.6.3 Documentary Evidence

Documentary evidence must be held for each investment and details thereof must be maintained in an investment register. The Chief Executive Officer is responsible for the accurate, complete and timely maintenance of the investment register.

4.6.4 Authorised Investments

Authorised investment will be limited to:

- Any public funds or securities issued by or guaranteed by, the Commonwealth, any State or Territory of the Commonwealth;
- Interest bearing deposits with, or debentures or bonds issued by, an Authorised Deposit-taking Institution (ADI), as defined under the Banking Act 1959 (Commonwealth), but excluding debt obligations;
- Bank accepted/endorsed bank bills;
- Managed funds with a minimum long-term Standard and Poor rating of A and short term rating of A2;
- Property development and investments.

Any authorised investments for greater than 12 months are to be approved by council resolution.

4.7 Property Development and Investment

The overall mix and nature of investment properties will provide a balanced source of income that complement existing financial holdings. All future investment and development activities will provide a return on investment over the planned investment period. If a decision is made to accept a property investment with no return on investment, then the reasons for that decision must be outlined in the resolution relating to that investment and development activity. All property investment activities will be undertaken in accordance with council's long-term plan and will reflect council's ongoing commitment to financial sustainability. Borrowing for income generating property investments may be considered in line with relevant policy.

4.8 Benchmarking

Performance benchmarks must be established for all investments held or intended to be held. The benchmarks included in the following table are to be complied with for the relevant instruments.

Investment	Performance Benchmark
Cash	Cash Rate
Enhanced/Direct Investments	UBSWA Bank Bill
Diversified	CPI + appropriate margin over rolling 3year periods (depending upon composition of funds)
Property Investment Portfolio	Review of performance, assess property's value and usefulness, compare to current cash rates

Aus bond bank bill index www.bloomberg.com

4.9 Reporting

All investments are to be appropriately recorded in council's financial records and reconciled at least on a monthly basis. Certificates must be obtained from the financial institutions confirming the amounts of investments held on the council's behalf as at 30 June each year and reconciled to the investment register.

A monthly report will be provided to the elected council as part of the monthly financial report. The report will detail the investment portfolio in terms of performance, percentage exposure of total investment portfolio, maturity date and current market value as well as other indicators. Additionally, the report will include details of limits to ensure that the investment portfolio is being managed within policy limits and in accordance with the approved strategy.

5 ASSOCIATED DOCUMENTS

P04 Council Member Code of Conduct
P05 Code of Conduct – Workplace Participant
P09 Statement of Significant Accounting
P26 Delegations Manual
Investment register

6 REFERENCES AND LEGISLATION

Local Government Act 2019
Local Government (General) Regulations 2021
Australia Accounting Standards
Ministerial Guidelines
Local Government General Instructions

7 REVIEW HISTORY

Date Approved 19/02/2019	Approved By Council Moved: Cr Michael Vaughan Second: Cr Graham Drake Vote: AIF / Carried	Resolution No 2019/335	Date for review 19/02/2022
Date Approved 21/03/2023	Approved By Council Moved: Cr Michael Vaughan Second: President Neil White Vote: AIF / Carried	Resolution No 2023/050	Date for review February 2025
<u>Date Approved</u>	<u>Approved By Council</u> <u>Moved:</u> <u>Second:</u> <u>Vote:</u>	<u>Resolution No</u>	<u>Date for review</u> <u>February 2027</u>

RECOMMENDATION


That the Audit Committee:

- a) receives and notes the updated Code of Conduct for Workplace Participants Policy;
and**
- b) recommends that Council approves the updated policy.**

Moved:

Seconded:

Vote:

	CODE OF CONDUCT – WORKPLACE PARTICIPANT	
	CATEGORY:	HUMAN RESOURCES
	LG ACT 2019 REF:	Chapter 9, Part 9.3, Section 175
	RESPONSIBLE OFFICER/S:	CHIEF EXECUTIVE OFFICER/PRINCIPAL MEMBER

1. PURPOSE

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

2. SCOPE

Pursuant to Section 175 of the *Local Government Act 2019*, the CEO and 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.

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 HR 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 73 Offences for conflict of interest, of the *Local Government Act 2019*.

4.3 Responsibilities

- 4.3.1 Pursuant to Section 118 Improper use of information, of the *Local Government Act 2019*, 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 do 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 has a value or estimated value of greater than \$25, and/or that may reasonably create a sense of obligation on their part, or may be reasonably perceived to be intended to or would be reasonably likely to influence them in carrying out their public duty.
- 4.5.3 Exemptions for gifts and benefits under this policy include:
- (a) a gift or benefit given to the workplace participant by the council
 - (b) food, accommodation, hospitality or entertainment included in the attendance of meetings, conferences, training courses, functions or other events that have been organised through the council or that are required in accordance with performance of the workplace participant's professional duties;
 - (c) a private and personal gift (such as a birthday present from a family member).

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*, or a contract of employment.

5. ASSOCIATED DOCUMENTS

GOV Media Policy
ADMIN Privacy Policy
HR Dispute Resolution, Counselling, Disciplining and Dismissal
ADMIN Vehicle Use Policy
GOV Fraud and Corruption Protection

6. REFERENCES AND LEGISLATION

Fair Work Act 2009

Local Government Act 2019

Local Government Industry Award

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
Date Approved: 19/10/2021	Approved By Council: Moved: Vice President Tom Dyer Seconded: Cr Noeletta McKenzie Vote: AIF	Resolution No. 2021/186	Date for review: 2023
Date Approved: 17/10/2023	Approved By Council: Moved: Vice President Tom Dyer Seconded: Cr Sarah Smith Vote: AIF	Resolution No. 2023/175	Date for review: 2025
<u>Date Approved:</u>	<u>Approved By Council:</u> <u>Moved:</u> <u>Seconded:</u> <u>Vote:</u>	<u>Resolution No.</u>	<u>Date for review:</u> <u>2027</u>

9. FINANCE REPORTS

9.1. FINANCE REPORT TO 31 JANUARY 2025

PURPOSE

To provide the Audit Committee with a review of Council's financial position to the 31 December 2024 and to review the monthly reports presented to Council and seek recommendations.

RECOMMENDATION

That the Audit Committee:

- a) receives and notes the Financial Reports provided to 31 December 2024; and**
- b) and makes recommendation to Council to include the following reports in the monthly finance report to Council:**
 - i.**
 - ii.**
 - iii.**
 - iv.**
 - v.**

Moved:

Seconded:

Vote:

Finance Report to 31 December 2025

This finance report is the first one prepared by our new Finance Coordinator, and it has been a valuable learning experience in understanding the purpose of each report and the sources of the information. Some figures are drawn from various reports and compiled manually, which has required some adjustment. We will do our best to address any questions you may have, and if we are unable to provide an immediate answer, we may need to conduct further investigation and follow up with a response.

Income

We are running under budget for the income to date and below is a summary of which accounts are substantially under and why:

- Jetty Contract – we budgeted for an increase in the income as we thought there would be a new tender at the end of September but the Department of Logistics and Infrastructure have extended the current contract until the end of January.
- Other DIPL Contracts – we had planned on having a contract in place for the RUA maintenance by now but this is still a work in progress.
- Water Management – fees have been increased so this needs further investigation as to why it is so far under budget
- Bank interest – this will not show in the income until the interest is paid at the end of the term of each deposit.

Expenditure

- Consultant Fees – Costs were increased because of the use of the Financial Consultant (Dale Campbell)
- Meeting Expenses – extra fees associated with Audit Committee
- Depreciation Expense – has been an increase due to the increase in asset values post valuations
- Activities Senior's contribution – increase in expenses due to there being no grants to help fund activities

- R&M Plant and Machinery – unexpected expenses with a leaking hose on the tractor and issues with the new mower. It is likely that this account will be overspent by the end of the third quarter.

In general, we have overspent for the six months ending December. Some of this excess can be attributed to certain annual expenses already incurred, such as insurance and valuations. Other accounts will need closer monitoring moving forward. However, it's likely that our electricity costs will rise as we await repairs to the solar inverter system. Additionally, the increase in depreciation due to higher asset values was not anticipated in the budget and the Plant and Machinery maintenance costs were not expected either.

Monthly Finance Reporting Templates

The *Local Government Act 2019*, Regulations and Guidelines determines what needs to be reported on to Councils monthly and these include the following:

The CEO must, in each month, give the council a monthly financial report:

- the actual income and expenditure of the council for the period from the commencement of the financial year up to the end of the previous month
- the most recently adopted annual budget
- details of any material variances between the most recent actual income and expenditure of the council and the most recently adopted annual budget
- details of all cash and investments (including money held in trust)
- the closing cash at bank balance split between tied and untied funds
- a statement on trade debtors and a general indication of the age of the debts
- a statement on trade creditors and a general indication of the age of the debts
- a statement in relation to the council's payment and reporting obligations for GST, fringe benefits tax, PAYG withholding tax, superannuation and insurance

The Audit Committee's scheduled workplan advises that these reports be evaluated and reviewed annually.

Attachments

A copy of the Financial Reports is attached.

WAGAIT SHIRE COUNCIL

FINANCE REPORT

1 JULY 2024 TO 31 DECEMBER 2024



Certification by the CEO to the Council

Council Name:	WAGAIT SHIRE COUNCIL
Reporting Period:	1 July 2024 to 31 December 2024

That, to the best of the CEO's knowledge, information and belief:
(1) The internal controls implemented by the council are appropriate; and
(2) The council's financial report best reflects the financial affairs of the council.

CEO Signed

Date Signed

16/01/2025

Note: The monthly financial report to council must either be accompanied by a written certification by the CEO to the council, as set out above, or the CEO is to provide written reasons for not providing the certification. (Regulation 17(5) of the General Regulations)

Monthly Financial Reports

- 1.1 Report of Income and Expenditure
- 1.2 Income and Expenditure (Detailed)
- 1.3 Capital Expenditure and Funding Report
- 1.4 Special Purpose Grants
- 1.5 Balance Sheet
- 1.6 Member and CEO Council Credit Card Transactions
- 1.7 Statement of Cash Flows
- 1.8 Notes on Cash, Debtors & Creditors

1.1 Summary Income and Expenditure Report

Period: Year to Date December 2024

Account	Jul-Dec 2024	Jul-Dec 2024 Bdgt	Variance	Variance %	2025 Budget
Income					
Contracts, Fees & Charges					
Total Contracts, Fees & Charges	47,754	103,752	-55,998	-53.97%	207,512
Interest/Investment Income					
Total Interest/Investment Income	10,123	37,500	-27,377	-73.01%	75,000
Operating Grant Revenue					
Total Operating Grant Revenue	181,720	154,374	27,346	17.71%	308,736
Other Income					
Total Other Income	1,392	1,200	192	16.03%	2,400
Rates Income					
Total Rates Income	285,100	274,595	10,505	3.83%	275,899
Rental Income					
Total Rental Income	3,427	3,348	79	2.37%	6,700
Waste Management Income					
Total Waste Management Income	150,913	143,016	7,897	5.52%	145,168
Grants - Special Purpose					
Total Grants - Special Purpose	187,699	210,272	-22,573	-10.74%	238,272
Total Income	868,128	928,057	-59,929	-6.46%	1,259,687
Gross Profit	868,128	928,057	-59,929	-6.46%	1,259,687
Less Operating Expenses					
Administration - Bank Charges					
Total Administration - Bank Charges	1,284	852	432	50.68%	1,700
Administration - Memberships & Subscriptions					
Total Administration - Memberships & Subscriptions	1,935	3,350	-1,415	-42.23%	4,700
Administration - Office Expenses					
Total Administration - Office Expenses	177,411	167,737	9,674	5.77%	215,050
Administration - Telephones & Communications					
Total Administration - Telephones & Communicator	2,115	3,000	-885	-29.50%	6,000
Contracts & Material Expenses					
Total Contracts & Material Expenses	-4,260	1,758	-6,018	-342.35%	5,000
Depreciation expense					
Depreciation expense	164,489	102,498	61,991	60.48%	205,000
Depreciation expense - ROU					
Depreciation expense - ROU	7,000	0	7,000	0.00%	0
Total Depreciation Expense					
Total Depreciation Expense	171,489	102,498	68,991	67.31%	205,000
Total Elected Member Allowances					
Total Elected Member Allowances	14,042	22,812	-8,770	-38.45%	45,625
Total Elected Member Expenses and Professional [
Total Elected Member Expenses and Professional [5,024	11,502	-6,478	-56.32%	20,000
Total Employment Expenses					
Total Employment Expenses	254,571	318,122	-63,551	-19.98%	614,359
Total Projects & Activities - WSC Contributions					
Total Projects & Activities - WSC Contributions	3,885	6,250	-2,365	-37.84%	12,500
Total Repairs & Maintenance					
Total Repairs & Maintenance	15,637	20,742	-5,105	-24.61%	41,500
Total Services					
Total Services	8,977	6,752	2,225	32.95%	15,500
Total Vehicle & Plant Expenses					
Total Vehicle & Plant Expenses	37,791	12,438	25,353	203.84%	43,493
Total Less Operating Expenses	746,205	765,863	-19,658	-2.57%	1,406,527
Operating Surplus/Deficit	121,923	162,194	-40,271	-24.83%	-146,840
Non-operating Expenses					
Special Purpose Grant Expenses					
SP Catering	2,597	0	2,597	0.00%	0
SP Consultants	23,942	0	23,942	0.00%	0
SP Entertainment	1,880	0	1,880	0.00%	0
SP Equipment	448	0	448	0.00%	0
SP Equipment Hire	795	0	795	0.00%	0
SP General Expenses	1,214	0	1,214	0.00%	0
SP Materials	2,027	0	2,027	0.00%	0
SP Prizes	72	0	72	0.00%	0
Total Special Purpose Grant Expenses	32,975	0	32,975	0.00%	0
Total Non-operating Expenses	32,975	0	32,975	0.00%	0
Total Expense	779,180	765,863	13,317	1.74%	1,406,527
Net Operating Surplus/Deficit	88,948	162,194	-73,246	-45.16%	-146,840

1.1 Operating Position	YTD Actuals	YTD Budget	YTD Var	YTD Var	2025 Budget
	\$	\$	\$	%	\$
Operating Surplus/Deficit	88,948	162,194	-73,246	-0	-146,840
Remove Non-cash Items					
Less Non-cash Income					
Add Back non-cash Expenses	171,489	102,498	68,991	1	205,000
Total Non-cash Items	171,489	102,498	68,991	67.31%	205,000
Less Additional Outflows					
Capital Expenditure	-49,646	0	49,646		
Borrowing Repayments (Principal Only)					
Transfer to Reserves					
Other Outflows					
Total Additional Outflows	-49,646	0	49,646		
Add Additional Inflows					
Capital Grants Income	0	0	0		
Prior Carry Forward Tiered Funding	-30,984	0	-30,984		
Other Inflow of Funds					
Transfers from Reserves					
Total Additional Inflows	-30,984	0	-30,984	0.00%	
Net Operating Position	-80,630	0	18,662	0.00%	

1.2 Detailed Income and Expenditure Report

Period: Year to Date December 2024

Account	Jul-Dec 2024	Jul-Dec 2024 Budget	Variance	Variance %	2025 Overall Budget
Income					
Contracts, Fees & Charges					
Contracts - Jetty Management	30,967.52	58,770.00	(27,802.48)	-47.31%	117,540.00
Contracts - Other (DIPL)	250.00	15,500.00	(15,250.00)	-98.39%	31,000.00
Contracts - Other (Power & Water)	0.00	500.00	(500.00)	-100.00%	1,000.00
Contracts - Water Management	16,536.34	28,086.00	(11,549.66)	-41.12%	56,172.00
Dog Registrations	0.00	900.00	(900.00)	-100.00%	1,800.00
Total Contracts, Fees & Charges	47,753.86	103,756.00	(56,002.14)	-53.97%	207,512.00
Interest/Investment Income					
Bank Interest Income	10,123.76	37,500.00	(27,376.24)	-73.00%	75,000.00
Total Interest/Investment Income	10,123.76	37,500.00	(27,376.24)	-73.00%	75,000.00
Operating Grant Revenue					
Grants - FAA General Purpose	12,263.00	8,433.00	3,830.00	45.42%	16,866.00
Grants - FAA Roads	62,957.00	34,935.00	28,022.00	80.21%	69,870.00
Grants - NT Operational	106,500.00	111,000.00	(4,500.00)	-4.05%	222,000.00
Total Operating Grant Revenue	181,720.00	154,368.00	27,352.00	17.72%	308,736.00
Other Income					
Misc income	1,392.32	1,200.00	192.32	16.03%	2,400.00
Total Other Income	1,392.32	1,200.00	192.32	16.03%	2,400.00
Rates Income					
Rates - Income	273,299.40	136,649.50	136,649.90	100.00%	273,299.00
Rates - Interest Income	178.26	800.00	(621.74)	-77.72%	1,600.00
Rates - Pensioner Rebate	10,800.00	0.00	10,800.00	0.00%	0.00
Rates - Search income	821.84	500.00	321.84	64.37%	1,000.00
Total Rates Income	285,099.50	137,949.50	147,150.00	106.67%	275,899.00
Rental Income					
Rent - CEO House	2,563.64	2,600.00	(36.36)	-1.40%	5,200.00
Rent - Community Centre Income	863.64	750.00	113.64	15.15%	1,500.00
Total Rental Income	3,427.28	3,350.00	77.28	2.31%	6,700.00
Waste Management Income					
Waste Management - Additional Bin	1,054.54	900.00	154.54	17.17%	1,800.00
Waste Management - Hard Waste	890.94	1,250.00	(359.06)	-28.72%	2,500.00
Waste Management Levy	140,868.00	70,434.00	70,434.00	100.00%	140,868.00
Waste Management Pensioner Rebate	8,100.00	0.00	8,100.00	0.00%	0.00
Total Waste Management Income	150,913.48	72,584.00	78,329.48	107.92%	145,168.00
Grants - Special Purpose	187,698.55	119,136.00	68,562.55	57.55%	238,272.00
Total Income	868,128.75	629,843.50	238,285.25	37.83%	1,259,687.00
Less Operating Expenses					
Administration - Bank Charges					
Bank Fees	346.51	250.00	96.51	38.60%	500.00
Merchant Fees	937.25	600.00	337.25	56.21%	1,200.00
Total Administration - Bank Charges	1,283.76	850.00	433.76	51.03%	1,700.00
Administration - Memberships & Subscriptions					
LGANT/Membership	1,899.00	1,000.00	899.00	89.90%	2,000.00
Subscriptions & Publications	36.36	1,350.00	(1,313.64)	-97.31%	2,700.00
Total Administration - Memberships & Subsc	1,935.36	2,350.00	(414.64)	-17.64%	4,700.00
Administration - Office Expenses					
Advertising	865.96	2,100.00	(1,234.04)	-58.76%	4,200.00
Auditing	2,482.64	4,000.00	(1,517.36)	-37.93%	8,000.00
Cleaning	770.34	1,000.00	(229.66)	-22.97%	2,000.00
Consultant fees	28,132.03	12,500.00	15,632.03	125.06%	25,000.00
Donations [61110]	0.00	250.00	(250.00)	-100.00%	500.00
Fees, Licences & Charges	1,053.05	750.00	303.05	40.41%	1,500.00
Insurance	100,365.07	50,250.00	50,115.07	99.73%	100,500.00
Interest Expense	867.58	2,775.00	(1,907.42)	-68.74%	5,550.00
IT Equipmt, Maint & Support	2,608.78	3,900.00	(1,291.22)	-33.11%	7,800.00
IT Subscriptions & Licenses	13,541.89	9,000.00	4,541.89	50.47%	18,000.00
Meeting expenses	2,819.30	1,100.00	1,719.30	156.30%	2,200.00
Miscellaneous Expenses	521.51	0.00	521.51	0.00%	0.00
Postage	711.92	500.00	211.92	42.38%	1,000.00
Printing & Stationery	2,421.31	3,200.00	(778.69)	-24.33%	6,400.00
Safety Supplies & Equipment	397.00	1,700.00	(1,303.00)	-76.65%	3,400.00
Staff Amenities	1,170.32	750.00	420.32	56.04%	1,500.00
Travel & Accommodation	1,764.36	2,500.00	(735.64)	-29.43%	5,000.00
Valuation Costs	16,918.09	8,500.00	8,418.09	99.04%	17,000.00
Audit Committee Expenses		2,750.00			5,500.00
Total Administration - Office Expenses	177,411.15	104,775.00	72,636.15	69.33%	215,050.00
Administration - Telephones & Communications					
Mobiles	1,403.51	1,800.00	(396.49)	-22.03%	3,600.00
Office phone/fax/internet	346.10	700.00	(353.90)	-50.56%	1,400.00
Satellite	365.45	500.00	(134.55)	-26.91%	1,000.00
Total Administration - Telephones & Commu	2,115.06	3,000.00	(884.94)	-29.50%	6,000.00
Contracts & Material Expenses					
Animal Management Charges [64600]	158.50	1,000.00	(841.50)	-84.15%	2,000.00
Contracts - Jetty Maintenance	13.65	1,000.00	(986.35)	-98.64%	2,000.00
Contracts - Water Management/Maintenance	(4,515.79)	250.00	(4,765.79)	-1906.32%	500.00
Contracts - Weeds & Fire Management	83.20	250.00	(166.80)	-66.72%	500.00
Total Contracts & Material Expenses	(4,260.44)	2,500.00	(6,760.44)	-270.42%	5,000.00
Depreciation Expense					
Depreciation expense	164,488.93	102,500.00	61,988.93	60.48%	205,000.00
Depreciation expense - ROU	7,000.02	0.00	7,000.02	0.00%	0.00
Total Depreciation Expense	171,488.95	102,500.00	68,988.95	67.31%	205,000.00

Elected Member Allowances					
Councillor Allowances	14,041.58	22,812.50	(8,770.92)	-38.45%	45,625.00
Total Elected Member Allowances	14,041.58	22,812.50	(8,770.92)	-38.45%	45,625.00
Elected Member Expenses and Professional Development					
Councillor Professional Development	3,025.35	10,000.00	(6,974.65)	-69.75%	20,000.00
Councillor Expenses	1,998.27		1,998.27	#DIV/0!	
Total Elected Member Expenses and Professional Development	5,023.62	10,000.00	(4,976.38)	-49.76%	20,000.00
Employment Expenses					
HR Service Fee [61146]	631.00	0.00	631.00	0.00%	0.00
Staff Recruitment Expenses	0.00	250.00	(250.00)	-100.00%	500.00
Staff Relocation	0.00	1,500.00	(1,500.00)	-100.00%	3,000.00
Staff Training	3,959.67	2,500.00	1,459.67	58.39%	5,000.00
Staff Uniforms & Safety	519.55	250.00	269.55	107.82%	500.00
Superannuation	25,183.41	29,101.00	(3,917.59)	-13.46%	58,202.00
Wages - Allowances - First aid	476.58	988.00	(511.42)	-51.76%	1,976.00
Wages - Allowances - Travel	1,661.24	1,000.00	661.24	66.12%	2,000.00
Wages - Annual Leave expense	0.00	18,174.00	(18,174.00)	-100.00%	36,348.00
Wages - Long Service leave expense	0.00	3,694.50	(3,694.50)	-100.00%	7,389.00
Wages & Salaries	222,139.18	249,722.00	(27,582.82)	-11.05%	499,444.00
Total Employment Expenses	254,570.63	307,179.50	(52,608.87)	-17.13%	614,359.00
Projects & Activities - WSC Contributions					
Activities - ANZAC Day WSC contribution	0.00	500.00	(500.00)	-100.00%	1,000.00
Activities - Community	528.32	2,250.00	(1,721.68)	-76.52%	4,500.00
Activities - Community Fund	605.04	2,500.00	(1,894.96)	-75.80%	5,000.00
Activities - Seniors WSC contribution	2,136.26	500.00	1,636.26	327.25%	1,000.00
Activities - Sport & Rec WSC Contribution	615.52	500.00	115.52	23.10%	1,000.00
Total Projects & Activities - WSC Contributions	3,885.14	6,250.00	(2,364.86)	-37.84%	12,500.00
Repairs & Maintenance					
R&M CEO House	0.00	1,250.00	(1,250.00)	-100.00%	2,500.00
R&M Community Centre	120.00	1,500.00	(1,380.00)	-92.00%	3,000.00
R&M Garden & Ground	1,833.17	2,000.00	(166.83)	-8.34%	4,000.00
R&M Office	2,991.81	1,500.00	1,491.81	99.45%	3,000.00
R&M Office equipment	16.73	750.00	(733.27)	-97.77%	1,500.00
R&M Road Repair & Maintenance	7,350.00	6,000.00	1,350.00	22.50%	12,000.00
R&M Sports Ground	1,017.47	1,000.00	17.47	1.75%	2,000.00
R&M Townsite	573.53	3,500.00	(2,926.47)	-83.61%	7,000.00
R&M Workshop	72.73	1,500.00	(1,427.27)	-95.15%	3,000.00
Road Signage	0.00	500.00	(500.00)	-100.00%	1,000.00
Stores Materials & Loose Tools	1,661.62	1,250.00	411.62	32.93%	2,500.00
Total Repairs & Maintenance	15,637.06	20,750.00	(5,112.94)	-24.64%	41,500.00
Services					
Services - Animal Management	15.27	250.00	(234.73)	-93.89%	500.00
Services - Electricity	3,396.07	3,250.00	146.07	4.49%	6,500.00
Services - Gas Supplies	38.18	250.00	(211.82)	-84.73%	500.00
Services - Pest Control	1,660.00	1,000.00	660.00	66.00%	2,000.00
Services - Water & Sewerage	3,867.49	3,000.00	867.49	28.92%	6,000.00
Total Services	8,977.01	7,750.00	1,227.01	15.83%	15,500.00
Vehicle & Plant Expenses					
Fuel CEO	2,287.27	2,000.00	287.27	14.36%	4,000.00
Fuel Plant and Machinery	2,310.53	2,100.00	210.53	10.03%	4,200.00
Fuel Works Truck	739.27	900.00	(160.73)	-17.86%	1,800.00
Fuel Works Ute	2,257.74	2,000.00	257.74	12.89%	4,000.00
Assets < \$5000 P&E F&F	2,972.09	0.00	2,972.09	0.00%	0.00
R&M Plant & Machinery	6,209.36	3,600.00	2,609.36	72.48%	7,200.00
R&M Vehicles	1,508.61	2,000.00	(491.39)	-24.57%	4,000.00
Registrations - Plant & Machinery	467.20	1,037.50	(570.30)	-54.97%	2,075.00
Registrations - Vehicles	3,477.30	582.00	2,895.30	497.47%	1,164.00
Vehicle Leasing Costs	15,561.13	7,527.00	8,034.13	0.00%	15,054.00
Total Vehicle & Plant Expenses	37,790.50	21,746.50	16,044.00	73.78%	43,493.00
Waste Management Expenses					
Hard Waste Collection	13,698.30	19,800.00	(6,101.70)	-30.82%	39,600.00
R&M Green Waste Compound	0.00	2,500.00	(2,500.00)	-100.00%	5,000.00
R&M Hard Waste Compound	743.65	250.00	493.65	197.46%	500.00
Regular Bin Collection	41,862.58	45,500.00	(3,637.42)	-7.99%	91,000.00
Total Waste Management Expenses	56,304.53	68,050.00	(11,745.47)	-17.26%	136,100.00
Councillor Extra Meeting or Activity	0.00	20,000.00	(20,000.00)	-100.00%	40,000.00
Total Less Operating Expenses	746,203.91	700,513.50	45,690.41	6.52%	1,406,527.00
Operating Profit	121,924.84	(70,670.00)	192,594.84	272.53%	(146,840.00)
Non-operating Expenses					
Special Purpose Grant Expenses					
SP Catering	2,597.10	0.00	2,597.10	0.00%	0.00
SP Consultants	700.00	0.00	700.00	0.00%	0.00
SP Contractors	23,241.80	0.00	23,241.80	0.00%	0.00
SP Entertainment	1,879.88	0.00	1,879.88	0.00%	0.00
SP Equipment	448.18	0.00	448.18	0.00%	0.00
SP Equipment Hire	795.31	0.00	795.31	0.00%	0.00
SP General Expenses	1,213.63	0.00	1,213.63	0.00%	0.00
SP Materials	2,027.47	0.00	2,027.47	0.00%	0.00
SP Prizes	72.00	0.00	72.00	0.00%	0.00
T Total Special Purpose Grant Expenses	32,975.37	0.00	32,975.37	0.00%	0.00
	32,975.37	0.00	32,975.37	0.00%	0.00
Net Profit	88,949.47	(70,670.00)	159,619.47	225.87%	(146,840.00)

1.3 Capital Expenditure and Funding Report to September 2024

CAPITAL EXPENDITURE		Actuals	
Class of Assets	Project Name / Description		WSC contribution
Buildings	Outdoor Court & Fitness Equipment Upgrades	142,640	0
Infrastructure	Driveway and Road Drainage Remediation Works	84,000	0
Infrastructure	Wagait Beach Access Upgrades	53,743	0
Infrastructure	Covered Sports Court	273	0
Infrastructure	Sports fencing, drainage wks	37,600	0
Buildings	ReDiscovery Centre	75,000	0
TOTAL CAPITAL EXPENDITURE		393,256	0

Total capital expenditure funded by:		YTD Actuals	WSC contribution
	IPG-Sportsground	142,640	0
	IPG Driveway/road drainage	84,000	0
	CPP 2022-23	53,743	0
	CPP 2023-24	273	0
	LRCI Phase 4	37,600	0
	WRM #2 21-22	0	0
	WRM #3 22-23	0	0
	WRM #4 23-24	75,000	0
TOTAL CAPITAL EXPENDITURE FUNDING		393,256	0

1.4 Operational & Capital Grants Report to December 2024

Funding Body	Grant	Project Name	Due date	Previous Grant Funding \$	Amounts Spent Prior Years \$	Grants Brought forward from Prior Year \$	Grants received in FY25 \$	Total Grant Funding \$	Total Exp to Date \$	Balance Available	Further Funding Expected FY2025
Capital Grants											
DCMC	IPG-Sportsground	Outdoor Court & Fitness Equipment Upgrades	30/06/2025	142,640	140,377	2,263	0	142,640	142,640	0	0
DCMC	IPG Driveway/road drainage	Driveway and Road Drainage Remediation Wd	30/06/2025	84,000	0	84,000	0	84,000	84,000	0	0
DCMC - CPP	CPP 2022-23	Wagait Beach Access Upgrades	30/06/2025	53,400	37,458	15,942	0	53,400	53,743	-343	0
DCMC - CPP	CPP 2023-24	Covered Sports Court	30/06/2025	415,000	0	415,000	0	415,000	273	414,727	0
Federal Gov	LRCI Phase 4	Repairs to sports fencing, drainage wks	30/06/2025	23,762	27,600	6,067	0	23,762	37,600	-13,838	15,841
DCMC-LG	WRM #4 23-24	ReDiscovery Centre	30/06/2025	75,000	0	75,000	0	75,000	64,936	10,064	0
			Sub-total	793,802	205,435	598,272	0	793,802	383,192	424,791	15,841
Operational Grants											
Core Lithium Ltd	Core Lithium	Equipment	30/06/2025	2,000	0	0	0	2,000	1,636	364	0
DTF	NT Men's Places Grants 2023-25	Wagait Men's Program	30/06/2025	8,115	621	7,494	0	8,115	2,595	5,520	0
DoH	NT Suicide Prevention Grants 2024-25	Suicide Prevention Program 2023-24	30/06/2025	10,000	7,721	2,279	0	10,000	8,006	1,994	0
DTF	Wagait Seniors Excursion	Senior Grant Month 2024-25	30/06/2025	0	0	0	2,000	2,000	2,171	-171	0
SMC MARINA	SMC Community Funding	Electronic sign for events/activities	30/06/2025	22,000	0	0	22,000	22,000	0	22,000	0
DTF	Youth Vibe 2024-25	School holiday activities	30/06/2025	3,268	0	0	3,268	3,268	496	2,772	0
DTF	Sports and Recreation Grant	Sports Activities Program	30/06/2025	0	0	0	55,000	55,000	2,442	52,558	0
				45,383	8,342	9,773	27,268	47,383	14,904	32,479	0
			TOTAL	839,185	213,777	608,045	27,268	841,185	398,096	457,270	15,841

* Reconciles to audited Unspent Grant Funding balance

1.5 Balance Sheet as at 31st December 2024

Account	31 Dec 2024	30 June 2024
Assets		
Bank		
Bendigo Investment Acc	525,250.00	525,250.00
CBA Cheque Account - Operational	127,663.17	116,007.62
CBA Cheque Account - SP Grants	444,861.23	194,292.81
CBA Credit Card Main	8,816.40	0.00
CBA Fixed Term Deposits	1,000,000.00	1,000,000.00
CBA Online Saver	0.00	0.01
CBA Online Saver - SP Grants	0.00	0.02
CBA Transaction Account	34,670.38	466,954.16
Total Bank	2,141,261.18	2,302,504.62
Current Assets		
Accrued interest	0.00	4,115.00
Councillor Payment control account	(1,375.00)	0.00
Less Prov'n for Doubtful Debts	(3,270.00)	(3,270.00)
Prepayments	9,278.70	0.00
Rates Debtors Account	308,836.67	8,835.32
Rates Payment Control Account	(216,843.34)	(75.00)
Trade Debtors [11405]	8,842.68	16,907.30
Total Current Assets	105,469.71	26,512.62
Fixed Assets		
Buildings Accum Dep	(50,846.47)	(0.23)
Buildings at Cost	1,735,951.18	1,735,951.18
Motor Vehicles Accum Dep	(20,124.96)	(0.04)
Motor Vehicles at Cost	324,156.19	269,537.21
Office Equip & Furn at Cost	27,869.74	27,869.74
Office Equip Furn Accum Depn.	(6,084.93)	0.04
Plant & Equipment at Cost	279,168.41	262,547.16
Plant & Equipment Accum Dep	(41,857.41)	(0.03)
Sports Ground Accum Dep	(23,575.40)	0.00
Sports Ground at Cost	364,631.77	339,598.68
Total Fixed Assets	2,589,288.12	2,635,503.71
Non-current Assets		
Asset Clearing Account	0.00	0.00
Expenses Recognised in Advance	11,615.40	0.00
Inf Roads & Paths at Cost	1,065,123.08	921,675.20
Infr Roads & Path Accum Depn.	(603,720.97)	(581,720.95)
Land at Cost	745,000.00	745,000.00
Leased Vehicle Accum Depreciation	(62,489.07)	(55,489.05)
Right Use of Assets	115,303.00	115,303.00
Work in Progress	180,725.72	161,194.93
Total Non-current Assets	1,451,557.16	1,305,963.13
Total Assets	6,287,576.17	6,270,484.08
Liabilities		
Current Liabilities		
Accrued Expenses	0.00	24,050.00
CBA CC - Neil White	201.71	0.00
CBA CC - Rowan Roberts	3,885.55	19.70
CBA CC - Virginia Boon	8,484.83	507.00
CBA Credit Card Main	0.00	3,459.00
Creditors Retention Account	6,997.69	6,997.69
Current Lease Liabilities	15,742.00	15,742.00
Error Suspense	(18,900.00)	0.00
Grants in advance	417,866.00	415,000.00
GST	(46,364.15)	(14,077.28)
PAYG Withholding Payable	15,380.00	6,304.00
Provision for Annual Leave	55,804.25	55,804.25
Provision for Long Service Leave	30,129.73	30,129.73
Rounding	(0.01)	0.03
Super Payable	5,708.35	4,267.77
Trade Creditors	31,449.74	23,787.77
Unexpended Grant Liability	89,964.70	193,045.25
Total Current Liabilities	625,025.38	773,711.90
Non-current Liabilities		
Bank Loans	72,746.50	0.00
Non-current Lease Liabilities	45,283.00	45,283.00
Total Non-current Liabilities	118,029.50	45,283.00
Total Liabilities	743,054.88	818,994.90
Net Assets	5,544,521.29	5,451,489.18
Equity		
Asset Revaluation Reserve	2,508,769.27	2,508,769.27
Current Year Earnings	93,032.11	89,098.09
Other Asset Renewal Reserve	270,000.00	270,000.00
Prior Year's Surplus/Deficit	1,832,286.03	1,832,286.03
Retained Earnings	390,433.88	301,335.79
Roads Renewal Project Reserve	450,000.00	450,000.00
Total Equity	5,544,521.29	5,451,489.18

1.5 Member and CEO Council Credit Card Transactions
For the period 1 November 2024 to 31 December 2024

Date	Description	Debit	Credit	Running Balance	Supplier Location
CBA CC - Neil White					
06 Nov 2024	Payment: Hanuman Restaurant	0.00	85.85	(85.85)	NT
06 Nov 2024	Payment: Northen Common	0.00	14.98	(100.83)	NT
07 Nov 2024	Payment: Cabcharge	0.00	11.44	(112.27)	NT
07 Nov 2024	Payment: Cabcharge	0.00	11.44	(123.71)	NT
08 Nov 2024	Payment: Double Tree Hilton	0.00	78.00	(201.71)	NT
Total CBA CC - Neil White		0.00	201.71	(201.71)	
CBA CC - Rowan Roberts					
06 Nov 2024	Payment: Double Tree Hilton	0.00	616.90	(616.90)	NT
07 Nov 2024	Payment: Microsoft	0.00	102.85	(719.75)	Interstate/Overseas
07 Nov 2024	Payment: Double Tree Hilton	0.00	604.80	(1,324.55)	NT
08 Nov 2024	Payment: Microsoft	0.00	138.60	(1,463.15)	Interstate/Overseas
14 Nov 2024	Payment: Cabcharge	0.00	21.42	(1,484.57)	NT
14 Nov 2024	Payment: Sealink Ferries	0.00	30.30	(1,514.87)	NT
14 Nov 2024	Payment: Adobe Systems Incorporated	0.00	18.69	(1,533.56)	Interstate/Overseas
15 Nov 2024	Payment: Cabcharge	0.00	21.84	(1,555.40)	NT
18 Nov 2024	Payment: Adobe Systems Incorporated	0.00	29.99	(1,585.39)	Interstate/Overseas
19 Nov 2024	Payment: Department of Industry, Tourism and Trade	0.00	486.82	(2,072.21)	NT
19 Nov 2024	Payment: NT News	0.00	654.16	(2,726.37)	NT
27 Nov 2024	Payment: Mailchimp	0.00	20.15	(2,746.52)	Interstate/Overseas
09 Dec 2024	Payment: Berry Springs Home Hardware	0.00	99.00	(2,845.52)	NT
09 Dec 2024	Payment: RDO Equipment	0.00	99.35	(2,944.87)	NT
09 Dec 2024	Payment: Microsoft	0.00	123.42	(3,068.29)	Interstate/Overseas
09 Dec 2024	Payment: Microsoft	0.00	138.60	(3,206.89)	NT
09 Dec 2024	Payment: Ontherun (OTR)	0.00	192.00	(3,398.89)	NT
09 Dec 2024	Payment: News Corp Australia	0.00	298.40	(3,697.29)	Interstate/Overseas
10 Dec 2024	Payment: Barnyard Trading	0.00	59.95	(3,757.24)	NT
16 Dec 2024	Payment: Adobe Systems Incorporated	0.00	18.69	(3,775.93)	Interstate/Overseas
18 Dec 2024	Payment: Adobe Systems Incorporated	0.00	29.99	(3,805.92)	NT
19 Dec 2024	Payment: SMS Broadcast	0.00	38.89	(3,844.81)	Interstate/Overseas
27 Dec 2024	Payment: Mailchimp	0.00	21.00	(3,865.81)	Interstate/Overseas
Total CBA CC - Rowan Roberts		0.00	3,865.81	(3,865.81)	
CBA CC - Virginia Boon					
04 Nov 2024	Payment: Sealink Ferries	0.00	114.53	(114.53)	NT
05 Nov 2024	Payment: Cabcharge	0.00	40.00	(154.53)	NT
05 Nov 2024	Payment: Darwin International Airport	0.00	89.10	(243.63)	NT
08 Nov 2024	Payment: Heath Motor Group Pty Ltd	0.00	99.00	(342.63)	NT
08 Nov 2024	Payment: Cabcharge	0.00	46.20	(388.83)	NT
11 Nov 2024	Payment: Ezays Car Wash	0.00	20.30	(409.13)	NT
11 Nov 2024	Payment: Liberty Truck Stop	0.00	86.00	(495.13)	NT
14 Nov 2024	Payment: Berry Springs Home Hardware	0.00	176.38	(671.51)	NT
14 Nov 2024	Payment: News PTY LTD	0.00	20.00	(691.51)	NT
20 Nov 2024	Payment: Battery World	0.00	135.00	(826.51)	NT
20 Nov 2024	Payment: Woolworths	0.00	137.12	(963.63)	NT
22 Nov 2024	Payment: NT Government	0.00	7.00	(970.63)	NT
22 Nov 2024	Payment: Officeworks	0.00	194.78	(1,165.41)	NT
25 Nov 2024	Payment: Sandpalms	0.00	152.96	(1,318.37)	NT
26 Nov 2024	Payment: Outback Batteries	0.00	160.00	(1,478.37)	NT
26 Nov 2024	Payment: Totally Work Wear	0.00	170.00	(1,648.37)	NT
26 Nov 2024	Payment: Bunnings	0.00	186.50	(1,834.87)	NT
28 Nov 2024	Payment: Think Water	0.00	143.00	(1,977.87)	NT
28 Nov 2024	Payment: Berry Springs Hardware	0.00	15.02	(1,992.89)	NT
03 Dec 2024	Payment: Caltex Berry Springs #49793732	0.00	100.02	(2,092.91)	NT
04 Dec 2024	Payment: Motor Vehicle Registry	0.00	142.85	(2,235.76)	NT
04 Dec 2024	Payment: MVR VEHICLE REGO	0.00	364.00	(2,599.76)	NT
06 Dec 2024	Payment: News PTY LTD	0.00	20.00	(2,619.76)	NT
10 Dec 2024	Payment: Woolworths	0.00	32.30	(2,652.06)	NT
10 Dec 2024	Payment: Caltex Berry Springs	0.00	109.47	(2,761.53)	NT
11 Dec 2024	Payment: Darwin Newsagency	0.00	18.40	(2,921.99)	NT
17 Dec 2024	Payment: TR Telecom	0.00	402.00	(3,323.99)	NT
18 Dec 2024	Payment: Kmart	0.00	100.00	(3,423.99)	NT
18 Dec 2024	Payment: Kmart	0.00	101.50	(3,525.49)	NT
19 Dec 2024	Payment: Aus institute of company directors	0.00	810.00	(4,335.49)	Interstate/Overseas
23 Dec 2024	Boatshed Coffee House Darwin	0.00	808.00	(5,143.49)	NT
23 Dec 2024	Payment: Woolworths	0.00	102.48	(5,245.97)	NT
24 Dec 2024	Payment: Coles	0.00	55.95	(5,301.92)	NT
24 Dec 2024	Payment: Coles	0.00	479.75	(5,781.67)	NT
24 Dec 2024	Caltex Berry Springs	0.00	95.78	(5,877.45)	NT
27 Dec 2024	Payment: Nextra Casuarina	0.00	179.91	(6,057.36)	NT
Total CBA CC - Virginia Boon		0.00	6,057.36	(6,057.36)	
CBA Credit Card Main					
27 Nov 2024	Bank Transfer from CBA Transaction Account to CBA Credit Card Main	7,210.16	0.00	7,210.16	
27 Dec 2024	Bank Transfer from CBA Transaction Account to CBA Credit Card Main	5,065.24	0.00	12,275.40	
Total CBA Credit Card Main		12,275.40	0.00	12,275.40	
Total		12,275.40	10,124.88	2,150.52	

1.7 Statement of Cash Flows

For the 6 months ended 31 December 2024

Account	Jul-Dec 2024
Operating Activities	
Receipts from customers	883,822.61
Payments to suppliers and employees	(689,495.48)
Cash receipts from other operating activities	(9,145.18)
Net Cash Flows from Operating Activities	185,181.95
Investing Activities	
Proceeds from sale of property, plant and equipment	24,500.00
Payment for property, plant and equipment	(96,273.32)
Other cash items from investing activities	(223,336.99)
Net Cash Flows from Investing Activities	(295,110.31)
Financing Activities	
Other cash items from financing activities	(59,901.47)
Net Cash Flows from Financing Activities	(59,901.47)
Net Cash Flows	(169,829.83)
Cash and Cash Equivalents	
Cash and cash equivalents at beginning of period	2,298,518.92
Net change in cash for period	(169,829.83)
Cash and cash equivalents at end of period	2,128,689.09

9.2 Q2 BUDGET REVIEW

PURPOSE

To provide the Audit Committee with a review of the budget vs actuals up to the 31 December 2024 and any amendments required for the and to seek recommendation from the committee for Council to approve the Second Quarter Budget Review.

RECOMMENDATION

That the Audit Committee:

- a) receives and notes the report on Council's Q2 Budget Review; and
- b) recommends that Council approves the Q2 Budget Review with amendments as advised.

Moved:

Seconded:

Vote:

Background

Operating Budget

Council's Q1 Budget Review and amendments saw an increase to income of \$184,452 and an increase to expenses of \$57,010, leaving an operating deficit of -\$134,798 reduced to a profit of \$70,202 when depreciation (\$205,000) is added back.

Increases to the operational budget since the Q1 Budget review are \$3,012 which covers the interest payments for the new vehicle purchase.

Capital Expenditure Budget

Changes to this area reflective of the removal of projects that have been completed. This includes the following:

- ReDiscovery Hub - \$18,000
- Tennis Court Fencing - \$12,775
- Loader for the Tractor - \$16,650
- CEO Lease Vehicle - \$10,000

Comments

A copy of the Q2 Budget Review is attached.



2024 - 2025

Qtr2

BUDGET REVIEW

The following tables are as per Department of Local Government's
Guideline 5: Budgets

Statement 1. Annual Budget

Table 1.1 Annual Budget Income and Expenditure

Statement 1. Annual Budget					
Table 1.1 Annual Budget Income and Expenditure					
	2024-25	2024-25	2024-25	2024-25	2024-25
	Actual Year to Date	Approved Q1 Budget	Revised Q2 Budget	Annual Budget \$	Variance - Approved Budget Q1 & Proposed Budget Q2
OPERATING INCOME					
Rates	274,517	275,899	275,899	275,899	0
Charges	142,845	145,168	145,168	145,168	-
Rent	4,027	6,700	6,700	6,700	-
Operating Grants and Subsidies	362,992	547,008	547,008	362,736	-
Interest / Investment Income	12,373	75,000	75,000	75,000	-
Commercial Income	54,540	209,912	209,912	209,912	-
TOTAL OPERATING INCOME	851,294	1,259,687	1,259,687	1,075,415	0
OPERATING EXPENDITURE					
Employment Expenses	254,570	614,359	614,359	629,459	- 0
Materials and Contracts	306,939	466,489	466,489	394,379	-
Elected Member Allowances	14,042	45,625	45,625	45,625	-
Elected Member Expenses	5,023	60,000	60,000	60,000	-
Depreciation, Amortisation and Impairment	171,488	205,000	205,000	205,000	-
Interest Expenses			3,012	-	- 3,012
Other Expenses				-	-
TOTAL OPERATING EXPENDITURE	752,062	1,391,473	1,394,485	1,334,463	- 3,012
BUDGETED OPERATING SURPLUS / DEFECIT	99,232	- 131,785	- 134,798	- 259,047	3,013

Table 1.2 Annual Budget Operating Position

Table 1.2 Annual Budget Operating Position					
	2024-25	2024-25	2024-25	2024-25	Variance
	Actual Year to Date	Approved Q1 Budget	Revised Q2 Budget	Annual Budget \$	Approved Budget Q1 & Proposed Budget Q2
BUDGETING OPERATING SURPLUS / DEFICIT	85,738	- 131,785	- 134,798	- 259,047	3,013
Remove NON-CASH ITEMS					-
Less Non-Cash Income				-	-
Add Back Non-Cash Expenses - Depreciation +	171,488	205,000	205,000	205,000	-
TOTAL NON-CASH ITEMS	171,488	205,000	205,000	205,000	-
					-
Less ADDITIONAL OUTFLOWS					-
Capital Expenditure	\$ 180,032.00	\$ 1,675,978	\$ 1,421,054	1,421,054	254,924
Borrowing Repayments (Prinicpal Only)	1,541	\$ -	\$ 7,023	-	- 7,023
Transfers to Reserves				-	-
Other Outflows				-	-
TOTAL ADDITIONAL OUTFLOWS	181,573	1,675,978	1,428,077	1,421,054	247,901
					-
Add ADDITIONAL INFLOWS					-
Capital Grants Income	-	\$ 923,000	\$ 908,000	908,000	15,000
Prior Year Carry Forward Tied Funding	415,000	\$ 534,859	\$ 415,000	415,000	119,859
Other Inflow of Funds				-	-
Transfers from Reserves			47,077	152,102	- 47,077
TOATL ADDITIONAL INFLOWS	415,000	1,457,859	1,370,077	1,475,102	87,782
NET BUDGETED OPERATING POSITION	490,653	- 144,904	12,202	-	- 157,106
				Annual Budget \$	

Statement 2. Capital Expenditure and Funding

Table 2.1 By class of infrastructure, property, plant and equipment.

Statement 2. Capital Expenditure and Funding					
Table 2.1 By class of infrastructure, property, plant and equipment.					
	2024-25 Financial Year (Annual) Budget \$	Outer Financial Year 1 Budget \$	OFY2 Budget \$	OFY3 Budget \$	> OFY3 Budget \$
CAPITAL EXPENDITURE **					
Land and Buildings	648,000	0			
Infrastructure (including roads, footpaths, park furniture)	660,000				
Plant and Machinery	25,000				
Fleet	7,023				
Orther Assets (including furniture and office equipment)	15,000				
Leased Land and Buildings					
Other Leased Assets	15,054				
TOTAL CAPITAL EXPENDITURE	1,370,077	0	0	0	0
TOTAL CAPITAL EXPENDITURE FUNDED BY: **					
Operting Income (amount allocated to fund capital items)					
Capital Grants Carried forward from prior year	415,000				
Capital Grants	908,000				
Transfers from Cash Reserves	40,054				
Borrowings	7,023				
Sale of Assets (including trade-ins)	-				
Other Funding					
TOTAL CAPITAL EXPENDITURE FUNDING	1,370,077	0	0	0	0

Statement 3. Planned Major Capital Works and projected costing

Table 3.1 Budget by Planned Major Capital Works

Statement 3. Planned Major Capital Works and projected costing						
Table 3.1 Budget by Planned Major Capital Works						
Class of Assets	By Major Capital Project *	Total Prior Year(s) Actuals \$ (A)	Current Financial Year Budget \$ (B)	Outer Financial Year 1 Budget \$ (C)	Total Planned Budget \$ (A+B+C+D+E+F)	Expected Project Completion Date
Land and Buildings	Roof over Sports Court	-	630,000		630,000	30/06/2026
Infrastructure	Roads Reseal			660,000	660,000	30/06/2027
					-	
	TOTAL	-	630,000	660,000	1,290,000	

CAPITAL WORKS 2024-25

		Funded by					
	Project Cost	Grant		WSC		Total Funding	Comments
		Confirmed Funding	Unconfirmed Funding	Confirmed Funding	Unconfirmed Funding		
Buildings							
Guttering to be replaced on Council Buildings	\$ 8,000.00	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	Not funded
Roof over Sports Court	\$ 630,000.00	\$ 415,000.00	\$ 190,000.00	\$25,000.00		\$ 440,000.00	\$415k funded by CPP
Sink & Plumbing at Sports Ground	\$ 10,000.00	\$ -	\$ 10,000.00	\$ -	\$ -	\$ -	Not funded
	\$ 648,000.00	\$ 415,000.00	\$ 208,000.00	\$25,000.00	\$ -	\$ 440,000.00	
Infrastructure							
Road Reseal	\$ 660,000.00	\$ -	\$ 660,000.00	\$ -	\$ -	\$ -	Not funded
	\$ 660,000.00	\$ -	\$ 660,000.00	\$ -	\$ -	\$ -	
Fleet/Plant & Machinery							
RTV Side by Side Vehicle	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	\$ -	\$ -	Not funded
CEO Vehicle	\$ 58,000.00			\$ 7,023.00		\$ 7,023.00	
	\$ 83,000.00	\$ -	\$ 25,000.00	\$ 7,023.00	\$ -	\$ 7,023.00	
Other Assets							
IT Upgrade	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ -	\$ -	Computers - \$10k / IT Hardware - \$5k
	\$ -						
	\$ 15,000.00	\$ -	\$ 15,000.00	\$ -	\$ -	0	
Other Leased Assets							
Works Vehilce	\$ 15,054.24			\$15,054.24		\$ 15,054.24	\$1254.52 x 12
	\$ 15,054.24	\$ -	\$ -	\$15,054.24	\$ -	15054.24	
Grand Total	\$ 1,421,054.24	\$ 415,000.00	\$ 908,000.00	\$47,077.24	\$ -	\$ 462,077.24	

10. GENERAL BUSINESS

11.1 SCHEDULE OF FINANCIAL STATUTORY RESPONSIBILITIES

PURPOSE

To keep the Audit Committee informed 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.

The 2024-25 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 2025
2025 Shire Plan & Budget - Draft	May	April 2025	-
2025 Shire Plan & Budget - Final	May	May 2025	30 June 2025
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. 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 13 May 2025.

The Chair declared the meeting closed at am.