

# SHIRE OF SHARK BAY MINUTES

30 March 2022

## AUDIT COMMITTEE MEETING



PUGGLES – THE SHARK BAY ECHIDNA



30 MARCH 2022



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# MINUTES OF THE AUDIT COMMITTEE MEETING

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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 30 March 2022 commencing at 2.11 pm.

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# MINUTES OF THE AUDIT COMMITTEE MEETING

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

The Chairperson, Cr Cowell declared the Audit Committee open at 2.11pm.

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

### ATTENDANCES

Cr C Cowell                      Chairperson

Cr L Bellottie

Cr E Fenny

Cr G Ridgley

Cr M Smith

Cr P Stubberfield

Cr M Vankova

Mr D Chapman                Chief Executive Officer

Ms A Pears                    Executive Manager Finance and Administration

Ms D Wilkes                 Executive Manager Community Development

Mr B Galvin                  Works Manager

Mrs R Mettam                Executive Assistant

### APOLOGIES

### VISITORS

No visitors were present in the Gallery

## **AC3.0 CONFIRMATION OF MINUTES**

### **AC3.1 CONFIRMATION OF THE MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 24 FEBRUARY 2021**

Moved                      Cr Fenny

Seconded                 Cr Stubberfield

### **Committee Resolution**

**That the minutes of the Audit Committee meeting held on 24 February 2021, as circulated to all Committee members, be confirmed as a true and accurate record.**

**7/0 CARRIED**

30 MARCH 2022

**AC4.0 AUDIT COMMITTEE REPORTS**

**AC4.1 AUDIT COMMITTEE - LOCAL GOVERNMENT COMPLIANCE AUDIT RETURN**  
CM00013

Author

Executive Assistant

Disclosure of Any Interest

Nil

Moved            Cr Fenny  
Seconded       Cr Cowell

**Committee Resolution**

**That the Audit Committee recommend that Council adopt the Local Government Compliance Audit Return for the period 1 January 2021 to 31 December 2021 as completed and return it to the Department of Local Government as a true and correct record of the information contained therein.**  
**7/0 CARRIED BY ABSOLUTE MAJORITY**

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 2022.

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 2021 to 31 December 2021 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.

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

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information explaining or qualifying the Compliance Audit Return is to be submitted to the Director General, Department of Local Government by 31 March 2022.

### 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

*D Chapman*

Date of Report

5 January 2022

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



Department of  
Local Government, Sport  
and Cultural Industries

## Shark Bay - Compliance Audit Return 2021

### 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 the relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a) F&G Regs 7,9,10	Has the local government prepared a business plan for each major trading undertaking that was not exempt in 2021?	N/A		Rhonda Mettam
2	s3.59(2)(b) F&G Regs 7,8A, 8, 10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2021?	N/A		Rhonda Mettam
3	s3.59(2)(c) F&G Regs 7,8A, 8,10	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 2021?	N/A		Rhonda Mettam
4	s3.59(4)	Has the local government complied with public notice and publishing requirements for each proposal to commence a major trading undertaking or enter into a major land transaction or a land transaction that is preparatory to a major land transaction for 2021?	N/A		Rhonda Mettam
5	s3.59(5)	During 2021, did the council 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	Were all delegations to committees resolved by absolute majority?	N/A	No Delegated Authority to any committees	Rhonda Mettam
2	s5.16	Were all delegations to committees in writing?	N/A		Rhonda Mettam
3	s5.17	Were all delegations to committees within the limits specified in section 5.17?	N/A		Rhonda Mettam
4	s5.18	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 2020/2021 financial year?	N/A		Rhonda Mettam
6	s5.42(1) & s5.43 Admin Reg 18G	Did the powers and duties delegated to the CEO exclude those listed in section 5.43 of the Act?	Yes	OCM 25 August 2021 Item 12.1	Rhonda Mettam
7	s5.42(1)	Were all delegations to the CEO resolved by an absolute majority?	Yes		Rhonda Mettam
8	s5.42(2)	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	s5.16(3)(b) & 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 Division 4 of the Act to the CEO and to employees?	Yes		Rhonda Mettam
12	s5.46(2)	Were all delegations made under Division 4 of the Act reviewed by the delegator at least once during the 2020/2021 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 in accordance with Admin Reg 19?	Yes		Rhonda Mettam

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent
1	s5.67	Where a council member disclosed an interest in a matter and did not have participation approval under sections 5.68 or 5.69, did the council member ensure that they did not remain present to participate in discussion or decision making relating to the matter?	Yes		Rhonda Mettam

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No	Reference	Question	Response	Comments	Respondent
2	s5.68(2) & s5.69 (5) Admin Reg 21A	Were all decisions regarding participation approval, including the extent of participation allowed and, where relevant, the information required by Admin Reg 21A, recorded in the minutes of the relevant council or committee meeting?	Yes		Rhonda Mettam
3	s5.73	Were disclosures under section sections 5.65, 5.70 or 5.71A(3) recorded in the minutes of the meeting at which the disclosures were made?	Yes		Rhonda Mettam
4	s5.75 Admin Reg 22, Form 2	Was a primary return in the prescribed form lodged by all relevant persons within three months of their start day?	Yes		Rhonda Mettam
5	s5.76 Admin Reg 23, Form 3	Was an annual return in the prescribed form lodged by all relevant persons by 31 August 2021?	Yes		Rhonda Mettam
6	s5.77	On receipt of a primary or annual return, did the CEO, or the mayor/president, give written acknowledgment of having received the return?	Yes		Rhonda Mettam
7	s5.88(1) & (2)(a)	Did the CEO keep a register of financial interests which contained the returns lodged under sections 5.75 and 5.76?	Yes		Rhonda Mettam
8	s5.88(1) & (2)(b) 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, 5.71 and 5.71A, in the form prescribed in Admin Reg 28?	Yes		Rhonda Mettam
9	s5.88(3)	When a person ceased to be a person required to lodge a return under sections 5.75 and 5.76, did the CEO remove from the register all returns relating to that person?	Yes		Rhonda Mettam
10	s5.88(4)	Have all returns removed from the register in accordance with section 5.88(3) been kept for a period of at least five years after the person who lodged the return(s) ceased to be a person required to lodge a return?	Yes		Rhonda Mettam
11	s5.89A(1), (2) & (3) Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under sections 5.87A and 5.87B, in the form prescribed in Admin Reg 28A?	Yes		Rhonda Mettam
12	s5.89A(5) & (5A)	Did the CEO publish an up-to-date version of the gift register on the local government's website?	Yes		Rhonda Mettam
13	s5.89A(6)	When a person ceases to be a person who is required to make a disclosure under section 5.87A or 5.87B, did the CEO remove from the register all records relating to that person?	Yes		Rhonda Mettam

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No	Reference	Question	Response	Comments	Respondent
14	s5.89A(7)	Have copies of all records removed from the register under section 5.89A (6) been kept for a period of at least five years after the person ceases to be a person required to make a disclosure?	Yes		Rhonda Mettam
15	Rules of Conduct Reg 11(1), (2) & (4)	Where a council member had an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person, did they disclose the interest in accordance with Rules of Conduct Reg 11(2)?*  *Question not applicable after 2 Feb 2021	N/A	First OCM was held on the 24 February 2021	Rhonda Mettam
16	Rules of Conduct Reg 11(6)	Where a council member disclosed an interest under Rules of Conduct Reg 11(2) was the nature of the interest recorded in the minutes?*	N/A	First OCM was held on the 24 February 2021	Rhonda Mettam
17	s5.70(2) & (3)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to council or a committee, did that person disclose the nature and extent of that interest when giving the advice or report?	Yes		Rhonda Mettam
18	s5.71A & s5.71B (5)	Where council applied to the Minister to allow the CEO to provide advice or a report to which a disclosure under s5.71A(1) relates, did the application include details of the nature of the interest disclosed and any other information required by the Minister for the purposes of the application?	N/A		Rhonda Mettam
19	s5.71B(6) & s5.71B(7)	Was any decision made by the Minister under subsection 5.71B(6) recorded in the minutes of the council meeting at which the decision was considered?	N/A		Rhonda Mettam
20	s5.103 Admin Regs 34B & 34C	Has the local government adopted a code of conduct in accordance with Admin Regs 34B and 34C to be observed by council members, committee members and employees?*	N/A	Code of Conduct for Council members, Committee members and candidates was adopted at the OCM 24 February 2021 Item 9.4	Rhonda Mettam
21	Admin Reg 34B(5)	Has the CEO kept a register of notifiable gifts in accordance with Admin Reg 34B(5)?*	Yes		Rhonda Mettam

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No	Reference	Question	Response	Comments	Respondent
22	s5.104(1)	Did the local government prepare and adopt, by absolute majority, a code of conduct to be observed by council members, committee members and candidates within 3 months of the prescribed model code of conduct coming into operation (3 February 2021)?	Yes	Adopted at the OCM 24 February 2021 Item 9.4	Rhonda Mettam
23	s5.104(3) & (4)	Did the local government adopt additional requirements in addition to the model code of conduct? If yes, does it comply with section 5.104(3) and (4)?	No		Rhonda Mettam
24	s5.104(7)	Did the CEO publish an up-to-date version of the adopted code of conduct on the local government's website?	Yes		Rhonda Mettam
25	s5.51A(1) & (3)	Did the CEO prepare, and implement and publish an up-to-date version on the local government's website, a code of conduct to be observed by employees of the local government?	Yes	Adopted at the OCM 28 July 2021 Item 12.1	Rhonda Mettam

## Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Where the local government disposed of property other than by public auction or tender, did it dispose of the property in accordance with section 3.58(3) (unless section 3.58(5) applies)?	Yes		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?	Yes		Rhonda Mettam

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<b>Elections</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	Elect Regs 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 donors 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 forms relating to each candidate?	N/A	No gifts received	Rhonda Mettam
2	Elect Regs 30G(3) & (4)	Did the CEO remove any disclosure of gifts forms relating to an unsuccessful candidate, or a successful candidate that completed their term of office, from the electoral gift register, and retain those forms separately for a period of at least two years?	N/A	No gifts received	Rhonda Mettam
3	Elect Regs 30G(5) & (6)	Did the CEO publish an up-to-date version of the electoral gift register on the local government's official website in accordance with Elect Reg 30G(6)?	N/A	No gifts received	Rhonda Mettam

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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		Rhonda Mettam
2	s7.1B	Where the council delegated to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	N/A	No delegation has been made	Rhonda Mettam
3	s7.9(1)	Was the auditor's report for the financial year ended 30 June 2021 received by the local government by 31 December 2021?	No	OAG has advised they are not able to finalise the Shire of Shark Bay's audit report until a later date in 2022.	Rhonda Mettam
4	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	Audit Report not yet completed	Rhonda Mettam
5	s7.12A(4)(a) & (4)(b)	Where matters identified as significant were reported in the auditor's report, did the local government prepare a report that stated what action the local government had taken or intended to take with respect to each of those matters? Was a copy of the report given to the Minister within three months of the audit report being received by the local government?	N/A	Audit Report not yet completed	Rhonda Mettam
6	s7.12A(5)	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?	N/A	Audit Report not yet completed	Rhonda Mettam
7	Audit Reg 10(1)	Was the auditor's report for the financial year ending 30 June received by the local government within 30 days of completion of the audit?	N/A	Audit Report not yet completed	Rhonda Mettam

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Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 19C	Has the local government adopted by absolute majority a strategic community plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted at the OCM 30 June 2021 Item 12.3	Rhonda Mettam
2	Admin Reg 19DA (1) & (4)	Has the local government adopted by absolute majority a corporate business plan? If Yes, please provide the adoption date or the date of the most recent review in the Comments section?	Yes	Adopted at the OCM 30 June 2021 Item 12.3	Rhonda Mettam
3	Admin Reg 19DA (2) & (3)	Does the corporate business plan comply with the requirements of Admin Reg 19DA(2) & (3)?	Yes		Rhonda Mettam

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve a process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	Yes		Rhonda Mettam
2	s5.36(4) & s5.37 (3) Admin Reg 18A	Were all CEO and/or senior employee vacancies advertised in accordance with Admin Reg 18A?	Yes		Rhonda Mettam
3	Admin Reg 18E	Was all information provided in applications for the position of CEO true and accurate?	N/A	Unknown as no Applications for the position of CEO have been received by the Shire of Shark Bay administration from the President or Consultant.	Rhonda Mettam
4	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position under section 5.36(4)?	Yes		Rhonda Mettam
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss senior employee?	Yes		Rhonda Mettam
6	s5.37(2)	Where council rejected a CEO's recommendation to employ or dismiss a senior employee, did it inform the CEO of the reasons for doing so?	N/A		Rhonda Mettam

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Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Has the local government designated a senior employee as defined by section 5.37 to be its complaints officer?	Yes		Rhonda Mettam
2	s5.121(1) & (2)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that resulted in a finding under section 5.110(2)(a)? Does the complaints register include all information required by section 5.121(2)?	N/A	No complaints for the 2021 year.	Rhonda Mettam
3	s5.121(3)	Has the CEO published an up-to-date version of the register of the complaints on the local government's official website?	N/A	No complaints for the 2021 year.	Rhonda Mettam
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 Financial Management Reg 5(2)(c) within the three years prior to 31 December 2021? If yes, please provide the date of council's resolution to accept the report.	Yes	OCM 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 Audit Reg 17 within the three years prior to 31 December 2021? If yes, please provide date of council's resolution to accept the report.	Yes	Consultant reports not yet finalised - will be taken to council in 2022 for adoption	Rhonda Mettam
3	s5.87C	Where a disclosure was made under sections 5.87A or 5.87B, was the disclosure made within 10 days after receipt of the gift? Did the disclosure include the information required by section 5.87C?	Yes		Rhonda Mettam
4	s5.90A(2) & (5)	Did the local government prepare, adopt by absolute majority and publish an up-to-date version on the local government's website, a policy dealing with the attendance of council members and the CEO at events?	Yes		Rhonda Mettam

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No	Reference	Question	Response	Comments	Respondent
5	s5.96A(1), (2), (3) & (4)	Did the CEO publish information on the local government's website in accordance with sections 5.96A(1), (2), (3), and (4)?	Yes		Rhonda Mettam
6	s5.128(1)	Did the local government prepare and adopt (by absolute majority) a policy in relation to the continuing professional development of council members?	Yes		Rhonda Mettam
7	s5.127	Did the local government prepare a report on the training completed by council members in the 2020/2021 financial year and publish it on the local government's official website by 31 July 2021?	Yes		Rhonda Mettam
8	s6.4(3)	By 30 September 2021, did the local government submit to its auditor the balanced accounts and annual financial report for the year ending 30 June 2021?	Yes		Rhonda Mettam
9	s.6.2(3)	When adopting the annual budget, did the local government take into account all its expenditure, revenue and income?	Yes		Rhonda Mettam

## Tenders for Providing Goods and Services

No	Reference	Question	Response	Comments	Respondent
1	F&G Reg 11A(1) & (3)	Did the local government comply with its current purchasing policy [adopted under F&G Reg 11A(1) & (3)] in relation to the supply of goods or services where the consideration under the contract was, or was expected to be, \$250,000 or less or worth \$250,000 or less?	Yes		Rhonda Mettam
2	s3.57 F&G Reg 11	Subject to F&G Reg 11(2), did the local government invite tenders for all 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 F&G Reg 11(1)?	N/A		Rhonda Mettam
3	F&G Regs 11(1), 12(2), 13, & 14(1), (3), and (4)	When regulations 11(1), 12(2) or 13 required tenders to be publicly invited, did the local government invite tenders via Statewide public notice in accordance with F&G Reg 14(3) and (4)?	N/A		Rhonda Mettam
4	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than a single contract?	N/A		Rhonda Mettam

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No	Reference	Question	Response	Comments	Respondent
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 Regs 15 & 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Regs 15 and 16?	N/A		Rhonda Mettam
7	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 and publish it on the local government's official website?	N/A		Rhonda Mettam
8	F&G Reg 18(1)	Did the local government reject any tenders that were not submitted at the place, and within the time, specified in the invitation to tender?	N/A		Rhonda Mettam
9	F&G Reg 18(4)	Were all tenders that were not rejected assessed by the local government via a written evaluation of the extent to which each tender satisfies the criteria for deciding which tender to accept?	N/A		Rhonda Mettam
10	F&G Reg 19	Did the CEO give each tenderer written notice containing particulars of the successful tender or advising that no tender was accepted?	N/A		Rhonda Mettam
11	F&G Regs 21 & 22	Did the local government's advertising and expression of interest processes comply with the requirements of F&G Regs 21 and 22?	N/A		Rhonda Mettam
12	F&G Reg 23(1) & (2)	Did the local government reject any expressions of interest that were not submitted at the place, and within the time, specified in the notice or that failed to comply with any other requirement specified in the notice?	N/A		Rhonda Mettam
13	F&G Reg 23(3) & (4)	Were all expressions of interest that were not rejected under F&G Reg 23 (1) & (2) assessed by the local government? Did the CEO list each person as an acceptable tenderer?	N/A		Rhonda Mettam
14	F&G Reg 24	Did the CEO give each person who submitted an expression of interest a notice in writing of the outcome in accordance with F&G Reg 24?	N/A		Rhonda Mettam
15	F&G Regs 24AD(2) & (4) and 24AE	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice in accordance with F&G Reg 24AD(4) and 24AE?	Yes		Rhonda Mettam

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# MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

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
16	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 notice of the variation?	N/A		Rhonda Mettam
17	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 pre-qualified supplier panel application?	Yes		Rhonda Mettam
18	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?	Yes		Rhonda Mettam
19	F&G Reg 24AH(1)	Did the local government reject any 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
20	F&G Reg 24AH(3)	Were all applications that were not rejected assessed by the local government via a written evaluation of the extent to which each application satisfies the criteria for deciding which application to accept?	Yes		Rhonda Mettam
21	F&G Reg 24AI	Did the CEO send each applicant written notice advising them of the outcome of their application?	Yes		Rhonda Mettam
22	F&G Regs 24E & 24F	Where the local government gave regional price preference, did the local government comply with the requirements of F&G Regs 24E and 24F?	N/A		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

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# MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

AC4.2 BUDGET REVIEW 2021/2022  
FM00005

Author

Executive Manager Finance and Administration

Disclosure of Any Interest

Nil

Moved            Cr Ridgley  
Seconded       Cr Smith

**Committee 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 2022; and**
- 3.     Adopts the amended transfers to and from reserves for the year ended 30 June 2022.**

**7/0 CARRIED BY ABSOLUTE MAJORITY**

Background

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.

The actual opening surplus on the statement of financial activity as at 1 July 2021 was \$1,747,398 which is \$33,552 less than the estimated opening surplus of \$1,780,950.

**Operating Revenue**

## MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

Amendments to the original operating revenue budget resulted in an overall increase in revenue of \$175,976. This is mainly due to the increase from Interim and Back Rates (\$21,046), Grants Commission General and Road Grants (\$13,022), Increase in Refuse Site Fees \$(8,700), Hire Fees for Gallery (\$9,000), RAC Caravan Park Leases (\$30,000), Insurance Reimbursements (\$3,700), Building Permits (\$17,000), Gascoyne Development Commission Grant for Workforce Accommodation Business Case (\$50,000) and Community Development Program Employer Incentive Funding (\$20,000).

### **Operating Expenditure**

Overall, the amendments have increased the operating expenditure budget by \$70,353. The variance consists of increase to Maintenance – Public Conveniences (\$7,650), Denham Hall Utilities (\$1,000), Workforce Accommodation Business Case Consultancy Fees (\$50,000), and Staff Training Expenditure (\$10,000).

### **Capital Revenue**

Capital Revenue has increased by \$1,053,598. This is due to Grant Agreements entered into after the preparation of the Original Budget being Fire, Emergency Services Authority State Emergency Service Rear Veranda and Useless Loop Shed Fit out (\$77,637), Shark Bay Bowling Club External Light Upgrade (\$80,000), Public Regional Galleries Improvement Fund Rose De Freycinet Gallery Upgrade (\$19,496), Local Road and Community Infrastructure Program Grant Round 3 (\$668,124), Roads to Recovery Brockman Street 20-21 carried forward (\$105,975) and Regional Road Group Useless Loop 20-21 carried forward (\$26,481). In addition, Proceeds from Sale of Assets has increased by \$75,885 due to rises in value within the trade in market.

### **Capital Expenditure**

Capital expenditure has increased by \$1,079,913. This is due to the expenditure funded by Grant Agreements entered into after the original budget such as Fire, Emergency Services Authority State Emergency Service Rear Veranda and Useless Loop Shed Fit out (\$77,637), Electronic Entry System for Town Hall and Recreation Centre (\$20,000), Hard Shade Structures – Playgrounds (\$75,000), Disability Beach/Water Access and Equipment (\$50,000), CCTV Upgrades (\$50,000), Shark Bay Bowling Club External Light Upgrade (\$91,500), Town Oval and Recreation Reticulation/Resurfacing (\$90,000), Access Bicycle and Walking Paths – Recreation Precinct (\$30,000), Library Automatic Sliding Door (\$25,000), Shark Bay World Heritage Discovery and Visitor Centre Air conditioner Upgrade (\$250,000), Shark Bay World Heritage Discovery and Visitor Centre Rose de Freycinet Gallery Upgrade (\$19,496) and Problematic Area Street Lighting (\$80,000). In addition, this budget has accounted for additional expenditure in the Morgue Building and Relocation (\$9,500), Roads to Recovery and Regional Road Group Road Projects carried forward from 20-21 totalling \$105,975 and \$40,155 respectively), Tamala Camp Fuel Tanker and Bowser \$(26,565), Additional Costs in Upgrading two Utes to Toyota Hilux's (\$9,900) and Refuse Site Loader (\$40,649) all of which was funded via increased trade in values.

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 \$20,558

This transfer from reserves has increased by \$12,641 mainly due to the Tamala Camp

# MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

Fuel Tank and Bower and offset by savings in completed projects.

The transfer to reserves has decreased by \$7,917 which is transferred to the infrastructure reserve for future projects.

There has been no change to debenture repayments.

Note 3 in the attached report shows the amended budget for reserve action for 2020/2021.

## **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 2021 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 *A Pears*

Chief Executive Officer *D Chapman*

Date of Report 20 March 2022

# MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

<b>Shire of Shark Bay</b>	
<b>BUDGET REVIEW FINANCIAL REPORT</b>	
<b>JANUARY 2022</b>	
<b>LOCAL GOVERNMENT ACT 1995</b>	
<b>LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996</b>	
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MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

SHIRE OF SHARK BAY							
STATEMENT OF FINANCIAL ACTIVITY							
(Statutory Reporting Program)							
January 2022							
	Note	Original Budget	Actual to 31 January 2022	Amended Annual Budget	Variance	Timing / Permanent	Comments
<b>Operating Revenues</b>		\$	\$	\$			
Governance		15,310	5,145	17,013	1,703	Timing	Increase in Profit due to later timing of Sale of Plant.
General Purpose Funding - Rates	5	1,425,451	1,446,497	1,446,497	21,046	Permanent	Increase due to Interim and Back Rates not previously included in Budget.
General Purpose Funding - Other		990,515	531,399	1,003,537	13,022	Permanent	Increase due to variation in Grants Commission General and Road Grants.
Law, Order and Public Safety		88,181	69,015	88,181	0		No Change.
Health		1,800	2,008	1,800	0		No Change.
Housing		132,470	77,531	132,470	0		No Change.
Community Amenities		340,884	311,690	349,584	8,700	Permanent	Increase in Refuse Site Fees and Decrease in Refuse Pickup Fees due to removal of Shire Properties.
Recreation and Culture		358,670	277,427	381,370	22,700	Permanent	Increase due to Insurance Reimbursements, Hire of Rose de Freycinet Gallery and CDP Employer Incentive Funding not previously included in Budget.
Transport		521,522	412,686	521,522	0		No Change.
Economic Services		873,228	316,264	972,033	98,805	Permanent / Timing	Increase in RAC Caravan Park Leases based on increased turnover, New Grant for Workforce Accommodation Business Case, Increase in Building Permit Revenue and profit due to later timing of Sale of Plant.
Other Property and Services		40,000	33,576	50,000	10,000	Permanent	Increase due to CDP Employer Incentive Funding not previously included in Budget.
<b>Total Operating Revenue</b>		<b>4,788,031</b>	<b>3,483,238</b>	<b>4,964,007</b>	<b>175,976</b>		
<b>Operating Expense</b>							
Governance		(337,247)	(135,021)	(338,950)	(1,703)	Permanent	Increase due to COVID-19 Expenditure offset by reallocation of governance expenditure.
General Purpose Funding		(117,947)	(66,413)	(117,947)	0		No Change.
Law, Order and Public Safety		(310,286)	(156,181)	(310,286)	0		No Change.
Health		(90,370)	(29,211)	(90,370)	0		No Change.
Housing		(218,961)	(71,201)	(218,961)	0		No Change.
Community Amenities		(694,962)	(346,649)	(702,612)	(7,650)	Permanent	Increase to Maintenance - Public Conveniences additional expenditure
Recreation and Culture		(2,220,762)	(862,690)	(2,221,762)	(1,000)	Permanent	Increase due to Community Hub expenditure offset by reduction in Childcare Costs and increase in Denham Hall Utilities.
Transport		(1,778,107)	(637,965)	(1,778,107)	0		No Change.
Economic Services		(1,068,714)	(415,896)	(1,118,714)	(50,000)	Permanent	Increase due to Workforce Accommodation Business Case Expenditure
Other Property and Services		(39,500)	86,438	(49,500)	(10,000)	Permanent	Increase due to Staff Training Expenditure
<b>Total Operating Expenditure</b>		<b>(6,876,856)</b>	<b>(2,634,789)</b>	<b>(6,947,209)</b>	<b>(70,353)</b>		
<b>Funding Balance Adjustments</b>							
Add back Depreciation		1,753,645	0	1,753,645	0		No Change.
Adjust (Profit)/Loss on Asset Disposal	4	56,395	9,639	(9,919)	(66,314)	Permanent / Timing	Decrease in Loss on Sale of Plant due to Second Hand Market Plant Value increases and later disposal of assets due to availability of new plant.
Adjust Provisions and Accruals		0	0	0	0		No change
<b>Net Cash from Operations</b>		<b>(278,785)</b>	<b>858,088</b>	<b>(239,476)</b>	<b>39,309</b>		

# MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

<b>Capital Revenues</b>							
Grants, Subsidies and Contributions	7	1,031,415	392,552	2,009,128	977,713	Permanent / Timing	Additional Grants not previously in Budget - FESA SES Rear Verandah and ERT Useless Loop Shed Fitout (\$78K), Shark Bay Bowling Club Light Upgrade (\$80K), Rose de Freycinet Gallery Upgrade (\$19K), R2R Brockman Street 20-21 Grant Carried Forward (\$106), RRG Useless Loop 20-21 Grant Carried Forward (\$26K) and LRCI Phase 3 Grant (\$668K).
Proceeds from Disposal of Assets	4	245,273	152,248	321,158	75,885	Permanent	\$94,975 Proceeds on Sale of Loader compared to Original Budget \$40K Plus Trade-Ins higher on both Utes (\$21K)
<b>Total Capital Revenues</b>		<b>1,276,688</b>	<b>544,800</b>	<b>2,330,286</b>	<b>1,053,598</b>		
<b>Capital Expenses</b>							
Land and Buildings - Non Specialised	8	(170,000)	(38,838)	(161,450)	8,550	Permanent	Savings on Pensioner Roof Upgrade recognised in Budget
Land and Buildings - Specialised	8	(475,287)	(293,655)	(968,420)	(493,133)	Permanent	Capital Expenditure not previously in Budget - FESA SES Rear Verandah and ERT Useless Loop Shed Fitout (\$78K), Morgue Building Additional Expenditure (\$10K), Electronic Entry System for Town Hall and Recreation Centre (\$20K), Bowling Club Light Upgrade (\$91K), Library Automatic Sliding Door (\$25K), SBDC Airconditioner Full Upgrade (\$250K), and Rose de Freycinet Gallery Upgrade (\$19K).
Heritage Assets	8	(50,000)	0	(50,000)	0		No Change.
Infrastructure - Roads Other	8	(369,958)	(174,975)	(410,113)	(40,155)	Permanent	RRG Useless Loop Road 20-21 Carried Forward (\$40K) and RRG Useless Loop Road 21-22 Additional Work (\$172K).
Infrastructure - Roads Town	8	(430,000)	0	(535,975)	(105,975)	Permanent	R2R Brockman Street 20-21 Carried Forward Road Works (\$106K).
Infrastructure - Public Facilities	8	(135,180)	(73,695)	(430,180)	(295,000)	Permanent	Hard Shade Structures - Playground (\$75K), Disability Beach/Water Access (\$50K), Town Oval and Recreation Reticulation/Resurfacing Upgrade (\$90K), Access Bicycle and Walking Paths - Recreation Precinct (\$30K) and CCTV Upgrades (\$50K).
Infrastructure - Footpaths	8	(319,000)	(151,086)	(390,086)	(71,086)	Permanent	Savings on Street Lighting for Francis Street and Stella Rowley Drive recognised (\$9K) offset by New Problematic Area Street Lighting (\$80K).
Plant and Equipment							Tamala Camp Fuel Tanker and Bowser (\$27K), increases in costs of New Plant - Town Gardeners Ute (\$5K), Ranger Ute (\$5K), Refuse Site Loader (\$40K), EMCD Vehicle (\$3K) and EMFA Vehicle (\$3K).
Furniture and Equipment	8	(605,100)	(359,681)	(688,214)	(83,114)	Permanent	No Change.
	8	(20,000)	(10,707)	(20,000)	0		
<b>Total Capital Expenditure</b>		<b>(2,574,525)</b>	<b>(1,102,637)</b>	<b>(3,654,438)</b>	<b>(1,079,913)</b>		
<b>Net Cash from Capital Activities</b>		<b>(1,297,837)</b>	<b>(557,837)</b>	<b>(1,324,152)</b>	<b>(26,315)</b>		
<b>Financing</b>							
Transfer from Reserves	3	1,174,998	0	1,187,639	12,641		Tamala Camp Tank and Bowser offset by savings in scheduled purchases
Repayment of Debentures	6	(67,132)	(33,302)	(67,132)	0		No Change.
Transfer to Reserves	3	(1,312,194)	(2,266)	(1,304,277)	7,917		Movement in budget decreasing transfer to reserves
		0	0	0	0		No Change.
<b>Net Cash from Financing Activities</b>		<b>(204,328)</b>	<b>(35,568)</b>	<b>(183,770)</b>	<b>20,558</b>		
<b>Net Operations, Capital and Financing</b>		<b>(1,780,950)</b>	<b>264,683</b>	<b>(1,747,398)</b>	<b>33,552</b>		
<b>Opening Funding Surplus(Deficit)</b>	1	<b>1,780,950</b>	<b>1,747,398</b>	<b>1,747,398</b>	<b>(33,552)</b>		
<b>Closing Funding Surplus(Deficit)</b>	1	<b>0</b>	<b>2,012,081</b>	<b>0</b>	<b>0</b>		

NOTE: Note 3 shows the detail of changes to budgets.



MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

SHIRE OF SHARK BAY					
STATEMENT OF BUDGET AMENDMENTS					
January 2022					
	Note	Original Budget	Actual to 31 January 2022	Amended Annual Budget	Variance
<b>Operating Revenues</b>		\$		\$	\$
Rates	5	1,425,451	1,446,497	1,446,497	21,046
Specified Area Rates	5	36,884	36,884	36,884	0
Operating Grants, Subsidies and Contributions	7	1,463,615	915,385	1,526,637	63,022
Fees and Charges		1,681,997	962,238	1,746,697	64,700
Interest Earnings		8,640	6,426	8,640	0
Other Revenue		146,671	111,931	170,371	23,700
Profit on Disposal of Assets	4	24,773	3,877	28,281	3,508
<b>Total Operating Revenue</b>		<b>4,788,031</b>	<b>3,483,238</b>	<b>4,964,007</b>	<b>175,976</b>
<b>Operating Expense</b>					
Employee Costs		(2,287,732)	(1,364,761)	(2,311,035)	(23,303)
Materials and Contracts		(2,155,494)	(832,824)	(2,264,350)	(108,856)
Utility Charges		(178,475)	(94,985)	(179,475)	(1,000)
Depreciation on Non-Current Assets		(1,753,645)	0	(1,753,645)	0
Interest Expenses		(24,622)	(8,655)	(24,622)	0
Insurance Expenses		(192,630)	(189,222)	(192,630)	0
Other Expenditure		(203,090)	(130,826)	(203,090)	0
Loss on Disposal of Assets	4	(81,168)	(13,516)	(18,362)	62,806
<b>Total Operating Expenditure</b>		<b>(6,876,856)</b>	<b>(2,634,789)</b>	<b>(6,947,209)</b>	<b>(70,353)</b>
<b>Funding Balance Adjustments</b>					
Add back Depreciation		1,753,645	0	1,753,645	0
Adjust (Profit)/Loss on Asset Disposal	4	56,395	9,639	(9,919)	(66,314)
Adjust Provisions and Accruals		0	0	0	0
<b>Net Cash from Operations</b>		<b>(278,785)</b>	<b>858,088</b>	<b>(239,476)</b>	<b>39,309</b>
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	7	1,031,415	392,552	2,009,128	977,713
Proceeds from Disposal of Assets	4	245,273	152,248	321,158	75,885
<b>Total Capital Revenues</b>		<b>1,276,688</b>	<b>544,800</b>	<b>2,330,286</b>	<b>1,053,598</b>
<b>Capital Expenses</b>					
Land and Buildings - Non Specialised	8	(170,000)	(38,838)	(161,450)	8,550
Land and Buildings - Specialised	8	(475,287)	(293,655)	(968,420)	(493,133)
Heritage Assets	8	(50,000)	0	(50,000)	0
Infrastructure - Roads Other	8	(369,958)	(174,975)	(410,113)	(40,155)
Infrastructure - Roads Town	8	(430,000)	0	(535,975)	(105,975)
Infrastructure - Public Facilities	8	(135,180)	(73,695)	(430,180)	(295,000)
Infrastructure - Footpaths	8	(319,000)	(151,086)	(390,086)	(71,086)
Plant and Equipment	8	(605,100)	(359,681)	(688,214)	(83,114)
Furniture and Equipment	8	(20,000)	(10,707)	(20,000)	0
<b>Total Capital Expenditure</b>		<b>(2,574,525)</b>	<b>(1,102,637)</b>	<b>(3,654,438)</b>	<b>(1,079,913)</b>
<b>Net Cash from Capital Activities</b>		<b>(1,297,837)</b>	<b>(557,837)</b>	<b>(1,324,152)</b>	<b>(26,315)</b>
<b>Financing</b>					
Transfer from Reserves	3	1,174,998	0	1,187,639	12,641
Repayment of Debentures	6	(67,132)	(33,302)	(67,132)	0
Transfer to Reserves	3	(1,312,194)	(2,266)	(1,304,277)	7,917
<b>Net Cash from Financing Activities</b>		<b>(204,328)</b>	<b>(35,568)</b>	<b>(183,770)</b>	<b>20,558</b>
<b>Net Operations, Capital and Financing</b>		<b>(1,780,950)</b>	<b>264,683</b>	<b>(1,747,398)</b>	<b>33,552</b>
<b>Opening Funding Surplus(Deficit)</b>		<b>1,780,950</b>	<b>1,747,398</b>	<b>1,747,398</b>	<b>(33,552)</b>
<b>Closing Funding Surplus(Deficit)</b>		<b>0</b>	<b>2,012,081</b>	<b>0</b>	<b>0</b>

MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

<b>SHIRE OF SHARK BAY</b>				
<b>STATEMENT OF BUDGET AMENDMENTS</b>				
<b>January 2022</b>				
<b>Capital Acquisitions</b>	<b>Note</b>	<b>Amended Budget</b>	<b>Original Budget</b>	
		\$	\$	
Land and Buildings - Non Specialised	13	(161,450)	(170,000)	
Land and Buildings - Specialised	13	(968,420)	(475,287)	
Infrastructure Assets - Roads Other	13	(410,113)	(369,958)	
Infrastructure Assets - Roads Town	13	(535,975)	(430,000)	
Infrastructure Assets - Public Facilities	13	(430,180)	(135,180)	
Infrastructure Assets - Footpaths	13	(390,086)	(319,000)	
Heritage Assets	13	(50,000)	(50,000)	
Plant and Equipment	13	(688,214)	(605,100)	
Furniture and Equipment	13	(20,000)	(20,000)	
<b>Capital Expenditure Totals</b>		<b>(3,654,438)</b>	<b>(2,574,525)</b>	

MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

Shire of Shark Bay					
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY					
January 2022					
<b>Note 1: NET CURRENT FUNDING POSITION</b>					
		Positive=Surplus (Negative=Deficit)			
		Note	YTD 31 January 2022	30 June 2021	31 January 2021
			\$	\$	\$
<b>Current Assets</b>					
	Cash Unrestricted		2,347,096	2,974,696	2,964,989
	Cash Restricted		3,903,469	3,901,203	2,929,299
	Receivables - Rates		145,803	14,151	131,937
	Receivables -Other		203,908	234,099	35,526
	Interest / ATO Receivable/Trust		22,455	8,423	25,269
	Inventories		122,914	122,963	127,279
			<b>6,745,645</b>	<b>7,255,535</b>	<b>6,214,299</b>
<b>Less: Current Liabilities</b>					
	Payables		(185,497)	(903,953)	(212,566)
	Provisions		(219,964)	(218,112)	(263,385)
	Grants/Income Received in Advance		(401,680)	(466,036)	(301,391)
	Bond Liability (Formally Trust Account)		(22,954)	(18,833)	(14,420)
			<b>(830,095)</b>	<b>(1,606,934)</b>	<b>(791,762)</b>
	Less: Cash Reserves		(3,903,469)	(3,901,203)	(2,929,299)
	<b>Net Current Funding Position</b>		<b>2,012,081</b>	<b>1,747,398</b>	<b>2,493,238</b>

MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

SHIRE OF SHARK BAY							
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY							
January 2022							
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			(33,552)	(33,552)	
<b>OPERATING</b>						(33,552)	
General Purpose Funding	Rates	00103070 Interim Rates UV - Pastoral			(3,146)	(36,698)	
		00103080 Interim Rates GRV - Residential		870		(35,828)	
		00103085 Interim Rates GRV - Vacant		1,796		(34,032)	
		00103095 Interim UV Mining		21,867		(12,165)	
		00103110 Back Rates GRV - Residential			(341)	(12,506)	
	General Purpose Income	00203245 Grants Commission - General			(32,525)	(45,031)	
		00203246 Grants Commission - Roads		45,547		516	
Governance	Administration Other	05200665 Staff Uniforms			(1,703)	(1,187)	
		05200921 COVID-19 Pandemic Expenditure			(10,000)	(11,187)	
		05202580 Legal Expenses		5,000		(6,187)	
		05202581 Maintenance - Shire Office		5,000		(1,187)	
		05204250 Profit on Sale of Asset	1,703			(1,187)	
		05205338 EMFA Vehicle Replacement			(3,000)	(4,187)	
Law, Order And Public Safety	Other Law, Order & Public Safety	10302550 Coastal Hazards Identification Expenses			(2,000)	(6,187)	
		10302551 Coastal Adaptation and Protection Expenses		2,000		(4,187)	
		10303221 FESA SES Capital Grants - Rear Verandah		27,637		23,450	
		10303222 FESA SES Capital Grants - ERT Useless Loop Shed Fitout		50,000		73,450	
		10305305 FESA - SES Capital Expenditure - SES and Useless Loop			(77,637)	(4,187)	
Housing	Pensioner Units	25104785 Pensioner Units Capital Works - Roof Upgrade		8,550		4,363	
Community Amenities	Sanitation - Household Refuse	30103769 Refuse Removal			(11,300)	(6,937)	
	Sanitation Other	30203720 Refuse Site Fees		20,000		13,063	
	Other Community Amenities	30400731 Maintenance - Public Conveniences			(7,650)	5,413	
		30404756 Morgue Building			(9,500)	(4,087)	
Recreation and Culture	Public Hall & Civic Centres	35100731 Maintenance - Childcare Centre		5,000		913	
		35100732 Maintenance - Community Hub			(5,000)	(4,087)	
		35104405 Insurance Reimbursement		3,700		(387)	
		35104710 Electronic Entry System for Town Hall and Recreation Centre			(20,000)	(20,387)	
		35120776 Utilities - Denham Hall			(1,000)	(21,387)	
		36003776 Hire of SBDC Rose de Freycinet Gallery		9,000		(12,387)	
	Foreshore	35205538 Hard Shade Structures - Playgrounds			(75,000)	(87,387)	
		35205539 Disability Beach/Water Access and Equipment			(50,000)	(137,387)	
		35205540 CCTV Upgrades			(50,000)	(187,387)	
		Grant - Department Primary Industries and Regional Development - Shark Bay Bowling Club External Light Upgrade		80,000		(107,387)	

MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

		35305510	Shark Bay Bowling Sport and Recreation Building - External Light Upgrade			(91,500)	(198,887)
		35305511	Town Oval and Recreation Reticulation/Resurfacing			(90,000)	(288,887)
Recreation and Culture	Libraries	35305512	Access Bicycle and Walking Paths - Recreation Precinct			(30,000)	(318,887)
	World Heritage	35504902	Library Automatic Sliding Door			(25,000)	(343,887)
		36003372	CDP Employer Incentive Funding	10,000			(333,887)
		36003798	Grant - PRGIF Rose De Freycinet Gallery	19,496			(314,391)
		36004998	SBDC Airconditioner Upgrade			(250,000)	(564,391)
Transport	Streets,Roads,Bridges,Depots	36004999	SBDC Rose De Freycinet Gallery Upgrade			(19,496)	(583,887)
		45103360	Roads To Recovery Grant - Cap	105,975			(477,912)
		45103365	RRG Grants - Capital Projects	26,481			(451,431)
		45103366	Local Road and Community Infrastructure Program Grant	668,124			216,693
		45145250	Dual Use Path Construction			(71,086)	145,607
		45156690	Roads To Recovery - R2R			(105,975)	39,632
	Road Plant Purchases	45165670	Regional Roads Group - RRG			(40,155)	(523)
		45205319	Tamala Camp Fuel Tanker and Bowser			(26,565)	(27,088)
		45205346	Town Gardener's Ute			(4,950)	(32,038)
		45205504	Refuse Site Loader			(40,649)	(72,687)
Economic Services	Community Development	45205515	Rangers Vehicle			(4,950)	(77,637)
		50102663	GDC Workforce Accommodation Business Case Expenses			(50,000)	(127,637)
		50102664	Community Development Projects/Activities				(127,637)
		50103679	Grant - GDC Workforce Accommodation Business Case	50,000			(77,637)
	Tourism & Area Promotion	50104002	EMCD Vehicle			(3,000)	(80,637)
	Building Control	50203903	Caravan Park Leases	30,000			(50,637)
Other Property And Services	Public Works Overheads	50303853	Building Permits	17,000			(33,637)
		55100660	Staff Training			(10,000)	(43,637)
	Plant Operation Costs	55104410	CDP Employment Incentive Funding	10,000			(33,637)
		55201502	Loss On Sale Of Asset	62,806			(33,637)
		55201585	Less Plant Operating Costs Allocated Works/Services			(62,806)	(96,443)
			Proceeds from Sale of Assets	75,885			(20,558)
			Transfer from Reserves	12,641			(7,917)
			Transfer to Reserves	7,917			0
				1,319,486		(1,319,486)	0

MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

Shire of Shark Bay									
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY									
January 2022									
<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	2,401,214	1,500	1,500	874,154	895,327	(730,171)	(744,133)	2,546,697	2,553,908
Pensioner Unit Maintenance Reserve	172,508	120	120	35,000	35,000	(35,000)	(26,450)	172,628	181,178
Recreation Facility Replacement/Upgrade Res.	484,265	500	500			(50,000)	(50,000)	434,765	434,765
Plant Replacement Reserve	595,873	500	500	350,000	370,910	(359,827)	(367,056)	586,546	600,227
Leave Reserve	195,536	350	350	0	0	0	0	195,886	195,886
Monkey Mia Jetty Reserve	22,155	30	30	0	0	0	0	22,185	22,185
Shared Fire Fighting System Reserve	29,652	40	40	0	0	0	0	29,692	29,692
	<b>3,901,203</b>	<b>3,040</b>	<b>3,040</b>	<b>1,259,154</b>	<b>1,301,237</b>	<b>(1,174,998)</b>	<b>(1,187,639)</b>	<b>3,988,399</b>	<b>4,017,841</b>

MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

Shire of Shark Bay								
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY								
January 2022								
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>				
56,000	(2,702)	57,273	3,975	CEO Vehicle	3,877	3,975	98	Project Complete
0	0	0	0	EMFA Vehicle	13,136	0	(13,136)	Vehicle due to be traded in May 2022
				<b>Economic Services</b>				
0	0	0	0	EMCD Vehicle	11,268	0	(11,268)	Vehicle due to be traded in May 2022
				<b>Transport</b>				
0	0	0	0	Dual Cab Ute - Gardener	14,202	0	(14,202)	Vehicle due to be traded in May 2022
0	0	0	0	Dual Cab Ute - Ranger	14,202	0	(14,202)	Vehicle due to be traded in May 2022
130,000	(21,509)	94,975	(13,516)	Refuse Site Loader	(13,516)	(13,516)	0	Project Complete
0	0	0	0	3 Tonne Town Truck	(9,500)	0		Vehicle due to be traded in June 2022
0	0	0	0	5 Tonne Town Truck	(23,750)	0	23,750	Vehicle due to be traded in June 2022
<b>186,000</b>	<b>(24,211)</b>	<b>152,248</b>	<b>(9,541)</b>		<b>9,919</b>	<b>(9,541)</b>	<b>(28,960)</b>	

MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

Shire of Shark Bay											
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY											
January 2022											
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	0.105926	326	3,906,042	413,751	870	-341	414,280	413,751	870	-341	414,280
GRV Commercial	0.108855	41	2,135,007	232,406	0	0	232,406	232,406	0	0	232,406
GRV Vacant	0.105926	18	330,101	34,966	1,796	0	36,762	34,966	1,796	0	36,762
GRV Rural Commercial	0.110091	5	315,380	34,720	0	0	34,720	34,720	0	0	34,720
GRV Industrial/Residential	0.117217	48	658,843	77,228	0	0	77,228	77,228	0	0	77,228
GRV Industrial/Residential Vacant	0.105926	0	0	0	0	0	0	0	0	0	0
GRV Rural Resort	0.116206	2	1,346,800	156,506	0	0	156,506	156,506	0	0	156,506
UV General	0.213300	7	714,543	152,412	0	0	152,412	152,412	0	0	152,412
UV Pastoral	0.146078	11	598,906	87,487	0	0	87,487	87,487	0	0	87,487
UV Mining	0.290926	1	8,500	2,473	21,867	0	24,340	2,473	21,867	0	24,340
UV Exploration	0.279726	10	816,219	228,318	-3,146	0	225,172	228,318	-3,146	0	225,172
<b>Sub-Totals</b>		<b>469</b>	<b>10,830,341</b>	<b>1,420,267</b>	<b>21,387</b>	<b>(341)</b>	<b>1,441,313</b>	<b>1,420,267</b>	<b>21,387</b>	<b>-341</b>	<b>1,441,313</b>
<b>Minimum Payment</b>											
GRV Residential	898.00	50	372,152	44,900	0	0	44,900	44,900			44,900
GRV Commercial	898.00	17	93,833	15,266	0	0	15,266	15,266			15,266
GRV Vacant	898.00	81	256,029	72,738	0	0	72,738	72,738			72,738
GRV Rural Commercial	898.00	0	0	0	0	0	0	0			0
GRV Industrial/Residential	898.00	2	12,741	1,796	0	0	1,796	1,796			1,796
GRV Industrial/Residential Vacant	560.00	0	0	0	0	0	0	0			0
GRV Rural Resort	898.00	0	0	0	0	0	0	0			0
UV General	754.00	6	9,438	4,524	0	0	4,524	4,524			4,524
UV Pastoral	943.00	0	0	0	0	0	0	0			0
UV Mining	943.00	1	700	943	0	0	943	943			943
UV Exploration	943.00	1	2,115	943	0	0	943	943			943
<b>Sub-Totals</b>		<b>158</b>	<b>747,008</b>	<b>141,110</b>	<b>0</b>	<b>0</b>	<b>141,110</b>	<b>141,110</b>	<b>0</b>	<b>0</b>	<b>141,110</b>
Concessions							(135,926)				(135,926)
<b>Amount from General Rates</b>							<b>1,446,497</b>				<b>1,446,497</b>
Specified Area Rates							36,884				36,884
<b>Totals</b>							<b>1,483,381</b>				<b>1,483,381</b>



MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

Shire of Shark Bay											
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY											
January 2022											
6. INFORMATION ON BORROWINGS											
(a) Debenture Repayments											
Particulars	Principal 1-Jul-21	New Loans	Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual \$	Original Budget \$	Amended Budget \$	Actual \$	Original Budget \$	Amended Budget \$	Actual \$	Original Budget \$	Amended Budget \$
Loan 57 - Monkey Mia Bore	70,012	0	16,979	34,303	34,303	53,033	35,709	35,709	893	2,582	2,582
Loan 58 - Town Oval Bore	767,895	0	16,323	32,829	32,829	751,572	735,066	735,066	7,762	22,040	22,040
	837,907	0	33,302	67,132	67,132	804,605	770,775	770,775	8,655	24,622	24,622

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 MEETING

30 MARCH 2022

Shire of Shark Bay						
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY						
January 2022						
Note 7: GRANTS AND CONTRIBUTIONS						
Program/Details	Grant Provider	Original Budget	Amended Budget	Operating	Capital	
		\$	\$	\$	\$	
<b>GENERAL PURPOSE FUNDING</b>						
Grants Commission - General	WALGGC	714,127	681,602	681,602		0
Grants Commission - Roads	WALGGC	208,136	253,683	253,683		0
<b>LAW, ORDER, PUBLIC SAFETY</b>						
FESA Grant - Operating Bush Fire Brigade	Dept. of Fire & Emergency Serv.	10,069	10,069	10,069		0
FESA Grant - SES	Dept. of Fire & Emergency Serv.	46,315	46,315	46,315		0
FESA Grant - AWARE Training Funding	Dept. of Fire & Emergency Serv.	19,829	19,829	19,829		
FESA Grant - SES Rear Verandah Upgrade	Dept. of Fire & Emergency Serv.	0	27,637	0		27,637
FESA Grant - SES ERT Useless Loop Shed Fitout	Dept. of Fire & Emergency Serv.	0	50,000	0		50,000
<b>HOUSING</b>						
CHO Grant - Pensioner Units Roof Upgrade	Government of Western Australia Department of Housing	20,000	20,000	0		20,000
<b>RECREATION AND CULTURE</b>						
Contributions - HMAS Sydney Exhibit	Visitors to Discovery Centre	250	250	250		0
Grant - Mens Shed Gaming Community Trust	Government of Western Australia Department of Local Government, Spor and Cultural Industries	110,287	110,287	0		110,287
Grant - Little Lagonn WA State Trail Planning Program	Government of Western Australia Department of Local Government, Spor and Cultural Industries	13,640	13,640	0		13,640
Grant - Shark Bay Bowling Club Lighting Upgrade	Department of Primary Industries and Regional Development	0	80,000	0		80,000
Grant - PRGIF Rose de Freycinet Gallery Upgrade	Art on the Move - National Exhibitions Touring Structure for WA Inc.	0	19,496	0		19,496

MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

<b>TRANSPORT</b>						
	Road Preservation Grant	State Initiative - Main Roads WA	124,069	124,069	124,069	0
	Useless Loop Road - Mtce	Main Roads WA	330,000	330,000	330,000	0
	Contributions - Road Projects	Pipeline	10,120	10,120	10,120	0
	Roads To Recovery Grant - Cap	Roads to Recovery	297,245	403,220	0	403,220
	RRG Grants - Capital Projects	Regional Road Group	213,305	239,786	0	239,786
	Local Road and Community Infrastructre	Department of Infrastructure, Transport, Regional Development and Communications	376,938	1,045,062	0	1,045,062
<b>ECONOMIC SERVICES</b>						
	Thank a Volunteer	Dept of Communities	700	700	700	0
	GDC Workforce Accommodation Business Case	Gascoyne Development Commission	0	50,000	50,000	0
<b>TOTALS</b>			<b>2,495,030</b>	<b>3,535,765</b>	<b>1,526,637</b>	<b>2,009,128</b>
			<b>Original Budget</b>		<b>Amended Budget</b>	
			Operating	1,463,615	Operating	1,526,637
			Non-operating	1,031,415	Non - Operating	2,009,128
				2,495,030		3,535,765

MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

<b>Note 8: CAPITAL WORKS PROGRAM 2021/2022</b>					
<b>Infrastructure Assets</b>	<b>Strategic Plan Reference</b>	<b>Responsible Officer</b>	<b>Original Annual Budget</b>	<b>Actual to 31 January</b>	<b>Amended Annual Budget</b>
<b>Land and Buildings - Non Specialised</b>					
<b>Buildings</b>					
<b>Governance</b>					
Asbestos Removal - Shire Office	3.1, 4.1	WKSM	(75,000)	0	(75,000)
<b>Governance Total</b>			<b>(75,000)</b>	<b>0</b>	<b>(75,000)</b>
<b>Housing</b>					
Staff Housing - 5 Spaven Way	4.1	CEO	(10,000)		(10,000)
Staff Housing - 65 Brockman St	4.1	EMCD	(10,000)		(10,000)
Staff Housing - 51 Durlacher St	4.1	EMFA	(10,000)		(10,000)
Staff Housing - 80 Durlacher St	4.1	EMCD	(10,000)		(10,000)
Pensioner Unit Roof Upgrade	4.1	EMCD	(45,000)	(36,448)	(36,450)
Pensioner Units Door/Water Pipe Replacement	4.1	EMCD	(10,000)	(2,390)	(10,000)
<b>Housing Total</b>			<b>(95,000)</b>	<b>(38,838)</b>	<b>(86,450)</b>
<b>Land and Buildings - Non Specialised Total</b>			<b>(170,000)</b>	<b>(38,838)</b>	<b>(161,450)</b>
<b>Land and Buildings - Specialised</b>					
<b>Governance</b>					
Records Room	4.1, 7.1	EMFA	0	(1,491)	0
<b>Governance Total</b>			<b>0</b>	<b>(1,491)</b>	<b>0</b>
<b>Community Amenities</b>					
Morgue	4.1	CEO	(70,000)	(79,510)	(79,500)
<b>Community Amenities Total</b>			<b>(70,000)</b>	<b>(79,510)</b>	<b>(79,500)</b>

MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

Infrastructure Assets	Strategic Plan Reference	Responsible Officer	Original Annual Budget	Actual to 31 January	Amended Annual Budget
<b>Recreation and Culture</b>					
Town Hall Access	4.1, 5.1, 5.2	WKSM	(40,000)	0	(40,000)
Asbestos Removal - Town Hall	3.1, 4.1	WKSM	(75,000)	0	(75,000)
Recreation Centre Panel and Paint Renewal	4.1	WKSM	(50,000)	0	(50,000)
Mens Shed Building	5.1	EMCD	(110,287)	(115,307)	(110,287)
Mens Shed Site Works	5.1	EMCD	(10,000)	(2,396)	(10,000)
SBDC Airconditioning	4.1, 5.1 5.2	EMCD	(50,000)	0	(300,000)
SBDC Roof Upgrade	4.1, 5.1 5.2	EMCD	(30,000)	(30,500)	(30,000)
SBDC Door Upgrade	4.1, 5.1 5.2	EMCD	(25,000)	(21,925)	(25,000)
SBDC Lighting Upgrade	4.1, 5.1 5.2	EMCD	(5,000)	(5,199)	(5,000)
Child Care Building	4.1, 5.1, 5.2	EMCD	0	(4,925)	0
Rose de Freycinet Gallery Upgrade	4.1, 5.1, 5.2	EMCD	0	(4,110)	(19,496)
Automatic Sliding Door - Library	4.1	EMCD	0	0	(25,000)
Electronic Entry System for Town Hall and Recreation Centre	4.1	EMCD	0	0	(20,000)
Shark Bay Bowling Club Light Upgrade	4.1, 5.1, 5.2	EMCD	0	0	(91,500)
<b>Recreation and Culture Total</b>			<b>(395,287)</b>	<b>(184,362)</b>	<b>(801,283)</b>
<b>Law, Order and Public Safety</b>					
DFES - SES Rear Verandah Upgrade	4.1	EMFA	0	(27,637)	(27,637)
DFES - Useless Loop Facility Internal Fitout	4.1	EMFA	0	0	(50,000)
<b>Law, Order and Public Safety Total</b>			<b>0</b>	<b>(27,637)</b>	<b>(77,637)</b>

MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

Infrastructure Assets	Strategic Plan Reference	Responsible Officer	Original Annual Budget	Actual to 31 December	Amended Annual Budget
<b>Transport</b>					
Depot - Office Awning	4.1	WKSM	(10,000)	(655)	(10,000)
<b>Transport Total</b>			<b>(10,000)</b>	<b>(655)</b>	<b>(10,000)</b>
<b>Land and Buildings - Specialised Total</b>			<b>(475,287)</b>	<b>(293,655)</b>	<b>(968,420)</b>
<b>Heritage Assets</b>					
<b>Recreation and Culture</b>					
Stables Refurbishment	4.1	WKSM	(50,000)	0	(50,000)
<b>Recreation and Culture Total</b>			<b>(50,000)</b>	<b>0</b>	<b>(50,000)</b>
<b>Heritage Assets Total</b>			<b>(50,000)</b>	<b>0</b>	<b>(50,000)</b>
<b>Infrastructure- Footpaths</b>					
<b>Transport</b>					
Francis Street Lighting	1.1, 4.1, 5.1	WSKM	(80,000)	(73,515)	(73,515)
Stella Rowley Drive Lighting	1.1, 4.1, 5.1	WSKM	(80,000)	(77,571)	(77,571)
Dual Purpose Path to Lookout - Stella Rowley Drive	1.1, 4.1, 5.1	WKSM	(100,000)	0	(100,000)
Footpath Construction-Denham Footpath Plan	1.1, 4.1, 5.1	WKSM	(59,000)	0	(59,000)
Problematic Area Street Lighting	1.1, 4.1, 5.1	WKSM	0	0	(80,000)
<b>Transport Total</b>			<b>(319,000)</b>	<b>(151,086)</b>	<b>(390,086)</b>
<b>Footpaths Total</b>			<b>0</b>	<b>0</b>	<b>0</b>

MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

Infrastructure Assets	Strategic Plan Reference	Responsible Officer	Original Annual Budget	Actual to 31 December	Amended Annual Budget
<b>Furniture &amp; Office Equip.</b>					
<b>Governance</b>					
Photocopier	4.1, 7.1	EMFA	(20,000)	(10,707)	(10,707)
Video Conferencing Equipment	4.1, 7.1	EMFA	0	0	(9,293)
<b>Governance Total</b>			<b>(20,000)</b>	<b>(10,707)</b>	<b>(20,000)</b>
<b>Furniture &amp; Office Equip. Total</b>			<b>(20,000)</b>	<b>(10,707)</b>	<b>(20,000)</b>
<b>Plant and Equipment</b>					
<b>Governance</b>					
CEO Vehicle	4.1	CEO	(58,100)	(58,074)	(58,100)
EMFA Vehicle	4.1	CEO	(35,000)	0	(38,000)
<b>Governance Total</b>			<b>(93,100)</b>	<b>(58,074)</b>	<b>(96,100)</b>
<b>Transport</b>					
Major Plant Items	4.1	WKSM	(20,000)	(14,393)	(20,000)
Dual Cab Ute - Town Gardener	4.1	WKSM	(46,000)	0	(50,950)
Dual Cab Ute - Ranger	4.1	WKSM	(46,000)	0	(50,950)
Refuse Site Loader	4.1	WKSM	(220,000)	(260,649)	(260,649)
5 Tonne Town Truck	4.1	WKSM	(80,000)	0	(80,000)
3 Tonne Town Truck	4.1	WKSM	(65,000)		(65,000)
Tamala Camp Fuel Tanker and Bowser	4.1	WKSM	0	(26,565)	(26,565)
<b>Transport Total</b>			<b>(477,000)</b>	<b>(301,607)</b>	<b>(554,114)</b>
<b>Economic Services</b>					
EMCD Vehicle	4.1	CEO	(35,000)		(38,000)
<b>Economic Services Total</b>			<b>(35,000)</b>	<b>0</b>	<b>(38,000)</b>
<b>Plant and Equipment Total</b>			<b>(605,100)</b>	<b>(359,681)</b>	<b>(688,214)</b>

MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

Infrastructure Assets	Strategic Plan Reference	Responsible Officer	Original Annual Budget	Actual to 31 December	Amended Annual Budget
<b>Infrastructure - Public Facilities</b>					
<b>Community Amenities</b>					
Cemetery Shade	4.1	WKSM	(5,000)	0	(5,000)
Hamelin Pool Carpark	4.1	WKSM	(10,000)	0	(10,000)
<b>Community Amenities Total</b>			<b>(15,000)</b>	<b>0</b>	<b>(15,000)</b>
<b>Recreation And Culture</b>					
Little Lagoon Upgrades, Gazebo, Bollards and Signage	3.1, 4.1	WKSM	(35,000)	(19,316)	(35,000)
Charlie Sappie Park	4.1	WKSM	(20,000)	0	(20,000)
Little Lagoon Trail Planning	3.1, 4.1	EMCD	(19,980)	(18,548)	(19,980)
Adventure Park Lighting Upgrade	4.1, 5.1, 5.2	WKSM	(15,000)	(7,901)	(15,000)
Skate Park Upgrade	4.1, 5.1, 5.2	WKSM	(30,200)	(27,930)	(30,200)
Access Bicycle and Walking Paths Recreation Precinct	4.1, 5.1, 5.2	WKSM	0	0	(30,000)
Hard Shade Structures - Foreshore Playgrounds	4.1, 5.1, 5.2	WKSM	0	0	(75,000)
Disability Beach/Water Access Inclusive of Floating Wheelchairs	4.1, 5.1, 5.2	EMCD	0	0	(50,000)
Town Oval and Recreation Reticulation/Resurfacing Upgrade	4.1, 5.1, 5.2	WKSM	0	0	(90,000)
CCTV Upgrade	4.1	EMCD	0	0	(50,000)
<b>Infrastructure - Public Facilities Total</b>			<b>(135,180)</b>	<b>(73,695)</b>	<b>(430,180)</b>



MINUTES OF THE AUDIT COMMITTEE MEETING

30 MARCH 2022

Infrastructure Assets	Strategic Plan Reference	Responsible Officer	Original Annual Budget	Actual to 31 December	Amended Annual Budget
<b>Infrastructure - Roads Town</b>					
<b>Transport</b>					
R2R Projects 21-22 Durlacher Street	1.1	WKSM	(430,000)	0	(430,000)
R2R Projects 20-21 Brockman Street CF	1.1	WKSM	0	0	(105,975)
<b>Transport Total</b>			<b>(430,000)</b>	<b>0</b>	<b>(535,975)</b>
<b>Infrastructure - Roads Town Total</b>			<b>(430,000)</b>	<b>0</b>	<b>(535,975)</b>
<b>Infrastructure - Roads Other</b>					
<b>Transport</b>					
Useless Loop Road - RRG 20-21 CF	1.1	WKSM	0	(40,155)	(40,155)
Useless Loop Road - RRG 21-22	1.1	WKSM	(229,958)	0	(229,958)
Eagle Bluff - RRG 21-22	1.1	WKSM	(140,000)	0	(140,000)
<b>Transport Total</b>			<b>(369,958)</b>	<b>(40,155)</b>	<b>(410,113)</b>
<b>Infrastructure - Roads Other Total</b>			<b>(369,958)</b>	<b>(40,155)</b>	<b>(410,113)</b>
<b>Capital Expenditure Total</b>			<b>(2,574,525)</b>	<b>(967,817)</b>	<b>(3,654,438)</b>

## MINUTES OF THE AUDIT COMMITTEE MEETING

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30 MARCH 2022

### **AC5.0 NEXT AUDIT COMMITTEE MEETING**

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

### **AC6.0 CLOSURE OF MEETING**

With no further business the Chairperson closed the Audit Committee meeting at 2.14 pm.