

# SHIRE OF SHARK BAY

## MINUTES

12 February 2020

### AUDIT COMMITTEE MEETING



PUGGLES – THE SHARK BAY ECHIDNA



12 FEBRUARY 2020



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# MINUTES OF THE AUDIT COMMITTEE

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The minutes of the Audit Committee held in the Council Chamber at the Shark Bay Recreation Centre, Francis Street, Denham on 12 February 2020 commencing at 2.24pm.

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## **AC1.0 DECLARATION OF OPENING**

The Chief Executive Officer declared the Audit Committee open at 2.24pm.

## **AC2.0 RECORD OF ATTENDANCES / APOLOGIES / LEAVE OF ABSENCE GRANTED**

### ATTENDANCES

Cr L Bellottie  
Cr C Cowell  
Cr E Fenny  
Cr G Ridgley  
Cr M Smith  
Cr P Stubberfield

Mr G Godwin                      Moore Stephens, Council's Auditor, via phone link

Mr P Anderson                  Chief Executive Officer  
Ms A Pears                        Executive Manager Finance and Administration  
Ms D Wilkes                       Executive Manager Community Development  
Mr B Galvin                       Works Manager  
Ms K Knott                        Administration Assistant

### APOLOGIES

Cr J Burton

## **AC3.0 ELECTION OF CHAIRPERSON FOR THE AUDIT COMMITTEE**

The Chief Executive Officer called for nominations to elect the Chair for the committee.

Cr Bellottie nominated Cr Cowell. Cr Cowell accepted the nomination. There being no further nominations the Chief Executive Officer declared Cr Cowell as the Chair of the Audit Committee.

Cr Cowell assumed the Chair.

## **AC4.0 CONFIRMATION OF MINUTES**

### **AC4.1 CONFIRMATION OF THE MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 27 MARCH 2019**

Moved                      Cr Fenny  
Seconded                  Cr Ridgley

### **Council Resolution**

**That the minutes of the Audit Committee meeting held on 27 March 2019, as circulated to all Committee members, be confirmed as a true and accurate record.**

**6/0 CARRIED**

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2.26pm Mr Greg Godwin addressed the Council via phone link.

Mr Greg Godwin spoke to Council about the Audit to the end of 30 June 2019. Mr Godwin also spoke about the independent report that the financial statements have been prepared as per the Local Government Act 1995.

Mr Godwin outlined the procedures that they had undertaken to conduct the audit and the support and cooperation provided by the Shire staff in ensuring all the documentation required to conduct the audit was made available.

Mr Godwin took Council through the details of the management letter that has been presented to Council and the overall positive findings of the audit process.

Mr Godwin also spoke to Council about the 2020/2021 audit in accordance with legislation being conducted and overseen by the Auditor General. The Auditor General has maintained Moore Stephens to undertake the tasks required on site for the 2020/2021 year audit.

The President commended the Administration staff for ensuring the Shire received a positive audit result.

2.52pm Mr Godwin left the meeting.

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**AC5.0 AUDIT COMMITTEE REPORTS**

AC5.1 AUDIT COMMITTEE - LOCAL GOVERNMENT COMPLIANCE AUDIT RETURN  
CM00013

Author

Executive Assistant

Disclosure of Any Interest

Nil

Moved            Cr Fenny  
Seconded       Cr Ridgley

**Council Resolution**

**That the Audit Committee recommend that Council adopt the Local Government Compliance Audit Return for the period 1 January 2019 to 31 December 2019 as completed and return it to the Department of Local Government as a true and correct record of the information contained therein.**

**6/0 CARRIED**

Comments

The Audit Compliance Return now focuses on areas of compliance that are considered high risk, such as financial interest disclosures, procurement and tendering, delegation and use of delegated power and the recruitment and appointment of the Chief Executive Officer.

The Compliance Audit Return has been completed and checked. It is now presented to the Audit Committee. The Audit Committee now needs to recommend that it be adopted by Council. A certified copy of the Return is to be submitted to the Department of Local Government by 31 March 2020.

The Compliance Return is an excellent internal control to assess the Shire of Shark Bay's statutory compliance.

Background

The Statutory Compliance Audit Return for the period 1 January 2019 to 31 December 2019 is due. Regulations 14 and 15 of the *Local Government (Audit) Regulations 1996* require all local governments to complete the Statutory Compliance Audit Return.

The Compliance Audit Return is to be -

- 1       Presented to the Audit Committee
- 2       Presented to Council at a meeting of the Council.
- 3       Adopted by the Council.
- 4       The adoption recorded in the minutes of the meeting at which it is adopted.

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After the Compliance Audit Return has been presented to the Council, a certified copy of the Return along with the relevant section of the minutes and any additional information explaining or qualifying the Compliance Audit Return is to be submitted to the Director General, Department of Local Government by 31 March 2020.

### Legal Implications

Section 7.13 (1)(i) of the *Local Government Act 1995*.

Regulation 14 – Compliance audit return to be prepared – *Local Government (Audit) Regulations 1996*

Regulation 15 – Completion of compliance audit return – *Local Government (Audit) Regulations 1996*

### Policy Implications

There are no policy implications relative to this report

### Financial Implications

There are no financial implications relative to this report

### Strategic Implications

There are no strategic implications relative to this report

### Voting Requirements

Simple Majority Required

### Signatures

Chief Executive Officer

*P Anderson*

Date of Report

16 January 2020

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## Shark Bay - Compliance Audit Return 2019

### Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2019?	N/A		Rhonda Mettam
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?	N/A		Rhonda Mettam
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2019?	N/A		Rhonda Mettam
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A		Rhonda Mettam
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Rhonda Mettam

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Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority?	N/A	No delegations to committees have been made	Rhonda Mettam
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	N/A		Rhonda Mettam
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	N/A		Rhonda Mettam
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	N/A		Rhonda Mettam
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	N/A		Rhonda Mettam
6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act?	Yes		Rhonda Mettam
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes	Ordinary Council meeting held on the 28 August 2019 Item 11.2 - Carried by Absolute Majority	Rhonda Mettam
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes		Rhonda Mettam
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Rhonda Mettam
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	N/A		Rhonda Mettam
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes		Rhonda Mettam
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year?	Yes		Rhonda Mettam
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required?	Yes		Rhonda Mettam

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68)?	Yes		Rhonda Mettam

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No	Reference	Question	Response	Comments	Respondent
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?	Yes		Rhonda Mettam
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?	Yes		Rhonda Mettam
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	N/A		Rhonda Mettam
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	N/A		Rhonda Mettam
6	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day?	Yes		Rhonda Mettam
7	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day?	Yes		Rhonda Mettam
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	Yes		Rhonda Mettam
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	Yes		Rhonda Mettam
10	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return?	Yes		Rhonda Mettam
11	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76?	Yes		Rhonda Mettam
12	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28?	Yes		Rhonda Mettam
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	Yes		Rhonda Mettam
14	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?	Yes		Rhonda Mettam

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No	Reference	Question	Response	Comments	Respondent
15	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?	Yes		Rhonda Mettam
16	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes?	Yes		Rhonda Mettam
17	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report?	Yes		Rhonda Mettam
18	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee?	Yes		Rhonda Mettam
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes		Rhonda Mettam

## Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5))?	N/A		Rhonda Mettam
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property?	N/A		Rhonda Mettam

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Elections					
No	Reference	Question	Response	Comments	Respondent
1	Elect Reg 30G (1) (2)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates?	N/A	No Gifts Disclosed	Rhonda Mettam
2	Elect Reg 30G(3) & (4)	Did the CEO remove any 'disclosure of gifts' forms relating to an unsuccessful candidate or a successful candidate that completed the term of office from the electoral gift register, and retain those forms separately for a period of at least 2 years?	N/A	No Gifts Disclosed	Rhonda Mettam

Finance					
No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes	Special Council meeting held on the 30 October 2019 Item 7.1	Rhonda Mettam
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A		Rhonda Mettam
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	N/A	Appointment was in previous years to Moore Stephens	Rhonda Mettam
4	s7.3(1), 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council?	N/A		Rhonda Mettam
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes		Rhonda Mettam
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes	Annual Electors meeting held on Tuesday 17 December 2019 Item 3.0	Rhonda Mettam
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government, ensure that appropriate action was undertaken in respect of those matters?	N/A		Rhonda Mettam

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No	Reference	Question	Response	Comments	Respondent
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	N/A		Rhonda Mettam
9	S7.12A (4)	Within 14 days after the local government gave a report to the Minister under s7.12A(4) (b), did the CEO publish a copy of the report on the local government's official website?	Yes		Rhonda Mettam
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	Yes		Rhonda Mettam
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	Yes		Rhonda Mettam
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes		Rhonda Mettam
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?	Yes		Rhonda Mettam
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?	Yes		Rhonda Mettam

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Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	Ordinary Council meeting 30 April 2019 Item 11.1	Rhonda Mettam
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	N/A	Adopted Ordinary Council meeting 30 April 2019 Item 11.1	Rhonda Mettam
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	Ordinary Council meeting 20 December 2017 Item 19.1	Rhonda Mettam
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments.  Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	N/A	Adopted 20 December 2017	Rhonda Mettam
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes	Part of the Strategic Resource Plan adopted at the Ordinary Council meeting held on the 30 April 2019 Item 11.1	Rhonda Mettam
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	Yes	Part of the Strategic Resource Plan adopted at the Ordinary Council meeting held on the 30 April 2019 Item 11.1	Rhonda Mettam
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	Yes	Adopted at the Ordinary Council meeting held on the 26 March 2014 Item 11.3 and is reviewed every year during the budget process	Rhonda Mettam

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Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	N/A		Rhonda Mettam
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A?	Yes	Position of Executive Manager Community Development	Rhonda Mettam
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4)?	N/A		Rhonda Mettam
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only)?	N/A		Rhonda Mettam
5	s5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?	Yes	Ordinary Council meeting held on the 28 August 2019 Item 17.1 Appointment of Executive Manager Community Development	Rhonda Mettam

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Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



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Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer?	N/A	CEO is the complaints officer	Rhonda Mettam
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c)?	Yes	No complaints received	Rhonda Mettam
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made?	Yes		Rhonda Mettam
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint?	Yes		Rhonda Mettam
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred?	Yes		Rhonda Mettam
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c)?	Yes		Rhonda Mettam



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Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	Ordinary Council meeting held on the 31 July 2019 Item 12.4	Rhonda Mettam
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	Ordinary Council meeting held on the 22 February 2019 Item 11.6	Rhonda Mettam
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	Yes	Annual Electors meeting held on Tuesday 17 December 2019 Item 3.0 on page 35 in the financials of the 2018/2019 Annual Report	Rhonda Mettam
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	Yes		Rhonda Mettam

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2))?	Yes		Rhonda Mettam
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract?	N/A		Rhonda Mettam
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	Yes		Rhonda Mettam

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No	Reference	Question	Response	Comments	Respondent
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	Yes		Rhonda Mettam
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation?	N/A		Rhonda Mettam
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16?	Yes		Rhonda Mettam
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender?	N/A	Received correctly and before cut off time and date.	Rhonda Mettam
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria?	Yes		Rhonda Mettam
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17 and did the CEO make the tenders register available for public inspection?	Yes		Rhonda Mettam
10	F&G Reg 19	Did the CEO give each tenderer written notice advising particulars of the successful tender or advising that no tender was accepted?	Yes		Rhonda Mettam
11	F&G Reg 21 & 22	Did the local governments advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22?	Yes		Rhonda Mettam
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice?	N/A		Rhonda Mettam
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services?	Yes		Rhonda Mettam
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest, a notice in writing in accordance with Functions & General Regulation 24?	Yes		Rhonda Mettam
15	F&G Reg 24AC (1) & (2)	Has the local government established a policy on procurement of goods and services from pre-qualified suppliers in accordance with the regulations?	N/A		Rhonda Mettam
16	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice?	N/A		Rhonda Mettam

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# MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

No	Reference	Question	Response	Comments	Respondent
17	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE?	N/A		Rhonda Mettam
18	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application?	N/A		Rhonda Mettam
19	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, given notice of the variation?	N/A		Rhonda Mettam
20	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications?	N/A		Rhonda Mettam
21	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application (s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria?	Yes		Rhonda Mettam
22	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG?	N/A		Rhonda Mettam
23	F&G Reg 24AI	Did the CEO send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted?	N/A		Rhonda Mettam
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	N/A		Rhonda Mettam
25	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy?	N/A		Rhonda Mettam
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less?	Yes		Rhonda Mettam

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# MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

No	Reference	Question	Response	Comments	Respondent
27	F&G Reg 11A	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less?	Yes		Rhonda Mettam

I certify this Compliance Audit return has been adopted by Council at its meeting on \_\_\_\_\_

\_\_\_\_\_  
Signed Mayor / President, Shark Bay

\_\_\_\_\_  
Signed CEO, Shark Bay

## MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

AC5.2 BUDGET REVIEW 2019/2020  
FM00005

Author

Executive Manager Finance and Administration

Disclosure of Any Interest

Nil

Moved            Cr Smith  
Seconded       Cr Ridgley

**Council Resolution**

**That the Audit Committee recommend that Council -**

- 1. Accepts the budget review as presented;**
- 2. Adopts the revised budget figures as budget amendments for the year ending 30 June 2020; and**
- 3. Adopts the amended transfers to and from reserves for the year ended 30 June 2020.**

**6/0 CARRIED BY ABSOLUTE MAJORITY**

Background

At the most recent Audit Committee meeting held on the 12 February 2020, the committee resolved to recommend that the Council adopt the budget review as attached.

Local Governments are required to conduct a budget review between 1 January and 31 March each financial year. This is a requirement covered by Regulation 33A of the *Local Government (Financial Management) Regulations 1996*. The intention of the legislation is to ensure Local Governments conduct at least one budget review between six and nine months into a financial year.

A budget review is a detailed comparison of the year to date actual results with the adopted budget. It determines whether the budget figures adopted by Council in July are still relevant and amends these figures to reflect the change in circumstances over the last 6 months.

Regulation 33A (2) and (3) of the Financial Management Regulations requires the results of the budget review to be submitted to Council within 30 days of the review. Council is then to consider the review and determine whether or not to adopt the review.

Regulation 33A(4) states that within 30 days after Council has made a determination, a copy of the review and determination is to be provided to the Department of Local Government.

Comment

The budget has been reviewed to continue to deliver on strategies adopted by the Council and the maintenance of a high level of service across all programs. Attached is a report on the budget changes for Council's information.

## MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

The actual opening surplus on the statement of financial activity as at 1 July 2019 was \$1,770,218 which is \$2,386 more than the estimated opening surplus of \$1,767,832.

### **Operating Revenue**

Amendments to the original operating revenue budget resulted in an overall increase in revenue of \$115,222. This is mainly due to the increase in grant income from Main Roads Western Australia Road Preservation Grants (\$7K) and additional grants/distributions received from Local Government Insurance Scheme (\$23K), Department of Local Government Sport and Cultural Industries (\$5K), Department of Communities (\$0.7K) and Department of Industry, Innovation and Science (\$20K). Other items affecting operating revenue include increased revenue from Shark Bay Discovery Centre Sale of Merchandise and Park Passes (\$22K), Shark Bay Recreation Centre Hire Fees (\$1.5K), Shark Bay Discovery Centre Fire System Monitoring Reimbursement (\$1.5K), Dog Registration Fees (\$1.6K), Department of Transport Rubbish Charge Reimbursements(\$6K), Camping Fees (\$5K) and Back and Interim Rates (\$54K). These increases have been offset by decreases in Interest receivable (\$31K) and Rental Income (\$1K).

### **Operating Expenditure**

Overall the amendments have increased the operating expenditure budget by \$125,142. The variance consists of savings incurred in Fire Prevention (\$3K), Beach/Rock Wall and Swimming Hole maintenance (\$19K), Interest for Town Bore (\$10K), Shark Bay Discovery Centre Website Development (\$3K) and Barnard Street Slashing expense (\$7K). These have been offset by increases in computer upgrade expense (\$6K), Cyclone Cleanup (\$6K), Gascoyne Sports Modelling and Activations expense (\$5K), Galla maintenance (\$5K), Shark Bay Discovery Centre Fire Fighting System maintenance (\$7K), Shark Bay Discovery Centre Shop Equipment/Furniture and merchandise (\$17K), Tourism Subscription and Memberships (\$1.5K), Depot Office Furniture/Equipment (\$3K), Country Roads and Useless Loop Road maintenance (\$90K), Department of Transport Rubbish removal expense \$(6K), Men Shed Site Works (\$20K) and Thank A Volunteer Day Expense \$(0.7K).

### **Capital Revenue**

There has been no change to the Capital Revenue Budget.

### **Capital Expenditure**

Capital expenditure has increased by \$118,268. This is mainly due to expenditure on capital projects relating to Brockman Street Upgrade (\$152K) and savings in plant purchases (\$14K) and Drainage (\$20K).

Note 8 of the attached report shows the detail of the capital expenditure.

### **Financing**

The area focuses mainly on transfer to and from reserves and debenture repayments and shows a net result of \$125,802.

This is due to an increase of \$222,755 in the transfer from reserves and relates to the additional funds required for the Brockman Street Upgrades and Country Road and Useless Loop Road maintenance.

The transfer to reserves has increased by \$112,425 which is transferred to the infrastructure reserve for future projects.



## MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

The repayment of debentures has been reduced by \$15,472 as the first repayment will be due on six months and will fall into the next financial year.

Note 3 in the attached report shows the amended budget for reserve action for 2019/2020.

### **Overall Result**

Overall the closing funds will remain balanced with a nil surplus/deficit as a result of this budget review.

### Legal Implications

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires a Local Government to conduct a budget review between 1 January and 31 March each financial year.

### Policy Implications

There are no policy implications associated with this report.

### Financial Implications

The amendments result in a nil surplus and more accurately reflect the predicted revenue and expenditure on projects.

### Strategic Implications

The budget review has been developed, taking into account the objectives of the Shire of Shark Bay's Strategic Community Plan 2019 and Corporate Business Plan. There are no new initiatives in this budget review which require an amendment to the Corporate Business Plan.

### Risk Management

There is a requirement under the *Local Government (Financial Management) Regulations 1996* that a budget review be undertaken and therefore Council needs comply with the legislation. Therefore to not adopt a recommendation would present a high risk to Council.

### Voting Requirements

Absolute Majority Required

### Signatures

Author	<i>A Pears</i>
Chief Executive Officer	<i>P Anderson</i>
Date of Report	6 February 2020

MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

<b>Shire of Shark Bay</b>	
<b>BUDGET REVIEW FINANCIAL REPORT</b>	
<b>JANUARY 2020</b>	
<b>LOCAL GOVERNMENT ACT 1995</b>	
<b>LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996</b>	
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Note 8	Capital Works Program



MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

SHIRE OF SHARK BAY						
STATEMENT OF FINANCIAL ACTIVITY						
(Statutory Reporting Program)						
January 2020						
	Note	Original Budget	Actual to 31 December 2019	Amended Annual Budget	Variance	Comments
<b>Operating Revenues</b>		\$	\$	\$		
Governance		4,300	9,272	10,502	6,202	Increase due to LGIS Member Dividend received to support computer upgrades
General Purpose Funding - Rates	5	1,391,961	1,446,135	1,446,133	54,172	Increase due to Interim and Back Rates included into budget
General Purpose Funding - Other		998,735	504,051	984,171	(14,564)	Decrease of Interest Receivable due to significant interest rate reduction
Law, Order and Public Safety		108,123	62,112	109,773	1,650	Increase due to Dog Registration Fees
Health		2,250	1,196	2,250	0	No change
Housing		130,105	69,890	129,105	(1,000)	Decrease due to Pensioner Unit vacancy due to repairs
Community Amenities		341,446	304,852	341,446	0	No change
Recreation and Culture		287,273	201,802	317,273	30,000	Increase in SBDC sales and park passes, SBRC Hire Fees and SBDC Fire System Monitoring Reimbursement plus Grant received for Gascoyne Sports Modelling.
Transport		514,558	408,669	527,620	13,062	Increase due to DOT Rubbish Charges Recovery and MRWA Road Preservation Grant
Economic Services		894,082	326,594	919,782	25,700	Increase in Grants Received for Thank a Volunteer Day and Business and Stakeholder Survey plus camping fees
Other Property and Services		38,000	33,354	38,000	0	No change
<b>Total Operating Revenue</b>		<b>4,710,833</b>	<b>3,367,928</b>	<b>4,826,055</b>	<b>115,222</b>	
<b>Operating Expense</b>						
Governance		(282,124)	(121,585)	(288,326)	(6,202)	Increase due to computer upgrades to Windows 10
General Purpose Funding		(115,631)	(52,208)	(115,631)	0	No change
Law, Order and Public Safety		(316,668)	(146,136)	(319,668)	(3,000)	Increase due to Cyclone Cleanup and decrease in Fire Prevention expense.
Health		(80,865)	(23,864)	(80,865)	0	No change
Housing		(231,263)	(110,556)	(231,263)	0	No change
Community Amenities		(738,587)	(328,428)	(738,587)	0	No change

## MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

Recreation and Culture						Decrease in maintenance costs for Beach/Rock Wall and Swimming Hole, Interest for Town Bore and SBDC Website Development. These were offset by increases in Gascoyne Sports Modelling and Activation expenses, Galla maintenance, SBDC Fire Fighting system maintenance, Tourism Subscription and membership expense and SBDC Shop equipment/furniture and merchandise.
		(2,230,779)	(1,115,953)	(2,234,519)	(3,740)	
Transport						Increase in Depot Office Furniture/Equipment, maintenance for Country Roads and Useless Loop Road and DOT Rubbish Removal. This has been offset by a reduction in Barnard Street Slashing expense.
		(1,761,594)	(837,019)	(1,853,094)	(91,500)	
Economic Services						Increase due to Mens Shed Site Works and Thank a Volunteer Day expenses
		(1,096,522)	(300,147)	(1,117,222)	(20,700)	
Other Property and Services		(37,500)	528	(37,500)	0	No change
Total Operating Expenditure		(6,891,533)	(3,035,368)	(7,016,675)	(125,142)	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		2,015,110	976,247	2,015,110	0	No change
Adjust (Profit)/Loss on Asset Disposal	4	66,878	(2,265)	66,878	0	No change
Adjust Provisions and Accruals		0	0	0	0	No change
Net Cash from Operations		(98,712)	1,306,542	(108,632)	(9,920)	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	7	527,462	194,855	527,462	0	No change
Proceeds from Disposal of Assets	4	232,636	39,091	232,636	0	No change
Total Capital Revenues		760,098	233,946	760,098	0	
<b>Capital Expenses</b>						
Land and Buildings	8	(360,000)	(7,870)	(360,000)	0	No change
Infrastructure - Roads	8	(642,570)	(274,324)	(795,325)	(152,755)	Increase due to Brockman Street upgrade
Infrastructure - Public Facilities	8	(934,500)	(641,699)	(934,500)	0	No Change
Infrastructure - Footpaths	8	(50,000)	(23,014)	(50,000)	0	No change
Infrastructure - Drainage	8	(20,000)	0	0	20,000	Drainage expense transferred to Brockman Street Upgrade
Plant and Equipment	8	(505,000)	(66,621)	(490,513)	14,487	Reduction for EMCD and EMFA Vehicle budget due to savings at trade in.
Furniture and Equipment	8	(20,000)	(20,784)	(20,000)	0	No change
Total Capital Expenditure		(2,532,070)	(1,034,312)	(2,650,338)	(118,268)	
Net Cash from Capital Activities		(1,771,972)	(800,366)	(1,890,240)	(118,268)	

MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

<b>Financing</b>						
Proceeds from Loans		800,000	0	800,000	0	No change
Transfer from Reserves	3	873,500	473,024	1,096,255	222,755	Increase due to Useless Loop and Country Road maintenance and Brockman Street upgrades
Repayment of Debentures	6	(66,071)	(25,001)	(50,599)	15,472	No change
Transfer to Reserves	3	(1,504,577)	(4,586)	(1,617,002)	(112,425)	Increase to Infrastructure Reserve
		0	0	0	0	No change
<b>Net Cash from Financing Activities</b>		<b>102,852</b>	<b>443,437</b>	<b>228,654</b>	<b>125,802</b>	
<b>Net Operations, Capital and Financing</b>		<b>(1,767,832)</b>	<b>949,613</b>	<b>(1,770,218)</b>	<b>(2,386)</b>	
<b>Opening Funding Surplus(Deficit)</b>	1	<b>1,767,832</b>	<b>1,770,218</b>	<b>1,770,218</b>	<b>2,386</b>	
<b>Closing Funding Surplus(Deficit)</b>	1	<b>0</b>	<b>2,719,831</b>	<b>0</b>	<b>(0)</b>	
NOTE: Note 3 shows the detail of changes to budgets.						

MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

SHIRE OF SHARK BAY					
STATEMENT OF BUDGET AMENDMENTS					
January 2020					
	Note	Annual Budget	Actual to 31 December 2019	Amended Annual Budget	Variance
<b>Operating Revenues</b>		\$		\$	\$
Rates	5	1,391,961	1,446,135	1,446,133	54,172
Operating Grants, Subsidies and Contributions	7	1,462,272	928,673	1,511,795	49,523
Fees and Charges		1,656,006	888,305	1,691,156	35,150
Interest Earnings		57,730	13,518	26,405	(31,325)
Other Revenue		130,562	89,032	138,264	7,702
Profit on Disposal of Assets	4	12,302	2,265	12,302	0
<b>Total Operating Revenue</b>		<b>4,710,833</b>	<b>3,367,928</b>	<b>4,826,055</b>	<b>115,222</b>
<b>Operating Expense</b>					
Employee Costs		(2,265,623)	(958,128)	(2,277,223)	(11,600)
Materials and Contracts		(1,974,380)	(768,428)	(2,096,582)	(122,202)
Utility Charges		(187,510)	(68,689)	(187,510)	0
Depreciation on Non-Current Assets		(2,015,110)	(976,247)	(2,015,110)	0
Interest Expenses		(17,370)	(1,846)	(7,210)	10,160
Insurance Expenses		(156,295)	(153,325)	(156,295)	0
Other Expenditure		(196,065)	(108,705)	(197,565)	(1,500)
Loss on Disposal of Assets	4	(79,180)	0	(79,180)	0
<b>Total Operating Expenditure</b>		<b>(6,891,533)</b>	<b>(3,035,367)</b>	<b>(7,016,675)</b>	<b>(125,142)</b>
<b>Funding Balance Adjustments</b>					
Add back Depreciation		2,015,110	976,247	2,015,110	0
Adjust (Profit)/Loss on Asset Disposal	4	66,878	(2,265)	66,878	0
Adjust Provisions and Accruals		0	0	0	0
<b>Net Cash from Operations</b>		<b>(98,712)</b>	<b>1,306,543</b>	<b>(108,632)</b>	<b>(9,920)</b>
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	7	527,462	194,855	527,462	0
Proceeds from Disposal of Assets	4	232,636	39,091	232,636	0
<b>Total Capital Revenues</b>		<b>760,098</b>	<b>233,946</b>	<b>760,098</b>	<b>0</b>
<b>Capital Expenses</b>					
Land and Buildings	8	(360,000)	(7,870)	(360,000)	0
Infrastructure - Roads	8	(642,570)	(274,324)	(795,325)	(152,755)
Infrastructure - Public Facilities	8	(934,500)	(641,699)	(934,500)	0
Infrastructure - Footpaths	8	(50,000)	(23,014)	(50,000)	0
Infrastructure - Drainage	8	(20,000)	0	0	20,000
Plant and Equipment	8	(505,000)	(66,621)	(490,513)	14,487
Furniture and Equipment	8	(20,000)	(20,784)	(20,000)	0
<b>Total Capital Expenditure</b>		<b>(2,532,070)</b>	<b>(1,034,312)</b>	<b>(2,650,338)</b>	<b>(118,268)</b>
<b>Net Cash from Capital Activities</b>		<b>(1,771,972)</b>	<b>(800,366)</b>	<b>(1,890,240)</b>	<b>(118,268)</b>
<b>Financing</b>					
Proceeds from Loans		800,000	0	800,000	0
Transfer from Reserves	3	873,500	473,024	1,096,255	222,755
Repayment of Debentures	6	(66,071)	(25,001)	(50,599)	15,472
Transfer to Reserves	3	(1,504,577)	(4,586)	(1,617,002)	(112,425)
		0	0	0	0
<b>Net Cash from Financing Activities</b>		<b>102,852</b>	<b>443,437</b>	<b>228,654</b>	<b>125,802</b>
<b>Net Operations, Capital and Financing</b>		<b>(1,767,832)</b>	<b>949,613</b>	<b>(1,770,218)</b>	<b>(2,386)</b>
<b>Opening Funding Surplus(Deficit)</b>		<b>1,767,832</b>	<b>1,770,218</b>	<b>1,770,218</b>	<b>2,386</b>
<b>Closing Funding Surplus(Deficit)</b>		<b>0</b>	<b>2,719,831</b>	<b>0</b>	<b>(0)</b>

MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

SHIRE OF SHARK BAY				
STATEMENT OF BUDGET AMENDMENTS				
January 2020				
Capital Acquisitions	Note	Amended Budget	Original Budget	
		\$	\$	
Land and Buildings	13	(360,000)	(360,000)	
Infrastructure Assets - Roads	13	(795,325)	(642,570)	
Infrastructure Assets - Public Facilities	13	(934,500)	(934,500)	
Infrastructure Assets - Footpaths	13	(50,000)	(50,000)	
Infrastructure Assets - Drainage	13	0	(20,000)	
Plant and Equipment	13	(490,513)	(505,000)	
Furniture and Equipment	13	(20,000)	(20,000)	
<b>Capital Expenditure Totals</b>		<b>(2,650,338)</b>	<b>(2,532,070)</b>	

MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

Shire of Shark Bay						
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY						
January 2020						
<b>Note 1: NET CURRENT FUNDING POSITION</b>						
			Positive=Surplus (Negative=Deficit)			
			YTD 31 December 2019	30 June 2019	31 December 2018	
			Note			
				\$	\$	
<b>Current Assets</b>						
	Cash Unrestricted			2,099,782	1,992,599	2,120,319
	Cash Restricted			1,435,957	1,904,459	1,570,193
	Receivables - Rates			469,828	31,927	407,195
	Receivables -Other			326,889	68,343	107,867
	Interest / ATO Receivable/Trust			24,944	7,427	22,281
	Inventories			131,104	113,037	113,037
				<b>4,488,503</b>	<b>4,117,793</b>	<b>4,340,892</b>
<b>Less: Current Liabilities</b>						
	Payables			(113,215)	(238,478)	(180,250)
	Provisions			(208,068)	(252,431)	(252,431)
	Bond Liability (Formally Trust Account)			(11,433)		
				<b>(332,716)</b>	<b>(490,909)</b>	<b>(432,681)</b>
	Less: Cash Reserves			(1,435,957)	(1,904,459)	(1,570,193)
	<b>Net Current Funding Position</b>			<b>2,719,831</b>	<b>1,722,426</b>	<b>2,338,018</b>

MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

SHIRE OF SHARK BAY							
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY							
January 2020							
Note 2: BUDGET AMENDMENTS							
Program	Ledger No.	Description	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance	
			\$	\$	\$	\$	
		Opening Surplus		2,386		2,386	
<b>OPERATING</b>							
General Purpose Funding	Rates	00103075 Interim Rates UV - Exploration			(1,098)	1,288	
		00103080 Interim Rates GRV - Residential		1,825		3,113	
		00103084 Interim Rates GRV - Rural Commercial		973		4,086	
		00103086 Interim Rates GRV - Resort		24,144		28,230	
		00103087 Interim Rates GRV - Industrial Residential Vacant			(10)	28,220	
		00103110 Back Rates GRV - Residential		1,047		29,267	
		00103114 Back Rates GRV - Resort		19,266		48,533	
		00103130 Back Rates UV - Exploration		8,025		56,558	
	General Purpose Income	04033420 LGIS Surplus Share Dividend Distribution		16,761		73,319	
	Interest On Investments	00304120 Interest Earned - Infrastructure Reserve			(6,200)	67,119	
		00304125 Interest Earned - Pensioner Unit Reserve			(65)	67,054	
		00304130 Interest Earned - Recreation Facilities Replacement Reserve			(2,600)	64,454	
		00304132 Interest Earned - Plant Replacement Reserve			(600)	63,854	
		00304133 Interest Earned - Monkey Mia Jetty Reserve			(280)	63,574	
		00304134 Interest Earned - Shared Fire System Reserve			(280)	63,294	
		00304136 Interest Earned - Leave Reserve			(1,300)	61,994	
		00304140 Interest Earned - Investments			(20,000)	41,994	
Governance	Members of Council	05100980 Publications & Subscriptions - Members			(2,000)	39,994	
		05101010 Conference Expenses - Members		2,500		42,494	
		05101080 Travel External - Members		2,000		44,494	
		05101091 Public Receptions			(2,000)	42,494	
		05101092 Gifts and Plaques		500		42,994	
		05102480 Election Expenses			(1,000)	41,994	
	Administration Other	05200399 LGIS Members Dividend		6,202		48,196	
		05200928 Hardware Purchases < \$5k			(6,202)	41,994	
Law, Order And Public Safety	Fire Prevention	10102501 Fire Prevention		3,000		44,994	
	Animal Control	10203858 Dog Registration Fees		1,650		46,644	
	Other Law, Order & Public Safety	10302426 Cyclone Clean Up			(6,000)	40,644	
Housing	Pensioner Units	25103961 Rent - Pensioner Unit 2			(1,000)	39,644	

## MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

Recreation And Culture	Foreshore	35201921	Maintenance - Beach/Rock Wall	12,000		51,644
		35202234	Maintenance - Swimming Hole	7,200		58,844
	Other Recreation & Sport	35301167	Gascoyne Sports Modelling & Activation Planning Project Expense		(5,100)	53,744
		35302255	Interest Loan - Town Bore	10,160		63,904
		35303741	Grant - Gascoyne Sports Modelling	5,000		68,904
		35303820	SBRC Hire Fees	1,500		70,404
	Other Culture	35602085	Maintenance - Velsheda/Galla		(5,000)	65,404
	World Heritage	36000751	Maintenance - SBDC Fire Fighting System		(7,500)	57,904
		36000904	Subscriptions and Memberships - Tourism		(1,500)	56,404
		36000986	Website Development	3,000		59,404
		36000999	Shop Equipment and Furniture <\$5K		(2,000)	57,404
		36002699	Purchase - Merchandise		(15,000)	42,404
		36003660	Fire System Monitoring Reimbursement	1,500		43,904
		36003770	Sale - Merchandise	20,000		63,904
		36003772	Sale - Dept of Parks & Wildlife Park Passes	2,000		65,904
Transport	Streets,Roads,Bridges,Depots	45100763	Depot Office Furniture <\$5K		(3,000)	62,904
		45103270	Road Preservation Grant	7,062		69,966
		45121945	Maintenance - Country Roads		(40,000)	29,966
		45121946	Useless Loop Road Maintenance		(50,000)	(20,034)
		45132233	Maintenance - Barnards Street Slashing	7,500		(12,534)
	Denham Marine Facilities	DOTRUB	DOT - Rubbish Removal		(6,000)	(18,534)
		45510776	DOT Marina Facility Agreement Income	6,000		(12,534)
Economic Services	Community Development	50102663	Men Shed Site Works		(20,000)	(32,534)
		50102748	Grants - Community Development	700		(31,834)
		TAVDAY	Thank A Volunteer Day		(700)	(32,534)
		50103673	Grant - Business and Stakeholder Survey	20,000		(12,534)
	Tourism & Area Promotion	EAGLE	Eagle Bluff Camping Fees	3,500		(9,034)
		GOULET	Goulet Bluff Camping Fees	1,500		(7,534)
<b>CAPITAL</b>						(7,534)
Governance	Administration Other	05205338	EMFA Vehicle Replacement	7,207		(327)
Community Amenities		05205340	EMCD Vehicle Replacement	7,280		6,953
Transport	Streets,Roads,Bridges,Depots	45105876	Drainage Upgrades -Capital	20,000		26,953
		45180090	R2R Brockman Street 19/20		(152,755)	(125,802)
			Transfer to Reserves		(132,425)	(258,227)
			Transfer from Reserves	242,755		(15,472)
			Repayment of Debentures	15,472		0
				491,615	(491,615)	



MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

Shire of Shark Bay									
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY									
January 2020									
<b>Note 3: CASH BACKED RESERVE</b>									
Name	Opening Balance	Original Budget Interest Earned	Amended Budget Interest Earned	Original Budget Transfers In (+)	Amended Budget Transfers In (+)	Original Budget Transfers Out (-)	Amended Budget Transfers Out (-)	Original Budget Closing Balance	Amended Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Infrastructure Reserve	1,332,164	14,000	7,800	595,418	869,168	(255,000)	(625,255)	1,686,582	1,583,877
Pensioner Unit Maintenance Reserve	10,916	130	65	116,143	116,143	(45,000)	(85,000)	82,189	42,124
Recreation Facility Replacement/Upgrade Res.	269,466	4,000	1,400	202,000	52,000	(237,500)	(50,000)	237,966	272,866
Plant Replacement Reserve	70,302	1,100	500	568,636	568,636	(336,000)	(336,000)	304,038	303,438
Leave Reserve	170,156	2,300	1,000	0	0	0	0	172,456	171,156
Monkey Mia Jetty Reserve	21,977	400	120	0	0	0	0	22,377	22,097
Shared Fire Fighting System Reserve	29,413	450	170	0	0	0	0	29,863	29,583
	<b>1,904,395</b>	<b>22,380</b>	<b>11,055</b>	<b>1,482,197</b>	<b>1,605,947</b>	<b>(873,500)</b>	<b>(1,096,255)</b>	<b>2,535,472</b>	<b>2,425,142</b>

MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

Shire of Shark Bay								
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY								
January 2020								
Note 4: CAPITAL DISPOSALS								
Actual YTD Profit/(Loss) of Asset Disposal					Amended Budget			Comments
Cost	Accum Depr	Proceeds	Profit (Loss)		Amended Annual Budget Profit/(Loss)	Actual Profit/(Loss)	Variance	
\$	\$	\$	\$		\$	\$	\$	
				<b>Plant and Equipment</b>				
				<b>Governance</b>				
0	0	0	0	CEO Vehicle	(3,925)	0	3,925	CEO Vehicle due to be traded in May 2020
34,765	(17,765)	21,364	4,364	EMFA Vehicle	3,000	4,364	1,364	EMFA Vehicle Traded in July 2019
23,282	(3,456)	17,727	(2,098)	EMCD Vehicle	(5,141)	(2,098)	3,043	EMCD Vehicle Traded in December 2019
				<b>Transport</b>				
				0 Dual Cab Ute - Ranger	4,594	0	(4,594)	Ranger Vehicle due to be traded in February 2020
				0 Dual Cab Ute - Gardener	4,708	0	(4,708)	Gardener Vehicle due to be traded in February 2020
				0 Prime Mover	(66,250)	0	66,250	Prime Mover to be traded in February 2020
				0 Vibration Roller - Sale Proceeds	(3,864)	0	3,864	Vibration Roller due to be sold in May 2020
<b>58,047</b>	<b>(21,221)</b>	<b>39,091</b>	<b>2,265</b>		<b>(66,878)</b>	<b>2,266</b>	<b>69,144</b>	

MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

Shire of Shark Bay											
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY											
January 2020											
Note 5: RATING INFORMATION	Rate in \$	Number of Properties	Rateable Value \$	Rate Revenue \$	Interim Rates \$	Back Rates \$	Total Revenue \$	Amended Budget Rate Revenue \$	Amended Budget Interim Rate \$	Amended Budget Back Rate \$	Amended Budget Total Revenue \$
RATE TYPE											
<b>Differential General Rate</b>											
GRV Residential	0.102840	316	3,761,841	386,871	1,826	1,047	389,744	386,871	1,825	1,047	389,743
GRV Commercial	0.105690	42	2,114,558	223,477			223,477	223,477			223,477
GRV Vacant	0.102840	18	360,100	37,033			37,033	37,033			37,033
GRV Rural Commercial	0.106880	5	306,280	32,736	973		33,709	32,736	973		33,709
GRV Industrial/Residential	0.113800	46	629,944	71,689			71,689	71,689			71,689
GRV Industrial/Residential Vacant	0.102840	2	10,400	1,070	-10		1,060	1,070	-10		1,060
GRV Rural Resort	0.112820	3	1,132,800	127,805	24,144	19,266	171,214	127,805	24,144	19,266	171,215
UV General	0.207090	7	827,678	171,402			171,402	171,402			171,402
UV Pastoral	0.141820	11	617,360	87,556			87,556	87,556			87,556
UV Mining	0.282450	1	7,947	2,245			2,245	2,245			2,245
UV Exploration	0.271580	2	764,435	207,605	-1,098	8,025	214,532	207,604	-1,098	8,025	214,531
<b>Sub-Totals</b>		453	10,533,343	1,349,490	25,834	28,339	1,403,662	1,349,488	25,834	28,338	1,403,660
<b>Minimum Payment</b>											
GRV Residential	876.00	52	384,173	45,552			45,552	45,552			45,552
GRV Commercial	876.00	17	93,832	14,892			14,892	14,892			14,892
GRV Vacant	876.00	83	271,090	72,708			72,708	72,708			72,708
GRV Rural Commercial	876.00	0	0	0			0	0			0
GRV Industrial/Residential	876.00	3	19,440	2,628			2,628	2,628			2,628
GRV Industrial/Residential Vacant	546.00	0	0	0			0	0			0
GRV Rural Resort	876.00	0	0	0			0	0			0
UV General	735.00	6	9,262	4,410			4,410	4,410			4,410
UV Pastoral	920.00	0	0	0			0	0			0
UV Mining	920.00	1	654	920			920	920			920
UV Exploration	920.00	2	4,080	1,840			1,840	1,840			1,840
<b>Sub-Totals</b>		164	782,531	142,950	0	0	142,950	142,950	0	0	142,950
Concessions							(139,394)				(139,394)
<b>Amount from General Rates</b>							<b>1,407,218</b>				<b>1,407,216</b>
Specified Area Rates							38,917				38,917
<b>Totals</b>							<b>1,446,135</b>				<b>1,446,133</b>

MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

Shire of Shark Bay											
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY											
January 2020											
6. INFORMATION ON BORROWINGS											
(a) Debenture Repayments											
Particulars	Principal 1-Jul-19	New Loans	Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual \$	Original Budget \$	Amended Budget \$	Actual \$	Original Budget \$	Amended Budget \$	Actual \$	Original Budget \$	Amended Budget \$
Loan 56 - Staff Housing	134,616	0	15,667	31,653	31,653	118,949	102,963	102,963	1,668	5,654	5,654
Loan 57 - Monkey Mia Bore	28,847	0	9,333	18,946	18,946	19,513	9,901	9,901	783	1,556	1,556
Town Oval Bore	0	800,000	0	15,472	0	0	784,528	784,528	0	10,160	0
	163,463	800,000	25,001	66,071	50,599	138,462	897,392	897,392	2,451	17,370	7,210

All debenture repayments are financed by general purpose revenue except Loan 57 which is funded through a Specified Area Rate.

MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

Shire of Shark Bay						
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY						
January 2020						
Note 7: GRANTS AND CONTRIBUTIONS						
Program/Details	Grant Provider	Original Budget	Amended Budget	Operating	Capital	
		\$	\$	\$	\$	
<b>GENERAL PURPOSE FUNDING</b>						
Grants Commission - General	WALGGC	692,157	692,157	692,157		0
Grants Commission - Roads	WALGGC	226,736	226,736	226,736		0
LGIS Surplus Share Dividend Distribution	Local Government Insurance Scheme	0	16,761	16,761		
<b>LAW, ORDER, PUBLIC SAFETY</b>						
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	8,133	8,133	8,133		0
Grant FESA - SES	Dept. of Fire & Emergency Serv.	46,590	46,590	46,590		0
Coastal Hazard Risk Management & Adaption Plan	WA Planning Commission	32,500	32,500	32,500		
Coastal Adaptation and Protection	Department of Transport	11,000	11,000	11,000		0
Gascoyne Sports Modelling	Department of Local Government Sport and Cultural Industries	0	5,000	5,000		0
<b>RECREATION AND CULTURE</b>						
Contributions - HMAS Sydney Exhibit	Visitors to Discovery Centre	200	200	200		0
Laser Tag	Miscellaneous revenue	0	0	0		0
<b>TRANSPORT</b>						
Road Preservation Grant	State Initiative - Main Roads WA	106,056	113,118	113,118		0
Useless Loop Road - Mtce	Main Roads WA	330,000	330,000	330,000		0
Contributions - Road Projects	Pipeline	8,900	8,900	8,900		0
Roads To Recovery Grant - Cap	Roads to Recovery	297,245	297,245	0		297,245
RRG Grants - Capital Projects	Regional Road Group	230,217	230,217	0		230,217
<b>ECONOMIC SERVICES</b>						
Thank a Volunteer	Dept of Communities	0	700	700		0
BBRF Community Investment	Department of Industry, Innovation and Science	0	20,000	20,000		0
<b>TOTALS</b>		<b>1,989,734</b>	<b>2,039,257</b>	<b>1,511,795</b>		<b>527,462</b>
		<b>Original Budget</b>		<b>Amended Budget</b>		
		Operating	1,462,272	Operating		1,511,795
		Non-operating	527,462	Non - Operating		527,462
			1,989,734			2,039,257

MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

<b>Note 8: CAPITAL WORKS PROGRAM 2019/2020</b>					
<b>Infrastructure Assets</b>	<b>Strategic Plan Reference</b>	<b>Responsible Officer</b>	<b>Original Annual Budget</b>	<b>Actual to 31 December</b>	<b>Amended Annual Budget</b>
<b>Land and Buildings</b>					
<b>Buildings</b>					
<b>Governance</b>					
Asbestos Removal - Shire Office	2.2.1	WKSM	(75,000)	0	(75,000)
Records Room	4.2.2	CEO	(30,000)	(7,870)	(30,000)
<b>Community Amenities Total</b>			<b>(105,000)</b>	<b>(7,870)</b>	<b>(105,000)</b>
<b>Housing</b>					
Staff housing Capital Works					
Staff Housing - 5 Spaven Way	2.2.1	CEO	(10,000)	0	(10,000)
Staff Housing - 65 Brockman St	2.2.1	EMCD	(10,000)	0	(10,000)
Staff Housing - 51 Durlacher St	2.2.1	EMFA	(10,000)	0	(10,000)
Staff Housing - 80 Durlacher St	2.2.1	EMCD	(10,000)	0	(10,000)
Pensioner Units Capital	2.2.1	EMCD	(35,000)	0	(35,000)
Pensioner Units Door/Water Pipe Replacement	2.2.1	EMCD	(10,000)	0	(10,000)
<b>Housing Total</b>	<b>2.2.1</b>		<b>(85,000)</b>	<b>0</b>	<b>(85,000)</b>
<b>Community Amenities</b>					
Morgue	2.2.1	CEO	(20,000)	0	(20,000)
<b>Community Amenities Total</b>			<b>(20,000)</b>	<b>0</b>	<b>(20,000)</b>
<b>Recreation and Culture</b>					
Asbestos Removal - Denham Town Hall/Stables	2.2.1	WKSM	(75,000)	0	(75,000)
Recreation Centre Panel and Paint Renewal	2.2.1	WKSM	(50,000)	0	(50,000)
<b>Recreation and Culture Total</b>			<b>(125,000)</b>	<b>0</b>	<b>(125,000)</b>

MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

Infrastructure Assets	Strategic Plan Reference	Responsible Officer	Original Annual Budget	Actual to 31 December	Amended Annual Budget
<b>Transport</b>					
Depot - Office Awning	4.2.2	WKSM	(10,000)	0	(10,000)
Depot - Boundary Fencing	4.2.2	WKSM	(15,000)	0	(15,000)
<b>Transport Total</b>			<b>(25,000)</b>	<b>0</b>	<b>(25,000)</b>
<b>Land and Buildings Total</b>			<b>(360,000)</b>	<b>(7,870)</b>	<b>(360,000)</b>
<b>Footpaths</b>					
<b>Transport</b>					
Footpath Construction-Denham Footpath Plan	1.1.1/2.2.1	WKSM	(50,000)	(23,014)	(50,000)
<b>Footpaths Total</b>			<b>(50,000)</b>	<b>(23,014)</b>	<b>(50,000)</b>
<b>Drainage</b>					
<b>Transport</b>					
Drainage/Sump Construction	1.1.1	WKSM	(20,000)	0	0
<b>Footpaths Total</b>			<b>(20,000)</b>	<b>0</b>	<b>0</b>
<b>Furniture &amp; Office Equip.</b>					
<b>Governance</b>					
Server and Program Upgrade	4.2.2	EMFA	(20,000)	(20,784)	(20,000)
<b>Governance Total</b>			<b>(20,000)</b>	<b>(20,784)</b>	<b>(20,000)</b>
<b>Furniture &amp; Office Equip. Total</b>			<b>(20,000)</b>	<b>(20,784)</b>	<b>(20,000)</b>

MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

Infrastructure Assets	Strategic Plan Reference	Responsible Officer	Original Annual Budget	Actual to 31 December	Amended Annual Budget
<b>Goverance</b>					
CEO Vehicle	2.2.1	CEO	(65,000)	0	(65,000)
EMFA Vehicle	2.2.1	EMFA	(35,000)	(27,793)	(27,793)
EMCD Vehicle	2.2.1	EMCD	(35,000)	(27,720)	(27,720)
<b>8</b>			<b>(135,000)</b>	<b>(55,513)</b>	<b>(120,513)</b>
<b>Transport</b>					
Major Plant Items	4.2.2	WKSM	(20,000)	0	(20,000)
Excavator	4.2.2	WKSM	0	(11,109)	0
Dual Cab Ute - Town Gardener	4.2.2	WKSM	(45,000)	0	(45,000)
Dual Cab Ute - Ranger	4.2.2	WKSM	(45,000)	0	(45,000)
Prime Mover	4.2.2	WKSM	(240,000)	0	(240,000)
<b>Transport Total</b>			<b>(350,000)</b>	<b>(11,109)</b>	<b>(350,000)</b>
<b>Denham Marine Facilities</b>					
Boat Jinker Brake System Upgrade	1.1.2	WKM	(20,000)	0	(20,000)
<b>Denham Marine Facilities Total</b>			<b>(20,000)</b>	<b>0</b>	<b>(20,000)</b>
<b>Plant , Equipment and Vehicles Total</b>					
			<b>(505,000)</b>	<b>(66,622)</b>	<b>(490,513)</b>
<b>Public Facilities</b>					
<b>Community Amenities</b>					
Cemetery Shade	2.4.2	WKSM	(5,000)	0	(5,000)
Hamelin Pool Carpark	2.2.1	WKSM	(10,000)	0	(10,000)
<b>Community Amenities Total</b>			<b>(15,000)</b>	<b>0</b>	<b>(15,000)</b>



MINUTES OF THE AUDIT COMMITTEE

12 FEBRUARY 2020

Infrastructure Assets	Strategic Plan Reference	Responsible Officer	Original Annual Budget	Actual to 31 December	Amended Annual Budget
<b>Recreation And Culture</b>					
West End Toilet Roof Replacement	2.2.1	WKSM	(15,000)	0	(15,000)
Town Oval Bore	2.2.1	WKSM	(800,000)	(607,382)	(800,000)
Town Bore Fence Extensions	2.2.1	WKSM	(7,500)	0	(7,500)
Town Oval Fountain	2.2.1	WKSM	(7,000)	(5,035)	(7,000)
Playground Fence Replacement	2.2.1	WKSM	(8,000)	0	(8,000)
Charlie Sappie Park Bed Removal and Replacement	2.2.1	WKSM	(20,000)	0	(20,000)
Multi Purpose Courts Light Upgrade	2.2.1	WKSM	(10,000)	0	(10,000)
Little Lagoon Signs and Barriers	2.2.1/1.2.2	CEO	(52,000)	(29,282)	(52,000)
<b>Recreation And Culture Total</b>			<b>(919,500)</b>	<b>(641,699)</b>	<b>(919,500)</b>
<b>Public Facilities Total</b>			<b>(934,500)</b>	<b>(641,699)</b>	<b>(934,500)</b>
<b>Roads (Non Town)</b>					
<b>Transport</b>					
R2R Projects 19-20 Brockman Street	1.1.1	WKM	(297,245)	0	(450,000)
Useless Loop Road - RRG 19-20	1.1.1	WKM	(255,325)	(274,324)	(255,325)
Eagle Bluff - RRG 19-20	1.1.1	WKM	(90,000)	0	(90,000)
<b>Transport Total</b>			<b>(642,570)</b>	<b>(274,324)</b>	<b>(795,325)</b>
<b>Roads (Non Town) Total</b>			<b>(642,570)</b>	<b>(274,324)</b>	<b>(795,325)</b>
<b>Capital Expenditure Total</b>			<b>(2,532,070)</b>	<b>(1,034,313)</b>	<b>(2,650,338)</b>

## AUDIT COMMITTEE AGENDA

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12 FEBRUARY 2020

### **AC6.0 NEXT AUDIT COMMITTEE MEETING**

The next meeting of the Audit Committee will be advised as required.

### **AC7.0 CLOSURE OF MEETING**

As there was no further business, the Chairperson, Cr Cowell, closed the Audit Committee meeting at 3.00pm.