

# SHIRE OF SHARK BAY MINUTES

27 MARCH 2019

## AUDIT COMMITTEE MEETING



PUGGLES – THE SHARK BAY ECHIDNA



27 MARCH 2019



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# MINUTES OF THE AUDIT COMMITTEE

27 MARCH 2019

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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 27 March 2019 commencing at 1.04pm.

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## MINUTES OF THE AUDIT COMMITTEE

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

The Chairperson Cr Cowell declared the Audit Committee open at 1.04 pm.

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

#### ATTENDANCES

Cr C Cowell                      Chairperson

Cr L Bellottie

Cr J Burton

Cr G Ridgley

Mr Greg Godwin              Auditor – Moore Stephens via phone link

Mr P Anderson              Chief Executive Officer

Ms A Pears                      Executive Manager Finance and Administration

Ms L Butterly                 Executive Manager Community Development

Mr B Galvin                     Works Manager

Mrs R Mettam                 Executive Assistant

#### APOLOGIES

Cr K Capewell

Cr K Laundry

Cr E Fenny

Mr Greg Godwin spoke to Council about the Audit to the end of 30 June 2018.

Mr Godwin also spoke about the independent report that the financial statements have been prepared as per the **Local Government Act 1995**.

Mr Godwin also spoke to Council about the 2018/2019 audit with the involvement of the Auditor General. Alignment of procedures with the Auditor General's requirements is proceeding.

Mr Godwin took Council through the Audit Strategy memorandum.

Mr Godwin left the meeting at 2.08pm.

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

#### **AC3.1 CONFIRMATION OF THE MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 28 FEBRUARY 2018**

Moved           Cr Ridgley  
Seconded       Cr Cowell

##### **Audit Committee Resolution**

**That the minutes of the Audit Committee meeting held on 28 February 2018, as circulated to all Committee members, be confirmed as a true and accurate record.**

**4/0 CARRIED**

### **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 Ridgley  
Seconded       Cr Burton

##### **Audit Committee Resolution**

**That the Audit Committee recommend that Council adopt the Local Government Compliance Audit Return for the period 1 January 2018 to 31 December 2018 as completed and return it to the Department of Local Government as a true and correct record of the information contained therein.**

**4/0 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 2019.

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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 2018 to 31 December 2018 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 information explaining or qualifying the Compliance Audit Return is to be submitted to the Director General, Department of Local Government by 31 March 2019.

### 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

6 February 2019

# MINUTES OF THE AUDIT COMMITTEE

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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 2018

### 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	§3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2018.	N/A	The Shire of Shark Bay has no major trading undertakings.	Rhonda Mettam
2	§3.59(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 2018.	N/A		Rhonda Mettam
3	§3.59(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 2018.	N/A		Rhonda Mettam
4	§3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2018.	N/A		Rhonda Mettam
5	§3.59(5)	Did the Council, during 2018, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		Rhonda Mettam

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# MINUTES OF THE AUDIT COMMITTEE

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



Department of  
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Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	§5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A	No delegations to Committees	Rhonda Mettam
2	§5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A		Rhonda Mettam
3	§5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A		Rhonda Mettam
4	§5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A		Rhonda Mettam
5	§5.18	Has Council reviewed delegations to its committees in the 2017/2018 financial year.	Yes	Ordinary Council Meeting 30 August 2017 Item 11.2	Rhonda Mettam
6	§5.42(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	§5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		Rhonda Mettam
8	§5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		Rhonda Mettam
9	§5.44(2)	Were all delegations by the CEO to any employee in writing.	Yes		Rhonda Mettam
10	§5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	N/A	No amendments or Revoking	Rhonda Mettam
11	§5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		Rhonda Mettam
12	§5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2017/2018 financial year.	Yes		Rhonda Mettam
13	§5.46(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	§5.67	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 §5.68).	Yes		Rhonda Mettam
2	§5.68(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

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



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No	Reference	Question	Response	Comments	Respondent
3	§5.73	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	§5.75(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
5	§5.75(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
6	§5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2018.	Yes		Rhonda Mettam
7	§5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2018.	Yes		Rhonda Mettam
8	§5.77	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
9	§5.88(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
10	§5.88(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
11	§5.88 (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
12	§5.88(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
13	§5.103 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.	N/A		Rhonda Mettam
14	§5.70(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

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



Department of  
Local Government, Sport  
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No	Reference	Question	Response	Comments	Respondent
15	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
16	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)).	Yes	Lot 500 Monkey Mia Road - By Tender ?	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	Lot 500 Monkey Mia Road - Aquiculture	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 25 October 2017 Item 7.2	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	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	Yes	Moore Stephens	Rhonda Mettam
4	s7.3, 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.	Yes		Rhonda Mettam
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2018 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 2018 received by the local government by 31 December 2018.	Yes	Ordinary Council Meeting 19 December 2018 Item 12.3	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 by the local government, was that action undertaken.	N/A		Rhonda Mettam

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No	Reference	Question	Response	Comments	Respondent
8	S7.12A (4)	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 by the local government, was a report prepared on any actions undertaken.	N/A		Rhonda Mettam
9	S7.12A (4)	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 by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A		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
15	Audit Reg 17	Has the CEO reviewed the appropriateness and effectiveness of the local government's systems and procedures in accordance with regulation 17 of the Local Government (Audit) Regulations 1996.	Yes		Rhonda Mettam
16	Audit Reg 17	If the CEO has not undertaken a review in accordance with regulation 17 of the Local Government (Audit) Regulations 1996, is a review proposed and when.	N/A		Rhonda Mettam

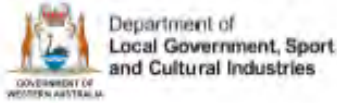
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Department of Local Government, Sport and Cultural Industries - Compliance Audit: Return



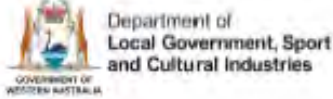
Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	Ordinary Council Meeting 26 April 2018 Item 11.1	Rhonda Mettam
2	s5.56 Admin Reg 19DA (6)	Has the local government adopted a modification to the most recent Corporate Business Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	No		Rhonda Mettam
3	s5.56 Admin Reg 19C (7)	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	Ordinary Council Meeting 26 April 2018 Item 11.1 - Strategic Resource Plan	Rhonda Mettam
4	s5.56 Admin Reg 19C (7)	Has the local government adopted a modification to the most recent Strategic Community Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	No		Rhonda Mettam
5	S5.56	Has the local government adopted an Asset Management Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	Ordinary Council meeting 26 April 2018 Item 11.1 - Now part of the Strategic Resource Plan	Rhonda Mettam
6	S5.56	Has the local government adopted a Long Term Financial Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	Ordinary Council meeting 26 April 2018 Item 11.1 - Now part of the Strategic Resource Plan	Rhonda Mettam
7	S5.56	Has the local government adopted a Workforce Plan. If Yes, in Comments please provide date of the most recent Plan plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	Ordinary Council meeting 26 March 2014 Item 11.3 Is currently being reviewed	Rhonda Mettam

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



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.	N/A		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.	N/A		Rhonda Mettam

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



Department of  
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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).	N/A	No Complaints received for 2018	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

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
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

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



Department of  
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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 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		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.	Yes		Rhonda Mettam
10	F&G Reg 19	Was each tenderer sent 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's 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	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	Yes		Rhonda Mettam
15	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice.	N/A	Shire of Shark Bay does not have their own re-qualified suppliers, but used WALGA vendor panel	Rhonda Mettam
16	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE.	Yes		Rhonda Mettam

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



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No	Reference	Question	Response	Comments	Respondent
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 panel application.	N/A		Rhonda Mettam
18	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
19	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
20	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
21	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
22	F&G Reg 24AI	Did the local government 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
23	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A		Rhonda Mettam
24	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
25	F&G Reg 11A	Does the local government have a current purchasing policy 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

27 MARCH 2019

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



Department of  
Local Government, Sport  
and Cultural Industries

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

27 MARCH 2019

### AC 4.2 BUDGET REVIEW 2018/2019

FM00005

#### Author

Executive Manager Finance and Administration

#### Disclosure of Any Interest

Nil

Moved Cr Burton

Seconded Cr Ridgely

#### **Audit 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 2019; and**
- 3. Adopts the amended transfers to and from reserves for the year ended 30 June 2019.**

**4/0 CARRIED**

#### Background

At the most recent Audit Committee meeting held on the 27 March 2019, 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.

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The actual opening surplus on the statement of financial activity as at 1 July 2018 was \$1,493,090 which is \$302 less than the estimated opening surplus of \$1,493,392.

**Moore Stephens Management Report – Significant Adverse Trend in Financial Position Action**

Our latest Management Report from Moore Stephens dated 12 December 2018 advises that the Shire continues to experience a significant adverse trend in financial position relating to our structural deficit in operating result. With this in mind we have focused our budget amendment on initiating savings in operating expenditure amounting to an operational cash savings of \$314,072 thereby reducing the Operating Surplus Ratio by 0.035 compared to Actual 2017/2018 results.

Ratios	Formula	\$	Amended Budget 2018	Ratio	\$	Original Budget 2019	Ratio	\$	Actual 2018	Ratio
Operating Surplus Ratio	Operating Revenue Minus Operating Expense	( 1,322,126)			( 1,694,896)			( 1,263,053)		
	Net Result	+ ( 1,806,393)			( 2,217,538)			( 388,216)		
	- less: Non-Operating grants, Subsidies and contributions	- ( 519,673)	( 1,322,126)		( 481,298)	( 1,694,896)		( 857,238)	( 1,263,053)	
	Adjustment for FAGS Grants	1,003,940		-0.405	1,003,940		-0.567	( 17,599)		-0.440
	Own Source Operating Revenue	3,261,624	3,261,624	=	2,990,677	2,990,677	=	2,873,426	2,873,426	=
	- add: rates	+ 1,326,088			1,303,336			1,248,087		
	- add: fees and user charges	+ 1,623,598			1,462,040			1,509,057		
	- add: service charges	+ 0			0			0		
	- add: interest income	+ 55,405			49,155			64,093		
	- add: profit on disposal of assets	+ 20,000			15,000			0		
	- add: reimbursements and recoveries	+ 236,533			161,146			52,189		
		0	0		0			0		

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Cash Analysis	Detail	\$	Amended Budget	Original Budget
	Operating Activity Revenue		4,721,255	4,402,570
	+/-Grants Received in Advance		1,003,940	1,003,940
	Operating Activity Revenue		<b>5,725,195</b>	<b>5,406,510</b>
	Less Operating Activity Expenses		( 7,047,322)	( 7,101,406)
			<b>( 1,322,127)</b>	<b>( 1,694,896)</b>
	Plus Non Cash Adjustments			
	Depreciation		1,961,780	2,018,120
	Loss on Sale of Assets		110,032	112,389
	Increase in Operating Activities		749,685	435,613
	<b>Improvement Of Operating Activities Cash Position</b>		<b>314,072</b>	

### Operating Revenue

Amendments to the original operating revenue budget resulted in an overall increase in revenue of \$318,685. This is mainly due to the increase in grant income from Road Preservation Grants and additional grants received from Western Australian Local Government Association, Keep Australia Beautiful Council and Shark Bay Tourism Association. Other items affecting operating revenue include increased revenue from Shark Bay Discovery Centre Sales and Entrance Fees, Insurance Reimbursements, Rental Income, Refuse Removal, Structure Plans/Redevelopment Income, Town Common Fees, Caravan Park Leases, Private Works, Scrap Metal Sales and Back and Interim Rates.

### Operating Expenditure

Overall the amendments have decreased the operating expenditure budget by \$54,084. The variance consists of savings incurred in rental expenses for 34 Hughes Street (\$16K), Cleaning (\$5K), Utilities (\$12K), Insurance (\$6K), Elected Member Training (\$20K), transfer of Little Lagoon Rehabilitation to Capital (\$20K) and Depreciation (\$56K) offset against increases in Pensioner Unit Maintenance (\$10K), Private Works (\$36K), Shark Bay World Heritage Discovery and Visitor Centre Purchases (\$29K) and Grant supported expenditure of (\$75K).

### Capital Revenue

Capital revenue has increased by \$38,375. This is due to the increase in grant revenue for the CCTV Installation of \$18,375 and Little Lagoon Signage and Barriers Grants of \$20,000.

### Capital Expenditure

Capital expenditure has increased by \$179,589. This is mainly due to expenditure on capital projects relating to the new Depot Administration Building, CCTV Installation,



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Little Lagoon Signage and Barriers and finalisation of the Refuse Tip and Recycling Initiative.

This increase has been offset by savings incurred in Footpath and plant purchases of \$20,937.

Note 13 of the attached report shows the detail of the capital expenditure.

### **Financing**

The area focuses mainly on transfer to and from reserves and this shows a net result of \$452,776.

This is due to an increase of \$55,758 in the transfer from reserves and relates to the additional funds required for the Depot Administration Building.

The transfer to reserves has increased by \$229,769 which is transferred to the infrastructure reserve for future projects.

Note 7 in the attached report shows the amended budget for reserve action for 2016/2017.

### **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 2018 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.

MINUTES OF THE AUDIT COMMITTEE

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27 MARCH 2019

Voting Requirements

Absolute Majority Required

Signatures

Author

*A Pears*

Chief Executive Officer

*P Anderson*

Date of Report

18 March 2019

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<b>Shire of Shark Bay</b>	
<b>BUDGET REVIEW FINANCIAL REPORT</b>	
<b>FEBRUARY 2019</b>	
<b>LOCAL GOVERNMENT ACT 1995</b>	
<b>LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996</b>	
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SHIRE OF SHARK BAY						
STATEMENT OF FINANCIAL ACTIVITY						
(Statutory Reporting Program)						
February 2019						
	Note	Original Budget	Actual to 31 January 2019	Amended Annual Budget	Variance	Comments
<b>Operating Revenues</b>		\$	\$	\$		
Governance		58,800	55,555	69,574	10,774	Increase due to Insurance Reimbursements
General Purpose Funding - Rates	5	1,303,336	1,316,003	1,326,088	22,752	Increase due to Interim and Back Rates included into budget
General Purpose Funding - Other		1,005,532	521,175	1,012,154	6,622	Increase due to Interest Earned on General Investments
Law, Order and Public Safety		84,987	39,418	84,987	0	No change
Health		1,550	1,899	2,500	950	Increase due to Septic Tank Application fees
Housing		102,610	66,053	108,160	5,550	Increase due to increased Rental on 16B Sunter
Community Amenities		308,548	276,015	322,096	13,548	Increase due to Refuse Removal, Sale of Scrap Metal and Structure Plans/Redevelopment Income
Recreation and Culture		235,476	189,563	292,986	57,510	Increase in SBDC sales and entrance fees plus Town Common Fees received
Transport		470,644	343,289	580,987	110,343	Increase due to Road Preservation Grant and Insurance Reimbursement for Depot Administration Building
Economic Services		796,087	736,526	886,723	90,636	Increase in Private Works and Caravan Park Leases as well as Grants for WALGA Support for Local Road Safety, Keep Australia Beautiful and Balance of Destination of Shark Bay Brand Development
Other Property and Services		35,000	21,419	35,000	0	No change
<b>Total Operating Revenue</b>		<b>4,402,570</b>	<b>3,566,915</b>	<b>4,721,255</b>	<b>318,685</b>	
<b>Operating Expense</b>						
Governance		(323,208)	(164,896)	(342,920)	(19,712)	Decrease in Governance Overheads Recovered offset by Reduction in Elected Member Training as per resolution
General Purpose Funding		(122,234)	(64,203)	(115,441)	6,793	Decrease in Governance Overheads
Law, Order and Public Safety		(385,432)	(210,389)	(353,889)	31,543	Decrease due to reduction in Ranger Patrols and Governance Overheads
Health		(76,922)	(35,692)	(74,736)	2,186	Decrease in Governance Overheads
Housing		(196,115)	(121,593)	(210,285)	(14,170)	Increase due to Pensioner Units Maintenance and reduction staff housing allocated to services due to 34 Hughes Street no longer being rented
Community Amenities		(748,751)	(397,258)	(779,181)	(30,430)	Increase due to Depreciation for Public Facilities plus reallocation of Budget from Refuse Site Operations to the Recycling Budget

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Recreation and Culture		(2,244,626)	(1,186,292)	(2,246,975)	(2,349)	Decrease due to reallocation of Little Lagoon Rehabilitation Expenses to Capital to offset Capital Grant for Signage and Barriers. In addition increase in SBDC Purchases and Council Assistance Program Expense offset by reduction in Governance Overheads, Public Convenience Utilities and Cleaning
Transport		(1,777,877)	(787,854)	(1,670,677)	107,200	Decrease in depreciation on Non Town Roads offset against increase in Depreciation in Town Streets and Public Facilities
Economic Services		(1,191,491)	(860,617)	(1,218,468)	(26,977)	Increase in Private Works Expense and Depreciation Public Facilities offset by savings in Freycinet Festival expenses
Other Property and Services		(34,750)	(89,330)	(34,750)	0	No change
Total Operating Expenditure		(7,101,406)	(3,918,125)	(7,047,322)	54,084	
<b>Funding Balance Adjustments</b>						
Add back Depreciation		2,018,120	1,119,653	1,961,780	(56,340)	Net changes to depreciation allocations
Adjust (Profit)/Loss on Asset Disposal	4	112,389	(4,631)	110,032	(2,357)	Decrease in Loss on Disposal due to Depot Admin Building
Adjust Provisions and Accruals		10,000	0	10,000	0	No change
Net Cash from Operations		(558,327)	763,812	(244,254)	314,073	
<b>Capital Revenues</b>						
Grants, Subsidies and Contributions	7	481,298	191,812	519,673	38,375	Increase due to Grant Funding for CCTV and Little Lagoon Signage and Barriers
Proceeds from Disposal of Assets	4	288,636	47,274	290,091	1,455	Increase due to Sale of Multi Tyred Rubber Roller
Total Capital Revenues		769,934	239,086	809,764	39,830	
<b>Capital Expenses</b>						
Land and Buildings	8	(141,355)	(114,987)	(261,355)	(120,000)	Increase due to Depot Administration Building
Infrastructure - Roads	8	(555,227)	(80,776)	(555,227)	0	No change
Infrastructure - Public Facilities	8	(804,066)	(7,412)	(880,787)	(76,721)	Increase due to CCTV Installation, Little Lagoon Signage and Barriers and Refuse Tip and Recycling
Infrastructure - Footpaths	8	(50,000)	(46,980)	(46,980)	3,020	Decrease due to savings in Footpath installation
Plant and Equipment	8	(766,138)	(185,022)	(748,221)	17,917	Decrease due to savings in plant purchases
Furniture and Equipment	8	(15,000)	(5,157)	(18,805)	(3,805)	Increase due to Depot Photocopier
Total Capital Expenditure		(2,331,786)	(440,334)	(2,511,375)	(179,589)	
Net Cash from Capital Activities		(1,561,852)	(201,249)	(1,701,612)	(139,760)	

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<b>Financing</b>						
Proceeds from Loans		800,000	0	800,000	0	No change
Transfer from Reserves	3	680,745	680,744	736,503	55,758	Increase due to Depot Administration Building
Repayment of Debentures	6	(84,414)	(46,182)	(84,414)	0	No change
Transfer to Reserves	3	(769,544)	(550,402)	(999,313)	(229,769)	Increase due to reduction overall budget
LSL Proceeds from Other Shires		0	2,892	0	0	No change
<b>Net Cash from Financing Activities</b>		<b>626,787</b>	<b>87,053</b>	<b>452,776</b>	<b>(174,011)</b>	
<b>Net Operations, Capital and Financing</b>		<b>(1,493,392)</b>	<b>649,616</b>	<b>(1,493,090)</b>	<b>302</b>	
<b>Opening Funding Surplus(Deficit)</b>	1	<b>1,493,392</b>	<b>1,493,392</b>	<b>1,493,090</b>	<b>(302)</b>	
<b>Closing Funding Surplus(Deficit)</b>	1	<b>(0)</b>	<b>2,143,008</b>	<b>0</b>	<b>0</b>	
NOTE: Note 3 shows the detail of changes to budgets.						



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SHIRE OF SHARK BAY					
STATEMENT OF BUDGET AMENDMENTS					
February 2019					
	Note	Annual Budget	Actual to 31 January 2019	Amended Annual Budget	Variance
<b>Operating Revenues</b>		\$		\$	\$
Rates	5	1,303,336	1,316,003	1,326,088	22,752
Operating Grants, Subsidies and Contributions	7	1,411,893	752,291	1,459,632	47,739
Fees and Charges		1,462,040	1,260,625	1,623,598	161,558
Interest Earnings		49,155	36,520	55,405	6,250
Other Revenue		161,146	194,204	236,533	75,387
Profit on Disposal of Assets	4	15,000	7,273	20,000	5,000
<b>Total Operating Revenue</b>		<b>4,402,570</b>	<b>3,566,915</b>	<b>4,721,255</b>	<b>318,685</b>
<b>Operating Expense</b>					
Employee Costs		(2,243,191)	(1,303,635)	(2,243,191)	0
Materials and Contracts		(2,142,455)	(1,112,283)	(2,143,562)	(1,107)
Utility Charges		(190,175)	(75,371)	(178,281)	11,894
Depreciation on Non-Current Assets		(2,018,120)	(1,119,653)	(1,961,780)	56,340
Interest Expenses		(24,755)	(3,732)	(24,755)	0
Insurance Expenses		(156,026)	(151,277)	(150,426)	5,600
Other Expenditure		(199,295)	(149,531)	(215,295)	(16,000)
Loss on Disposal of Assets	4	(127,389)	(2,643)	(130,032)	(2,643)
<b>Total Operating Expenditure</b>		<b>(7,101,406)</b>	<b>(3,918,125)</b>	<b>(7,047,322)</b>	<b>54,084</b>
<b>Funding Balance Adjustments</b>					
Add back Depreciation		2,018,120	1,119,653	1,961,780	(56,340)
Adjust (Profit)/Loss on Asset Disposal	4	112,389	(4,631)	110,032	(2,357)
Adjust Provisions and Accruals		10,000	0	10,000	0
<b>Net Cash from Operations</b>		<b>(558,327)</b>	<b>763,813</b>	<b>(244,254)</b>	<b>314,073</b>
<b>Capital Revenues</b>					
Grants, Subsidies and Contributions	7	481,298	191,812	519,673	38,375
Proceeds from Disposal of Assets	4	288,636	47,274	290,091	1,455
<b>Total Capital Revenues</b>		<b>769,934</b>	<b>239,086</b>	<b>809,764</b>	<b>39,830</b>
<b>Capital Expenses</b>					
Land and Buildings	8	(141,355)	(114,987)	(261,355)	(120,000)
Infrastructure - Roads	8	(555,227)	(80,776)	(555,227)	0
Infrastructure - Public Facilities	8	(804,066)	(7,412)	(880,787)	(76,721)
Infrastructure - Footpaths	8	(50,000)	(46,980)	(46,980)	3,020
Plant and Equipment	8	(766,138)	(185,022)	(748,221)	17,917
Furniture and Equipment	8	(15,000)	(5,157)	(18,805)	(3,805)
<b>Total Capital Expenditure</b>		<b>(2,331,786)</b>	<b>(440,334)</b>	<b>(2,511,375)</b>	<b>(179,589)</b>
<b>Net Cash from Capital Activities</b>		<b>(1,561,852)</b>	<b>(201,249)</b>	<b>(1,701,612)</b>	<b>(139,760)</b>
<b>Financing</b>					
Proceeds from Loans		800,000	0	800,000	
Transfer from Reserves	3	680,745	680,744	736,503	55,758
Repayment of Debentures	6	(84,414)	(46,182)	(84,414)	0
Transfer to Reserves	3	(769,544)	(550,402)	(999,313)	(229,769)
LSL Proceeds from Other Shires		0	2,892	0	0
<b>Net Cash from Financing Activities</b>		<b>626,787</b>	<b>87,053</b>	<b>452,776</b>	<b>(174,011)</b>
<b>Net Operations, Capital and Financing</b>		<b>(1,493,392)</b>	<b>649,616</b>	<b>(1,493,090)</b>	<b>302</b>
<b>Opening Funding Surplus(Deficit)</b>		<b>1,493,392</b>	<b>1,493,392</b>	<b>1,493,090</b>	<b>(302)</b>
<b>Closing Funding Surplus(Deficit)</b>		<b>0</b>	<b>2,143,008</b>	<b>0</b>	<b>(0)</b>

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SHIRE OF SHARK BAY			
STATEMENT OF BUDGET AMENDMENTS			
February 2019			
Capital Acquisitions	Note	Amended Budget	Original Budget
		\$	\$
Land and Buildings	13	(261,355)	(141,355)
Infrastructure Assets - Roads	13	(555,227)	(555,227)
Infrastructure Assets - Public Facilities	13	(880,787)	(804,066)
Infrastructure Assets - Footpaths	13	(46,980)	(50,000)
Plant and Equipment	13	(748,221)	(766,138)
Furniture and Equipment	13	(18,805)	(15,000)
<b>Capital Expenditure Totals</b>		<b>(2,511,375)</b>	<b>(2,331,786)</b>

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Shire of Shark Bay				
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY				
February 2019				
<b>Note 1: NET CURRENT FUNDING POSITION</b>				
		Positive=Surplus (Negative=Deficit)		
	Note	YTD 31 January 2019	30 June 2018	31 January 2018
		\$	\$	\$
<b>Current Assets</b>				
Cash Unrestricted		1,961,831	1,857,205	2,411,531
Cash Restricted		1,570,193	1,696,562	1,203,879
Receivables - Rates		348,693	36,581	240,433
Receivables -Other		130,210	73,711	146,116
Interest / ATO Receivable/Trust		22,281	6,948	19,458
Inventories		113,037	218,244	218,244
		<b>4,146,245</b>	<b>3,889,251</b>	<b>4,239,661</b>
<b>Less: Current Liabilities</b>				
Payables		(180,613)	(336,175)	(227,696)
Provisions		(252,431)	(203,734)	(203,734)
		<b>(433,045)</b>	<b>(539,909)</b>	<b>(431,430)</b>
Less: Cash Reserves		(1,570,193)	(1,696,562)	(1,203,879)
		<b>2,143,008</b>	<b>1,652,781</b>	<b>2,604,353</b>
<b>Net Current Funding Position</b>				

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SHIRE OF SHARK BAY							
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY							
February 2019							
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			(302)	(302)	
<b>OPERATING</b>						(302)	
General Purpose Funding	Rates	00101600	Governance overheads	2,734		2,432	
		00103010	Rates GRV Residential	1,440		3,872	
		00103012	Rates GRV Commercial		(1,480)	2,392	
		00103020	Rates UV General	8,368		10,761	
		00103022	Rates UV Mining	62		10,822	
		00103030	Rates UV Pastoral		(0)	10,822	
		00103031	Rates UV Exploration	5,092		15,914	
		00103039	Minimum Rates GRV Vacant Residential		(850)	15,064	
		00103040	Minimum Rates GRV Residential	850		15,914	
		00103075	Interim Rates UV Exploration	15,471		31,385	
		00103080	Interim Rates GRV Residential	136		31,522	
		00103081	Interim Rates GRV - Commercial	528		32,050	
		00103083	Interim Rates GRV - Industrial Residential	334		32,384	
		00103084	Interim Rates GRV - Rural Commercial	214		32,597	
		00103085	Interim Rates GRV - Vacant	1,848		34,445	
		00103086	Interim Rates GRV - Resort	1,866		36,312	
		00103090	Interim Rates UV - General		(68,851)	(32,540)	
		00103115	Back Rates GRV - Commercial	126		(32,414)	
		00103117	Back Rates GRV - Rural Commercial	51		(32,363)	
		00103118	Back Rates GRV - Industrial Residential	4		(32,358)	
		00103130	Back Rates UV - Exploration	1,034		(31,324)	
		00103159	UV General Concessions	65,409		34,084	
		00103161	Rates Concession UV - Exploration		(7,305)	26,780	
		00103490	Specified Area Rates		(1,595)	25,184	
		00104181	Ex Gratia Payment - MRAC	372		25,557	
		00304130	Interest Earned - Recreation Facilities		(1,250)	24,307	
		00304140	Replacement Reserve			24,307	
	Interest on Investments	00304140	Interest Earned - Investments	7,500		31,807	
	Other General Purpose Income	00400995	Telephone - Online Police Licensing	150		31,957	
		00401600	Governance Overheads Allocated	3,909		35,866	

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Governance	Members of Council	05100980	Publications & Subscriptions - Members			(1,500)	34,366	
		05101093	Refreshments - Council Meetings		1,000		35,366	
		05101094	Refreshments - Staff Functions			(1,000)	34,366	
		05101600	Governance Overheads Allocated		2,419		36,785	
		5102615	Elected Members Training		20,000		56,785	
	Administration Other	05200001	Staff Housing Costs		26,660		83,445	
		05200929	Software Purchases < \$5k		1,600		85,045	
		05200931	Computer Licence Fees			(1,600)	83,445	
		05200950	Office Equipment Maintenance		3,000		86,445	
		05200975	Printing & Stationery - Governance			(3,000)	83,445	
		05201301	Depreciation - Plant & Equipment	(1,595)			83,445	
		05201416	Bank Service Charges Other			(1,000)	82,445	
		05201470	Insurance - General		5,600		88,045	
		05201605	Governance Overheads Recovered			(70,296)	17,748	
		05204405	Insurance Reimbursement		10,774		28,522	
Law, Order and Public Safety	Fire Prevention	10101600	Governance Overheads Allocated		1,098		29,620	
		10201600	Governance Overheads Allocated		1,098		30,718	
	Animal Control	10202460	Dog Tidy Dispensers			(642)	30,076	
		Other Law, Order and Public Safety	10301600	Governance Overheads Allocated		1,329		31,405
			10302751	Ranger Patrols		28,660		60,065
Health	Health Inspection	15101600	Governance Overheads Allocated		1,483		61,548	
		15103884	Septic Tank Application Fees		950		62,498	
	Other Health	15301600	Governance Overheads Allocated		703		63,201	
Housing	Staff Housing	09100011	Rent Expense 34 Hughes Street		10,505		73,706	
		09100012	Utilities 34 Hughes Street		494		74,200	
		09100013	Maintenance 34 Hughes Street		1,000		75,200	
		09100014	Cleaning 34 Hughes St		2,000		77,200	
		09100015	Proceeds Sale Of Assets		3,000		80,200	
		09100027	Depreciation 65 Brockman Street	(230)			80,200	
		09100057	Depreciation 51 Durlacher Street	(195)			80,200	
		09100075	Communications 16B Sunter Place		659		80,859	
		09100100	Staff Housing Costs Allocated to Services			(22,783)	58,076	
		09110532	Rental 16B Sunter Place		5,550		63,626	
	Pensioner Units	25100733	Pensioner Units - Maintenance			(10,000)	53,626	
		25101303	Depreciation - Buildings	(1,200)			53,626	
		25101600	Governance Overheads Allocated		2,580		56,206	

MINUTES OF THE AUDIT COMMITTEE

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Community Amenities	Sanitation - Household Refuse	30101304	Depreciation - Public Facility	(985)		56,206	
		30101600	Governance Overheads Allocated		1,800	58,006	
		30102211	Refuse Site Operations		26,000	84,006	
		30103769	Refuse Removal		8,359	92,365	
	Sanitation Other	30201304	Depreciaton - Public Facility	(24,635)		92,365	
		30201600	Governance Overheads Allocated		2,031	94,396	
		30202602	Recycling Expenses - Paper And Cardboard			(11,000)	83,396
		30202604	Recycling Expenses - Aluminium Cans			(2,000)	81,396
		30202606	Recycling Expenses - Crushing			(2,000)	79,396
		30206205	Recycling Expenses - Chipping			(11,000)	68,396
		30202821	Maintenance - Street Bins			(2,125)	66,271
		30203723	Sale of Scrap Metal		3,139		69,410
	Town Planning	30301600	Governance Overheads Allocated		3,121		72,531
		30303791	Structure Plans/Redevelopments		2,050		74,581
	Other Community Amenities	30400715	Cleaning - Public Conveniences		5,000		79,581
		30400776	Utilities - Public Conveniences		3,000		82,581
		30401303	Depreciation - Buildings	(20,030)			82,581
		30401304	Depreciation - Public Facility	755			82,581
	Recreation and Culture	Public Halls & Civic Centres	30401600	Governance Overheads Allocated		1,638	84,219
			35101303	Depreciation - Buildings	(890)		84,219
35101600			Governance Overheads Allocated		1,877		86,096
Foreshore		35120731	Maintenance - Overlander Hall		4,500		90,596
		35130732	Maintenance - Community Resource Centre			(2,000)	88,596
		35200776	Utilities - Fish Cleaning Facilities			(3,600)	84,996
		35201304	Depreciation - Public Facility	(36,925)			84,996
Other Recreation and Sport		35201600	Governance Overheads Allocated		1,877		86,873
		CAP1718	Council Assistance Program 17-18			(15,000)	71,873
		35301301	Depreciation - Plant & Equip.	(1,045)			71,873
		35301304	Depreciation - Public Facility	(9,160)			71,873
		35301600	Governance Overheads Allocated		2,734		74,607
	35302283	Little Lagoon Rehabilitation - Trf to Capital Expenses		20,000		94,607	
TV & Radio Broadcasting	35303946	Town Common Fees		700		95,307	
	35330776	Utilities - Town Oval		4,000		99,307	
	35401600	Governance Overheads Allocated		1,012		100,319	
	35501600	Governance Overheads Allocated		3,360		103,679	
Other Culture	35601304	Depreciation - Public facilities	(48,490)			103,679	



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	Museum	35701600	Governance Overheads Allocated		780		104,459
	World Heritage	36000776	Utilities - SBDC		8,000		112,459
		36000998	Tourism WA RVCSGP Website Upgrade Expenses			(1,175)	111,284
		36001302	Depreciation - Furniture and Equipment (SBDC)	(2,015)			111,284
		36001600	Governance Overheads Allocated		2,031		113,315
		36002689	Purchase - Dept of Parks & Wildlife Passes			(2,200)	111,115
		36002699	Purchase - Merchandise			(27,000)	84,115
		36003722	Entrance Fees - SBDC		15,000		99,115
		36003770	Sale - Merchandise		35,000		134,115
		36003772	Sale - Dept of Parks & Wildlife Park Passes		6,810		140,925
Transport	Streets, Roads and Depot	45101301	Depreciation - Plant & Equip.	(595)			140,925
		45101305	Depreciation - Roads (Non Town	223,370			140,925
		45101306	Depreciation - Town Streets	(53,380)			140,925
		45101307	Depreciation - Footpaths	12,730			140,925
		45101308	Depreciation - Drain & Culvert	(19,240)			140,925
		45101309	Depreciation - Streetscapes	640			140,925
		45101501	Loss on Asset Disposal	(2,643)			140,925
		45101600	Governance Overheads Allocated		2,889		143,814
		45102001	Maintenance - Drainage/Sump			(7,500)	136,314
		45102221	Maintenance - Street Lights			(750)	135,564
		45103270	Road Preservation Grant		40,802		176,366
		45103291	Contribution to Road Maintenance - Pipeline		300		176,666
		45103386	Insurance Reimbursements		64,241		240,907
	Road Plant Purchases	45201600	Governance Overheads Allocated		1,560		242,467
		45204250	Profit On Sale Of Assets	5,000			242,467
		45401304	Depreciation - Pub. Facilities	(35,830)			242,467
	Monkey Mia Boating Facilities	45401600	Governance Overheads Allocated		780		243,247
	Denham Marine Facilities	45501304	Depreciation - Public Facilit	(16,160)			243,247
		45501600	Governance Overheads Allocated		1,329		244,576
Economic Services	Community Development	50100770	Staff Housing			(230)	244,346
		50101600	Governance Overheads Allocated		1,638		245,984
		50102751	Social Media Roadwise Video Competition Expense			(1,000)	244,984
		50102752	Keep Australia Beautiful Rubbish Bag Grant Expense			(2,761)	242,223
		50103671	Grant - WALGA Support for Local Road Safety Activities		1,500		243,723
		50103672	Grant - Keep Australia Beautiful Rubbish Bags		2,136		245,859

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	Tourism and Area Promotion	50201600	Governance Overheads Allocated		2,263		248,122
		50202486	Freycinet Festival 2018		9,665		257,787
		50202487	Freycinet Festival 2018 - Council Assist Round 2		5,822		263,609
		50202858	Destination Shark Bay Branding Expenses			(3,000)	260,609
		50203864	Grant - Destination Shark Bay Brand Development		3,000		263,609
		50203903	Caravan Park Leases		39,000		302,609
	Building Control	50301600	Governance Overheads Allocated		1,877		304,486
	Other Economic Services	50401304	Depreciation Public Facilities	(5,535)			304,486
		50401600	Governance Overheads Allocated		1,954		306,440
		50402901	Maintenance - Eagle Bluff Bore			(1,000)	305,440
		50410731	Maintenance - McCleary Property			(1,000)	304,440
	Private Works	50501900	Private Works - Other			(35,670)	268,770
		50504011	Private Works Income - Other		45,000		313,770
Other Property and Services	Public Works Overheads	55101562	Staff Housing Costs			(3,647)	310,123
		55101580	Less Public Works Overheads Allocated Works/Services			(7,825)	302,298
		55101600	Governance Overheads Allocated		11,472		313,770
	Plant Operation Costs	55201585	Less Plant Operating Costs Allocated Works/Services			(4,920)	308,850
		55201600	Governance Overheads Allocated		4,920		313,770
<b>NON OPERATING GRANTS</b>							
Recreation and Culture	Other Recreation and Sport	35303236	Grants - Department of Industry Innovation & Science (1/3rd)		6,125		319,895
		35303386	Grant - Little Lagoon Trail Signage and Barriers		20,000		339,895
Transport	Monkey Mia Boating Facilities	45403800	Grant - Department of Industry, Innovation & Science (1/3rd)		6,125		346,020
Economic Services	Community Development	50103670	Grant - Department of Industry Innovation & Science (1/3rd)		6,125		352,145
<b>CAPITAL</b>							
Governance	Administration Other	05205335	CEO Vehicle Replacement		6,198		358,343
Community Amenities		05205340	EMCD Vehicle Replacement		11,718		370,061
Recreation and Culture	Sanitation - Household Refuse	30105578	Refuse Site Recycling Initiatives			(3,346)	366,715
	Other Recreation and Sport	35302283	Little Lagoon Signs and Barriers			(55,000)	311,715
		35305302	CCTV Installation - Recreation			(6,125)	305,590

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Transport	Streets, Roads and Depot	45104719	Depot Administration Building			(120,000)	185,590
		45104721	Ricoh Photocopier			(3,805)	181,785
		45145251	Footpath Construction (As Per Denham Footpath Plan)		3,020		184,805
	Road Plant Purchases	45205511	Excavator		15,138		199,943
		45205512	Multi Tyred Rubber Roller		6,370		206,313
	Monkey Mia Boating Facilities	45405552	CCTV Installation Monkey Mia			(6,125)	200,188
	Denham Marine Facilities	45505557	Boat Jinker Hydraulic System Upgrade			(21,507)	178,681
Economic Services	Community Development	50104001	CCTV Installation - Shark Bay Discovery Centre External			(6,125)	172,556
			Transfer to Reserves			(229,769)	(57,213)
			Transfer from Reserves		55,758		(1,455)
			Proceeds from Sale of Assets		1,455		0
					793,659	(793,659)	

MINUTES OF THE AUDIT COMMITTEE

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Shire of Shark Bay									
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY									
February 2019									
<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	1,035,753	13,500	13,500	218,577	449,596	(114,606)	(170,365)	1,153,224	1,328,484
Pensioner Unit Maintenance Reserve	10,748	15	15	25,000	25,000	(25,000)	(25,000)	10,763	10,763
Recreation Facility Replacement/Upgrade Res.	264,546	6,250	5,000	0	0			270,796	269,546
Plant Replacement Reserve	205,609	1,100	1,100	468,227	468,227	(541,139)	(541,138)	133,797	133,798
Leave Reserve	133,402	2,000	2,000	33,900	33,900	0	0	169,302	169,302
Monkey Mia Jetty Reserve	21,587	400	400	0	0	0	0	21,987	21,987
Shared Fire Fighting System Reserve	28,891	575	575	0	0	0	0	29,467	29,466
	<b>1,700,536</b>	<b>23,840</b>	<b>22,590</b>	<b>745,704</b>	<b>976,723</b>	<b>(680,745)</b>	<b>(736,503)</b>	<b>1,789,336</b>	<b>1,963,346</b>

MINUTES OF THE AUDIT COMMITTEE

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Shire of Shark Bay								
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY								
February 2019								
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>				
60,081	(3,646)	48,182	(8,254)	CEO Vehicle	(10,111)	(8,254)	(1,857)	CEO Vehicle traded in Feb 19
34,765	(17,765)	26,000	9,000	EMFA Vehicle	9,000	0	9,000	EMFA scheduled for trade In April 19
37,866	(17,866)	22,273	2,273	EMCD Vehicle	6,000	2,273	3,727	EMCD Vehicle traded in Dec 18
				<b>Transport</b>				
5,300	(2,657)	0	(2,643)	Depot Office Building	(2,643)	(2,643)	0	Depot Building Scrapped - Insurance Proceeds received for building write off
52,081	(18,819)	25,000	(8,262)	Dual Cab Ute Works Manager	(8,262)	0	8,262	Dual Cab to be traded in March 19
43,253	(12,685)	20,000	(10,568)	Dual Cab Ute Town	(10,568)	0	10,568	Dual Cab to be traded in March 19
41,763	(10,717)	20,000	(11,046)	Dual Cab Ute Country	(11,046)	0	11,046	Dual Cab to be traded in March 19
16,000	(12,025)	5,000	1,025	Ride on Lawn Mower	1,025	0	(1,025)	Ride on Mower to be traded in April 19
155,000	(54,115)	35,000	(65,885)	Town Loader	(65,885)	0	65,885	Town Loader to be traded in in April 19
72,000	(52,000)	25,000	5,000	Multi Tyred Rubber Roller	5,000	5,000	0	Multi Tyred Rubber Roller traded in December 2018
120,000	(33,822)	63,636	(22,542)	Vibration Roller	(22,542)	0	22,542	Vibration Roller due for sale in May 2019
<b>638,109</b>	<b>(236,116)</b>	<b>290,091</b>	<b>(111,902)</b>		<b>(110,032)</b>	<b>(3,624)</b>	<b>128,149</b>	

MINUTES OF THE AUDIT COMMITTEE

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Shire of Shark Bay											
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY											
February 2019											
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	0.098885	309	3,681,102	365,446	136		365,582	365,446	136		365,582
GRV Commercial	0.101620	43	2,123,918	214,353	528	126	215,007	214,353	528	126	215,007
GRV Vacant	0.098885	17	331,334	32,764	1,848		34,612	32,764	1,848		34,612
GRV Rural Commercial	0.102773	5	304,200	31,264	214	51	31,528	31,264	214	51	31,528
GRV Industrial/Residential	0.109426	45	619,128	67,749	334	4	68,086	67,749	334	4	68,086
GRV Industrial/Residential Vacant	0.098885	2	17,100	1,691			1,691	1,691			1,691
GRV Rural Resort	0.108482	2	1,112,800	120,719	1,866		122,585	120,719	1,866		122,585
UV General	0.200085	7	1,150,738	238,613	-68,851		169,762	238,613	-68,851		169,762
UV Pastoral	0.137028	11	617,360	84,596			84,596	84,596			84,596
UV Mining	0.272901	1	6,990	1,969			1,969	1,969			1,969
UV Exploration	0.262395	8	601,023	162,797	15,471	1,034	179,302	162,797	15,471	1,034	179,302
<b>Sub-Totals</b>		450	10,565,693	1,321,960	(48,454)	1,215	1,274,721	1,321,960	-48,454	1,215	1,274,721
<b>Minimum Payment</b>											
GRV Residential	850.00	59	443,150	51,000			51,000	51,000			51,000
GRV Commercial	850.00	17	93,832	14,450			14,450	14,450			14,450
GRV Vacant	850.00	84	274,870	70,550			70,550	70,550			70,550
GRV Rural Commercial	850.00	0	0	0			0	0			0
GRV Industrial/Residential	850.00	3	19,760	2,550			2,550	2,550			2,550
GRV Industrial/Residential Vacant	530.00	0	0	0			0	0			0
GRV Rural Resort	850.00	0	0	0			0	0			0
UV General	890.00	7	23,060	6,230			6,230	6,230			6,230
UV Pastoral	890.00	0	0	0			0	0			0
UV Mining	890.00	1	596	890			890	890			890
UV Exploration	890.00	1	1,941	890			890	890			890
<b>Sub-Totals</b>		172	857,209	146,560	0	0	146,560	146,560	0	0	146,560
Excess Rates 16/17 and 18/19 Impact							(20,084)				(10,000)
Concessions							(121,118)				(121,117)
<b>Amount from General Rates</b>							<b>1,280,079</b>				<b>1,290,164</b>
Specified Area Rates							35,924				35,924
<b>Totals</b>							<b>1,316,003</b>				<b>1,326,088</b>

MINUTES OF THE AUDIT COMMITTEE

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Shire of Shark Bay											
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY											
February 2019											
6. INFORMATION ON BORROWINGS											
(a) Debenture Repayments											
Particulars	Principal 1-Jul-18	New Loans	Principal Repayments			Principal Outstanding			Interest Repayments		
			Actual \$	Original Budget \$	Amended Budget \$	Actual \$	Original Budget \$	Amended Budget \$	Actual \$	Original Budget \$	Amended Budget \$
Loan 53 - Staff Housing	22,333	0	22,333	22,333	22,333	0	0	0	438	440	440
Loan 56 - Staff Housing	46,707	0	8,798	17,860	17,860	37,909	28,847	28,847	1,243	2,758	2,758
Loan 57 - Monkey Mia Bore	165,022	0	15,050	30,406	30,406	149,972	134,616	134,616	2,051	7,114	7,114
Town Oval Bore	0	800,000	0	13,815	13,815	0	786,185	786,185	0	14,440	14,440
	234,062	800,000	46,181	84,414	84,414	187,881	949,648	949,648	3,732	24,752	24,752

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

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<b>Note 8: CAPITAL WORKS PROGRAM 2018/19</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</b>					
<b>Buildings</b>					
<b>Housing</b>					
Staff housing Capital Works					
Staff Housing - 5 Spaven Way	1.1.2	CEO	(10,000)	0	(10,000)
Staff Housing - 65 Brockman St	1.1.2	EMCD	(10,000)	0	(10,000)
Staff Housing - 51 Durlacher St	1.1.2	EMFA	(10,000)	0	(10,000)
Staff Housing - 80 Durlacher St	1.1.2	EMCD	(10,000)	0	(10,000)
Pensioner Units Capital	1.1.3	EMCD	(25,000)	(3,857)	(25,000)
<b>Housing Total</b>			<b>(65,000)</b>	<b>(3,857)</b>	<b>(65,000)</b>
<b>Recreation and Culture</b>					
Denham Town Hall	2.2.1	EMCD	(56,355)	(46,514)	(56,355)
<b>Recreation and Culture Total</b>			<b>(56,355)</b>	<b>(46,514)</b>	<b>(56,355)</b>
<b>Transport</b>					
Depot- New Administration Building	2.2.1	WKM	(20,000)	(64,617)	(140,000)
<b>Transport Total</b>			<b>(20,000)</b>	<b>(64,617)</b>	<b>(140,000)</b>
<b>Land and Buildings Total</b>			<b>(141,355)</b>	<b>(114,987)</b>	<b>(261,355)</b>

MINUTES OF THE AUDIT COMMITTEE

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Infrastructure Assets	Strategic Plan Reference	Responsible Officer	Original Annual Budget	Actual to 31 January	Amended Annual Budget
<b>Footpaths</b>					
<b>Transport</b>					
Footpath Construction-Denham Footpath Plan	1.1.2	WKM	(50,000)	(46,980)	(46,980)
<b>Footpaths Total</b>			<b>(50,000)</b>	<b>(46,980)</b>	<b>(46,980)</b>
<b>Furniture &amp; Office Equip.</b>					
<b>Governance</b>					
New IP Phone System	1.1.2	EMFA	(15,000)	(1,319)	(15,000)
<b>Governance Total</b>			<b>(15,000)</b>	<b>(1,319)</b>	<b>(15,000)</b>
<b>Transport</b>					
Ricoh Photocopier	1.1.2	EMFA	0	(3,838)	(3,805)
<b>Transport Total</b>			<b>0</b>	<b>(3,838)</b>	<b>(3,805)</b>
<b>Furniture &amp; Office Equip. Total</b>			<b>(15,000)</b>	<b>(5,157)</b>	<b>(18,805)</b>
<b>Plant , Equipment and Vehicles</b>					
<b>Governance</b>					
CEO Vehicle	1.1.2	CEO	(70,000)		(63,802)
EMFA Vehicle	1.1.2	EMFA	(35,000)		(35,000)
EMCD Vehicle	1.1.2	EMCD	(35,000)	(23,282)	(23,282)
<b>Total Governance</b>			<b>(140,000)</b>	<b>(23,282)</b>	<b>(122,084)</b>

MINUTES OF THE AUDIT COMMITTEE

27 MARCH 2019

Infrastructure Assets	Strategic Plan Reference	Responsible Officer	Original Annual Budget	Actual to 31 January	Amended Annual Budget
<b>Transport</b>					
Major Plant Items	1.1.2	WKM	(20,000)		(20,000)
Dual Cab Ute - Works Manager	1.1.2	WKM	(55,000)		(55,000)
Dual Cab Ute - Town	1.1.2	WKM	(45,000)		(45,000)
Excavator	1.1.2	WKM	(31,138)	(2,233)	(16,000)
Multi Tyred Rubber Roller	1.1.2	WKM	(170,000)	(138,000)	(163,630)
Town Loader	1.1.2	WKM	(195,000)		(195,000)
Ride on Lawn Mower	1.1.2	WKM	(45,000)		(45,000)
Dual Cab Ute - Country	1.1.2	WKM	(45,000)		(45,000)
<b>Transport Total</b>			<b>(606,138)</b>	<b>(140,233)</b>	<b>(584,630)</b>
<b>Denham Marine Facilities</b>					
Boat Jinker Brake System Upgrade	1.1.2	WKM	(20,000)		(20,000)
Boat Jinker Hydraulics Upgrade	1.1.2	WKM	0	(21,507)	(21,507)
<b>Denham Marine Facilities Total</b>			<b>(20,000)</b>	<b>(21,507)</b>	<b>(41,507)</b>
<b>Plant , Equipment and Vehicles Total</b>			<b>(766,138)</b>	<b>(185,022)</b>	<b>(748,221)</b>
<b>Public Facilities</b>					
<b>Community Amenities</b>					
Refuse Tip and Recycling	2.1.1	WKM	(4,066)	(7,412)	(7,412)
<b>Community Amenities Total</b>			<b>(4,066)</b>	<b>(7,412)</b>	<b>(7,412)</b>

MINUTES OF THE AUDIT COMMITTEE

27 MARCH 2019

Infrastructure Assets	Strategic Plan Reference	Responsible Officer	Original Annual Budget	Actual to 31 January	Amended Annual Budget
<b>Recreation And Culture</b>					
CCTV Installation	2.2.1	EMCD	0	0	(6,125)
Little Lagoon Signage and Barriers	2.2.1	EMCD	0	0	(55,000)
Town Oval Bore	2.2.1	WKM	(800,000)	0	(800,000)
<b>Recreation And Culture Total</b>			<b>(800,000)</b>	<b>0</b>	<b>(861,125)</b>
<b>Monkey Mia Boating Facilities</b>					
CCTV Installation	2.2.1	EMCD	0	0	(6,125)
<b>Monkey Mia Boating Facilities Total</b>			<b>0</b>	<b>0</b>	<b>(6,125)</b>
<b>Community Development</b>					
CCTV Installation	2.2.1	EMCD	0	0	(6,125)
<b>Community Development Total</b>			<b>0</b>	<b>0</b>	<b>(6,125)</b>
<b>Public Facilities Total</b>			<b>(804,066)</b>	<b>(7,412)</b>	<b>(880,787)</b>
<b>Roads (Non Town)</b>					
<b>Transport</b>					
R2R Projects 18/19	1.1.1	WKM	(199,878)	0	(199,878)
Useless Loop Road - RRG 18-19	1.1.1	WKM	(229,958)	0	(229,958)
Eagle Bluff Road - RRG 17-18 C/F	1.1.1	WKM	(35,391)	(36,389)	(35,391)
Eagle Bluff Road - RRG 18-19	1.1.1	WKM	(90,000)	(44,387)	(90,000)
<b>Transport Total</b>			<b>(555,227)</b>	<b>(80,776)</b>	<b>(555,227)</b>
<b>Roads (Non Town) Total</b>			<b>(555,227)</b>	<b>(80,776)</b>	<b>(555,227)</b>
<b>Capital Expenditure Total</b>			<b>(2,331,786)</b>	<b>(440,334)</b>	<b>(2,511,375)</b>

## MINUTES OF THE AUDIT COMMITTEE

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27 MARCH 2019

### **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, Cr Cowell, closed the Audit Committee meeting at 2.20 pm.