



SHIRE OF WYNDHAM | EAST KIMBERLEY

AGENDA
AUDIT (FINANCE AND
RISK) COMMITTEE

CONTENTS

1. DECLARATIONS OF OPENING.....	4
2. RECORD OF ATTENDANCE/APOLOGIES	4
3. PUBLIC QUESTION TIME/PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE	4
4. DECLARATION OF INTEREST	4
5. ACCEPTANCE OF MINUTES OF PREVIOUS MEETING.....	4
6. DEPUTATIONS/PRESENTATIONS/SUBMISSIONS/NOTICES OF MOTIONS	4
7. REPORTS	5
7.1. REGULATION 17 STATUS.....	5
7.2. SUNDRY DEBTORS REPORT AUGUST 2017	10
7.3. STANDING ITEM - LEASES.....	13
7.4. STANDING ITEM - INSURANCE CLAIMS	16
7.5. STANDING ITEM - RATES DEBTORS	19
8. MATTERS BEHIND CLOSED DOORS	24
8.1. CONFIDENTIAL ITEM - UPDATE ON THE RECOVERY OF OUTSTANDING RATES - ASSESSMENTS A2574, A2569 AND A411.....	24
9. DATE OF NEXT MEETING	26
10. CLOSURE	26

**SHIRE OF WYNDHAM EAST KIMBERLEY
AGENDA OF THE AUDIT (FINANCE AND RISK)
COMMITTEE
KUNUNURRA COUNCIL CHAMBERS
HELD ON MONDAY 21 AUGUST AT 5.00 PM**

- 1. DECLARATIONS OF OPENING**
- 2. RECORD OF ATTENDANCE/APOLOGIES**
- 3. PUBLIC QUESTION TIME/PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
- 4. DECLARATION OF INTEREST**
 - Financial Interest
 - Impartiality Interest
 - Proximity Interest
- 5. ACCEPTANCE OF MINUTES OF PREVIOUS MEETING**

RECCOMENDATION

That Audit (Finance and Risk) Committee confirms the Minutes of the Audit (Finance and Risk) Committee Meeting of 26 May 2017

- 6. DEPUTATIONS/PRESENTATIONS/SUBMISSIONS/NOTICES OF MOTIONS**

7. REPORTS

7.1. REGULATION 17 STATUS REPORT

DATE:	01 Aug 2017
AUTHOR:	Senior Governance Officer
RESPONSIBLE OFFICER:	Chief Executive Officer
FILE NO:	FM.02.8
DISCLOSURE OF INTERESTS:	Nil

VOTING REQUIREMENT

Simple majority.

OFFICER'S RECOMMENDATION

That Audit (Finance and Risk) Committee:

1. notes the quarterly reporting for Regulation 17 actions
2. reports the quarterly reporting for Regulation 17 actions to Council for endorsement.

PURPOSE

To review the progress of actions undertaken in respect of the *Local Government (Audit) Regulations 1996*, Regulation 17 review of 2016.

NATURE OF COUNCIL'S ROLE IN THE MATTER

Leader - plan and provide direction through policy and practices

BACKGROUND/PREVIOUS CONSIDERATIONS BY COUNCIL/COMMITTEE

Department of Local Government Circular No. 05-2013 of February 2013 detailed amendments to the *Local Government (Audit) Regulations 1996* which would come into effect on 9 February 2013.

These amendments require a local government's Chief Executive Officer to review the local government's systems and procedures in regard to risk management, internal control and legislative compliance on a periodic basis and provide a report of that review to the local

government's audit committee for their consideration.

This expansion of the responsibilities for the Audit (Finance & Risk) Committee should provide for enhanced management of risk and legislative compliance within the Shire, increasing transparency and involvement for elected members.

Council has previously made resolutions in respect of the Regulation 17 review, as for AC432-20 of December 2016 which committed the Audit (Finance & Risk) Committee to reporting the results of the review quarterly to Council and providing Council a copy of the report.

Council has since considered Regulation 17 actions as they were contained in the Corporate Business plan 2016/17 to 2019/20, being endorsed via resolution 11495 in March 2017. Prior to this Council endorsed via resolution 11555 of December 2016 the CEO's review of systems and procedures under Regulation 17.

Reporting is further noted as an action in support of strategy 1.4.1 of the Corporate Business Plan, that being that a quarterly Regulation status report for Audit (Finance and Risk) Committee is developed and maintained.

STATUTORY IMPLICATIONS

Local Government (Audit) Regulations 1996 specifically regulation 17 stipulate that:

(1) The CEO is to review the appropriateness and effectiveness of a local government's systems and procedures in relation to —

- (a) risk management; and
- (b) internal control; and
- (c) legislative compliance.

(2) The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review at least once every 2 calendar years.

(3) The CEO is to report to the audit committee the results of that review.

[Regulation 17 inserted in Gazette 8 Feb 2013 p. 868.]

Additionally, the Shire's Risk Management Policy commits the Shire to demonstrating consideration of the Shire's Risk Management Framework in the development of local laws.

POLICY IMPLICATIONS

Policies amended or created pursuant to the Regulation 17 actions include:

- Risk Management Policy - committing the Shire to incorporating Risk Management in any plan for the future and demonstrating consideration of the Shire's Risk Management Framework in the development of council policies and plans;

- Roadside Advertising Signage - providing for enhanced management of roadside signage such that the hazard to road users or impact on the visual amenity of the roadside environment due to signage is minimised.
- Strategic Rating Policy - removing any defined rates in the dollar and minimum payment amounts in the Policy in order that the Policy need not be amended annually when the rate in the dollar changes but only when there is a change in policy.;
- Significant Accounting Policies - in consideration of latest Australian Accounting Standards particularly in respect of remaining useful life, componentisation of assets and residual value;
- Purchasing Policy - to include guidance where there is an extension or variation of a contract's scope after a contract is signed;
- Alcohol Management Policy - to require a formal risk assessment to be undertaken before granting a permit and for all events rated above medium risk to provide a risk management plan detailing risk treatment to reduce risk
- Long Term Financial Plan - to provide a high level planning document that is governed by financial strategies and key performance indicators that establishes a financial framework within which sound financial decisions can be made that ensure the financial sustainability of the Shire.

Policies repealed or redesignated include:

- E9 Traffic Signs, redesignated.
- E10 Roadside advertising, redesignated CP/OPS-3658 Roadside Advertising Signage.
- Fixed Assets Policy - This policy is no longer in use as the detail is incorporated in the Significant Accounting Policies policy.

FINANCIAL IMPLICATIONS

The Risk Management policy commits the Shire to incorporate, in respect of Risk Management, estimated expenditure and detailed information including amounts to be set aside in, or used from, reserve accounts in each annual budget.

The revised Strategic Rating policy removes any defined rates and minimum payment levels and does not have any financial implications other than the setting of the rate in the dollar for purposes of bringing down the Annual Budget.

The revised Significant Accounting policy captures changes in the annual assessment of remaining useful life and residual value. There are no material financial implications as all changes in accounting policies were not material.

STRATEGIC IMPLICATIONS

Strategic Community Plan 2012-2022

Goal 1: Strong leadership and governance that underpins a more strategic approach to community engagement, regional development and organisational sustainability

Objective 1.4: Business innovation, efficiency and improved services

Strategy 1.4.1 : Ensure legislative compliance and follow best practice principles in planning and service delivery

RISK IMPLICATIONS

Broadly and in theory the policy improvements should bring about a reduction in the Risk Profile of the Shire.

Risk: Failure to comply with legislative requirements leading to damage of reputation and/or financial loss.

Control: Review policies and procedures in accordance with review schedule.

COMMUNITY ENGAGEMENT

The Shire of Wyndham East Kimberley CP/GOV-3100 Community Engagement Policy has been considered in relation to this item.

No community engagement is required however it should be noted that in process of changing a number of the individual policies there was community engagement.

COMMENTS

For the 2016/2017 financial year thirteen (14) of the nineteen (19) actions were 100 percent complete and two (2) of the remaining five (5) actions are more than 50 percent complete. Combined action completion is 83.6 percent.

Although risk management can be defined and pursued via the relevant Australian Standard, a similar standard does not exist for the remaining elements of Regulation 17, namely internal control and legislative compliance, making best practice in these more difficult to quantify.

Although covered broadly in Section 7 of the WA Accounting Manual provided by the Department of Local Government and Communities, the concept of internal control relies heavily on notions of risk management and legislative compliance which are themselves part of the broader Regulation 17 focus areas.

It is proposed, as provided for under Regulation 17 that the Shire cover each of the three (3) individual Regulation 17 areas in a separate year on a cyclic basis so as to be able to enhance resourcing, focus and response in terms of the given system within a year, and provide for improved maintenance of audit and review fluency and skill generally within the organisation due to shorter intervals between practice.

ATTACHMENTS

Attachment 1 - R17 Action Register 2016-2017

7.2. SUNDRY DEBTORS REPORT AUGUST 2017

DATE:	07 August 2017
AUTHOR:	Debtors Officer
RESPONSIBLE OFFICER:	Vernon Lawrence, Director Corporate Services
FILE NO:	FM.07.02
DISCLOSURE OF INTERESTS:	NIL

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That the Audit (Finance and Risk) Committee reports to the Council that the actions being undertaken by the administration in regard to sundry debtors including sundry debts in legal process are sufficient and appropriate

PURPOSE

To review the status of sundry debtors, including airport debtors, and sundry debts in legal process.

NATURE OF COUNCIL'S ROLE IN THE MATTER

Leader - plan and provide direction through policy and practices.

BACKGROUND/PREVIOUS CONSIDERATIONS BY COUNCIL/COMMITTEE

The listing of 90+ day sundry debtors was provided at the Ordinary Council Meeting on a monthly basis until March 2009 when Council resolved that the 90+ days debtor list be removed from the Council Agenda as a standing item and be presented to the then Audit Committee for consideration and to make recommended actions to Council as this falls within the scope of the committee's purpose.

In line with the more strategic focus of the new Committee the report in April 2012 only included debtor balances at 90+days and over \$500.

To further progress this strategic focus this item has been changed to provide summary information regarding all sundry debts including airport landing fees administered by Avdata on the Shire's behalf.

Further changes were recommended to the Committee at the February 2014 meeting to modify the report by removing the categories previously reported and to report sundry debtors as a whole, with airport debtors still being identified separately and that only debtors in excess of \$20,000 be provided with more detail. These changes were supported by the Committee and have been considered in the writing of this report.

STATUTORY IMPLICATIONS

This item in a Council Meeting needs to be discussed behind closed doors under Section 5.23. (2) (e) (iii) of the *Local Government Act 1995* because the item may disclose information about the business, professional, commercial or financial affairs of a person and because the item also contained legal advice to the Council.

POLICY IMPLICATIONS

Council Policy *CP/FIN-3214 Sundry Debt Collection* is relevant to this item.

FINANCIAL IMPLICATIONS

Legal fees may be incurred to recover debts or revenue written off if debt recovery is considered not economically viable.

It should be noted however, that as outlined in section 9.1 of the *CP/FIN-3214 Sundry Debt Collection Policy*, when possible 'legal fees associated with the recovery of outstanding debts will be recovered from the sundry debtor to the extent allowable under legislation and will be assessed on a case by case basis'.

STRATEGIC IMPLICATIONS

Strategic Community Plan 2012-2022

Goal 1: Strong leadership and governance that underpins a more strategic approach to community engagement, regional development and organisational sustainability

Objective 1.4: Business innovation, efficiency and improved services

Strategy 1.4.3 : Maintain Council's long term financial viability

RISK IMPLICATIONS

Strategic Risk: Failure to comply with legislative requirements leading to damage of reputation and/or financial loss.

Control: Review policies and procedures in accordance with review schedule

COMMUNITY ENGAGEMENT

The Shire of Wyndham East Kimberley CP/GOV-3100 Community Engagement Policy has been considered in relation to this item.

No community engagement is required however there is regular contact with debtors generally.

COMMENTS

Sundry Debtors (General) Summary as at 07 August 2017

Categories	90 Days		60 Days	30 Days	Current	Total
	No	\$	\$	\$	\$	\$
Sundry Debtors	23	134,051	2,674	243,533	819,430	1,199,688

Note: The information in the above table is from the Shire's Debtors System, the revenue is recognised when the debt is raised.

Sundry Debtors (Airport Landing Fees) Summary as at 07 August 2017

Categories	90 Days		60 Days	30 Days	Current	Total
	No	\$	\$	\$	\$	\$
Kununurra Airport	20	31,972	74,490	81,491	144,739	332,692
Wyndham Airport	1	1,613	0	114	1,433	3,160
Total	21	33,585	74,490	81,605	146,172	335,852

Note: The information in the above table is provided by Avdata.

ATTACHMENTS

Attachment 1 - Sundry Debtors August 2017
(Confidential attachment provided under separate cover).

7.3. STANDING ITEM - LEASES

DATE:	21 August 2017
AUTHOR:	Asset Management Accountant
RESPONSIBLE OFFICER:	Vernon Lawrence, Director Corporate Services
FILE NO:	CP.07 and CP.16
DISCLOSURE OF INTERESTS:	Nil

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That the Committee recommends to the Council that it notes the Confidential Lease Schedule and the New and Renewal Lease Schedule attached.

PURPOSE

To consider the attached Confidential Lease Report as at 14 August 2017.

NATURE OF COUNCIL'S ROLE IN THE MATTER

Provider - provide physical infrastructure and essential services.

BACKGROUND/PREVIOUS CONSIDERATIONS BY COUNCIL/COMMITTEE

The Shire of Wyndham East Kimberley administers over thirty five leases ranging from airport leases, community and commercial leases.

In December 2007 the Audit (Risk and Finance) Committee resolved:

Minute No. A066

Moved: Cr Keith Wright

Seconded Cr Frederic Mills

- 1. That the Audit Committee note that the responsibility for the management of leases and periodical contracts is that of the Executive Manager Corporate Services.***
- 2. That the Audit Committee note that the Executive Manager Corporate Services monitors the leases and coordinates the lease database and reporting to Executive Managers, the Audit Committee and Council.***

3. ***That the Audit Committee request staff to present an updated Lease Spreadsheet certified by Executive Manager Corporate Services to each Audit Committee meeting as a standing item.***

Carried Unanimously 4/0

STATUTORY IMPLICATIONS

Local Government Act 1995

Part 5, Division 2

5.23. Meetings generally open to public

- (2) *If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —*
- (a) *a matter affecting an employee or employees; and*
 - (b) *the personal affairs of any person; and*
 - (c) *a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and*
 - (d) *legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and*
 - (e) *a matter that if disclosed, would reveal —*
 - (i) *a trade secret; or*
 - (ii) *information that has a commercial value to a person; or*
 - (iii) *information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government; and*
 - (f) *a matter that if disclosed, could be reasonably expected to —*
 - (i) *impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or*
 - (ii) *endanger the security of the local government's property; or*
 - (iii) *prejudice the maintenance or enforcement of a lawful measure for protecting public safety; and*
 - (g) *information which is the subject of a direction given under section 23(1a) of the Parliamentary Commissioner Act 1971; and*
 - (h) *such other matters as may be prescribed.*
- (3) *A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.*

POLICY IMPLICATIONS

CP/PMG-3780 Leasing of Council Managed Reserve Land – Community is relevant.

CP/PMG-3781 Leasing of Council Managed/Owned Land – Commercial is relevant.

FINANCIAL IMPLICATIONS

There are no financial implications from the preparation of this report.

STRATEGIC IMPLICATIONS

Strategic Community Plan 2012-2022

Goal 1: Strong leadership and governance that underpins a more strategic approach to community engagement, regional development and organisational sustainability

Objective 1.4: Business innovation, efficiency and improved services

Strategy 1.4.1 : Ensure legislative compliance and follow best practice principles in planning and service delivery

Strategy 1.4.2 : Improve the efficiency and productivity of Shire services

Strategy 1.4.3 : Maintain Council's long term financial viability

RISK IMPLICATIONS

Strategic Risk: Loss of corporate knowledge with staff turnover.

Control: Documentation of service procedures.

Strategic Risk: Failure to comply with legislative requirements leading to damage of reputation and/or financial loss.

Control: Review policies and procedures in accordance with review schedule.

COMMUNITY ENGAGEMENT

The Shire of Wyndham East Kimberley CP/GOV-3100 Community Engagement Policy has been considered in relation to this item.

No community engagement is required.

COMMENTS

The Shire has finalised several outstanding leasing issues over the past 12 months. Shire staff are following up on outstanding leases on a regular basis and aim to resolve the remaining leases by at least during the last quarter of 2017. While there are some leases that remain outstanding, it demonstrates a positive move forward in relation to overall lease management.

ATTACHMENTS

Confidential Attachment 1 - Lease Schedule

Confidential Attachment 2 - New and Renewal Lease Schedule

7.4. STANDING ITEM - INSURANCE CLAIMS

DATE:	21 August 2017
AUTHOR:	Director Corporate Services
RESPONSIBLE OFFICER:	Vernon Lawrence, Director Corporate Services
FILE NO:	RM.01.2
DISCLOSURE OF INTERESTS:	Nil

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That the Audit (Finance and Risk) Committee reports to Council that the actions being undertaken by the administration in regard to insurance claims in progress and the Confidential Insurance Claims Register are no longer reported to the Audit (Finance and Risk) Committee.

PURPOSE

To cease reporting to the Audit (Finance and Risk) Committee the insurance claims and actions taken by the administration with regard to insurances and that the administration only submit reports in future that related to material issues in risk and insurance.

NATURE OF COUNCIL'S ROLE IN THE MATTER

Leader - plan and provide direction through policy and practices

BACKGROUND/PREVIOUS CONSIDERATIONS BY COUNCIL/COMMITTEE

In February 2015, the "Report on a review of risk management, legislative compliance and internal controls" by UHY Haines Norton was presented to Council (through the Audit (Finance and Risk) Committee). It was recognised that risk management was an area where there was minimal communication between Shire officers and the Committee members, particularly in relation to insurance-related matters.

As part of monitoring internal controls and risk, the insurance claims report was presented on a regular basis to the Audit (Finance and Risk) Committee. This report identified the risks/incidents that were reported as insurance claims, and assisted to assess the status and

effectiveness of risk management systems, ensuring that identified risks were monitored and new risks were identified and mitigated.

STATUTORY IMPLICATIONS

Nil

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The insurance premiums are contained within the 2017/2018 Annual Budget. There are no further implications from this report.

STRATEGIC IMPLICATIONS

Strategic Community Plan 2012-2022

Goal 1: Strong leadership and governance that underpins a more strategic approach to community engagement, regional development and organisational sustainability

Objective 1.4: Business innovation, efficiency and improved services

Strategy 1.4.4 : Deliver cost effective and efficient corporate services

RISK IMPLICATIONS

Strategic Risk: Death or injury of an employee(s) resulting in substantial claim(s) from unsafe work practices.

Controls: Implementation of OH&S policy and procedures.

Training of OS&H Committee.

Training of staff in risk assessment and OS&H policy and procedures.

Strategic Risk: Failure to comply with legislative requirements leading to damage of reputation and/or financial loss.

Control: Review policies and procedures in accordance with review schedule.

COMMUNITY ENGAGEMENT

The Shire of Wyndham East Kimberley CP/GOV-3100 Community Engagement Policy has been considered in relation to this item.

No community engagement is required.

COMMENTS

Risk management is embedded in the processes, systems, and procedures that officers work within on a daily basis. There has been formal reporting to the Committee and the Council on strategic and operational risks since May 2015. The Commissioner has requested that the administration remove the report as it currently stands as it deals with matters that are routine, operational and administrative in nature. Furthermore that the administration only submit reports in future that related to material issues in risk and insurance.

Part of the Local Government Operational Guidelines Number 09 "Audit in Local Government" identifies that "good audit committee practices in monitoring internal control and risk management programs typically include: assessing the adequacy of local government processes to manage insurable risks and ensure the adequacy of insurance cover, and if applicable, the level of self-insurance." Future reporting will comply where the matters are material.

ATTACHMENTS

Nil

7.5. STANDING ITEM - RATES DEBTORS

DATE:	21 August 2017
AUTHOR:	Senior Rates Officer
RESPONSIBLE OFFICER:	Vernon Lawrence, Director Corporate Services
FILE NO:	FM.11.1
DISCLOSURE OF INTERESTS:	Nil

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That the Audit (Finance and Risk) Committee reports to the Council that the actions being undertaken by the administration in regard to rates debtors, including rates debts in legal process, are sufficient and appropriate.

PURPOSE

To review the status of rates debtors and those rates debts that are in the legal process.

NATURE OF COUNCIL'S ROLE IN THE MATTER

Leader - plan and provide direction through policy and practices

BACKGROUND/PREVIOUS CONSIDERATIONS BY COUNCIL/COMMITTEE

At the Ordinary Council Meeting, 16 October 2007, Council resolved the following:

Minute No. 7936

That Council direct the CEO to provide a written report to Council under confidential cover each month in regard to all debts currently in legal process.

Carried Unanimously 5/0

At the Ordinary Council Meeting on 18 March 2008, Council resolved the following:

Minute No: 8148

Moved: Cr J Parker Seconded: Cr F Mills

That Council:

- 1. note the confidential report provided to it in relation to debts owed to Council and under legal action.**
- 2. direct the Executive Manager Corporate Services to provide a written report to the Audit Committee under confidential cover at each Audit Committee meeting in regard to all debts currently in legal process.**
- 3. request the Audit Committee to make recommendations to Council as required and appropriate in relation to the report provided under confidential cover regarding debts currently in legal process.**
- 4. resolve that this requirement replaces the previous requirement on the CEO to report information to Council.**

Carried Unanimously 8/0

This requirement is now fulfilled by a combination of this report and item 5.1 Standing Item – Sundry Debtors.

The Outstanding Rates Debtors over three years report has also been incorporated into the confidential attachment to this item to give a complete picture of rates debtors.

STATUTORY IMPLICATIONS

This item in a Council Meeting needs to be discussed behind closed doors in accordance with section 5.23. (2) (e) (iii) of the *Local Government Act 1995* because the item may disclose information about the business, professional, commercial or financial affairs of a person.

POLICY IMPLICATIONS

Council's Policy *CP/FIN-3212 Rates and Charges Debt Collection* is relevant

FINANCIAL IMPLICATIONS

Legal fees may be incurred to recover debts or revenue written off if debt recovery is considered not economically viable.

STRATEGIC IMPLICATIONS

Strategic Community Plan 2012-2022

Goal 1: Strong leadership and governance that underpins a more strategic approach to community engagement, regional development and organisational sustainability

Objective 1.4: Business innovation, efficiency and improved services

Strategy 1.4.3 : Maintain Council's long term financial viability

RISK IMPLICATIONS

Risk:

Failure to comply with legislative requirements leading to damage of reputation and/or financial loss.

Controls:

Annual Financial Audit.

Review policies and procedures in accordance with review schedule.

COMMUNITY ENGAGEMENT

The Shire of Wyndham East Kimberley CP/GOV-3100 Community Engagement Policy has been considered in relation to this item.

No community engagement is required however regular communication is had with ratepayers.

COMMENTS

Rates and Services Debtors Summary

Rates & Services Levied 2017/18 (including arrears)	Rates & Services Debt at 8 August 2017	Overdue at 8 August 2017
\$ 13,314,239	\$13,302,553*	\$981,659

*Includes properties in credit

Rates for the financial year of 2017/18 were raised and issued on 4 August 2017. Interim rating occurs periodically throughout the year.

Comparison of rates received 2016/17 and 2017/18

NB: It should be noted that the table below includes rates, waste management charges, waste receptacle charges and back rates.

		2016/2017			2017/18		
Days from Billing		Total Outstanding	Received	% of Billing	Total Outstanding	Received	% of Billing
		\$	\$	%	\$	\$	%
0	Notices Issued	12,306,977			12,943,820		
7		12,138,917	168,060	1.37%	12,543,019	400,801	3.10%
14		11,537,136	601,781	4.89%			
21		9,094,993	2,442,143	19.84%			
28		7,760,833	1,334,160	10.84%			
35		4,766,442	2,994,391	24.33%			
42		4,482,442	284,000	2.31%			
2nd Instalment Due Date		3,178,988	1,303,454	10.59%			
Final Instalment Due Date		1,346,179	1,832,809	14.89%			
30 June Following		978,254	367,925	2.98%			
Total			11,328,723	92.05%			

Instalment Status Report at 8 August 2017

NB: No properties currently on instalments as first instalment due date is 8 September 2017

Instalment Option	Number of Properties	% Total Properties*	Properties up to date	Properties Behind	Instalments Overdue \$	% of Properties Overdue
2 instalments						
4 Instalments						
All instalment payers						

Comparison of rates debtors referred for debt collection for 2014/15, 2015/16 and 2016/17 as at 8 August 2017

	2014/15		2015/16		2016/17	
	Number of debtors	Total value of Debt \$	Number of debtors	Total value of Debt \$	Number of debtors	Total value of Debt \$
Debts referred for NOI*	59	438,136	149	639,115	133	490,002
Debts proceeding to GPC**	12	31,840	46	154,828	20	77,260

*NOI – letter sent to debtor by debt collection agency advising of intention to take legal action.

**GPC – General Procedure Claim lodged at court to be served on debtor.

ATTACHMENTS

Attachment 1 - Rates Debtors - Detailed Report (Confidential Attachment provided under separate cover).

8. MATTERS BEHIND CLOSED DOORS

8.1. CONFIDENTIAL ITEM - UPDATE ON THE RECOVERY OF OUTSTANDING RATES - ASSESSMENTS A2574, A2569 AND A411

DATE:	21 August 2017
AUTHOR:	Coordinator Financial Operations
RESPONSIBLE OFFICER:	Vernon Lawrence, Director Corporate Services
FILE NO:	FM.11.94, A2574D, A2569D, A411D
DISCLOSURE OF INTERESTS:	Nil

This item is to be considered behind closed doors as per the *Local Government Act 1995*:

5.23. **Meetings generally open to public**

(2) *If a meeting is being held by a council or by a committee referred to in subsection (1)(b), the council or committee may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following —*

- (a) *a matter affecting an employee or employees; and*
 - (b) *the personal affairs of any person; and*
 - (c) *a contract entered into, or which may be entered into, by the local government and which relates to a matter to be discussed at the meeting; and*
 - (d) *legal advice obtained, or which may be obtained, by the local government and which relates to a matter to be discussed at the meeting; and*
 - (e) *a matter that if disclosed, would reveal —*
 - (i) *a trade secret; or*
 - (ii) *information that has a commercial value to a person; or*
 - (iii) *information about the business, professional, commercial or financial affairs of a person, where the trade secret or information is held by, or is about, a person other than the local government; and*
 - (f) *a matter that if disclosed, could be reasonably expected to —*
 - (i) *impair the effectiveness of any lawful method or procedure for preventing, detecting, investigating or dealing with any contravention or possible contravention of the law; or*
 - (ii) *endanger the security of the local government's property; or*
 - (iii) *prejudice the maintenance or enforcement of a lawful measure for protecting public safety; and*
 - (g) *information which is the subject of a direction given under section 23(1a) of the Parliamentary Commissioner Act 1971; and*
 - (h) *such other matters as may be prescribed.*
- (3) *A decision to close a meeting or part of a meeting and the reason for the decision are to be recorded in the minutes of the meeting.*

VOTING REQUIREMENT

Simple Majority

PURPOSE

For the Audit (Finance and Risk) Committee to report to the Council the further investigations and actions undertaken regarding options for the recovery of outstanding rates for Assessments A2574, A2569, and A411 in accordance with relevant legislation.

9. DATE OF NEXT MEETING

10. CLOSURE