

SHIRE OF WYNDHAM EAST KIMBERLEY

# **Audit (Finance & Risk) Meeting: Unconfirmed Minutes**

25 August 2025



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**SHIRE OF WYNDHAM EAST KIMBERLEY  
AUDIT (FINANCE AND RISK) COMMITTEE  
UNCONFIRMED MINUTES  
KUNUNURRA COUNCIL CHAMBERS  
BE HELD ON 25 AUGUST 2025 AT 5:00PM**

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**1. DECLARATION OF OPENING**

Members of the Public are advised that recommendations to Council contained within this Agenda and decisions arising from the Committee meeting can be subject to alteration.

Applicants and other interested parties should refrain from taking any action until such time as written advice is received confirming Council's decision with respect to any particular issue.

An audio and/or video record will be made of these proceedings to assist in the taking of minutes.

I declare the Meeting open at 5:02pm

**2. RECORD OF ATTENDANCE / APOLOGIES**

Cr B Robinson	Councillor
Cr T Chafer	Councillor
Cr B Kyne	Councillor
V Lawrence	Chief Executive Officer
A Bell	Director Corporate Services
N Bray	Minute Taker

**Leave of Absence**

Nil

**Apology**

Cr D Hearty	Councillor
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**Absent**

Nil

**3. PUBLIC QUESTION TIME / PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

**4. DECLARATION OF INTEREST**

**Financial Interest - Nil**

**Impartiality Interest - Nil**

**Proximity Interest - Nil**

## 5. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

### **OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION**

**Minute Number: 25/08/2025 - AC656**

**Moved: Cr B Kyne**

**Seconded: Cr T Chafer**

**That the Minutes of the Audit (Finance and Risk) Committee meeting of 12 May 2025 be accepted as a true and accurate record of proceedings.**

**Decision: 3/0**

**For: Cr B Robinson, Cr B Kyne, Cr T Chafer**

**Against: Nil**

Note: The Minutes of the Audit (Finance and Risk) Committee are provided under separate cover via [www.swek.wa.gov.au](http://www.swek.wa.gov.au)

## 6. DEPUTATIONS / PRESENTATIONS / SUBMISSIONS / NOTICES OF MOTIONS

Nil

## 7. REPORTS

*Cr B Robinson moved that the Audit (Finance and Risk) Committee go in-camera at 5:12pm to discuss the confidential attachments associated with the reports in this meeting.*

### **OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION**

**Minute Number: 25/08/2025 - AC657**

**Moved: Cr B Robinson**

**Seconded: Cr D Hearty**

**That the Audit (Finance and Risk) Committee move in camera at 5:12 pm to discuss confidential attachments.**

**Decision: 3/0**

**For: Cr B Robinson, Cr B Kyne, Cr T Chafer**

**Against: Nil**

### **OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION**

**Minute Number: 25/08/2025 - AC658**

**Moved: Cr B Robinson**

**Seconded: Cr D Hearty**

**That the Audit (Finance and Risk) Committee move out of camera at 5:35pm**

**Decision: 3/0**

**For: Cr B Robinson, Cr B Kyne, Cr T Chafer**

**Against: Nil**

## 7.1. AUDIT - MATTERS RAISED IN THE ANNUAL FINANCIAL REPORT & MANAGEMENT RESPONSES

<b>AUTHOR:</b>	Liam Moore, Manager Finance
<b>RESPONSIBLE OFFICER:</b>	Alexandra Bell, Director Corporate Services
<b>FILE NO:</b>	TBA
<b>DISCLOSURE OF INTERESTS:</b>	Nil
<b>COUNCIL'S ROLE IN THE MATTER:</b>	Leader - plan and provide direction through policy and practices
<b>VOTING REQUIREMENT:</b>	Simple Majority

### OFFICER'S RECOMMENDATION

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#### **OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION**

**Minute Number: 25/08/2025 - AC659**

**Moved: Cr B Robinson**

**Seconded: Cr T Chafer**

**That the Audit (Finance and Risk) Committee recommends that Council notes the Office of the Auditor General's interim audit finding for the year ending 30 June 2025 and the steps being undertaken by management in response.**

**Decision: 3/0**

**For: Cr B Robinson, Cr B Kyne, Cr T Chafer**

**Against: Nil**

### PURPOSE

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To present the Office of the Auditor General's interim management letter for the financial year ending 30 June 2025. The letter provides observations and recommendations from the interim audit in May 2025 and supports continued improvements in financial governance and internal controls.

### BACKGROUND / PREVIOUS CONSIDERATIONS BY COUNCIL OR COMMITTEE

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Under the *Local Government Act 1995*, the Office of the Auditor General is responsible for appointing an auditor to conduct the Shire's annual financial audit. RSM Australia has been engaged to conduct an audit for the financial year ending 30 June 2025.

As part of this process, an interim audit was conducted to assess the Shire's financial systems, internal controls, and legislative compliance. The interim audit identifies any control issues, allowing time for management to implement corrective actions prior to the final audit.

The Audit Committee has previously considered interim findings and continues to monitor the implementation of related management responses in line with its oversight responsibilities.

## COMMENTS

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The Office of the Auditor General, through its appointed contractor RSM Australia, has undertaken the interim phase of the Shire's 2024–25 financial audit. One matter was identified in relation to procedural compliance. While rated as moderate in nature, it does not impact the audit opinion. The finding relates to documentation practices and has been addressed through the development of an action plan.

Management has commenced a structured response to address the finding. This includes procedural updates, system enhancements, targeted staff training, and internal compliance reviews. A detailed implementation plan has been prepared to guide these actions.

The Audit Committee will continue to oversee progress of the agreed actions as part of the final audit. The interim findings indicate that the Shire is well positioned heading into the final audit phase for the 2024–25 financial year.

## STATUTORY IMPLICATIONS

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[Section 7.12A\(4\) of the Local Government Act 1995](#) requires a local government to address any matters identified in an auditor's report and provide a response to the Minister.

[Section 6.4 of the Local Government Act 1995](#) requires a local government to prepare an Annual Report for the preceding financial year and such other financial reports as prescribed.

[Section 7.9 of the Local Government Act 1995](#) outlines the requirements for an auditor's report on a local government's accounts and annual financial report

[Regulation 10 of the Local Government \(Audit\) Regulations 1996](#) prescribes the form and content of the auditor's opinion, including whether the financial report is in accordance with the Act and applicable Australian Accounting Standards.

## POLICY IMPLICATIONS

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Nil

## STRATEGIC IMPLICATIONS

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This matter relates to the following sections of the *Strategic Community Plan 2023-2033*:

**Focus Area:** SUSTAINABILITY

**Goal 10:** Community-driven Leadership - Leaders work with the community to develop and implement change in delivering positive outcomes

**Goal Outcome 10.3:** Advocacy - Strong and consistent advocacy for local needs and priorities

**Strategy 10.4:** Integrate all planning and resource management to drive continuous improvement and innovation

## RISK IMPLICATIONS

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**Risk:** Failure to manage the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal control and legislative compliance.

**Control:** The interim audit process supports continuous improvement by identifying areas for attention ahead of the final audit. Management has taken proactive steps to address the matter identified. Oversight will continue through regular reporting to the Executive and Audit Committees.

## **FINANCIAL IMPLICATIONS**

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There are no direct financial impacts from the interim audit. The process contributes to stronger governance and may reduce future financial risks through improved control effectiveness.

## **Current and Future Asset Considerations**

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Nil

## **COMMUNITY ENGAGEMENT**

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The Shire of Wyndham East Kimberley's POL-3000 Community Engagement Policy has been considered in relation to this item. No community engagement is required.

## **ATTACHMENTS**

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1. Confidential Attachment 1 - Interim Management Letter
2. Confidential Attachment 2 - Interim Management Letter - Report



## 7.2. AUDIT - SYSTEM & SERVICE DELIVERY IMPROVEMENTS

<b>AUTHOR:</b>	Finance Officer
<b>RESPONSIBLE OFFICER:</b>	Alexandra Bell, Director Corporate Services
<b>FILE NO:</b>	TBA
<b>DISCLOSURE OF INTERESTS:</b>	Nil
<b>COUNCIL'S ROLE IN THE MATTER:</b>	Leader - plan and provide direction through policy and practices
<b>VOTING REQUIREMENT:</b>	Simple Majority

### OFFICER'S RECOMMENDATION

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#### **OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION**

**Minute Number: 25/08/2025 - AC660**

**Moved: Cr B Robinson**

**Seconded: Cr T Chafer**

**That the Audit (Finance and Risk) Committee notes the improvements made to lease administration processes and the status of the Shires leases as at 31 July 2025.**

**Decision: 3/0**

**For: Cr B Robinson, Cr B Kyne, Cr T Chafer**

**Against: Nil**

### PURPOSE

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To provide the Audit (Finance and Risk) Committee with an update on recent improvements to lease administration, including invoicing and CPI monitoring processes, and to present the Confidential Lease Schedule as at 31 July 2025

### BACKGROUND / PREVIOUS CONSIDERATIONS BY COUNCIL OR COMMITTEE

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The Shire of Wyndham East Kimberley administers over thirty-five leases including airport leases, commercial leases and leases to community organisations.

At the Briefing held on 19 November 2024, the Audit (Finance and Risk) Committee requested process reviews as well as the identification of a suitable metric to be monitored over time as well as:

- A dedicated officer be appointed to administer all Shire leases.
- A management charge be added to leases to cover Shire administration costs.
- A decision-making framework be implemented to ensure uniform management of all leases, including a standardised lease template.
- Support for local businesses be managed separately from leases.
- A comparison of market rates to lease rates be provided for each lease.
- Total lease income be trended over time to ensure internal processes remain adequate.

## COMMENTS

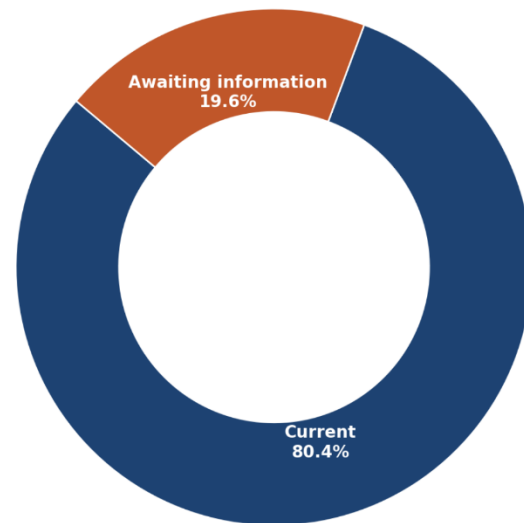
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Finance department staff have taken a more proactive role in supporting the administration of the Shire's leases. This includes issuing invoices, applying CPI adjustments, and tracking key obligations to ensure compliance with agreed terms. While the formal renewal of lease agreements remains the responsibility of the relevant operational area, the Finance department staff now monitor key dates and provide timely advice to the relevant teams when action is required.

Recent system improvements have enabled more reliable monitoring processes, ensuring CPI adjustments are applied accurately, on time, and in accordance with lease conditions.

The administrative improvements for the Shires leases are the result of improved cross-directorate communication and collaboration. As a result, as at 31 July 2025, the Shire's leases are 80.4% up to date with the remaining 19.6% awaiting external information.

**Status of Lease Administration as at 31 July 2025**



## STATUTORY IMPLICATIONS

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[Section 5.23. \(2\) \(e\) \(iii\) of the \*Local Government Act 1995\*.](#)

## POLICY IMPLICATIONS

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POL-3008 Leasing of Council Managed Reserve Land – Community.  
POL-3009 Leasing of Council Managed/Owned Land – Commercial.

## STRATEGIC IMPLICATIONS

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This matter relates to the following sections of the *Strategic Community Plan 2023-2033*:

**Focus Area:** SUSTAINABILITY

**Goal 10:** Community-driven Leadership - Leaders work with the community to develop and implement change in delivering positive outcomes

**Goal Outcome 10.3:** Advocacy - Strong and consistent advocacy for local needs and priorities

**Strategy 10.4:** Integrate all planning and resource management to drive continuous improvement and innovation

## RISK IMPLICATIONS

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**Risk:** Failure to provide community services which meet the needs and expectations of the community to support social cohesion and participation.

**Control:** Provide community leases to various community groups in line with Council Policy *POL-3008 Leasing of Council Managed Reserve Land – Community* to support community organisations in the provision of services, facilities and events.

## **FINANCIAL IMPLICATIONS**

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There are no direct financial implications for the preparation of this report.

## **Current and Future Asset Considerations**

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Nil

## **COMMUNITY ENGAGEMENT**

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No community engagement is required.

## **ATTACHMENTS**

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1. Confidential Attachment 1 - Lease Schedule 5

### 7.3. AUDIT - AUDIT REGULATION 17 AND FINANCIAL MANAGEMENT REGULATION 5(2)(C) REPORT

<b>AUTHOR:</b>	Manager Finance
<b>RESPONSIBLE OFFICER:</b>	Vernon Lawrence, Chief Executive Officer
<b>FILE NO:</b>	CM.01.1
<b>DISCLOSURE OF INTERESTS:</b>	Nil
<b>COUNCIL'S ROLE IN THE MATTER:</b>	Leader - plan and provide direction through policy and practices
<b>VOTING REQUIREMENT:</b>	Simple Majority

#### OFFICER'S RECOMMENDATION

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##### **OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION**

**Minute Number: 25/08/2025 - AC661**

**Moved: Cr B Kyne**

**Seconded: Cr B Robinson**

**That the Audit (Finance and Risk) Committee recommends that Council notes the progress report on the implementation of action items arising from the 2025 statutory compliance reviews undertaken in accordance with Audit Regulation 17 and Financial Management Regulation 5 (2)(c).**

**Decision: 3/0**

**For: Cr B Robinson, Cr B Kyne, Cr T Chafer**

**Against: Nil**

#### PURPOSE

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The purpose of this report is to update the Audit (Finance and Risk) Committee on the Shire's progress in addressing findings from the 2025 statutory compliance reviews conducted in accordance with:

- Regulation 17 of the *Local Government (Audit) Regulations 1996*, which requires a review of the appropriateness and effectiveness of risk management, internal control, and legislative compliance systems.
- Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*, which requires a review of the appropriateness and effectiveness of financial management systems and procedures.

This progress report outlines the status of implementation activities, timelines, and key developments. It supports the Committee's oversight function and demonstrates improvements made to ensure the Shire meets its legislative obligations.

#### BACKGROUND / PREVIOUS CONSIDERATIONS BY COUNCIL OR COMMITTEE

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The Shire engaged Stantons International to undertake statutory compliance reviews under:

- Regulation 17 of the *Local Government (Audit) Regulations 1996*.
- Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*.

The findings and recommendations arising from these reviews were presented at the Audit (Finance and Risk) Committee meeting held on 4 March 2025. Following consideration by the Audit (Finance and Risk) Committee, Council adopted the Committee's recommendations at the Ordinary Council Meeting held 25 March 2025 (Resolution 0303/2025).

This report provides a progress update on the implementation of the recommendations.

## COMMENTS

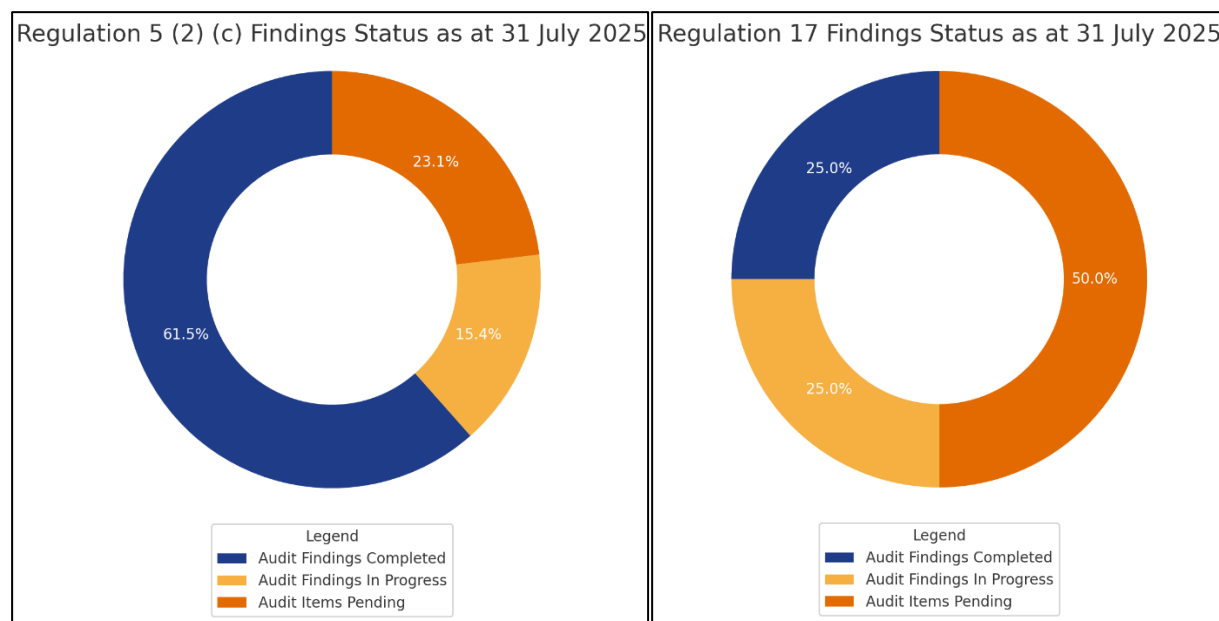
The Shire has commenced the implementation of actions arising from the statutory compliance reviews. These actions aim to strengthen legislative compliance, and improve governance, internal control processes, and the effectiveness of financial management systems.

Implementation efforts to date include:

- Reviewing and updating key operational policies and procedures
- Updating internal controls, particularly in relation to asset management and system access
- Integrating compliance improvements into broader organisational reform and improvement initiatives

Several actions have been completed, while others are scheduled for implementation in future reporting periods, depending on available resources and alignment with related projects. Some recommendations have been incorporated into existing strategic initiatives to maximise efficiency and minimise duplication.

This progress report demonstrates the Shire's commitment to good governance and continuous improvement. A detailed status update for each action item, including responsible officers and revised timelines, is provided in Confidential Attachment 7.1.



## STATUTORY IMPLICATIONS

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[Regulation 17 of the Local Government \(Audit\) Regulations 1996](#)

[Regulation 5 of the Local Government \(Financial Management\) Regulations 1996](#)

## POLICY IMPLICATIONS

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The Following Policies are relevant to this report:

- POL-1005 Code of Conduct for Council Members, Committee Members and Candidates for Local Government Elections.
- POL-1011 Risk and Opportunity Management Policy.
- POL-2009 Sundry Debt Collection Policy
- POL-2014 Information Management & ICT Acceptable Use Policy.
- Delegations Register.

## STRATEGIC IMPLICATIONS

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This matter relates to the following sections of the *Strategic Community Plan 2023-2033*:

**Focus Area:** SUSTAINABILITY

**Goal 10:** Community-driven Leadership - Leaders work with the community to develop and implement change in delivering positive outcomes

**Goal Outcome 10.3:** Advocacy - Strong and consistent advocacy for local needs and priorities

**Strategy 10.4:** Integrate all planning and resource management to drive continuous improvement and innovation

## RISK IMPLICATIONS

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**Risk:** Failure to manage the appropriateness and effectiveness of the Shire's systems and procedures in relation to risk management, internal control and legislative compliance.

**Control:** Review policies and procedures in accordance with the review schedule and complete the statutory compliance review under Audit Regulation 17 and Financial Management Regulation 5(2)(c). The implementation of the recommendations allows for continuous improvement.

## FINANCIAL IMPLICATIONS

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The cost of Stantons conducting the previous review and the preparation of the report was \$27,720 excl. GST.

## Current and Future Asset Considerations

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- **Asset Management:** The absence of a formal process for asset acquisition, disposal, and stocktake increases the risk of financial mismanagement.
- **Financial Systems:** The SynergySoft system requires better alignment with delegations and more controlled access to payroll and finance data. Procurement of a new enterprise resource planning (ERP) system is underway.

## COMMUNITY ENGAGEMENT

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The Shire of Wyndham East Kimberley's POL-3000 Community Engagement Policy has been considered in relation to this item. No community engagement is required.

## ATTACHMENTS

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1. Confidential Attachment 1 - Regulation 17 Audit Report - Management Update
2. Confidential Attachment 2 - Regulation 5(2)(c) Audit Update

#### 7.4. RISK - INTERNAL REVIEW PROGRAM (INTERNAL CONTROLS & IMPROVEMENTS)

<b>AUTHOR:</b>	Finance Coordinator
<b>RESPONSIBLE OFFICER:</b>	Alexandra Bell, Director Corporate Services
<b>FILE NO:</b>	TBA
<b>DISCLOSURE OF INTERESTS:</b>	Nil
<b>COUNCIL'S ROLE IN THE MATTER:</b>	Regulator – Responsible for the enforcement of statutory requirements
<b>VOTING REQUIREMENT:</b>	Simple Majority

#### OFFICER'S RECOMMENDATION

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##### OFFICER'S RECOMMENDATION

Minute Number: 25/08/2025 - AC662

Moved: Cr T Chafer

Seconded: Cr B Robinson

That the Audit (Finance and Risk) Committee recommend that Council:

1. Notes the ongoing review of exempt and non-ratable properties.
2. Supports continued engagement with property holders to confirm compliance with Section 6.26 of the *Local Government Act 1995*.

Decision: 3/0

For: Cr B Robinson, Cr B Kyne, Cr T Chafer

Against: Nil

#### PURPOSE

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To provide Council with an update on the current classification of exempt and non-ratable properties within the district, and to advise on the investigation currently underway to determine the ongoing eligibility of such status in accordance with the *Local Government Act 1995*.

#### BACKGROUND / PREVIOUS CONSIDERATIONS BY COUNCIL OR COMMITTEE

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Section 6.26 of the *Local Government Act 1995* outlines the types of land that are not rateable, including land used or held for public purposes (Crown land), land used exclusively for charitable purposes, and land owned or vested in public bodies under certain conditions.

In recent years, an increasing number of properties have been classified as exempt from rating, including:

- Land held by the Aboriginal Lands Trust (ALT)
- Crown reserves
- Religious, educational, and charitable institutions
- Properties used by not-for-profit organisations



Given the impact on Council's rate base and the need for compliance with legislative requirements, a comprehensive review has commenced to assess whether current exemptions remain valid and properly documented.

This process will also support the development of a formal Rates Exemption and Non-Ratables Schedule in accordance with POL-2005 Rates Exemptions for Charitable Organisations (Non-Rateable Land), which will guide the consistent application of exemptions and enable the implementation of regular reviews in line with WALGA's Best Practice Guideline (attachment 2).

## COMMENTS

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A review has identified the following:

- **Total Exempt Properties:** 304 properties
- **Total Non-Ratable Properties:** 396 properties

For clarity:

- Non-rateable properties are those falling within the categories listed in section 6.26(2) of the *Local Government Act 1995*.
- Exempt properties are otherwise rateable but are not rated due to the application of section 6.26(2) based on the land's ownership or use.

In several cases, documentation supporting the exemption status is incomplete or outdated. Additionally, the Aboriginal Lands Trust properties require individual assessment based on their land tenure and actual land use, as exemptions are not automatic under the *Local Government Act*.

## STATUTORY IMPLICATIONS

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[Section 6.26 of the Local Government Act 1995](#)

## POLICY IMPLICATIONS

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POL-2005 [Rates Exemptions for Charitable Organisations \(Non-Rateable Land\)](#)

## STRATEGIC IMPLICATIONS

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This matter relates to the following sections of the Strategic Community Plan 2023-2033:

**Focus Area:** SUSTAINABILITY

**Goal 10:** Community-driven Leadership - Leaders work with the community to develop and implement change in delivering positive outcomes

**Goal Outcome 10.4:** Innovation - Embrace technology, creativity and innovation to solve complex problems

**Strategy 10.4:** Integrate all planning and resource management to drive continuous improvement and innovation

## **RISK IMPLICATIONS**

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**Risk:** Failure to adequately resource and manage funding requirements which meet the needs of the Shire's service delivery requirements and strategic objectives.

**Control:** An ongoing review of exemptions and non-ratable properties is in place, supported by policy development, legal advice, and clear documentation. A Rates Exemption and Non-Ratables Schedule is being established to ensure consistent application, reduce revenue risk, and support compliance with legislative requirements.

## **FINANCIAL IMPLICATIONS**

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The outcome of this review may result in:

- Recovery of rates from properties no longer meeting exemption criteria.
- Increased revenue potential for future financial years.
- Possible disputes or appeals requiring legal clarification.

## **Current and Future Asset Considerations**

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Nil

## **COMMUNITY ENGAGEMENT**

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No community engagement is required.

## **ATTACHMENTS**

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1. Attachment 1 - Rate Exemption Best Practice Guideline (ID 198233)
2. Confidential Attachment 1 - Exempt and Non- Ratable land

## 7.5. RISK - ASSET MANAGEMENT STRATEGY (DRAFT)

<b>AUTHOR:</b>	Director Infrastructure and Strategic Projects
<b>RESPONSIBLE OFFICER:</b>	Paul Webb, Director Infrastructure and Strategic Projects
<b>ASSESSMENT NO:</b>	N/A
<b>FILE NO:</b>	CM.10.4
<b>DISCLOSURE OF INTERESTS:</b>	Nil
<b>COUNCIL'S ROLE IN THE MATTER:</b>	Leader - plan and provide direction through policy and practices
<b>VOTING REQUIREMENT:</b>	Simple Majority

### OFFICER'S RECOMMENDATION

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#### **OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION**

Minute Number: 25/08/2025 - AC662

Moved: Cr B Kyne

Seconded: Cr T Chafer

That the Committee recommend that Council endorse the *Draft Asset Management Strategy 2025-2035* as a guiding framework for the management and optimisation of Shire assets.

Decision: 3/0

For: Cr B Robinson, Cr B Kyne, Cr T Chafer

Against: Nil

### PURPOSE

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The purpose of this report is to present the Asset Management Strategy 2025-2035 for Council's consideration and endorsement, ensuring alignment with strategic objectives and sustainable resource management practices

### BACKGROUND / PREVIOUS CONSIDERATIONS BY COUNCIL OR COMMITTEE

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Council has previously adopted the Asset Management Policy CP/OPS-3659 (Changed to 4010), which outlines principles and objectives for asset management. This strategy builds on the policy, providing an actionable framework that aligns with the Strategic Community Plan 2023-2033 and responds to the Shire's operational and community needs

### COMMENTS

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The Asset Management Strategy is a critical document designed to guide the Shire of Wyndham East Kimberley in managing its diverse and extensive portfolio of assets, currently valued at over \$328 million. The strategy aims to deliver sustainable asset management practices that meet the community's current and future needs.

Please note that the Asset Management Strategy does not contain any projects. It is a document that formulates *how* asset information *will* be collected and used.

#### **In the Short Term:**

- **Data Collection and Quality Improvement:** Establishing a reliable asset register and improving the quality and consistency of asset data to enable informed decision-making.
- **Service Alignment:** Identifying critical assets and ensuring their performance aligns with community service requirements and expectations.
- **Immediate Challenges:** Addressing immediate challenges such as aging infrastructure, rising maintenance costs, and evolving community needs.

#### **In the Long Term:**

- **Lifecycle Optimisation:** Developing whole-of-life asset management plans to optimise performance and extend asset life while minimising costs.
- **Financial Sustainability:** Aligning asset management practices with the Shire's long-term financial planning to ensure sustainable resource allocation and funding.
- **Climate Resilience:** Incorporating climate change considerations into asset planning to improve resilience against extreme weather events and reduce environmental impacts.
- **Continuous Improvement:** Establishing a framework for ongoing review and improvement of asset management practices, leveraging innovation and emerging technologies.

By addressing both immediate and long-term objectives, the Asset Management Strategy seeks to balance current service delivery with future sustainability, ensuring that the Shire's assets continue to provide value to the community for generations to come

### **STATUTORY IMPLICATIONS**

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In accordance with the *Local Government Act 1995, Section 5.56:*

*"A Local Government is to plan for the future of the district."*

This strategy complies with legislative requirements and best practice standards, including AS ISO 55000:2014 Asset Management.

### **POLICY IMPLICATIONS**

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This strategy operationalises the principles outlined in policy *POL-4010 Asset Management* and supports alignment with Council's broader strategic policies.

### **STRATEGIC IMPLICATIONS**

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This matter relates to the following sections of the *Strategic Community Plan 2023-2033*:

**Focus Area:** SUSTAINABILITY

**Goal 10:** Community-driven Leadership - Leaders work with the community to develop and implement change in delivering positive outcomes

**Goal Outcome 10.4:** Innovation - Embrace technology, creativity and innovation to solve complex problems

**Strategy 10.4:** Integrate all planning and resource management to drive continuous improvement and innovation

## **RISK IMPLICATIONS**

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**Risk:** Failure to adequately resource and manage funding requirements which meet the needs of the Shire's service delivery requirements and strategic objectives.

**Control:** Implement the Asset Management Strategy to ensure informed decision-making, financial sustainability, and continuous monitoring of asset performance.

## **FINANCIAL IMPLICATIONS**

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The strategy emphasises the importance of aligning asset management planning with the Shire's financial capacity. While the Shire does not currently have a 10-year forward capital works program, this strategy aims to establish the foundation for long-term financial planning and resource allocation to address asset renewal, upgrades, and maintenance needs effectively. expansion and maintenance. The draft document will also act as the informing document for the foundation of the Long-Term Financial Plan.

## **Current and Future Asset Considerations**

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This strategy focuses on optimising asset performance over their lifecycle, considering:

- Whole-of-life cost management.
- Integration with climate resilience planning.
- Balancing asset investment with community needs and financial constraints

## **COMMUNITY ENGAGEMENT**

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No community engagement is required.

## **ATTACHMENTS**

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1. Attachment 1 - Strategic Asset Management Plan (Draft)
2. Attachment 2 - POL-4010 Asset Management V4.1 N-49901

## 7.6. RISK - PROCUREMENT AND CONTRACT COMPLIANCE

<b>AUTHOR:</b>	Senior Procurement and Contracts Advisor
<b>RESPONSIBLE OFFICER:</b>	Alexandra Bell, Director Corporate Services
<b>FILE NO:</b>	TBA
<b>DISCLOSURE OF INTERESTS:</b>	Nil
<b>COUNCIL'S ROLE IN THE MATTER:</b>	Regulator - enforce state legislation and local laws
<b>VOTING REQUIREMENT:</b>	Simple Majority

### OFFICER'S RECOMMENDATION

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#### **OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION**

Minute Number: 25/08/2025 - AC664

Moved: Cr T Chafer

Seconded: Cr B Kyne

That the Audit (Finance and Risk) Committee notes the status of procurement and contract management compliance.

Decision: 3/0

For: Cr B Robinson, Cr B Kyne, Cr T Chafer

Against: Nil

### PURPOSE

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The purpose of this report is to inform the Audit (Finance and Risk) Committee of procurement and contract management risk trends, compliance outcomes, and control improvements.

### BACKGROUND / PREVIOUS CONSIDERATIONS BY COUNCIL OR COMMITTEE

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Procurement and contract management activities carry inherent financial, compliance, and reputational risks. Oversight supports compliance with legislation, policy, and best practice.

### COMMENTS

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#### **Procurement Risk Review Summary (1 May – 30 July 2025)**

A targeted review of procurement activity during the period from 1 May to 30 July 2025 identified key areas of non-compliance and opportunities for control improvement. Key findings are summarised below:

#### **Procurement Activity Overview**

- A total of 889 purchase orders were raised during the review period.
- A sample of 30 purchase orders were reviewed (10 per month, selected at random).
- Of these, 40% were assessed as non-compliant with the Shire's Purchasing Policy and internal procurement processes.

## Identified Areas of Non-Compliance

- Purchase orders were raised after the associated invoice had been received.
- Quotations were not obtained, or evidence of quotes was not provided, as per policy thresholds.
- Several purchases did not reference existing pre-approved contracts or panel arrangements.
- Contractor performance monitoring was not adequately documented.
- Documentation was insufficient in demonstrating how purchasing decisions were made, including the rationale for supplier selection.

Control improvements and mitigation strategies are being considered.

## STATUTORY IMPLICATIONS

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[Regulation 11A\(1\) of the Local Government \(Functions and General\) Regulations 1996](#)  
[Regulation 14\(1\) of the Local Government \(Functions and General\) Regulations 1996](#)

## POLICY IMPLICATIONS

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Compliance with the Shire's [POL-2004 Purchasing Policy](#).

## STRATEGIC IMPLICATIONS

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This matter relates to the following sections of the *Strategic Community Plan 2023-2033*:

**Focus Area:** Sustainability

**Goal 10:** Community-driven Leadership - Leaders work with the community to develop and implement change in delivering positive outcomes

**Goal Outcome 10.4:** Innovation - Embrace technology, creativity and innovation to solve complex problems

**Strategy 10.4:** Integrate all planning and resource management to drive continuous improvement and innovation

## RISK IMPLICATIONS

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**Risk:** Failure to manage a governance framework which transparently embraces good governance practices.

**Control:** Procurement framework and compliance monitoring.

## FINANCIAL IMPLICATIONS

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Procurement risk exposure can impact project costs and financial sustainability.

## Current and Future Asset Considerations

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Effective procurement underpins major CAPEX and operational service delivery.

## **COMMUNITY ENGAGEMENT**

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No community engagement is required.

## **ATTACHMENTS**

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Nil



## 7.7. RISK - KUNUNURRA CEMETERY END OF LIFE

<b>AUTHOR:</b>	Director Infrastructure and Strategic Projects
<b>RESPONSIBLE OFFICER:</b>	Paul Webb, Director Infrastructure and Strategic Projects
<b>ASSESSMENT NO:</b>	A5564
<b>FILE NO:</b>	CP.08.1
<b>DISCLOSURE OF INTERESTS:</b>	Nil
<b>COUNCIL'S ROLE IN THE MATTER:</b>	Provider - provide physical infrastructure and essential services
<b>VOTING REQUIREMENT:</b>	Simple Majority

### OFFICER'S RECOMMENDATION

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#### **OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION**

**Minute Number: 25/08/2025 - AC665**

**Moved: Cr B Robinson**

**Seconded: Cr T Chafer**

**That the Audit (Finance and Risk) Committee report to Council that the Kununurra Cemetery will reach calculated full occupancy in approximately two years, at which time Kununurra Cemetery will be unable to continue provision of service.**

**Decision: 3/0**

**For: Cr B Robinson, Cr B Kyne, Cr T Chafer**

**Against: Nil**

### PURPOSE

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Seek feedback from the briefing on the future provision of land for funeral services, Kununurra cemetery.

### BACKGROUND / PREVIOUS CONSIDERATIONS BY COUNCIL OR COMMITTEE

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Council Briefing report, 12 September 2023

Audit Finance and Risk Committee, 04 March 2025

The Kununurra Cemetery is located at Lot 241, Reserve 26765, Hidden Valley Road, Kununurra. A review of plans of the existing site with occupancy records estimates that full occupancy of the Kununurra Cemetery may be reached within 2 years. Based on this estimate, alternatives need to be considered for the possibility of ongoing provision of service. Several options are put for discussion

### PREVIOUS REPORT TO BRIEFING:

#### **ACCESS TO NEW LOCATION FOR A CEMETERY**

The administration has reviewed possible alternative locations based on the following;

- Local zoning laws and regulations: It is important to ensure that the chosen location is zoned for cemetery use and that it complies with any local laws and regulations related to land use, construction, and environmental concerns.
- Accessibility: The cemetery should be easily accessible for mourners and funeral processions. It is important to consider factors such as distance from major roads, availability of public transportation, and proximity to population centres.
- Land availability: The cemetery requires a significant amount of land to accommodate burials, headstones, and other facilities. The location should have enough space to accommodate both current and future needs.
- Environmental considerations: The cemetery should be located in an area that is not prone to flooding or other natural disasters, and should be situated away from environmentally sensitive areas, such as wetlands or wildlife habitats.
- Community sentiment: The community's feelings about the cemetery should be taken into account. Some communities may be more open to having a cemetery nearby than others, and it is important to consider any potential objections or concerns from local residents.
- Cultural and religious considerations: Different cultures and religions have their own burial customs and traditions. When selecting a location for a cemetery, it is important to consider the needs and preferences of the communities it will serve.
- Future growth and development: The cemetery should be located in an area that is not likely to be developed in the future, as this could lead to the need for exhumation and relocation of graves. It is also important to ensure that the location will be able to accommodate future growth and expansion of the cemetery.

The administration has reviewed options, using diminishing considerations of potential requirements, and has not found any available land that is not subject to flooding, shallow rock geology, water logging, proximity to townsite or undesirable (immediately adjacent to the airport), under 'A: class reserve or may require independent renegotiation or purchase. It is most unlikely that suitable land can be found that would not be subject to purchase or Native Title.

#### EXPIRY OF LEASE AFTER 25 YEARS

*The Cemeteries Act 1986, Division 2, 25.*

- (1) A Board may grant to a person for a term of 25 years the right of burial in a specified area of a cemetery and the right to place a memorial on that area.
- (2) Where the holder for the time being of a grant of a right of burial applies to the Board for the renewal of the grant the Board shall renew the grant for a further term of 25 years.
- (3) A right of burial granted under this section shall be subject to such conditions as may be prescribed by local law or by-law.
- (4) A right of burial granted under the Cemeteries Act 1897 or renewed under subsection (2) may, if the Board and the holder for the time being of the grant agree, be renewed

from time to time for a further term not exceeding 25 years in the case of any one renewal.

There is provision under the Cemeteries Act to 'vacate tenancy' after a 25 year period. This is normal practice in metropolitan locations and resolves the need to seek a new location. Some consideration may need to be given to the historical significance of some residents. Some addition to the Heritage register may be applicable, however, whilst this is normal practice in larger metro areas, the implementation of temporary tenancy may have negative moral influence on some cultural groups in the North West Region, negating the ability of the Shire to enact this solution.

#### APPROACH OTHERS FOR ACCESS TO LAND

It may be appropriate to seek comment from Local Aboriginal Corporate Entities to seek feedback on;

- Tenancy and lease terms within the existing cemetery
- Possibility of access to alternate location meeting site criteria

#### CESSATION OF SERVICES

It is possible for a shire or local government to stop providing funeral services due to a lack of available land for cemetery development. (legal advice recommended)

The Shire may need to make difficult decisions about how to allocate resources and prioritise services. This could involve reducing or eliminating funeral services or exploring alternative options (approaching others for land), such as partnering with nearby communities or private providers to provide funeral and burial services.

It is important to note that the decision to stop providing funeral services would likely have significant impacts on the community and should be made only after careful consideration of the social, cultural, and economic factors involved. It is also important to consider alternative options are available and accessible to all members of the community, regardless of their socioeconomic status or cultural background.

#### **COMMENTS**

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*Addendum: This matter was held over in order for committee members to reach out to local community groups to seek feedback.*

Several attempts have been made to MG Corporation, Waringarri Aboriginal Corporation and Balangarra Aboriginal Corporation on the potential closure of the Kununurra Cemetery, with the general feedback ranging from "someone will get back to you", to, "not really interested". Trending calculated occupancy has exceeded average, with full occupancy now calculated at *less than two years*.

Department of Lands Planning and Heritage (DPLH) have been very helpful in identifying all of the areas that we cannot have access too. Planning and development of a viable site will take a minimum of three years for a new cemetery (best estimate), so regardless of any forward actions to establish a new site, there would now be a corresponding absence of services until a new site can be established.

Per previous verbal advice, it is proposed to start media advice to gauge general public sentiment around the expiry of this service, and if there is significant interest in continuance, that a report is made back to Council, requesting political support in order to seek a higher level of interest to progress by State Agencies.

Wyndham Cemetery (Lot 1262 Great Northern Highway) remains available to provide services. At current levels of use, Wyndham would easily exceed 10 years of life (and longer) however, if Kununurra fully utilises that location then recalculation of site whole of life will need to be considered. The current Wyndham Cemetery currently occupies approximately one quarter of existing available land.

Research has been conducted on capacity at Wyndham Cemetery (Refer Attachment 1) that identifies that at maximum yield design, there are 2098 plots available, although this is likely to be less to enable tree planting and rest areas for visitors. Standard plot size is 1.2m by 2.4m at 2m spacings. 3.1m has been allowed from tow to head to enable access by construction vehicles. Plots have also been correctly realigned to face East. Based on average occupancy rates by available plots, the Wyndham site will cater to the Shire well in excess of 100 years, if, Kununurra residents are prepared to use that location.

## STATUTORY IMPLICATIONS

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*Cemeteries Act 1986*

*Cemeteries Local Law 2003*

## POLICY IMPLICATIONS

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Nil

## STRATEGIC IMPLICATIONS

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This matter relates to the following sections of the *Strategic Community Plan 2023-2033*:

**Focus Area:** LIVEABILITY

**Goal 6:** Accessible places - Places that are connected, accessible and well maintained

**Goal Outcome 6.2:** Access to services - Attractive and resilient Town Centres that connect residents and visitors to shops and services

## RISK IMPLICATIONS

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**Risk:** Failure to provide community services which meet the needs and expectations of the community to support social cohesion and participation.

**Control:** Provide enough time to notify the community of impending cessation of services in the Kununurra Townsite.

## **FINANCIAL IMPLICATIONS**

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If the current site is closed, there will remain ongoing general maintenance. Should a new site be considered, and land become available, there will be land acquisition costs, possible heritage, environmental and site establishment costs.

## **Current and Future Asset Considerations**

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Kununurra Lot 241, Reserve 26765 Barringtonia Avenue, being Kununurra Cemetery will reach full occupancy in 2027 (calculated) there currently being no replacement plan for this service.

## **COMMUNITY ENGAGEMENT**

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Engagement will take place in accordance with the Community Engagement Guidelines and will include:

- Media notification of full occupancy by 2027 (Calculated) of Kununurra Cemetery.

## **ATTACHMENTS**

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1. Attachment 1 - Wyndham Cemetery Concept plan

## 7.8. FINANCE - USE OF DELEGATED AUTHORITY

<b>AUTHOR</b>	Liam Moore, Manager Finance
<b>RESPONSIBLE OFFICER:</b>	Alexandra Bell, Director Corporate Services
<b>FILE NO:</b>	Nil
<b>DISCLOSURE OF INTERESTS:</b>	Nil
<b>COUNCIL'S ROLE IN THE MATTER:</b>	Leader - plan and provide direction through policy and practices
<b>VOTING REQUIREMENT:</b>	Simple Majority

### OFFICER'S RECOMMENDATION

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#### **OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION**

**Minute Number: 25/08/2025 - AC661**

**Moved: Cr B Robinson**

**Seconded: Cr T Chafer**

**That the Audit (Finance & Risk) Committee recommend that Council note the report relating to the exercise of Delegation 1.2.26 – Defer, Grant Discounts, Waive or Write Off Debts.**

**Decision: 3/0**

**For: Cr B Robinson, Cr B Kyne, Cr T Chafer**

**Against: Nil**

### PURPOSE

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To inform the Audit (Finance & Risk) Committee of the exercise of delegated authority by the Director Corporate Services to waive interest charges on an overdue rate account in accordance with Delegation 1.2.26.

### BACKGROUND / PREVIOUS CONSIDERATIONS BY COUNCIL OR COMMITTEE

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In accordance with section 6.12(1)(b) and (c) of the *Local Government Act 1995*, the Chief Executive Officer and Director Corporate Services may use delegated authority, under Delegation 1.2.26, to waive debts, grant concessions, and write off monies owed to the Shire of Wyndham East Kimberley. They may waive fees and charges where necessary to rectify a Shire service failure, or to assist a not-for-profit community group or charitable entity in fulfilling a social, cultural or community service within the district.

Delegation 1.2.26 can be used to waive a maximum of \$2,000 per individual debt or customer per year. The exercise of this delegation is required to be reported to the Audit (Finance & Risk) Committee.

## COMMENTS

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During the reporting period, the Director Corporate Services exercised authority delegated under Delegation 1.2.26 to waive minor charges on several rates accounts. These charges were not part of the original rates billing and were applied throughout the year in the form of interest penalties.

The total value waived was \$724.88 across eleven assessments. All waivers were within the financial limits of the delegation and did not require escalation to the CEO. These waivers do not represent a reduction in the rates revenue raised for the 2024/25 financial year and relate to supplementary charges added after the annual billing. In each case, the estimated cost of pursuing recovery exceeded the value of the amount waived.

No waivers during this period were issued under the service failure or community group assistance criteria. All write-offs were made based on economic unviability of recovery, consistent with clause (a) of the delegation conditions.

## STATUTORY IMPLICATIONS

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[Section 6.12\(1\)\(B\) of the Local Government Act 1995](#) permits a Local Government may waive or write off any amount of money

[Section 5.44 of the Local Government Act 1995](#) allows the CEO to delegate powers and duties to other employees.

## POLICY IMPLICATIONS

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POL 2016 Financial Hardship – Rates and Sundry Debtors  
POL 2007 Rates and Charges Debt Collection

## STRATEGIC IMPLICATIONS

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This matter relates to the following sections of the *Strategic Community Plan 2023-2033*:

**Focus Area:** SUSTAINABILITY

**Goal 10:** Community-driven Leadership - Leaders work with the community to develop and implement change in delivering positive outcomes

**Goal Outcome 10.3:** Advocacy - Strong and consistent advocacy for local needs and priorities

**Strategy 10.4:** Integrate all planning and resource management to drive continuous improvement and innovation

## RISK IMPLICATIONS

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**Risk:** Failure to adequately resource and manage funding requirements which meet the needs of the Shire's service delivery requirements and strategic objectives.

**Control:** Delegated authority enables prompt and cost-effective resolution of minor debtor issues, preserving resources for larger recoveries and supporting fair community outcomes.

## **FINANCIAL IMPLICATIONS**

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A total of \$724.88 was waived under Delegation 1.2.26. These were minor charges added during the year, such as interest, extra waste collections, and bin repairs.

## **Current and Future Asset Considerations**

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NIL

## **COMMUNITY ENGAGEMENT**

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No community engagement is required.

## **ATTACHMENTS**

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1. Confidential Attachment 1 - Write-Offs and Waivers



## 7.9. FINANCE - QUARTERLY FINANCIAL REPORT

<b>AUTHOR:</b>	Liam Moore, Manager Finance
<b>RESPONSIBLE OFFICER:</b>	Alexandra Bell, Director Corporate Services
<b>DISCLOSURE OF INTERESTS:</b>	Nil
<b>COUNCIL'S ROLE IN THE MATTER:</b>	Regulator - enforce state legislation and local laws
<b>VOTING REQUIREMENT:</b>	Simple Majority

### OFFICER'S RECOMMENDATION

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#### **OFFICER'S RECOMMENDATION / COMMITTEE RESOLUTION**

**Minute Number: 25/08/2025 - AC667**

**Moved: Cr T Chafer**

**Seconded: Cr B Robinson**

**That the Audit (Finance and Risk) Committee recommend that Council receives the Quarterly Financial Report for the period ended 30 June 2025.**

**Decision: 3/0**

**For: Cr B Robinson, Cr B Kyne, Cr T Chafer**

**Against: Nil**

### PURPOSE

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The purpose of this report is to present the Audit (Finance and Risk) Committee with the Shire's unaudited Quarterly Financial Report, highlighting material variances and key financial management risks. This quarterly review forms part of the year-end process and supports oversight of financial sustainability, infrastructure investment, and performance against budget.

### BACKGROUND / PREVIOUS CONSIDERATIONS BY COUNCIL OR COMMITTEE

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Quarterly financial reporting is a key mechanism to provide transparency and oversight of the Shire's financial position, performance against budget, and management of material variances.

Regular review supports early identification of risks or emerging financial issues.

### COMMENTS

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Please note that Quarterly Financial Statements are not audited and subject to change.

The Quarterly Financial Report includes:

- Statement of Financial Activity for the Quarter
- Financial Trend Analysis
- Financial Ratio Analysis
- Statement of Financial Position
- Commentary on significant financial risks or emerging issues.

During the fourth quarter of 2024–25 financial year:

- A preliminary net asset increase of \$1.7 million.
- A significant \$8.4 million increase in reserve balances.
- Operating income was materially impacted by an advance payment of the 2025–26 Financial Assistance Grant, received in late June.
- Overall expenditure remained stable, increased employee and contract costs were observed due to improved staffing availability and business-as-usual maintenance activity.
- The asset sustainability ratio improved from 0.60 to 0.72, reflecting increased investment in infrastructure renewal, but remains below the Department of Local Government's 0.90 benchmark.
- These indicators suggest strengthening financial resilience but also highlight areas requiring continued focus.

### STATUTORY IMPLICATIONS

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[Regulation 34 of the Local Government \(Financial Management\) Regulations 1996](#)

[Regulation 16 of the Local Government \(Audit\) Regulations 1996](#)

### POLICY IMPLICATIONS

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Nil

### STRATEGIC IMPLICATIONS

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This matter relates to the following sections of the *Strategic Community Plan 2023-2033*:

**Focus Area:** SUSTAINABILITY

**Goal 10:** Community-driven Leadership - Leaders work with the community to develop and implement change in delivering positive outcomes

**Goal Outcome 10.4:** Innovation - Embrace technology, creativity and innovation to solve complex problems

**Strategy 10.4:** Integrate all planning and resource management to drive continuous improvement and innovation

### RISK IMPLICATIONS

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**Risk:** Failure to manage the disbursement of funds to meet the needs of the Shires forward planning requirements, including the Strategic Community Plan, Corporate Business Plan, Long Term Financial Plans and Annual Budget.

**Control:** Monthly, Quarterly and Annual finance reports. Department specific Budget to Actual reports. Emerging issues flagged in this quarter include advance grant receipt timing and the continued gap between asset depreciation and renewal expenditure.

## **FINANCIAL IMPLICATIONS**

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This report outlines preliminary year-end movements including a \$1.7 million net asset increase and \$8.4 million in reserve growth. These results are unaudited and are subject to change.

### **Current and Future Asset Considerations**

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The asset sustainability ratio improved from 0.60 to 0.72, reflecting increased investment in renewals. However, the result remains below the 0.90 benchmark, indicating that future expenditure must prioritise asset lifecycle funding to address the renewal gap.

## **COMMUNITY ENGAGEMENT**

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No community engagement is required.

## **ATTACHMENTS**

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1. Confidential Attachment 1 - 30 June Quarterly Financial Report 1

## **8. MATTERS BEHIND CLOSED DOORS**

Nil

## **9. CLOSURE**

The meeting was declared closed at 5:17pm