



**MINUTES OF AUDIT (RISK AND FINANCE) COMMITTEE MEETING HELD
13 APRIL 2012.**

I hereby certify that the Minutes of the Audit (Risk and Finance) Committee meeting held 13 April 2012 are a true and accurate record of the proceedings contained therein.

Chairperson Confirmed

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1 Declaration of Opening

The meeting was declared open by the Chair at 4.35pm

2 Record of Attendance

Cr R Addis	Committee Chair
Cr J Moulden	Committee Member
Cr J Parker	Committee Member
Cr D Ausburn	Committee Member (left 5.45pm)
Gary Gaffney	Chief Executive Officer
Jo-Anne Ellis	Director Corporate Services
Gill Old	Manager Financial Services

3 Declaration of Interest

- Financial
Nil
- Members Impartially Interest
Nil
- Proximity Interest
Nil

4 Acceptance of Minutes of Previous Meeting

4.1 Audit (Risk and Finance) Committee Meeting Minutes 3 December 2011

Recommendation

That the minutes of the Audit (Risk and Finance) Committee meeting of 3 December 2011 be accepted as a true and accurate record of proceedings.

Minute AC253

Moved: Cr D Ausburn

Seconded: Cr J Parker

That the minutes of the Audit (Risk and Finance) Committee meeting of 3 December 2011 be accepted as a true and accurate record of proceedings.

Carried Unanimously: 4/0

5 Charter of Audit (Risk and Finance) Committee

A draft Charter for the Audit (Risk and Finance) Committee was presented by Cr Addis at the 3 December 2012 meeting. The Committee discussed the Charter and requested the Director Corporate Services to update the Policy to be consistent with the Shire of Wyndham East Kimberley terminology.

The email from Cr Addis has been provided at Attachment 1 to the agenda to give context to the purpose and timeline of implementation of the Charter.

The draft charter as at 2 December 2011 is at Attachment 2 to the agenda. This has been provided to enable the Committee to reference back to in determining if the changes made are at Attachment 3 are appropriate.

Attachment 3 is the draft Charter amended by Director Corporate Services.

- The Committee name has been amended thought the document to the name adopted by Council.
- The layout of the Charter has been change to reflect the style used by Shire of Wyndham East Kimberley for Policies, including Governance References and Policy Administration.
- Reference to internal audit has been removed, The Shire of Wyndham East Kimberley does not have an internal audit function. Internal audit is generally only found in large metropolitan Councils.
- Annual reporting of Committee to Council changed from July to November to coincide with external audit reporting and annual report adoption.

Recommendation

That the Audit (Risk and Finance) Committee considers and discusses the Audit (Risk and Finance) Committee – Charter, as at Attachment 3 and provides feedback to the Director Corporate Services with a view of finalising the Audit (Risk and Finance) Committee – Charter for recommendation to Council for adoption.

COMMITTEE RESOLUTION

Minute AC253

Moved: Cr J Moulden

Seconded: Cr J Parker

That the Audit (Risk and Finance) Committee having considered and discussed the Audit (Risk and Finance) Committee – Charter, as at Attachment 3 recommends the Charter to Council for adoption.

Carried Unanimously: 4/0

COMMITTEE RECOMMENDATION 1

That Council, on recommendation from the Audit (Risk and Finance) Committee, adopts the Audit (Risk and Finance) Committee – Charter, as at Appendix 1.

Note: Attachment 3 to the Audit Agenda will become Appendix 1 to the Council Agenda Item Matters arising from Audit (Risk and Finance) Committee held on 13 April 2012

6 Committee Membership

At the Ordinary Council Meeting on 22 November 2011 during the discussion around committee membership it was suggested that the Audit (Risk and Finance) Committee increase its membership to five Councillors. There is no restriction to prevent this from occurring. A recommendation from the Committee to Council to amend the membership of the Committee is a suitable means to achieve this.

At the 3 December Committee meeting the Committee held this recommendation over as the Charter discussed prior to the recommendation being considered includes committee membership and it was felt the Charter should be finalised first.

The recommendation is again presented should the Committee want to consider at this meeting.

Recommendation

That the Audit (Risk and Finance) Committee recommends to Council to increase the membership of the Audit (Risk and Finance) Committee from four (4) Councillors to five (5) Councillors.

COMMITTEE RESOLUTION

Minute AC255

Moved: Cr J Parker

Seconded: Cr J Moulden

That the Audit (Risk and Finance) Committee having recommended a Charter to Council that includes membership resolves and recommends to Council to maintain the existing Committee Membership.

Carried Unanimously: 4/0

COMMITTEE RECOMMENDATION 2

That Council, on recommendation from the Audit (Risk and Finance) Committee, resolves to maintain the existing Membership of the the Audit (Risk and Finance) Committee.

7 Officer's Report

7.1 Standing Item – 90+ Day Aged Debtors Listing

DATE:	12 April 2012
PROPONENT:	Shire of Wyndham East Kimberley
LOCATION:	Shire of Wyndham East Kimberley
AUTHOR:	Jo-Anne Ellis, Director Corporate Services
REPORTING OFFICER:	Jo-Anne Ellis, Director Corporate Services
FILE NO:	FM.07.2

PURPOSE

To present the listing of Aged Debtors with balances outstanding for 90+ days or longer.

BACKGROUND

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 Audit (Risk and Finance) Committee for consideration and to make recommended actions to Council as this falls within the scope of the committee's purpose.

STATUTORY IMPLICATIONS

No statutory implications apply in relation to this item.

POLICY IMPLICATIONS

No policy implications apply in relation to this item.

FINANCIAL IMPLICATIONS

Ongoing management of Council funds.

STRATEGIC IMPLICATIONS

Key Result Area 5 – Governance

COMMUNITY CONSULTATION

Community Consultation is not required in relation to this item.

COMMENT

The listing of 90+ Day Sundry Debtors is presented to the Audit (Risk and Finance) Committee as per Council resolution.

In line with the more strategic focus of the new Committee the report only includes debtor balances at 90+ days and over \$500. The balance of the report is 1,631,697.14 and total debtor balances at 90+days is \$1,632,047.38

ATTACHMENTS

90+ Day Sundry Debtors over \$500 as at 5 April 2012

90+ Day Sundry Debtors over \$500 as at 5 April 2012 including debtor names
(Confidential Attachment provided under separate cover)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION

That the Audit (Risk and Finance) Committee

1. receives and accepts the listing of 90+ Day Sundry Debtors as at 5 April 2012 totalling \$1,631,697.14 (GST inclusive); and
2. reports to Council that the actions being undertaken by the administration in regard to 90+ Day Sundry Debtors are sufficient and appropriate and no further actions are recommended at this time.

COMMITTEE RESOLUTION

Minute AC256

Moved: Cr J Moulden

Seconded: Cr D Ausburn

That the Audit (Risk and Finance) Committee

1. **receives and accepts the listing of 90+ Day Sundry Debtors as at 5 April 2012 totalling \$1,631,697.14 (GST inclusive); and**
2. **reports to Council that the actions being undertaken by the administration in regard to 90+ Day Sundry Debtors are sufficient and appropriate and no further actions are recommended at this time.**

Carried Unanimously: 4/0

COMMITTEE RECOMMENDATION 3

That Council acknowledges that the Audit (Risk and Finance) Committee has reviewed the listing of 90 Day Sundry Debtors and reports to Council that the actions being undertaken by the administration in regard to 90 Day Sundry Debtors are sufficient and appropriate and no further actions are recommended at this time

Attachment – 90+ Day Sundry Debtors over \$500 as at 5 April 2012

Debtor	90+ Days Debt \$	Details	Balance 5 April 2012 \$
98655	840,000.00	R2R AAR - Kalumburu Road (Grant) Acquittal done, waiting on payment	840,000.00
166	500,000.00	EKDP EKRA (Grant) Acquittal done, waiting on payment	500,000.00
264	121,000.00	Kununurra Youth Centre Fitout (Grant) - Documentation to be provided to Lotterywest	121,000.00
347	66,550.00	50% Operating Grant - waiting on acquittal	66,550.00
81964	25,500.00	Multipurpose Court Contribution (construction 09/10) - ongoing discussions with group	25,500.00
88	25,500.00	Multipurpose Court Contribution (construction 09/10) - ongoing discussions with group	25,500.00
98563	13,112.23	Refer Sundry Debts Under Legal Action	13,346.61
82899	9,316.83	Interest and security fees under dispute - Debtor refuses to pay, legal advice received, Agenda item to Committee Required	138,148.39
80165	7,130.55	Self Supporting Loan - Payment Plan of \$125 per week, has been paying in accordance with agreement (Original Debt \$23,255.55)	7,130.55
379	5,812.89	Waste Disposal - In contact with debtor, to be sent to debt collectors	10,199.40
222	4,678.62	Ex employee phone bills and property damage/cleaning - Being handled by DCD and CEO	4,678.62
346	3,814.58	Refer Sundry Debts Under Legal Action	3,880.32
80009	2,388.50	Legal Fees - Lease Preparation - Debtor has been in contact to arrange payment extension	2,442.50
274	2,066.31	Refer Sundry Debts Under Legal Action	2,066.31
83004	1,826.64	Electricity and Water Charges - additional information provided to debtor	1,826.64
96352	829.20	Lease Fees Outstanding - Payment Plan \$100 per fortnight, being paid in accordance with agreement (Original Debt \$4,129.20)	829.20
82949	790.70	Waste Disposal - In contact with debtor, copies of invoices sent	802.78
98110	703.85	Waste Disposal - Credit stopped, cannot use landfill on account, Sent NOI	716.01
132	676.24	Refer Sundry Debts Under Legal Action	686.81
	1,631,697.14		1,765,304.14

7.2 Standing Item - Debts Currently in Legal Process

DATE:	12 April 2012
PROPONENT:	Shire of Wyndham East Kimberley
LOCATION:	Shire of Wyndham East Kimberley
AUTHOR:	Gill Old, Manager Finance
REPORTING OFFICER:	Jo-Anne Ellis, Director Corporate Services
FILE NO:	FM.07.2 /FM.11.1

PURPOSE

To present the Audit (Risk and Finance) Committee with an update regarding debts currently in legal process.

BACKGROUND

At the Ordinary Council Meeting, 16 October 2007, Council moved the following resolution:

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, 18 March 2008, Council moved 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 report is therefore presented.

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.

As the Audit (Risk and Finance) Committee has no delegated powers it does not need to open to the public and therefore the provisions of Section 5.23 are not relevant.

POLICY IMPLICATIONS

No policy implications apply in relation 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.

STRATEGIC IMPLICATIONS

The costs associated with legal fees to recover debt need to be weighed up against the debt to ensure and economically viable action is being taken.

COMMUNITY CONSULTATION

Community Consultation is not required in relation to this item.

COMMENT

The listing of Debtors currently in legal process is presented to the Audit (Risk and Finance) Committee as per Council resolution.

ATTACHMENTS

Sundry Debtors under legal action as at 5 April 2012
(Confidential Attachment provided under separate cover)
Rates Debtors under legal action as at 5 April 2012
(Confidential Attachment provided under separate cover)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION

That the Audit (Risk and Finance) Committee

1. notes the confidential report provided to it in relation to debts owed to Council and under legal action; and
2. reports to Council that the actions being undertaken by the administration in regard to debts under legal action are appropriate and sufficient and that no additional actions are recommended in relation to these debts at this time.

COMMITTEE RESOLUTION

Minute AC257

Moved: Cr J Moulden

Seconded: Cr D Ausburn

That the Audit (Risk and Finance) Committee

- 1. notes the confidential report provided to it in relation to debts owed to Council and under legal action; and**
- 2. reports to Council that the actions being undertaken by the administration in regard to debts under legal action are appropriate and sufficient and that no additional actions are recommended in relation to these debts at this time.**

Carried Unanimously: 4/0

COMMITTEE RECOMMENDATION 4

That Council acknowledges that the actions being undertaken by the administration in regard to debts under legal action are appropriate and sufficient and that no additional actions are recommended in relation to these debts at this time.

7.3 Rates write-off request Assessment A5237

DATE:	12 April 2012
PROPONENT:	Shire of Wyndham East Kimberley
LOCATION:	Shire of Wyndham East Kimberley
AUTHOR:	Heather Winter, Senior Finance Officer
REPORTING OFFICER:	Jo-Anne Ellis, Director Corporate Services
FILE NO:	FM.11.1
ASSESSMENT NO:	A5237

PURPOSE

For Council to consider a customer request to write off legal charges and penalties for non-payment of rates on Lot 1 Cocus Way Kununurra.

BACKGROUND

Following telephone and email correspondence between ratepayer and Councils rates officer, relating to outstanding rates for 1 Cocus Way Kununurra, an email was received on 17 November 2011. The ratepayer requested legal fees, debt collection fees and penalty interest incurred from 13 April 2010 onwards be waived on the grounds that the Shire had made no effort to contact ratepayer despite mail being returned. The ratepayer states that these charges should not apply as he was unaware of the charges.

A formal written response to this request was mailed to ratepayer on 4 January 2012 advising that all charges including penalty and legal charges were considered legitimate, due and payable.

On 1 February 2012 an email was sent to the Shire President (cc Rates Officer and CEO) by the ratepayer presenting a case for the matter to be taken to Council.

Rates Assessment A5237 at lot 1 Cocus Way Kununurra and pursuant to the Local Government Act 1995 the owner of this property is responsible for all rates and charges applied to this property. The rates and charges for this property were outstanding from 2009.

All rate notices and notice of intent were sent to the owner at the last known address. Section 6.41(3) of the Local Government Act 1995 states:

“Notwithstanding sections 75 and 76 of the *Interpretation Act 1984* service of the rate notice is deemed to be effected if delivered to the address shown in the rate record for the owner at the time of delivery.”

Attempts were made to locate the owner of the property without success prior to referring the debt to Councils collection agency. The agency located the owner of the property following a “skip trace” and proceeded to issue a Notice of Intention and when no action was taken by the owner a “General Procedure Claim” was issued.

It was only after this claim was issued that the owner contacted Council.

It is the responsibility of the owner/or his agents to notify Council in writing of any change of postal address or ownership details in writing. Council has no record of any notification of a change of postal/billing address from the owner or agent of this property.

Having owned this property for some considerable time the owner would have been aware that rates and charges are due and payable each financial year.

STATUTORY IMPLICATIONS

No statutory implications apply in relation to this item.

POLICY IMPLICATIONS

Council Policy Number: CPF12
Rate Collection

As soon as possible after the Council Budget Meeting, rate notices will be sent out to rate payer giving them 35 days from date of issue of the rate notice, to either;

- a) Pay the rates in full
- b) Elect to go onto an instalment option as per Local Government Act 1995 – section 6.45.

Final notices will be issued seven (7) days after the due date to all ratepayers that have not made a payment with the exception of eligible pensioners. This will give ratepayers another fourteen (14) days from the date of issue of the final notice in which to pay their rates. The option of going onto instalments will cease at the expiry of this fourteen (14) day period.

Prior to any recovery action a Notice of Intention to Issue a General Procedures Claim will be sent to the ratepayer giving seven (7) days notice.

Recovery action, as allowed under the Local Government Act 1995 – section 6.56, is to commence after the expiration of the seven (7) days given in the clause above. Methods that will be used to recover debts are as follows;

- a) General Procedures Claim.
- b) If no response from the claim, the following options are available, as appropriate:
 - i.) Serve notice on tenant to pay rent monies to Shire of Wyndham-East Kimberley (if it is a rented property), under the provisions of the Local Government Act 1995 - Section 6.60.
 - ii.) Issue a Property Seizure and Sale Order on goods.
 - iii.) Issue a Property Seizure and Sale Order on land (following council approval).
- c) Properties with three years or more rates outstanding to be sold or forfeited to the Shire of Wyndham-East Kimberley under the provisions of the Local Government Act 1995 - Section 6.68.

If a ratepayer makes a proposal to pay off the rates, it will only be accepted if the repayments clear the rates by the end of the current financial year. In cases of hardship arrangements may be made depending on the individual circumstances.

General Procedure Claims will not be issued to debts under \$200.

All costs involved in recovery action will be charged against the property.

FINANCIAL IMPLICATIONS

Council would incur an expense of \$1,560.75 as a write off.

STRATEGIC IMPLICATIONS

A write off on the basis requested would create a precedent that could result in other ratepayers not paying their rates and then requesting interest and legal fees to be written off.

COMMUNITY CONSULTATION

Community Consultation is not required in relation to this item.

COMMENT

The ratepayers suggestion that the Shire should have attempted to contact him when rates notices were returned is contrary to the statutory requirement for ratepayers to advise the Shire of any change of address. The request to have penalty interest, debt collection and legal charges waived on the grounds that they are "unfair" does not constitute a legitimate reason to write off these charges.

ATTACHMENTS

Nil

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION

That the Audit (Risk and Finance) Committee recommends to Council to deny the request of ratepayer regarding write off legal fees and charges on Assessment A5327.

COMMITTEE RESOLUTION

Minute AC258

Moved: Cr J Moulden

Seconded: Cr D Ausburn

That the Audit (Risk and Finance) Committee recommends to Council to deny the request of ratepayer regarding write off legal fees and charges on Assessment A5327.

Carried Unanimously: 4/0

COMMITTEE RECOMMENDATION 5

That Council denies the request of ratepayer regarding write off legal fees and charges on Assessment A5327.

7.4 Report on status of actions taken in relation to the results of audit for the year ended 30 June 2011

DATE:	12 April 2012
PROPONENT:	N/A
LOCATION:	N/A
AUTHOR:	Jo-Anne Ellis, Director Corporate Services
REPORTING OFFICER:	Jo-Anne Ellis, Director Corporate Services
FILE NO:	FM.02.7

PURPOSE

To enable the Audit (Risk and Finance) Committee to report back to Council on the status of actions taken in relation to the results of Audit for the Year Ended 30 June 2011.

BACKGROUND

The role of the Audit Committee is to examine and consider the results of the annual audit as well as the management response to any issues raised by auditors.

UHY Haines Norton, Councils appointed auditors conducted the annual audit for 2009/10. The result of this audit is an Independent Audit Report and a Management Report.

At the 25 October 2011 Special Audit (Risk and Finance) Committee Meeting the Committee was presented the Independent Audit Report to the Electors of the Shire of Wyndham East Kimberley and the Management Report for the Year Ended 30 June 2011. The Committee resolved:

Minute AC248

Moved: Cr J Moulden

Seconded: Cr R Addis

That the Audit (Risk and Finance) Committee

- 1. Receives the Independent Audit Report to the Electors of the Shire of Wyndham East Kimberley.*
- 2. Receives and the Management Report for the Year Ended 30 June 2011*
- 3. Notes the management response to audit issues and corrective actions being proposed by management.*
- 4. Recommends to Council to receive the Independent Audit Report the Electors of the Shire of Wyndham East Kimberley.*
- 5. Recommends to Council to receive Management Report for the Year Ended 30 June 2011*
- 6. Recommends to Council the following actions be taken in relation to the results of Audit for the Year Ended 30 June 2011*
 - The Audit Committee continues to monitor the rates debts under legal process with a focus on Outstanding Rates Ratio.*
- 7. Recommends to Council that a report on the status of actions taken in relation to the results of Audit for the Year Ended 30 June 2011 is included in the Audit Committee Agenda as a standing item until all issues are resolved.*
- 8. Recommends to Council that the actions in relation the results of Audit for the Year Ended 30 June 2011 are reported to the Minister following the May 2012 Audit Committee Meeting.*

Carried Unanimously: 3/0

STATUTORY IMPLICATIONS

Local Government Act 1995 Section 7.12A(3)

POLICY IMPLICATIONS

N/A

FINANCIAL IMPLICATIONS

N/A

STRATEGIC IMPLICATIONS

Accountability and transparency of the Shire's accounting functions.
The Audit Committee fulfilling the functions and responsibilities of the Committee.

COMMUNITY CONSULTATION

Community Consultation is not required in relation to this item.

ATTACHMENTS

Report on status of actions taken in relation to the results of audit for the year ended 30 June 2011.

VOTING REQUIREMENT

Simple Majority

OFFICERS RECOMMENDATION

That the Audit (Risk and Finance) Committee having ensured that appropriate actions and progress is being made in relation to results of audit for the year ended 30 June 2011 recommend this report to Council for adoption and to forward a copy to the Minister of Local Government by 30 June 2012.

COMMITTEE RESOLUTION

Minute AC259

Moved: Cr J Moulden

Seconded: Cr J Parker

That the Audit (Risk and Finance) Committee having ensured that appropriate actions and progress has been made in relation to results of audit for the year ended 30 June 2011 recommend the Report on status of actions taken in relation to the results of audit for the year ended 30 June 2011, as at Appendix 2, to Council for adoption and to forward a copy to the Minister of Local Government by 30 June 2012.

Carried Unanimously: 4/0

COMMITTEE RECOMMENDATION 6

That Council having ensured that appropriate actions and progress has been made in relation to results of audit for the year ended 30 June 2011 and on recommendation of the Audit (Risk and Finance) Committee, adopts the Report on status of actions taken in relation to the results of audit for the year ended 30 June 2011, as at Appendix 2 and forwards a copy to the Minister of Local Government by 30 June 2012.

Attachment - Actions be taken in relation to the results of Audit for the Year Ended 30 June 2011

Independent Audit Report

Auditor's Opinion

An unqualified opinion was given on the financial report.

Other Matters

No adverse trends in financial position or financial management practices were noted. No issues of Statutory Compliance were raised.

Management Report

Other matters arising during course of audit not required to be included in the Audit Report.

Tender Register.

Management Response

The Tender register has been an issue in the audit report several times over the past few years. The responsibility for recording necessary details in the tender register is that of the person administering the tender. The overall responsibility for ensuring the tender register is complete has been with several positions over time and staff turnover has also been a factor in it not being followed up.

The responsibility will be given to Records to ensure the tender register is complete. Records staff will be trained in the requirements of the tender register and having two people responsible should ensure that staff turnover is not a factor in the future.

Outstanding Rates Ratio.

Management Response

There are a number of rates debtors that are causing this ratio to increase over time. These are problematic in that they relate to Pastoral Leases and Communities where the normal rate collection procedures are not relevant.

Corrective Actions.

Individual rates debtors in this category are being addressed by Rates Staff. The detail is confidential and is reported in the Standing Item - Debts Currently in Legal Process in the Audit Committee Agenda.

Action Required:	Responsible Officer(s)	Actions to Date
Training of Records Staff in requirements of Tender Register.	DCS	Training has been done and is ongoing.
Rates Debt Recovery	MFS	<ul style="list-style-type: none"> • Strengths/weaknesses analysis undertaken by staff in relation to debt collection process. • Short term/long term strategies documented. • Comprehensive review done of properties with debt over 3 years to consider options. Reported to committee under confidential attachment each meeting. • Recovery action should result in improved indicators.

Corrected and Uncorrected Misstatements.

Nil

7.5 Budget Review 2011-12

DATE:	12 April 2012
PROPONENT:	Shire of Wyndham East Kimberley
LOCATION:	Shire of Wyndham East Kimberley
AUTHOR:	Jo-Anne Ellis, Director Corporate Services
REPORTING OFFICER:	Jo-Anne Ellis, Director Corporate Services
FILE NO:	FM.05.4

PURPOSE

To consider and recommend to Council to adopt the Budget Review, presented in the Statement of Financial Activity for the period 1 July 2011 to 29 February 2012.

BACKGROUND

A Statement of Financial Activity incorporating year to date budget variations and forecasts to 30 June 2012 for the period ending 29 February 2012 is presented for the Audit (Risk and Finance) Committee to consider and recommend to Council for adoption. The Local Government (Financial Management) Regulations 1996, regulation 33A as amended, requires that local governments conduct a budget review between 1 January and 31 March in each financial year. A copy of the review and determination is to be provided to the Department of Local Government within 30 days of the adoption of the review.

Due to the timing of the Audit (Risk and Finance) Committee Meeting and the close of Ordinary Council Meeting Agenda for distribution, this report will be considered at the Audit (Risk and Finance) Committee on Thursday 12 April 2012. The Audit (Risk and Finance) Committee recommendation and the associated attachment will be distributed to Councillors on Friday 13 April 2012.

STATUTORY IMPLICATIONS

Regulation 33A of the Local Government (Financial Management) Regulations 1996 requires:

- 1) Between 1 January and 31 March in each year a local government is to carry out a review of its annual budget for that year.
- 2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- 3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.
*Absolute majority required.
- 4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

POLICY IMPLICATIONS

The budget is based on the principles contained in the Strategic Plan and Plan for the Future.

FINANCIAL IMPLICATIONS

The budget has been reviewed based on sound financial management and accountability principles and is considered to deliver a sustainable economic outcome for Council and the community. Specific financial implications are as outlined in the Comment section of this report.

STRATEGIC IMPLICATIONS

The Budget Review has been developed based on existing strategic planning documents adopted by Council.

COMMUNITY CONSULTATION

Community consultation is not required in relation to this item. The budget has been reviewed to continue to deliver social outcomes in the adopted budget.

COMMENT

The budget has been reviewed to continue to deliver on other strategies adopted by the Council and maintains a high level of service across all programs. The closing funds remain in surplus as a result of this budget review to fund grants to be carried forward due to timing of income and expenditure.

Further Comment is provided in the attachment to the item

ATTACHMENTS

The associated attachment will be provided under separate cover.

VOTING REQUIREMENT

Simple Majority

OFFICER'S RECOMMENDATION

That the Audit (Risk and Finance) Committee recommends to Council to adopt the budget review with the following variations for the period 1 July 2011 to 29 February 2012 and amend the budget accordingly:

An amended (detailed) recommendation will be provided in the attachment to the item that will be distributed under separate cover

COMMITTEE RESOLUTION

Minute AC260

Moved: Cr D Ausburn

Seconded: Cr J Moulden

That the Audit (Risk and Finance) Committee recommends to Council to adopt the budget review with the following variations for the period 1 July 2011 to 29 February 2012 and amend the budget accordingly:

Description	Account #	Budget Amendment
Income		
Rates		
Increase Income - Interest - Rates	01030111	\$ 5,000
Increase Income - Non Payment Penalty Interest - Rates	01030113	\$ 50,000
Increase Income - Recovery of Legal Expenses - Rates	01030114	\$ 10,000
Increase Income - Administration Charges - Rates	01030117	\$ 1,000

Decrease Income - Other Income - Rates (No GST Applicable)	01030118	\$ 1,000
Decrease Income - Emergency Services Levy - Rates	01030121	\$ 35,000
Other General Purpose Funding		
Increase Income - Grants Commission - Local Road Funding Grant	01030211	\$ 5,108
Increase Income - Interest Income - Municipal Fund	01030221	\$ 65,000
Increase Income - Interest Income - Reserve Fund	01030224	\$ 117,500
Increase Income - Interest Income - East Kimberley Development Package Funds	01030226	\$ 16,000
Other Governance		
Decrease Income - Advertising Rebate - Other Governance	01040210	\$ 1,344
Increase Income - Other Income - Other Governance	01040211	\$ 18,500
Decrease Income - Transport Income - Other Governance	01040213	\$ 4,500
Increase Income - Integrated Planning Framework (IPF) - Strategic Community Plan Funding	01040216	\$ 22,500
Increase Income - Integrated Planning Framework (IPF) - Asset Management Funding	01040222	\$ 25,000
Increase Income - Integrated Planning Framework (IPF) - Long Term Financial Planning Funding	01040224	\$ 30,000
Kimberley Zone		
Decrease Income - Contributions (Secretariat) - Kimberley Zone	01040310	\$ 100,000
Increase Income - Contributions (Projects/Business Planning) - Kimberley Zone	01040313	\$ 25,000
Decrease Income - Other Grant Income - Other Governance	01040215	\$ 25,000
Kimberley Regional Collaborative Group (KRCG)		
Increase Income - Kimberley Zone Contribution - Kimberley Regional Collaborative Group (KRCG)	01040460	\$ 40,000
Fire Prevention		
Decrease Income - ESL Grant Brigades	01050110	\$ 35
Decrease Income - ESL Grant SES	01050210	\$ 5,336
Other Law, Order And Public Safety		
Decrease Income - Crime Prevention Program Grants	01050410	\$ 1,200
Preventative Services - Administration		
Increase Income - Effluent Disposal Application Fee (not GST Applicable)	01070411	\$ 2,100
Increase Income - Private Water Sampling	01070415	\$ 3,700
Increase Income - Infringement - Food & Noise - Health	01070419	\$ 2,250
Care Of Families And Children		
Increase Income - Fees - Wyndham Childcare	01080411	\$ 15,000
Increase Income - Operating Subsidy - Wyndham Childcare	01080412	\$ 1,500
Increase Income - Lease Fee Kununurra Childcare	01080610	\$ 1,750
Staff Housing		
Increase Income - 3 Eucalyptus Kununurra - Rental Income	01090112	\$ 1,500
Decrease Income - 16 Hibiscus Kununurra - Rental Income	01090117	\$ 2,211
Decrease Income - 264C Riverfig Kununurra - Rental Income	01090120	\$ 7,000
Decrease Income - 11 Kwinana St Wyndham - Rental Income	01090134	\$ 7,300
Decrease Income - 8 Palm Court Kununurra - Rental Income	01090139	\$ 1,250
Decrease Income - 9B Plum Court Kununurra - Rental Income	01090135	\$ 1,500
Increase Income - Parry Creek Farm Accommodation Wyndham - Rental Income	01090141	\$ 4,200
Increase Income - 16B Plum Court Kununurra - Rental Income	01090142	\$ 10,870
Increase Income - 16/33, Konkerberry Drive Kununurra - Rental Income	01090152	\$ 13,180
Increase Income - 17/33, Konkerberry Drive Kununurra - Rental Income	01090153	\$ 15,000

Decrease Income - 4 x 2 Kununurra - Rental Income	01090147	\$ 3,250
Decrease Income - 3 x 2 Kununurra - Rental Income	01090146	\$ 3,120
Decrease Income - Wyndham Area Manager's House - Rental Income	01090151	\$ 7,280
Decrease Income - 1/7 Greybox Crescent Kununurra - Rental Income	01090140	\$ 6,240
Decrease Income - 1 Koojarra St Wyndham - Rental Income	01090137	\$ 7,800
Increase Income - 69 Hibiscus Avenue Kununurra - Rental Income	01090147	\$ 1,800
Sanitation - Household Refuse		
Increase Income - Waste Management Receptacle Charge	01100110	\$ 15,680
Increase Income - Waste Management Charge	01100116	\$ 19,160
Increase Income - Rubbish Disposal Charges	01100114	\$ 50,000
Protection Of The Environment		
Increase Income - Natural Disaster Mitigation - Sale of Pipes	01100521	\$ 4,400
Increase Income - Wyndham Foreshore Protection and Enhancement Plan - Funding	01100525	\$ 15,000
Town Planning And Regional Development		
Decrease Income - Subdivision Fees	01100612	\$ 5,000
Increase Income - Home Occupation Fees	01100615	\$ 2,000
Other Community Amenities		
Decrease Income - Community Development Program	01101012	\$ 5,000
Decrease Income - Wyndham Youth Services - other revenue	01101213	\$ 7,500
Decrease Income - Kununurra Youth Services - other revenue	01101214	\$ 9,000
Decrease Income - East Kimberley Youth Services Grants	01101211	\$ 100,000
Increase Income - Kununurra Joint Agency Youth Discos - Youth Services	01101218	\$ 2,500
Swimming Areas And Beaches		
Increase Income - Pool Admissions - Wyndham Swimming Complex	01110410	\$ 3,000
Increase Income - Pool Hire (Functions) - Wyndham Swimming Complex	01110413	\$ 2,000
Decrease Income - Foreshore Leases	01110510	\$ 12,550
Other Recreation And Sport		
Increase Income - Memberships - Kununurra Leisure Centre	01110811	\$ 10,000
Decrease Income - Classes and Programming - Kununurra Leisure Centre	01110812	\$ 8,000
Decrease Income - Group Fitness - Kununurra Leisure Centre	01110821	\$ 9,000
Decrease Income - Personal Training/Gym Assessment - Kununurra Leisure Centre	01110822	\$ 1,000
Increase Income - Squash Court and Equipment - Kununurra Leisure Centre	01110814	\$ 4,000
Increase Income - Equipment Hire - Kununurra Leisure Centre	01110815	\$ 2,000
Decrease Income - Grants - Kununurra Leisure Centre	01110817	\$ 10,000
Decrease Income - Court Hire - Wyndham Youth and Recreation Centre	01110910	\$ 200
Increase Income - Centre Fees - Wyndham Youth and Recreation Centre	01110911	\$ 700
Decrease Income - Casual Use - Wyndham Youth and Recreation Centre	01110913	\$ 2,000
Increase Income - Oval Hire - Kununurra Grounds	01111010	\$ 1,000
Increase Income - Oval Lights - Kununurra Grounds	01111011	\$ 3,000
Increase Income - Contributions - Water Supply	01111212	\$ 6,000
Libraries		
Decrease Income - Travel Subsidy SLWA - Libraries	01111511	\$ 1,000
Decrease Income - Writers Festival Income - Libraries	01111513	\$ 3,000
Streets Roads And Bridges - Maintenance		

Increase Income - MRWA Direct Grants	01120210	\$ 4,506
Increase Income - Contributions - Other Works	01120213	\$ 2,500
Aerodromes		
Decrease Income - Aircraft Landing Fees - East Kimberley Regional Airport	01120710	\$ 200,000
Increase Income - Leases - East Kimberley Regional Airport Other	01120714	\$ 8,000
Increase Income - Vending Machine Revenue - East Kimberley Regional Airport	01120718	\$ 18,149
Decrease Income - Other Income - Wyndham Airport	01120816	\$ 44,000
Other Economic Services		
Decrease Income - EK@25	01130630	\$ 180,000
Public Works Overheads		
Increase Income - Private Works Income	01140210	\$ 74,900
Increase Income - Subdivision Supervision Income (Planning & Development Act 2005 Div. 4. 158)	01140212	\$ 72,254
Increase Income - Diesel Fuel Rebate	01140211	\$ 5,500
Unclassified		
Increase Income - Transfer in Long Service Leave Entitlements	01140911	\$ 44,694
Expenses		
Rates		
Decrease Expense - Write Offs - Rates	02030110	\$ 4,000
Increase Expense - Debt Collection Costs - Rates	02030112	\$ 10,000
Decrease Expense - Emergency Services Levy Payment - Rates	02030115	\$ 35,000
Other General Purpose Funding		
Increase Expense - Bank Charges	02030210	\$ 2,000
Members Of Council		
Increase Expense - Travelling Expenses - Members	02040114	\$ 2,000
Increase Expense - Refreshments / Receptions	02040117	\$ 5,000
Decrease Expense - Lobby and Representation - Members	02040118	\$ 6,000
Decrease Expense - Subscriptions and Publications - Members	02040119	\$ 6,000
Increase Expense - Other Expenses - Members	02040121	\$ 1,000
Increase Expense - Depreciation - Members of Council	02040199	\$ 2,560
Other Governance		
Increase Expense - Subscriptions and Memberships - Governance	02040209	\$ 6,000
Decrease Expense - Lobby and Representation - Governance	02040213	\$ 2,500
Increase Expense - Branding	02040216	\$ 1,000
Increase Expense - Integrated Planning Framework (IPF) - Asset Management	02040221	\$ 30,000
Increase Expense - Integrated Planning Framework (IPF) - Strategic Community Plan Expenses	02040244	\$ 157,500
Increase Expense - Integrated Planning Framework (IPF) - Long Term Financial Plan Expenses	02040250	\$ 30,000
Decrease Expense - Legal Fees	02040224	\$ 5,000
Decrease Expense - Advertising and Promotion - Other Governance	02040230	\$ 3,000
Increase Expense - Flag Poles	02040234	\$ 2,500
Decrease Expense - Kununurra Administration Building Bridging Loan - Interest	02040293	\$ 50,000
Decrease Expense - Risk Management	02040243	\$ 10,000
Increase Expense - Occupational Safety and Health	02040242	\$ 10,000
Decrease Expense - SWEK Contribution to Kimberley Zone Secretariat	02040235	\$ 25,000
Kimberley Zone		

Decrease Expense - Zone Meeting Expenses - Kimberley Zone	02040310	\$ 10,000
Decrease Expense - Salary and Wages (Secretariat only) - Kimberley Zone	02040396	\$ 70,000
Decrease Expense - Salary Overheads (Secretariat only) - Kimberley Zone	02040397	\$ 5,780
Increase Expense - Office Expenses (Secretariat only) - Kimberley Zone	2040360	\$ 2,500
Decrease Expense - Travel Expenses (Secretariat only) - Kimberley Zone	02040340	\$ 16,250
Decrease Expense - Vehicle Expenses (Secretariat only) - Kimberley Zone	02040391	\$ 16,250
Decrease Expense - Unallocated Expenses - Kimberley Zone	02040341	\$ 19,662
Increase Expense - Contribution to Kimberley Regional Collaborative Group Administration - Kimberley Zone	02040350	\$ 40,000
Kimberley Regional Collaborative Group (KRCG)		
Increase Expense - Unallocated Expenses - RCG		\$ 21,355
Kimberley Joint Shires		
Decrease Expense - Expenses - Remote Communities - Kimberley Joint Shires	02040510	\$ 122
Fire Prevention		
Decrease Expense - Operating Grant Expenditure - Fire Prevention	02050110	\$ 35
Decrease Expense - Operating Grant Expenditure - SES	02050210	\$ 5,336
Animal Control		
Increase Expense - Animal Control Expenses	02050310	\$ 1,500
Other Law, Order And Public Safety		
Increase Expense - Other Expenses - Other Law, Order and Public Safety	02050410	\$ 2,000
Preventative Services - Pest Control		
Increase Expense - Mosquito Control	02070510	\$ 5,000
Care Of Families And Children		
Increase Expense - Direct Salaries - Wyndham Childcare Centre	02080494	\$ 18,000
Increase Expense - Salary Overheads - Wyndham Childcare Centre	02080497	\$ 5,000
Increase Expense - Building Maintenance - Kununurra Childcare Centre	02080610	\$ 1,000
Increase Expense - Depreciation - Kununurra Childcare Centre	02080699	\$ 3,900
Increase Expense - Loan 120 Kununurra Child Care Centre - Interest	02080693	\$ 2,373
Staff Housing		
Increase Expense - Lease Costs - 12/33 Konkerberry, Kununurra	02090123	\$ 9,400
Decrease Expense - Lease Cost - 8 Palm Court Kununurra	02090136	\$ 4,800
Increase Expense - Lease Costs - Caravan Parks, Kununurra	02090133	\$ 3,000
Increase Expense - Lease Costs - Parry Creek Farm Accommodation Wyndham	02090138	\$ 8,500
Increase Expense - Lease Cost - 16B Plum Court Kununurra.	02090139	\$ 12,000
Increase Expense - Lease Cost - 16/33 Konkerberry Drive Kununurra.	02090149	\$ 18,500
Increase Expense - Lease costs - 17/33, Konkerberry Drive Kununurra	02090150	\$ 15,000
Decrease Expense - Building Maintenance - 3x2 Kununurra	02090143	\$ 1,000
Decrease Expense - Lease Costs - Wyndham Area Manager's House	02090148	\$ 16,400
Decrease Expense - Lease Costs - 1/7 Greybox Crescent Kununurra	02090137	\$ 17,300
Decrease Expense - New Staff Housing Loan - Interest	02090194	\$ 1,925
Increase Expense - Depreciation - Staff Housing	02090199	\$ 21,958
Sanitation - Household Refuse		
Increase Expense - Refuse Collection	02100112	\$ 50,000
Sanitation - Other		

Increase Expense - Pre Cyclone Clean-ups	02100211	\$ 14,085
Urban Stormwater Drainage		
Increase Expense - Depreciation - Urban Stormwater Drainage	02100499	\$ 6,399
Protection Of The Environment		
Increase Expense - Weaber Plain Flood Mitigation	02100511	\$ 55,000
Increase Expense - Foreshore Plan Review - Protection of Environment	02100522	\$ 2,000
Increase Expense - Waste Management Strategy - Protection of Environment	02100524	\$ 100,000
Increase Expense - Wyndham Foreshore Protection and Enhancement Plan - Expenses	02100526	\$ 25,000
Town Planning And Regional Development		
Decrease Expense - Consultants - Town Planning and Regional Development	02100611	\$ 10,000
Decrease Expense - Town Centre Master Plan - Town Planning and Regional Development	02100615	\$ 10,000
Increase Expense - Advertising - Town Planning and Regional Development	02100613	\$ 2,500
Other Community Amenities		
Increase Expense - Public Conveniences - Bastion Upper	02100819	\$ 5,000
Increase Expense - Public Conveniences - Celebrity Tree Park	02100821	\$ 5,000
Decrease Expense - Depreciation - Public Conveniences	02100899	\$ 2,161
Increase Expense - Australia Day and Volunteers Program	02101015	\$ 5,500
Decrease Expense - Direct Salaries - Community Development Services	02101094	\$ 63,000
Increase Expense - Garden Maintenance - Kununurra Youth Centre	02101018	\$ 5,000
Increase Expense - Building Maintenance - Kununurra Youth Centre	02101010	\$ 12,000
Decrease Expense - Wyndham Youth Services - Other Expenses	02101210	\$ 1,000
Increase Expense - East Kimberley Youth Services Project	02101211	\$ 10,000
Decrease Expense - Regional Youth Development Coordinator - Program Expenses	02101213	\$ 29,400
Increase Expense - Youth Buses - Operating Expenditure - Youth Services	02101214	\$ 4,000
Increase Expense - Kununurra Joint Agency Youth Discos - Youth Services	02101218	\$ 2,500
Decrease Expense - Direct Salaries - Youth Services	02101294	\$ 80,000
Decrease Expense - Salary Overheads - Youth Services	02101297	\$ 20,000
Increase Expense - Depreciation - Youth Services	02101299	\$ 2,668
Swimming Areas And Beaches		
Increase Expense - Depreciation - Swimming Areas and Beaches	02110299	\$ 1,051
Increase Expense - Pool Operating - Kununurra Swimming Complex	02110310	\$ 25,000
Decrease Expense - Pool Maintenance - Kununurra Swimming Complex	02110311	\$ 10,500
Decrease Expense - Direct Salaries - Kununurra Swimming Complex	02110394	\$ 30,000
Decrease Expense - Depreciation - Kununurra Swimming Complex	02110399	\$ 5,465
Decrease Expense - Pool Operating - Wyndham Swimming Complex	02110410	\$ 10,000
Increase Expense - Pool Maintenance - Wyndham Swimming Complex	02110411	\$ 4,000
Increase Expense - Building Maintenance - Wyndham Swimming Complex	02110412	\$ 7,000
Decrease Expense - Equipment Maintenance - Wyndham Swimming Complex	02110414	\$ 1,000
Increase Expense - Depreciation - Wyndham Swimming Complex	02110499	\$ 10,994
Increase Expense - Foreshores and Boat Ramps - Kununurra	02110510	\$ 25,000
Increase Expense - Depreciation - Other Swimming Areas and Beaches	02110599	\$ 1,024
Other Recreation And Sport		
Increase Expense - Depreciation - Other Recreation & Sport	02110699	\$ 3,218

Increase Expense - Building Maintenance - Kununurra Leisure Centre	02110810	\$ 10,000
Increase Expense - Building Operating - Kununurra Leisure Centre	02110816	\$ 20,000
Increase Expense - Depreciation - Kununurra Leisure Centre	02110899	\$ 6,923
Decrease Expense - Programming Costs - Recreation Services - Wyndham Youth and Recreation Centre	02110913	\$ 1,000
Decrease Expense - Direct Salaries - Recreation Staff - Wyndham Youth and Recreation Centre	02110994	\$ 20,000
Increase Expense - Depreciation - Wyndham Youth and Recreation Centre	02110999	\$ 1,614
Decrease Expense - Agricultural Oval Surrounds Maintenance	02111009	\$ 3,500
Increase Expense - Oval Lights - Kununurra Grounds	02111013	\$ 5,000
Decrease Expense - Skatepark Maintenance - Kununurra Grounds	02111015	\$ 4,500
Decrease Expense - Loan 119 - Multi Purpose Court Facility - Interest	02111092	\$ 1,018
Increase Expense - Wyndham Sports Oval Maintenance	02111111	\$ 15,000
Increase Expense - Depreciation - Kununurra Parks and Gardens	02111299	\$ 24,397
Increase Expense - Depreciation - Wyndham Parks and Gardens	02111399	\$ 1,180
Increase Expense - Program Costs - Club Development	02111810	\$ 2,000
Television And Radio Re Broadcasting		
Increase Expense - Television and Radio Services	02111410	\$ 6,000
Libraries		
Decrease Expense - Joint Use Contribution - Libraries	02111510	\$ 4,000
Decrease Expense - Equipment Maintenance Kununurra- Libraries	02111512	\$ 2,500
Decrease Expense - Building Operating Kununurra - Libraries	02111513	\$ 2,000
Decrease Expense - Writers Festival - Libraries	02111532	\$ 3,000
Increase Expense - Direct Salaries - Libraries	02111594	\$ 10,000
Streets Roads And Bridges - Maintenance		
Increase Expense - Rural Road Maintenance	02120210	\$ 70,000
Increase Expense - Urban Road Maintenance - Wyndham	02120211	\$ 60,000
Increase Expense - Urban Road Maintenance - Kununurra	02120212	\$ 70,000
Increase Expense - Street Lighting	02120213	\$ 15,000
Increase Expense - Depreciation - Streets, Roads & Bridges - Maintenance	02120299	\$ 63,732
Parking Facilities		
Decrease Expense - Depreciation - Parking Facilities	02120499	\$ 4,979
Aerodromes		
Increase Expense - Other Expenses - East Kimberley Regional Airport	02120712	\$ 10,000
Increase Expense - Airport Terminal Building Maintenance - East Kimberley Regional Airport	02120716	\$ 50,000
Increase Expense - Vending Machine Expenses - East Kimberley Regional Airport	02120723	\$ 8,000
Tourism And Area Promotion		
Increase Expense - Town Entry Statements Kununurra - Tourism & Area Promotion	02130220	\$ 44,225
Other Economic Services		
Increase Expense - Sponsorship - Other Economic Services	02130617	\$ 10,000
Decrease Expense - EK@25 - Expenses	02130619	\$ 215,000
Increase Expense - Other Expenses - Other Economic Services	02130618	\$ 2,000
Increase Expense - Visitor Information Bays - Kununurra		\$ 10,000
Increase Expense - Visitor Information Bays	02130615	\$ 2,000
Private Works		
Increase Expense - Private Works - Expenses	02140110	\$ 74,900

Public Works Overheads		
Increase Expense - Depot Maintenance - Kununurra	02140211	\$ 3,500
Increase Expense - Engineering Consultancy	02140213	\$ 65,000
Increase Expense - Other Expenses - Public Works Overheads	02140215	\$ 5,000
Increase Expense - Minor Equipment Purchases (under \$5,000) - Kununurra Works	02140220	\$ 5,000
Increase Expense - Depreciation - Public Works Overheads	02140299	\$ 4,942
General Administration Overheads		
Increase Expense - Direct Salaries - Kununurra Administration	02140494	\$ 50,000
Increase Expense - Salary Overheads - Kununurra Administration	02140497	\$ 10,000
Decrease Expense - Direct Salaries - Information Services	02140694	\$ 50,000
Increase Expense - Depreciation - Information Services	02140699	\$ 3,740
Increase Expense - Other Expenses - Kununurra Administration	02140413	\$ 7,000
Decrease Expense - Moving Expenses - Kununurra Administration	02140417	\$ 50,000
Increase Expense - Depreciation - Kununurra Administration	02140499	\$ 28,922
Increase Expense - Depreciation - Wyndham Administration	02140599	\$ 3,189
Decrease Expense - Staff Satisfaction Survey - Executive	02140712	\$ 2,000
Plant Operation		
Increase Expense - POC - Insurance	02140895	\$ 4,991
Increase Expense - Depreciation - Plant Operation	02140899	\$ 60,388
Town Planning Schemes		
Increase Expense - Consultants - Local Planning Strategy	02141011	\$ 20,000
Adjustment for Non-Cash Items		
Depreciation on Assets		
Decrease Adjustment - Depreciation - Members of Council	02040199	\$ 2,560
Decrease Adjustment - Depreciation - Kununurra Childcare Centre	02080699	\$ 3,900
Decrease Adjustment - Depreciation - Staff Housing	02090199	\$ 21,958
Decrease Adjustment - Depreciation - Urban Stormwater Drainage	02100499	\$ 6,399
Increase Adjustment - Depreciation - Public Conveniences	02100899	\$ 2,161
Decrease Adjustment - Depreciation - Youth Services	02101299	\$ 2,668
Decrease Adjustment - Depreciation - Swimming Areas and Beaches	02110299	\$ 1,051
Increase Adjustment - Depreciation - Kununurra Swimming Complex	02110399	\$ 5,465
Decrease Adjustment - Depreciation - Wyndham Swimming Complex	02110499	\$ 10,994
Decrease Adjustment - Depreciation - Other Swimming Areas and Beaches	02110599	\$ 1,024
Decrease Adjustment - Depreciation - Other Recreation & Sport	02110699	\$ 3,218
Decrease Adjustment - Depreciation - Kununurra Leisure Centre	02110899	\$ 6,923
Decrease Adjustment - Depreciation - Wyndham Youth and Recreation Centre	02110999	\$ 1,614
Decrease Adjustment - Depreciation - Kununurra Parks and Gardens	02111299	\$ 24,397
Decrease Adjustment - Depreciation - Wyndham Parks and Gardens	02111399	\$ 1,180
Decrease Adjustment - Depreciation - Streets, Roads & Bridges - Maintenance	02120299	\$ 63,732
Increase Adjustment - Depreciation - Parking Facilities	02120499	\$ 4,979
Decrease Adjustment - Depreciation - Public Works Overheads	02140299	\$ 4,942
Decrease Adjustment - Depreciation - Kununurra Administration	02140499	\$ 28,922
Decrease Adjustment - Depreciation - Wyndham Administration	02140599	\$ 3,189
Decrease Adjustment - Depreciation - Information Services	02140699	\$ 3,740

Decrease Adjustment - Depreciation - Plant Operation	02140899	\$ 60,388
Capital Expenditure		
Purchase Land and Buildings		
Increase Capital Expense - SES Shed Relocation - FESA	04050210	\$ 180,000
Increase Capital Expense - Wyndham Childcare Centre Capital Improvements	04080410	\$ 1,400
Increase Capital Expense - Capital Improvements - Kununurra Child Care Centre	04080610	\$ 20,000
Increase Capital Expense - Wyndham Staff Housing - Construction	04090108	\$ 70,000
Decrease Capital Expense - Kununurra Landfill Site - Shed	04100110	\$ 100,000
Increase Capital Expense - Development Residential Accommodation - Waterlily Place	04130613	\$ 190,000
Increase Capital Expense - Kitchen Upgrade - Wyndham Office	04140512	\$ 10,000
Decrease Capital Expense - Banking Security Upgrade - Wyndham Office	04140511	\$ 10,000
Increase Capital Expense - Kununurra Leisure Centre Hall Upgrade	04110816	\$ 12,000
Decrease Capital Expense - Kununurra Youth Centre - Building Modifications	04101214	\$ 60,000
Increase Capital Expense - Staff Housing - Construction Lot 42 Bella Lane Kununurra	04090109	\$ 150,000
Decrease Capital Expense - Staff Housing - Construction Lot 44 Bella Lane Kununurra	04090116	\$ 40,000
Decrease Capital Expense - Staff Housing - Purchase 3x2 Kununurra	04090117	\$ 650,000
Decrease Capital Expense - Administration Building - Purchase	04040214	\$3,000,000
Decrease Capital Expense - Administration Building - Green Fit out	04040215	\$ 500,000
Purchase Infrastructure Assets - Roads		
Decrease Capital Expense - Bullrun Road - Construct and Seal	04120224	\$ 25,000
Decrease Capital Expense - Messmate Way Roundabout - Reconstruct and Seal	04120226	\$ 135,000
Decrease Capital Expense - Mulligans Lagoon - Re-sheet and Floodway Improvements	04120217	\$ 50,000
Increase Capital Expense - Mt Elizabeth Road Crossing		\$ 50,000
Decrease Capital Expense - WANDRRA Monsoonal Trough and Associated Flooding (10 March 2011) - Expenditure	04120209	\$2,891,000
Purchase Infrastructure Assets - Drainage		
Decrease Capital Expense - Drainage - Picture Gardens/Coolibah Drive	04120258	\$ 200,000
Purchase Infrastructure Assets - Other		
Increase Capital Expense - Wyndham Community Jetty - East Kimberley Development Package	04110611	\$ 73,000
Decrease Capital Expense - Kununurra Hostel / Community Oval - East Kimberley Development Package	04110612	\$ 576,747
Decrease Capital Expense - Multi Purpose Courts Redevelopment Kununurra	04111010	\$ 16,000
Decrease Capital Expense - Wyndham BMX Track	04111111	\$ 60,000
Increase Capital Expense - Celebrity Tree Park - Power Upgrade	04111221	\$ 4,045
Increase Capital Expense - Parks - Whitegum / Warlarring Park Redevelopment	04111223	\$ 18,000
Increase Capital Expense - Whitegum Park Power Upgrade		\$ 50,000
Decrease Capital Expense - Whitegum / Warlarring Park - Playground	04111225	\$ 50,000
Increase Capital Expense - Lake Kununurra Foreshore Recreational Nature Trail	04110513	\$ 150,000
Decrease Capital Expense - Park Lighting Upgrades	04101012	\$ 5,000
Decrease Capital Expense - Wyndham Boat Ramp Pontoon Jetty	04110511	\$ 20,000
Decrease Capital Expense - Runway Reseal 12/30 - East Kimberley Regional Airport	04120727	\$ 95,000
Purchase Plant and Equipment		
Decrease Capital Expense - East Kimberley Youth Services Plant & Equipment	04101212	\$ 15,000
Decrease Capital Expense - Passenger Screening Equipment - East Kimberley Regional Airport	04120725	\$ 15,000

Decrease Capital Expense - Checked Baggage Screening Equipment	04120713	\$ 45,000
Increase Capital Expense - Metering of Pump Stations	04111226	\$ 5,000
Decrease Capital Expense - Rain Sensors on Irrigation Systems	04111227	\$ 5,000
Decrease Capital Expense - Trailer for Fogger - Preventative Services - Pest Control	04070511	\$ 6,000
Decrease Capital Expense - Medium Plant - Purchase Price	04140811	\$ 70,000
Purchase Furniture and Equipment		
Increase Capital Expense - Staff Housing - Furniture and Fit out	04090112	\$ 11,000
Decrease Capital Expense - Wyndham Youth Service - Setup	04101211	\$ 40,000
Increase Capital Expense - Capital Equipment - Kununurra Swimming Complex	04110313	\$ 10,500
Increase Capital Expense - Implementation Synergy Modules - Information Technology	04140613	\$ 42,521
Capital Income		
Grants / Contributions for Development of Assets		
Increase Capital Income - FESA Capital Grant - SES Shed Relocation	03050210	\$ 180,000
Decrease Capital Income - Wyndham Youth Services - Capital Grant	03101211	\$ 40,000
Decrease Capital Income - East Kimberley Youth Services - Capital Grant	03101212	\$ 15,000
Decrease Capital Income - Kununurra Hostel / Community Oval - Capital Grant - East Kimberley Development Package	03110612	\$ 625,000
Decrease Capital Income - Multi Purpose Community Courts - Grants and Contributions	03111010	\$ 11,667
Decrease Capital Income - Wyndham BMX Track - Capital Grants & Contributions	03111111	\$ 40,000
Increase Capital Income - RRG Aboriginal Access		\$ 50,000
Decrease Capital Income - Regional Road Group Blackspot Funding	03120217	\$ 54,088
Decrease Capital Income - Kununurra Youth Centre - Building Modifications Capital Grants	03101210	\$ 60,000
Increase Capital Income - Hall Upgrade Kununurra Leisure Centre - Grants	03110811	\$ 12,000
Decrease Capital Income - Whitegum / Warlarring Park Playground - Grant Income	03111217	\$ 25,000
Increase Capital Income - Lake Kununurra Foreshore Recreational Nature Trail - Funding	03110512	\$ 75,000
Decrease Capital Income - Administration Building - Royalties for Regions Grant	03040210	\$2,000,000
Decrease Capital Income - WANDRRA Funding - Monsoonal Trough and Associated Flooding (10 March 2011)	03120209	\$2,891,000
Decrease Capital Income - Crime Prevention Grant - Park Lighting	03101011	\$ 5,000
Proceeds from Disposal of Assets		
Decrease Capital Income - Medium Plant - Trade Value	03140812	\$ 38,000
Proceeds from Sale of Land Held for Resale		
Decrease Capital Income - Sale of Land - East Kimberley Regional Airport	03120713	\$ 300,000
Proceeds from New Debentures		
Decrease New Debentures - New Loan - Staff Housing	03090191	\$ 150,000
Decrease New Debentures - New Loan - Administration Building Bridging Loan	03040291	\$1,500,000
Reserves		
Transfers to Reserves (Restricted Assets)		
Increase Reserve Transfers - Reserve Interest - Transfer to Reserve	04017000	\$ 117,500
Increase Reserve Transfers - Plant and Equipment Reserve - Transfer to Reserve	04017003	\$ 36,364
Decrease Reserve Transfers - Foreshore Reserve - Transfer to Reserve	04017010	\$ 12,550
Increase Reserve Transfers - Staff Entitlement Reserve - Transfer to Reserve	04017012	\$ 44,694
Increase Reserve Transfers - Child Care Reserve - Transfer to Reserve	04017017	\$ 1,750
Transfers from Reserves (Restricted Assets)		

Decrease Reserve Transfers - Waste Management Reserve - Transfer from Reserve	03017001	\$ 34,840
Increase Reserve Transfers - Airport General Reserve - Transfer from Reserve	03017002	\$ 430,851
Decrease Reserve Transfers - Plant and Equipment Reserve - Transfer from Reserve	03017003	\$ 33,500
Increase Reserve Transfers - Foreshore Reserve - Transfer from Reserve	03017010	\$ 75,000
Decrease Reserve Transfers - Recreation Hardcourts Reserve - Transfer from Reserve	03017014	\$ 4,333
Increase Reserve Transfers - Child Care Reserve - Transfer from Reserve	03017017	\$ 20,000
Carry Forward Surplus (Deficit)		
Increase Surplus Brought Forward -		\$ 396,275
Increase Surplus to Carry Forward -		\$ 616,055
Amount Requires to be raised from Rates		
Increase Rates Income - Rates Revenue	01030110	\$ 214,000
Increase Rates Income - Contributions - Rates	01030116	\$ 600
Decrease Rates Income - Rates Discount	01030120	\$ 21,000

Carried Unanimously: 4/0

COMMITTEE RECOMMENDATION 7

That the Audit (Risk and Finance) Committee recommends to Council to adopt the budget review with the following variations for the period 1 July 2011 to 29 February 2012 and amend the budget accordingly:

Description	Account #	Budget Amendment
Income		
Rates		
Increase Income - Interest - Rates	01030111	\$ 5,000
Increase Income - Non Payment Penalty Interest - Rates	01030113	\$ 50,000
Increase Income - Recovery of Legal Expenses - Rates	01030114	\$ 10,000
Increase Income - Administration Charges - Rates	01030117	\$ 1,000
Decrease Income - Other Income - Rates (No GST Applicable)	01030118	\$ 1,000
Decrease Income - Emergency Services Levy - Rates	01030121	\$ 35,000
Other General Purpose Funding		
Increase Income - Grants Commission - Local Road Funding Grant	01030211	\$ 5,108
Increase Income - Interest Income - Municipal Fund	01030221	\$ 65,000
Increase Income - Interest Income - Reserve Fund	01030224	\$ 117,500
Increase Income - Interest Income - East Kimberley Development Package Funds	01030226	\$ 16,000
Other Governance		
Decrease Income - Advertising Rebate - Other Governance	01040210	\$ 1,344
Increase Income - Other Income - Other Governance	01040211	\$ 18,500
Decrease Income - Transport Income - Other Governance	01040213	\$ 4,500
Increase Income - Integrated Planning Framework (IPF) - Strategic Community Plan Funding	01040216	\$ 22,500
Increase Income - Integrated Planning Framework (IPF) - Asset Management Funding	01040222	\$ 25,000
Increase Income - Integrated Planning Framework (IPF) - Long Term Financial Planning Funding	01040224	\$ 30,000
Kimberley Zone		
Decrease Income - Contributions (Secretariat) - Kimberley Zone	01040310	\$ 100,000

Increase Income - Contributions (Projects/Business Planning) - Kimberley Zone	01040313	\$ 25,000
Decrease Income - Other Grant Income - Other Governance	01040215	\$ 25,000
Kimberley Regional Collaborative Group (KRCG)		
Increase Income - Kimberley Zone Contribution - Kimberley Regional Collaborative Group (KRCG)	01040460	\$ 40,000
Fire Prevention		
Decrease Income - ESL Grant Brigades	01050110	\$ 35
Decrease Income - ESL Grant SES	01050210	\$ 5,336
Other Law, Order And Public Safety		
Decrease Income - Crime Prevention Program Grants	01050410	\$ 1,200
Preventative Services - Administration		
Increase Income - Effluent Disposal Application Fee (not GST Applicable)	01070411	\$ 2,100
Increase Income - Private Water Sampling	01070415	\$ 3,700
Increase Income - Infringement - Food & Noise - Health	01070419	\$ 2,250
Care Of Families And Children		
Increase Income - Fees - Wyndham Childcare	01080411	\$ 15,000
Increase Income - Operating Subsidy - Wyndham Childcare	01080412	\$ 1,500
Increase Income - Lease Fee Kununurra Childcare	01080610	\$ 1,750
Staff Housing		
Increase Income - 3 Eucalyptus Kununurra - Rental Income	01090112	\$ 1,500
Decrease Income - 16 Hibiscus Kununurra - Rental Income	01090117	\$ 2,211
Decrease Income - 264C Riverfig Kununurra - Rental Income	01090120	\$ 7,000
Decrease Income - 11 Kwinana St Wyndham - Rental Income	01090134	\$ 7,300
Decrease Income - 8 Palm Court Kununurra - Rental Income	01090139	\$ 1,250
Decrease Income - 9B Plum Court Kununurra - Rental Income	01090135	\$ 1,500
Increase Income - Parry Creek Farm Accommodation Wyndham - Rental Income	01090141	\$ 4,200
Increase Income - 16B Plum Court Kununurra - Rental Income	01090142	\$ 10,870
Increase Income - 16/33, Konkerberry Drive Kununurra - Rental Income	01090152	\$ 13,180
Increase Income - 17/33, Konkerberry Drive Kununurra - Rental Income	01090153	\$ 15,000
Decrease Income - 4 x 2 Kununurra - Rental Income	01090147	\$ 3,250
Decrease Income - 3 x 2 Kununurra - Rental Income	01090146	\$ 3,120
Decrease Income - Wyndham Area Manager's House - Rental Income	01090151	\$ 7,280
Decrease Income - 1/7 Greybox Crescent Kununurra - Rental Income	01090140	\$ 6,240
Decrease Income - 1 Koojarra St Wyndham - Rental Income	01090137	\$ 7,800
Increase Income - 69 Hibiscus Avenue Kununurra - Rental Income	01090147	\$ 1,800
Sanitation - Household Refuse		
Increase Income - Waste Management Receptacle Charge	01100110	\$ 15,680
Increase Income - Waste Management Charge	01100116	\$ 19,160
Increase Income - Rubbish Disposal Charges	01100114	\$ 50,000
Protection Of The Environment		
Increase Income - Natural Disaster Mitigation - Sale of Pipes	01100521	\$ 4,400
Increase Income - Wyndham Foreshore Protection and Enhancement Plan - Funding	01100525	\$ 15,000
Town Planning And Regional Development		
Decrease Income - Subdivision Fees	01100612	\$ 5,000
Increase Income - Home Occupation Fees	01100615	\$ 2,000

Other Community Amenities		
Decrease Income - Community Development Program	01101012	\$ 5,000
Decrease Income - Wyndham Youth Services - other revenue	01101213	\$ 7,500
Decrease Income - Kununurra Youth Services - other revenue	01101214	\$ 9,000
Decrease Income - East Kimberley Youth Services Grants	01101211	\$ 100,000
Increase Income - Kununurra Joint Agency Youth Discos - Youth Services	01101218	\$ 2,500
Swimming Areas And Beaches		
Increase Income - Pool Admissions - Wyndham Swimming Complex	01110410	\$ 3,000
Increase Income - Pool Hire (Functions) - Wyndham Swimming Complex	01110413	\$ 2,000
Decrease Income - Foreshore Leases	01110510	\$ 12,550
Other Recreation And Sport		
Increase Income - Memberships - Kununurra Leisure Centre	01110811	\$ 10,000
Decrease Income - Classes and Programming - Kununurra Leisure Centre	01110812	\$ 8,000
Decrease Income - Group Fitness - Kununurra Leisure Centre	01110821	\$ 9,000
Decrease Income - Personal Training/Gym Assessment - Kununurra Leisure Centre	01110822	\$ 1,000
Increase Income - Squash Court and Equipment - Kununurra Leisure Centre	01110814	\$ 4,000
Increase Income - Equipment Hire - Kununurra Leisure Centre	01110815	\$ 2,000
Decrease Income - Grants - Kununurra Leisure Centre	01110817	\$ 10,000
Decrease Income - Court Hire - Wyndham Youth and Recreation Centre	01110910	\$ 200
Increase Income - Centre Fees - Wyndham Youth and Recreation Centre	01110911	\$ 700
Decrease Income - Casual Use - Wyndham Youth and Recreation Centre	01110913	\$ 2,000
Increase Income - Oval Hire - Kununurra Grounds	01111010	\$ 1,000
Increase Income - Oval Lights - Kununurra Grounds	01111011	\$ 3,000
Increase Income - Contributions - Water Supply	01111212	\$ 6,000
Libraries		
Decrease Income - Travel Subsidy SLWA - Libraries	01111511	\$ 1,000
Decrease Income - Writers Festival Income - Libraries	01111513	\$ 3,000
Streets Roads And Bridges - Maintenance		
Increase Income - MRWA Direct Grants	01120210	\$ 4,506
Increase Income - Contributions - Other Works	01120213	\$ 2,500
Aerodromes		
Decrease Income - Aircraft Landing Fees - East Kimberley Regional Airport	01120710	\$ 200,000
Increase Income - Leases - East Kimberley Regional Airport Other	01120714	\$ 8,000
Increase Income - Vending Machine Revenue - East Kimberley Regional Airport	01120718	\$ 18,149
Decrease Income - Other Income - Wyndham Airport	01120816	\$ 44,000
Other Economic Services		
Decrease Income - EK@25	01130630	\$ 180,000
Public Works Overheads		
Increase Income - Private Works Income	01140210	\$ 74,900
Increase Income - Subdivision Supervision Income (Planning & Development Act 2005 Div. 4. 158)	01140212	\$ 72,254
Increase Income - Diesel Fuel Rebate	01140211	\$ 5,500
Unclassified		
Increase Income - Transfer in Long Service Leave Entitlements	01140911	\$ 44,694

Expenses

Rates		
Decrease Expense - Write Offs - Rates	02030110	\$ 4,000
Increase Expense - Debt Collection Costs - Rates	02030112	\$ 10,000
Decrease Expense - Emergency Services Levy Payment - Rates	02030115	\$ 35,000
Other General Purpose Funding		
Increase Expense - Bank Charges	02030210	\$ 2,000
Members Of Council		
Increase Expense - Travelling Expenses - Members	02040114	\$ 2,000
Increase Expense - Refreshments / Receptions	02040117	\$ 5,000
Decrease Expense - Lobby and Representation - Members	02040118	\$ 6,000
Decrease Expense - Subscriptions and Publications - Members	02040119	\$ 6,000
Increase Expense - Other Expenses - Members	02040121	\$ 1,000
Increase Expense - Depreciation - Members of Council	02040199	\$ 2,560
Other Governance		
Increase Expense - Subscriptions and Memberships - Governance	02040209	\$ 6,000
Decrease Expense - Lobby and Representation - Governance	02040213	\$ 2,500
Increase Expense - Branding	02040216	\$ 1,000
Increase Expense - Integrated Planning Framework (IPF) - Asset Management	02040221	\$ 30,000
Increase Expense - Integrated Planning Framework (IPF) - Strategic Community Plan Expenses	02040244	\$ 157,500
Increase Expense - Integrated Planning Framework (IPF) - Long Term Financial Plan Expenses	02040250	\$ 30,000
Decrease Expense - Legal Fees	02040224	\$ 5,000
Decrease Expense - Advertising and Promotion - Other Governance	02040230	\$ 3,000
Increase Expense - Flag Poles	02040234	\$ 2,500
Decrease Expense - Kununurra Administration Building Bridging Loan - Interest	02040293	\$ 50,000
Decrease Expense - Risk Management	02040243	\$ 10,000
Increase Expense - Occupational Safety and Health	02040242	\$ 10,000
Decrease Expense - SWEK Contribution to Kimberley Zone Secretariat	02040235	\$ 25,000
Kimberley Zone		
Decrease Expense - Zone Meeting Expenses - Kimberley Zone	02040310	\$ 10,000
Decrease Expense - Salary and Wages (Secretariat only) - Kimberley Zone	02040396	\$ 70,000
Decrease Expense - Salary Overheads (Secretariat only) - Kimberley Zone	02040397	\$ 5,780
Increase Expense - Office Expenses (Secretariat only) - Kimberley Zone	2040360	\$ 2,500
Decrease Expense - Travel Expenses (Secretariat only) - Kimberley Zone	02040340	\$ 16,250
Decrease Expense - Vehicle Expenses (Secretariat only) - Kimberley Zone	02040391	\$ 16,250
Decrease Expense - Unallocated Expenses - Kimberley Zone	02040341	\$ 19,662
Increase Expense - Contribution to Kimberley Regional Collaborative Group Administration - Kimberley Zone	02040350	\$ 40,000
Kimberley Regional Collaborative Group (KRCG)		
Increase Expense - Unallocated Expenses - RCG		\$ 21,355
Kimberley Joint Shires		
Decrease Expense - Expenses - Remote Communities - Kimberley Joint Shires	02040510	\$ 122
Fire Prevention		
Decrease Expense - Operating Grant Expenditure - Fire Prevention	02050110	\$ 35

Decrease Expense - Operating Grant Expenditure - SES	02050210	\$ 5,336
Animal Control		
Increase Expense - Animal Control Expenses	02050310	\$ 1,500
Other Law, Order And Public Safety		
Increase Expense - Other Expenses - Other Law, Order and Public Safety	02050410	\$ 2,000
Preventative Services - Pest Control		
Increase Expense - Mosquito Control	02070510	\$ 5,000
Care Of Families And Children		
Increase Expense - Direct Salaries - Wyndham Childcare Centre	02080494	\$ 18,000
Increase Expense - Salary Overheads - Wyndham Childcare Centre	02080497	\$ 5,000
Increase Expense - Building Maintenance - Kununurra Childcare Centre	02080610	\$ 1,000
Increase Expense - Depreciation - Kununurra Childcare Centre	02080699	\$ 3,900
Increase Expense - Loan 120 Kununurra Child Care Centre - Interest	02080693	\$ 2,373
Staff Housing		
Increase Expense - Lease Costs - 12/33 Konkerberry, Kununurra	02090123	\$ 9,400
Decrease Expense - Lease Cost - 8 Palm Court Kununurra	02090136	\$ 4,800
Increase Expense - Lease Costs - Caravan Parks, Kununurra	02090133	\$ 3,000
Increase Expense - Lease Costs - Parry Creek Farm Accommodation Wyndham	02090138	\$ 8,500
Increase Expense - Lease Cost - 16B Plum Court Kununurra.	02090139	\$ 12,000
Increase Expense - Lease Cost - 16/33 Konkerberry Drive Kununurra.	02090149	\$ 18,500
Increase Expense - Lease costs - 17/33, Konkerberry Drive Kununurra	02090150	\$ 15,000
Decrease Expense - Building Maintenance - 3x2 Kununurra	02090143	\$ 1,000
Decrease Expense - Lease Costs - Wyndham Area Manager's House	02090148	\$ 16,400
Decrease Expense - Lease Costs - 1/7 Greybox Crescent Kununurra	02090137	\$ 17,300
Decrease Expense - New Staff Housing Loan - Interest	02090194	\$ 1,925
Increase Expense - Depreciation - Staff Housing	02090199	\$ 21,958
Sanitation - Household Refuse		
Increase Expense - Refuse Collection	02100112	\$ 50,000
Sanitation - Other		
Increase Expense - Pre Cyclone Clean-ups	02100211	\$ 14,085
Urban Stormwater Drainage		
Increase Expense - Depreciation - Urban Stormwater Drainage	02100499	\$ 6,399
Protection Of The Environment		
Increase Expense - Weaber Plain Flood Mitigation	02100511	\$ 55,000
Increase Expense - Foreshore Plan Review - Protection of Environment	02100522	\$ 2,000
Increase Expense - Waste Management Strategy - Protection of Environment	02100524	\$ 100,000
Increase Expense - Wyndham Foreshore Protection and Enhancement Plan - Expenses	02100526	\$ 25,000
Town Planning And Regional Development		
Decrease Expense - Consultants - Town Planning and Regional Development	02100611	\$ 10,000
Decrease Expense - Town Centre Master Plan - Town Planning and Regional Development	02100615	\$ 10,000
Increase Expense - Advertising - Town Planning and Regional Development	02100613	\$ 2,500
Other Community Amenities		
Increase Expense - Public Conveniences - Bastion Upper	02100819	\$ 5,000
Increase Expense - Public Conveniences - Celebrity Tree Park	02100821	\$ 5,000

Decrease Expense - Depreciation - Public Conveniences	02100899	\$ 2,161
Increase Expense - Australia Day and Volunteers Program	02101015	\$ 5,500
Decrease Expense - Direct Salaries - Community Development Services	02101094	\$ 63,000
Increase Expense - Garden Maintenance - Kununurra Youth Centre	02101018	\$ 5,000
Increase Expense - Building Maintenance - Kununurra Youth Centre	02101010	\$ 12,000
Decrease Expense - Wyndham Youth Services - Other Expenses	02101210	\$ 1,000
Increase Expense - East Kimberley Youth Services Project	02101211	\$ 10,000
Decrease Expense - Regional Youth Development Coordinator - Program Expenses	02101213	\$ 29,400
Increase Expense - Youth Buses - Operating Expenditure - Youth Services	02101214	\$ 4,000
Increase Expense - Kununurra Joint Agency Youth Discos - Youth Services	02101218	\$ 2,500
Decrease Expense - Direct Salaries - Youth Services	02101294	\$ 80,000
Decrease Expense - Salary Overheads - Youth Services	02101297	\$ 20,000
Increase Expense - Depreciation - Youth Services	02101299	\$ 2,668
Swimming Areas And Beaches		
Increase Expense - Depreciation - Swimming Areas and Beaches	02110299	\$ 1,051
Increase Expense - Pool Operating - Kununurra Swimming Complex	02110310	\$ 25,000
Decrease Expense - Pool Maintenance - Kununurra Swimming Complex	02110311	\$ 10,500
Decrease Expense - Direct Salaries - Kununurra Swimming Complex	02110394	\$ 30,000
Decrease Expense - Depreciation - Kununurra Swimming Complex	02110399	\$ 5,465
Decrease Expense - Pool Operating - Wyndham Swimming Complex	02110410	\$ 10,000
Increase Expense - Pool Maintenance - Wyndham Swimming Complex	02110411	\$ 4,000
Increase Expense - Building Maintenance - Wyndham Swimming Complex	02110412	\$ 7,000
Decrease Expense - Equipment Maintenance - Wyndham Swimming Complex	02110414	\$ 1,000
Increase Expense - Depreciation - Wyndham Swimming Complex	02110499	\$ 10,994
Increase Expense - Foreshores and Boat Ramps - Kununurra	02110510	\$ 25,000
Increase Expense - Depreciation - Other Swimming Areas and Beaches	02110599	\$ 1,024
Other Recreation And Sport		
Increase Expense - Depreciation - Other Recreation & Sport	02110699	\$ 3,218
Increase Expense - Building Maintenance - Kununurra Leisure Centre	02110810	\$ 10,000
Increase Expense - Building Operating - Kununurra Leisure Centre	02110816	\$ 20,000
Increase Expense - Depreciation - Kununurra Leisure Centre	02110899	\$ 6,923
Decrease Expense - Programming Costs - Recreation Services - Wyndham Youth and Recreation Centre	02110913	\$ 1,000
Decrease Expense - Direct Salaries - Recreation Staff - Wyndham Youth and Recreation Centre	02110994	\$ 20,000
Increase Expense - Depreciation - Wyndham Youth and Recreation Centre	02110999	\$ 1,614
Decrease Expense - Agricultural Oval Surrounds Maintenance	02111009	\$ 3,500
Increase Expense - Oval Lights - Kununurra Grounds	02111013	\$ 5,000
Decrease Expense - Skatepark Maintenance - Kununurra Grounds	02111015	\$ 4,500
Decrease Expense - Loan 119 - Multi Purpose Court Facility - Interest	02111092	\$ 1,018
Increase Expense - Wyndham Sports Oval Maintenance	02111111	\$ 15,000
Increase Expense - Depreciation - Kununurra Parks and Gardens	02111299	\$ 24,397
Increase Expense - Depreciation - Wyndham Parks and Gardens	02111399	\$ 1,180
Increase Expense - Program Costs - Club Development	02111810	\$ 2,000
Television And Radio Re Broadcasting		

Increase Expense - Television and Radio Services	02111410	\$ 6,000
Libraries		
Decrease Expense - Joint Use Contribution - Libraries	02111510	\$ 4,000
Decrease Expense - Equipment Maintenance Kununurra- Libraries	02111512	\$ 2,500
Decrease Expense - Building Operating Kununurra - Libraries	02111513	\$ 2,000
Decrease Expense - Writers Festival - Libraries	02111532	\$ 3,000
Increase Expense - Direct Salaries - Libraries	02111594	\$ 10,000
Streets Roads And Bridges - Maintenance		
Increase Expense - Rural Road Maintenance	02120210	\$ 70,000
Increase Expense - Urban Road Maintenance - Wyndham	02120211	\$ 60,000
Increase Expense - Urban Road Maintenance - Kununurra	02120212	\$ 70,000
Increase Expense - Street Lighting	02120213	\$ 15,000
Increase Expense - Depreciation - Streets, Roads & Bridges - Maintenance	02120299	\$ 63,732
Parking Facilities		
Decrease Expense - Depreciation - Parking Facilities	02120499	\$ 4,979
Aerodromes		
Increase Expense - Other Expenses - East Kimberley Regional Airport	02120712	\$ 10,000
Increase Expense - Airport Terminal Building Maintenance - East Kimberley Regional Airport	02120716	\$ 50,000
Increase Expense - Vending Machine Expenses - East Kimberley Regional Airport	02120723	\$ 8,000
Tourism And Area Promotion		
Increase Expense - Town Entry Statements Kununurra - Tourism & Area Promotion	02130220	\$ 44,225
Other Economic Services		
Increase Expense - Sponsorship - Other Economic Services	02130617	\$ 10,000
Decrease Expense - EK@25 - Expenses	02130619	\$ 215,000
Increase Expense - Other Expenses - Other Economic Services	02130618	\$ 2,000
Increase Expense - Visitor Information Bays - Kununurra		\$ 10,000
Increase Expense - Visitor Information Bays	02130615	\$ 2,000
Private Works		
Increase Expense - Private Works - Expenses	02140110	\$ 74,900
Public Works Overheads		
Increase Expense - Depot Maintenance - Kununurra	02140211	\$ 3,500
Increase Expense - Engineering Consultancy	02140213	\$ 65,000
Increase Expense - Other Expenses - Public Works Overheads	02140215	\$ 5,000
Increase Expense - Minor Equipment Purchases (under \$5,000) - Kununurra Works	02140220	\$ 5,000
Increase Expense - Depreciation - Public Works Overheads	02140299	\$ 4,942
General Administration Overheads		
Increase Expense - Direct Salaries - Kununurra Administration	02140494	\$ 50,000
Increase Expense - Salary Overheads - Kununurra Administration	02140497	\$ 10,000
Decrease Expense - Direct Salaries - Information Services	02140694	\$ 50,000
Increase Expense - Depreciation - Information Services	02140699	\$ 3,740
Increase Expense - Other Expenses - Kununurra Administration	02140413	\$ 7,000
Decrease Expense - Moving Expenses - Kununurra Administration	02140417	\$ 50,000
Increase Expense - Depreciation - Kununurra Administration	02140499	\$ 28,922
Increase Expense - Depreciation - Wyndham Administration	02140599	\$ 3,189

Decrease Expense - Staff Satisfaction Survey - Executive	02140712	\$ 2,000
Plant Operation		
Increase Expense - POC - Insurance	02140895	\$ 4,991
Increase Expense - Depreciation - Plant Operation	02140899	\$ 60,388
Town Planning Schemes		
Increase Expense - Consultants - Local Planning Strategy	02141011	\$ 20,000
Adjustment for Non-Cash Items		
Depreciation on Assets		
Decrease Adjustment - Depreciation - Members of Council	02040199	\$ 2,560
Decrease Adjustment - Depreciation - Kununurra Childcare Centre	02080699	\$ 3,900
Decrease Adjustment - Depreciation - Staff Housing	02090199	\$ 21,958
Decrease Adjustment - Depreciation - Urban Stormwater Drainage	02100499	\$ 6,399
Increase Adjustment - Depreciation - Public Conveniences	02100899	\$ 2,161
Decrease Adjustment - Depreciation - Youth Services	02101299	\$ 2,668
Decrease Adjustment - Depreciation - Swimming Areas and Beaches	02110299	\$ 1,051
Increase Adjustment - Depreciation - Kununurra Swimming Complex	02110399	\$ 5,465
Decrease Adjustment - Depreciation - Wyndham Swimming Complex	02110499	\$ 10,994
Decrease Adjustment - Depreciation - Other Swimming Areas and Beaches	02110599	\$ 1,024
Decrease Adjustment - Depreciation - Other Recreation & Sport	02110699	\$ 3,218
Decrease Adjustment - Depreciation - Kununurra Leisure Centre	02110899	\$ 6,923
Decrease Adjustment - Depreciation - Wyndham Youth and Recreation Centre	02110999	\$ 1,614
Decrease Adjustment - Depreciation - Kununurra Parks and Gardens	02111299	\$ 24,397
Decrease Adjustment - Depreciation - Wyndham Parks and Gardens	02111399	\$ 1,180
Decrease Adjustment - Depreciation - Streets, Roads & Bridges - Maintenance	02120299	\$ 63,732
Increase Adjustment - Depreciation - Parking Facilities	02120499	\$ 4,979
Decrease Adjustment - Depreciation - Public Works Overheads	02140299	\$ 4,942
Decrease Adjustment - Depreciation - Kununurra Administration	02140499	\$ 28,922
Decrease Adjustment - Depreciation - Wyndham Administration	02140599	\$ 3,189
Decrease Adjustment - Depreciation - Information Services	02140699	\$ 3,740
Decrease Adjustment - Depreciation - Plant Operation	02140899	\$ 60,388
Capital Expenditure		
Purchase Land and Buildings		
Increase Capital Expense - SES Shed Relocation - FESA	04050210	\$ 180,000
Increase Capital Expense - Wyndham Childcare Centre Capital Improvements	04080410	\$ 1,400
Increase Capital Expense - Capital Improvements - Kununurra Child Care Centre	04080610	\$ 20,000
Increase Capital Expense - Wyndham Staff Housing - Construction	04090108	\$ 70,000
Decrease Capital Expense - Kununurra Landfill Site - Shed	04100110	\$ 100,000
Increase Capital Expense - Development Residential Accommodation - Waterlily Place	04130613	\$ 190,000
Increase Capital Expense - Kitchen Upgrade - Wyndham Office	04140512	\$ 10,000
Decrease Capital Expense - Banking Security Upgrade - Wyndham Office	04140511	\$ 10,000
Increase Capital Expense - Kununurra Leisure Centre Hall Upgrade	04110816	\$ 12,000
Decrease Capital Expense - Kununurra Youth Centre - Building Modifications	04101214	\$ 60,000
Increase Capital Expense - Staff Housing - Construction Lot 42 Bella Lane Kununurra	04090109	\$ 150,000

Decrease Capital Expense - Staff Housing - Construction Lot 44 Bella Lane Kununurra	04090116	\$ 40,000
Decrease Capital Expense - Staff Housing - Purchase 3x2 Kununurra	04090117	\$ 650,000
Decrease Capital Expense - Administration Building - Purchase	04040214	\$3,000,000
Decrease Capital Expense - Administration Building - Green Fit out	04040215	\$ 500,000
Purchase Infrastructure Assets - Roads		
Decrease Capital Expense - Bullrun Road - Construct and Seal	04120224	\$ 25,000
Decrease Capital Expense - Messmate Way Roundabout - Reconstruct and Seal	04120226	\$ 135,000
Decrease Capital Expense - Mulligans Lagoon - Re-sheet and Floodway Improvements	04120217	\$ 50,000
Increase Capital Expense - Mt Elizabeth Road Crossing		\$ 50,000
Decrease Capital Expense - WANDRRA Monsoonal Trough and Associated Flooding (10 March 2011) - Expenditure	04120209	\$2,891,000
Purchase Infrastructure Assets - Drainage		
Decrease Capital Expense - Drainage - Picture Gardens/Coolibah Drive	04120258	\$ 200,000
Purchase Infrastructure Assets - Other		
Increase Capital Expense - Wyndham Community Jetty - East Kimberley Development Package	04110611	\$ 73,000
Decrease Capital Expense - Kununurra Hostel / Community Oval - East Kimberley Development Package	04110612	\$ 576,747
Decrease Capital Expense - Multi Purpose Courts Redevelopment Kununurra	04111010	\$ 16,000
Decrease Capital Expense - Wyndham BMX Track	04111111	\$ 60,000
Increase Capital Expense - Celebrity Tree Park - Power Upgrade	04111221	\$ 4,045
Increase Capital Expense - Parks - Whitegum / Warlarring Park Redevelopment	04111223	\$ 18,000
Increase Capital Expense - Whitegum Park Power Upgrade		\$ 50,000
Decrease Capital Expense - Whitegum / Warlarring Park - Playground	04111225	\$ 50,000
Increase Capital Expense - Lake Kununurra Foreshore Recreational Nature Trail	04110513	\$ 150,000
Decrease Capital Expense - Park Lighting Upgrades	04101012	\$ 5,000
Decrease Capital Expense - Wyndham Boat Ramp Pontoon Jetty	04110511	\$ 20,000
Decrease Capital Expense - Runway Reseal 12/30 - East Kimberley Regional Airport	04120727	\$ 95,000
Purchase Plant and Equipment		
Decrease Capital Expense - East Kimberley Youth Services Plant & Equipment	04101212	\$ 15,000
Decrease Capital Expense - Passenger Screening Equipment - East Kimberley Regional Airport	04120725	\$ 15,000
Decrease Capital Expense - Checked Baggage Screening Equipment	04120713	\$ 45,000
Increase Capital Expense - Metering of Pump Stations	04111226	\$ 5,000
Decrease Capital Expense - Rain Sensors on Irrigation Systems	04111227	\$ 5,000
Decrease Capital Expense - Trailer for Fogger - Preventative Services - Pest Control	04070511	\$ 6,000
Decrease Capital Expense - Medium Plant - Purchase Price	04140811	\$ 70,000
Purchase Furniture and Equipment		
Increase Capital Expense - Staff Housing - Furniture and Fit out	04090112	\$ 11,000
Decrease Capital Expense - Wyndham Youth Service - Setup	04101211	\$ 40,000
Increase Capital Expense - Capital Equipment - Kununurra Swimming Complex	04110313	\$ 10,500
Increase Capital Expense - Implementation Synergy Modules - Information Technology	04140613	\$ 42,521
Capital Income		
Grants / Contributions for Development of Assets		
Increase Capital Income - FESA Capital Grant - SES Shed Relocation	03050210	\$ 180,000
Decrease Capital Income - Wyndham Youth Services - Capital Grant	03101211	\$ 40,000

Decrease Capital Income - East Kimberley Youth Services - Capital Grant	03101212	\$ 15,000
Decrease Capital Income - Kununurra Hostel / Community Oval - Capital Grant - East Kimberley Development Package	03110612	\$ 625,000
Decrease Capital Income - Multi Purpose Community Courts - Grants and Contributions	03111010	\$ 11,667
Decrease Capital Income - Wyndham BMX Track - Capital Grants & Contributions	03111111	\$ 40,000
Increase Capital Income - RRG Aboriginal Access		\$ 50,000
Decrease Capital Income - Regional Road Group Blackspot Funding	03120217	\$ 54,088
Decrease Capital Income - Kununurra Youth Centre - Building Modifications Capital Grants	03101210	\$ 60,000
Increase Capital Income - Hall Upgrade Kununurra Leisure Centre - Grants	03110811	\$ 12,000
Decrease Capital Income - Whitegum / Warlarring Park Playground - Grant Income	03111217	\$ 25,000
Increase Capital Income - Lake Kununurra Foreshore Recreational Nature Trail - Funding	03110512	\$ 75,000
Decrease Capital Income - Administration Building - Royalties for Regions Grant	03040210	\$2,000,000
Decrease Capital Income - WANDRRA Funding - Monsoonal Trough and Associated Flooding (10 March 2011)	03120209	\$2,891,000
Decrease Capital Income - Crime Prevention Grant - Park Lighting	03101011	\$ 5,000
Proceeds from Disposal of Assets		
Decrease Capital Income - Medium Plant - Trade Value	03140812	\$ 38,000
Proceeds from Sale of Land Held for Resale		
Decrease Capital Income - Sale of Land - East Kimberley Regional Airport	03120713	\$ 300,000
Proceeds from New Debentures		
Decrease New Debentures - New Loan - Staff Housing	03090191	\$ 150,000
Decrease New Debentures - New Loan - Administration Building Bridging Loan	03040291	\$1,500,000
Reserves		
Transfers to Reserves (Restricted Assets)		
Increase Reserve Transfers - Reserve Interest - Transfer to Reserve	04017000	\$ 117,500
Increase Reserve Transfers - Plant and Equipment Reserve - Transfer to Reserve	04017003	\$ 36,364
Decrease Reserve Transfers - Foreshore Reserve - Transfer to Reserve	04017010	\$ 12,550
Increase Reserve Transfers - Staff Entitlement Reserve - Transfer to Reserve	04017012	\$ 44,694
Increase Reserve Transfers - Child Care Reserve - Transfer to Reserve	04017017	\$ 1,750
Transfers from Reserves (Restricted Assets)		
Decrease Reserve Transfers - Waste Management Reserve - Transfer from Reserve	03017001	\$ 34,840
Increase Reserve Transfers - Airport General Reserve - Transfer from Reserve	03017002	\$ 430,851
Decrease Reserve Transfers - Plant and Equipment Reserve - Transfer from Reserve	03017003	\$ 33,500
Increase Reserve Transfers - Foreshore Reserve - Transfer from Reserve	03017010	\$ 75,000
Decrease Reserve Transfers - Recreation Hardcourts Reserve - Transfer from Reserve	03017014	\$ 4,333
Increase Reserve Transfers - Child Care Reserve - Transfer from Reserve	03017017	\$ 20,000
Carry Forward Surplus (Deficit)		
Increase Surplus Brought Forward -		\$ 396,275
Increase Surplus to Carry Forward -		\$ 616,055
Amount Requires to be raised from Rates		
Increase Rates Income - Rates Revenue	01030110	\$ 214,000
Increase Rates Income - Contributions - Rates	01030116	\$ 600
Decrease Rates Income - Rates Discount	01030120	\$ 21,000

8 Project Updates

This item is to provide information to the Audit (Risk and Finance) Committee on

- ongoing projects not subject to officers reports
- items that do not require a Council decision

A confidential attachment has been provided under separate cover.

Cr D Ausburn left the meeting at 5.45pm

9 Requests for Officers Reports

This section is included in the agenda in place of General Business to improve the meeting process and to enable the Audit (Risk and Finance) Committee to make informed decisions based on adequate research and an officer recommendation. Even though this item exists committee members can request officer reports at any time (giving suitable preparation time prior to the agenda deadline).

10 Date of Next Meeting

The schedule of meeting for the committee has not yet been set. The date of the next meeting needs to be set for planning purposes, re timing of agenda items and including the date in committee members diaries.

The next meeting of the Audit (Risk and Finance) Committee is to be held prior to the Council Meeting at 4pm on Tuesday 26 June 2012.

11 Closure of Meeting

With the business of the meeting concluded the Chair thanked those in attendance and closed the meeting at 7.10pm



**Shire of Wyndham-East Kimberley
Audit (Risk and Finance) Committee
12 April 2012**

Attachments

1 Email to Committee by Cr Addis 2/12/2011 – re Draft Charter

This had been cobbled together from various examples from other LG's, and is quite comprehensive. Some elements (eg. independant expert members) might not be considered appropriate at this time, but worthy of discussion.

Also, it's not my intention that we suddenly start doing all these things, but rather start working towards developing or improving the key functions that fall within the scope. Accordingly, in addition to discussing the draft Charter, I suggest we spend some time considering how we develop a work-plan for the next 12 months to move in that direction.

2 Draft Charter as at 2/12/2011

SHIRE OF WYNDHAM EAST KIMBERLEY

AUDIT, FINANCE & RISK COMMITTEE - CHARTER

1. Audit, Finance & Risk Committee Charter

The Audit, Finance & Risk Committee is an independent Committee of Council, appointed under Section 7.1A (1) of the Local Government Act. The primary objectives of the Committee are to assist Council in the effective conduct of its responsibilities for financial reporting, management of risk, good corporate governance, maintaining a reliable system of internal controls and facilitating the organisation's ethical development.

- Financial reporting process to ensure transparency, integrity and usefulness to management and stakeholders of internal and published financial information;
- The effectiveness of the Council's internal control and risk management systems for the protection of Council's people, assets, and interests;
- The effectiveness of the internal audit function;
- The effectiveness of the independent external audit process including assessing the performance of the external auditor;
- The Council's process for monitoring compliance with legislation and regulation and policies affecting financial reporting;
- Key policies impacting the effectiveness of the Council's governance framework, including the Code of Ethics, Fraud Policy, Whistleblower Policy etc.

The Audit, Finance & Risk Committee is established to assist the co-ordination of relevant activities of management, the internal audit function and the external auditor to facilitate achieving overall organisational objectives in an efficient and effective manner.

2. Terms of Reference

2.1 General

- (a) The Audit, Finance & Risk Committee is a formally appointed committee of the Council and is responsible to that body. The Committee does not have executive powers or authority to implement actions in areas over which management has responsibility and does not have any delegated financial responsibility. The Committee does not have any management functions and is, therefore, independent of management.

The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to its Charter in order to facilitate decision-making by Council in relation to the discharge of its responsibilities.

2.2 Corporate Governance

Council recognizes the importance of good corporate governance and is committed to ensuring high standards are set and maintained. The Audit Committee plays a significant role in monitoring and promoting these high standards.

Recognising that audit programs and internal controls are but one element of good corporate governance, the Committee will work with the Council and Council management to develop a framework for monitoring the multi dimensional elements of corporate governance.

2.3 Membership

- (b) The Audit Committee will comprise a minimum of three and a maximum of five members, including at least three Councillors and such external independent persons as Council may appoint. All Councillors will be entitled to attend meetings of the Committee. All members shall have full voting rights.

External independent persons (if appointed) will have senior business, financial or legal knowledge and experience, and be conversant with the financial and other reporting requirements of the Council. The evaluation of potential members will be undertaken by the Committee taking account of the experience of candidates and their likely ability to apply appropriate analytical and strategic management skills, and a recommendation for appointment put to Council.

- (c) Appointments of external persons shall be made by Council by way of a public advertisement. The terms of the appointment will generally be for a period of 3 years and should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council's elected representatives. Council may reappoint current external members from time to time.
- (d) If the Council proposes to remove a member of the Committee, it must give written notice to the member of its intention to do so and provide that member with the opportunity to be heard at a Council meeting which is open to the public, if that member so requests.
- (e) Remuneration for attendance at Audit Committee meetings will be paid to each independent member of the Committee on a per sitting basis. The rate of remuneration for both the chairman and Committee members will be determined by Council. Payment for the attendance of Committee members at other meetings, seminars etc. will be at the discretion of the Chief Executive Officer.
- (f) The Chairperson shall be appointed from the members of the Committee by the Committee, subject to Council's approval. In the absence of the appointed Chairperson from a meeting, the Committee will appoint a member to the position of Acting Chairperson.
- (g) A quorum shall be no less than three Committee members.

- (h) The Chief Executive Officer and Director Corporate Services should attend all meetings, except when the Committee chooses to meet in camera.
- (i) Representatives of the external auditor should be invited to attend at the discretion of the Committee but **must** attend meetings (including by telephone) considering the draft annual financial report and results of the external audit.
- (j) Council shall provide secretarial and administrative support to the Committee.

2.4 Meetings

- (k) The Committee shall meet at least quarterly.

A schedule of meetings will be developed and agreed to by the members.

Additional meetings shall be convened at the discretion of the Chairperson or at the written request of any member of the Committee or external auditor.

2.5 Reporting

- (l) The Committee shall after every meeting forward the minutes of that meeting to the next ordinary meeting of Council, including a report explaining any specific recommendations and key outcomes.
- (m) The Committee shall report annually during July to the Council summarising the activities of the Committee during the previous financial year.

2.6 Duties and Responsibilities

- (n) The following are the duties and responsibilities of the Committee in pursuing its Charter:-
 - (i) Review, assess and provide direction to Officers in relation to the financial management and reporting function of Council, including the credibility, timeliness and usefulness of internal and external financial reporting.
 - (ii) Oversee the development by Officers of a structured workplan for the continuing improvement of Council's finance function relative to financial performance and strategic management of Council's financial performance, capacity, and sustainability.
 - (iii) To prepare, approve and review the scope and budget of the internal audit plan and program and the effectiveness of the internal function.
 - (iv) Review the appropriateness of special internal audit assignments undertaken by internal audit at the request of Council or Chief Executive Officer.

- (v) Review reports of internal/external audit and the extent to which Council and management react to matters raised by internal/external audit, by monitoring the implementation of recommendations made by internal/external audit.
- (vi) Critically analyse and follow up any internal or external audit report that raises significant issues relating to risk management, internal control, financial reporting and other accountability or governance issues, and any other matters relevant under the Committee's terms of reference. Review management's response to, and actions taken as a result of the issues raised.
- (vii) Review, assess and provide direction to Officers in relation to the development of appropriate systems for management of risk to Council's people, assets and interests.
- (viii) Oversee the development by Officers of a structured workplan for the continuing improvement of Council's risk management systems and practices.
- (ix) Monitor the risk exposure of Council and report to Council on any significant risks arising that require special response by management or Council.
- (x) Monitor ethical standards and related party transactions by determining whether the systems of control are adequate.
- (xi) Review acceptance and participation in the development and implementation of the highest standards of corporate governance including monitoring compliance with Council's Code of Conduct.
- (xii) Review Council's draft annual financial report, focusing on:
 - accounting policies and practices;
 - changes to accounting policies and practices;
 - the process used in making significant accounting estimates;
 - significant adjustments to the financial report (if any) arising from the audit process;
 - compliance with accounting standards and other reporting requirements;
 - significant variances from prior years.
- (xiii) Discuss with the external auditor the scope of the audit and the planning of the audit.
- (xiv) Discuss with the external auditor issues arising from the audit, including any management letter issued by the auditor and the resolution of such matters.

- (xv) Identify and refer specific projects or investigations deemed necessary through the Chief Executive Officer and the Council if appropriate. Oversee any subsequent investigation, including overseeing of the investigation of any suspected cases of fraud within the organisation.
 - (xvi) Monitor the progress of any major lawsuits facing the Council.
 - (xvii) Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the Committee's terms of reference.
 - (xviii) Report to Council after each meeting, in the form of minutes or otherwise, and as necessary, and provide an annual report to Council summarising the activities undertaken during the year.
 - (xix) Review the findings and recommendations of any examinations of Council by regulatory agencies.
- (o) The Audit Committee, through the Chief Executive Officer and following authorisation from the Council, and within the scope of its responsibilities, may seek information or obtain advice on matters of concern from any employee, internal and external auditor and external party.

3. Conflicts of Interest

In accordance with Section 5.6 of the Local Government Act as amended (the Act), members of the Audit Finance & Risk Committee are required to disclose all conflicts of interest and may not be eligible to vote on a matter or attend a meeting at which the subject of the conflict will be considered, depending on the nature of the conflict. Members of the Audit Committee are expected to be aware of the provisions of the Act with regard to conflicts of interest and disclosure thereof. Failure to comply with the provisions of the Act with regard to conflicts of interest may result in the member's appointment being terminated.

4. Evaluating Performance

The Audit, Finance & Risk Committee should evaluate its own performance, both of individual members and collectively, on an annual basis.

5. Review of the Audit, Finance & Risk Committee Charter

The Audit, Finance & Risk Committee should review the Committee Charter annually and agree on any changes which are to then be approved at the next ordinary meeting of Council.

6. Confidentiality

All members of the Audit, Finance & Risk Committee are expected to be aware of their responsibilities with regard to the confidentiality of information about Council's affairs pursuant to Section 77 of the Act. Failure to comply with the provisions of the Act with regard to confidentiality may result in the member's appointment being terminated.

3 Draft Charter as at 10/04/2012 – Amended by DCS

SHIRE of WYNDHAM | EAST KIMBERLEY



Audit (Risk and Finance) Committee Charter

OBJECTIVE

Statement of Intent

The Audit (Risk and Finance) Committee is an independent Committee of Council, appointed under Section 7.1A (1) of the Local Government Act. The primary objectives of the Committee are to assist Council in the effective conduct of its responsibilities for financial reporting, management of risk, good corporate governance, maintaining a reliable system of internal controls and facilitating the organisation's ethical development.

- Financial reporting process to ensure transparency, integrity and usefulness to management and stakeholders of internal and published financial information;
- The effectiveness of the Council's internal control and risk management systems for the protection of Council's people, assets, and interests;
- The effectiveness of the independent external audit process including assessing the performance of the external auditor;
- The Council's process for monitoring compliance with legislation and regulation and policies affecting financial reporting;
- Key policies impacting the effectiveness of the Council's governance framework, including the Code of Ethics, Fraud Policy, Whistleblower Policy etc.
- The Audit (Risk and Finance) Committee is established to assist the co-ordination of relevant activities of management and the external auditor to facilitate achieving overall organisational objectives in an efficient and effective manner.

Terms of Reference

General

The Audit (Risk and Finance) Committee is a formally appointed committee of the Council and is responsible to that body. Council has not delegated any powers or responsibilities of Council to the Committee.

The Committee's role is to report to Council and provide appropriate advice and recommendations on matters relevant to its Charter in order to facilitate decision-making by Council in relation to the discharge of its responsibilities.

The Committee does not have executive powers or authority to implement actions in areas over which management has responsibility and does not have any delegated financial responsibility. The Committee does not have any management functions and is, therefore, independent of management.

Corporate Governance

Council recognizes the importance of good corporate governance and is committed to ensuring high standards are set and maintained. The Audit (Risk and Finance) Committee plays a significant role in monitoring and promoting these high standards.

Recognising that audit programs and internal controls are but one element of good corporate governance, the Committee will work with the Council and Council management to develop a framework for monitoring the multi dimensional elements of corporate governance.

Membership

The Audit (Risk and Finance) Committee will comprise a minimum of three and a maximum of five members, including at least three Councillors and such external independent persons as Council may appoint. All Councillors will be entitled to attend meetings of the Committee as observers. All Committee members shall have full voting rights.

- External independent persons (if appointed) will have senior business, financial or legal knowledge and experience, and be conversant with the financial and other reporting requirements of the Council. The evaluation of potential members will be undertaken by the Committee taking account of the experience of candidates and their likely ability to apply appropriate analytical and strategic management skills, and a recommendation for appointment put to Council.
- Appointments of external persons shall be made by Council by way of a public advertisement. The terms of the appointment will generally be for a period of 3 years and should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council's elected representatives. Council may reappoint current external members from time to time.
- If the Council proposes to remove a member of the Committee, it must give written notice to the member of its intention to do so and provide that member with the opportunity to be heard at a Council meeting which is open to the public, if that member so requests.
- Remuneration for attendance at Audit (Risk and Finance) Committee meetings will be paid to each independent member of the Committee on a per sitting basis. The rate of remuneration for both the chairman and Committee members will be determined by Council in setting Members Fees at Budget Adoption annually.
- Payment for the attendance of Committee members at other meetings, seminars etc. will be at the discretion of the Chief Executive Officer.
- The Chairperson shall be appointed from the members of the Committee by the Committee, subject to Council's approval. In the absence of the appointed Chairperson from a meeting, the Committee will appoint a member to the position of Acting Chairperson.
- A quorum shall be no less than three Committee members.
- The Chief Executive Officer and Director Corporate Services should attend all meetings, except when the Committee chooses to meet in camera.
- Representatives of the external auditor should be invited to attend at the discretion of the Committee but must attend meetings (including by telephone) considering the draft annual financial report and results of the external audit.
- Council shall provide secretarial and administrative support to the Committee.

Committee Meetings

The Committee shall meet at least quarterly.

A schedule of meetings will be developed and agreed to by the members.

Additional meetings shall be convened at the discretion of the Chairperson or at the written request of any member of the Committee or external auditor.

Committee Meetings are closed to the Public.

Reporting

The Committee shall after every meeting forward the minutes of that meeting to the next ordinary meeting of Council, including a report explaining any specific recommendations and key outcomes.

The minutes of the Audit (Risk and Finance) Committee are available to the Public.

The Committee shall report annually during November to the Council summarising the activities of the Committee during the previous financial year.

Duties and Responsibilities

The following are the duties and responsibilities of the Committee in pursuing its Charter:-

- Review, assess and provide direction to Officers in relation to the financial management and reporting function of Council, including the credibility, timeliness and usefulness of internal and external financial reporting.
- Oversee the development by Officers of a structured workplan for the continuing improvement of Council's finance function relative to financial performance and strategic management of Council's financial performance, capacity, and sustainability.
- Review reports of external audit and the extent to which Council and management react to matters raised by external audit, by monitoring the implementation of recommendations made by external audit.
- Critically analyse and follow up any audit report that raises significant issues relating to risk management, internal control, financial reporting and other accountability or governance issues, and any other matters relevant under the Committee's terms of reference. Review management's response to, and actions taken as a result of the issues raised.
- Review, assess and provide direction to Officers in relation to the development of appropriate systems for management of risk to Council's people, assets and interests.
- Oversee the development by Officers of a structured workplan for the continuing improvement of Council's risk management systems and practices.
- Monitor the risk exposure of Council and report to Council on any significant risks arising that require special response by management or Council.
- Monitor ethical standards and related party transactions by determining whether the systems of control are adequate.
- Review acceptance and participation in the development and implementation of the highest standards of corporate governance including monitoring compliance with Council's Code of Conduct.

- Review Council's draft annual financial report, focusing on:
 - accounting policies and practices;
 - changes to accounting policies and practices;
 - the process used in making significant accounting estimates;
 - significant adjustments to the financial report (if any) arising from the audit process;
 - compliance with accounting standards and other reporting requirements;
 - significant variances from prior years.
- Discuss with the external auditor the scope of the audit and the planning of the audit.
- Discuss with the external auditor issues arising from the audit, including any management letter issued by the auditor and the resolution of such matters.
- Identify and refer specific projects or investigations deemed necessary through the Chief Executive Officer and the Council if appropriate. Oversee any subsequent investigation, including overseeing of the investigation of any suspected cases of fraud within the organisation.
- Monitor the progress of any major lawsuits facing the Council.
- Address issues brought to the attention of the Committee, including responding to requests from Council for advice that are within the parameters of the Committee's terms of reference.
- Report to Council after each meeting, in the form of minutes or otherwise, and as necessary, and provide an annual report to Council summarising the activities undertaken during the year.
- Review the findings and recommendations of any examinations of Council by regulatory agencies.

The Audit (Risk and Finance) Committee, through the Chief Executive Officer and following authorisation from the Council, and within the scope of its responsibilities, may seek information or obtain advice on matters of concern from any employee, internal and external auditor and external party.

Conflicts of Interest

In accordance with Section 5.6 of the Local Government Act as amended (the Act), members of the Audit (Risk and Finance) Committee are required to disclose all conflicts of interest and may not be eligible to vote on a matter or attend a meeting at which the subject of the conflict will be considered, depending on the nature of the conflict. Members of the Audit (Risk and Finance) Committee are expected to be aware of the provisions of the Act with regard to conflicts of interest and disclosure thereof. Failure to comply with the provisions of the Act with regard to conflicts of interest may result in the member's appointment being terminated.

Evaluating Performance

The Audit (Risk and Finance) Committee should evaluate its own performance, both of individual members and collectively, on an annual basis.

Review of the Audit (Risk and Finance) Committee Charter

The Audit (Risk and Finance) Committee should review the Committee Charter annually and agree on any changes which are to then be approved at the next ordinary meeting of Council.

Confidentiality

All members of the Audit (Risk and Finance) Committee are expected to be aware of their responsibilities with regard to the confidentiality of information about Council's affairs pursuant to Section 77 of the Act. Failure to comply with the provisions of the Act with regard to confidentiality may result in the member's appointment being terminated.

GOVERNANCE REFERENCES

Statutory Compliance	<i>Local Government Act Financial Management Regulations Audit Regulations</i>
Industry Compliance	<i>Australian Accounting Standard Australian Audit Standards</i>
Organisational Compliance	
Process Links	

POLICY ADMINISTRATION

Directorate: Governance / Corporate Services		Officer Title: Director Corporate Services			
Department: Corporate Services		Responsible Officer: Director Corporate Services			
Date Effective	DD/MM/YYYY				
Date Adopted	DD/MM/YYYY	Last Reviewed	DD/MM/YYYY		
Risk Rating	Medium	Review	Annual	Next Due	MM/YYYY