



WEST ARNHEM REGIONAL COUNCIL AGENDA

**RISK MANAGEMENT AND AUDIT COMMITTEE
FRIDAY, 21 JUNE 2024**



WEST ARNHAM REGIONAL COUNCIL

Notice is hereby given that a Risk Management and Audit Committee Meeting of the West Arnhem Regional Council will be held in Council Chambers Jabiru on Friday 21 June 2024 at 10:00 am.

Andrew Walsh
Chief Executive Officer

Code of Conduct: The Local Government Act 2019

As stipulated in Schedule 1 of the Act, the Code of Conduct for Members is as follows:

1. *Honesty and Integrity:* A member must act honestly and with integrity in performing official functions.
2. *Care and diligence:* A member must act with reasonable care and diligence in performing official functions.
3. *Courtesy:* A member must act with courtesy towards other members, council staff, electors and members of the public.
4. *Prohibition on bullying:* A member must not bully another person in the course of performing official functions.
5. *Conduct towards Council staff:* A member must not direct, reprimand, or interfere in the management of, council staff.
6. *Respect for cultural diversity and culture:* A member must respect cultural diversity and must not therefore discriminate against others, or the opinions of others, on the ground of their cultural background.
A member must act with respect for cultural beliefs and practices in relation to other members, council staff, electors and members of the public.
7. *Conflict of interest:* A member must avoid any conflict of interest, whether actual or perceived, when undertaking official functions and responsibilities.
If a conflict of interest exists, the member must comply with any statutory obligations of disclosure.
8. *Respect for confidences:* A member must respect the confidentiality of information obtained in confidence in the member's official capacity.
A member must not make improper use of confidential information obtained in an official capacity to gain a private benefit or to cause harm to another.
9. *Gifts:* Members must not solicit, encourage or accept gifts or private benefits from any person who might have an interest in obtaining a benefit from the council.
A member must not accept a gift from a person that is given in relation to the person's interest in obtaining a benefit from the council.'
10. *Accountability:* A member must be prepared at all times to account for the member's performance as a member and the member's use of council resources.
11. *Interests of municipality, region or shire to be paramount:* A member must act in what the member genuinely believes to be the best interests of the municipality, region or shire.
In particular, a member must seek to ensure that the member's decisions and actions are based on an honest, reasonable and properly informed judgment about what best advances the best interests of the municipality, region or shire.
12. *Training:* A member must undertake relevant training in good faith.

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Acknowledgement of Country

West Arnhem Regional Council acknowledges the First Nations Custodians, and the many Language and Family groups who are Managers and Caretakers to each of their Traditional homelands and Waters across the West Arnhem Region Wards.

West Arnhem Regional Council pays its respects and acknowledges Elders, past, present and rising.

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 JUNE 2024

Agenda Reference:	3.1
Title:	Apologies, Leave of Absence and Absence Without Notice
Author:	Jasmine Mortimore, Acting Governance and Risk Advisor

SUMMARY

This report is to table, for the Committee's record, any apologies, requests for leave of absence and absence without notice received by Council's Chief Executive Officer from Members of the Risk Management and Audit Committee for the meeting held on 21 June 2024.

RECOMMENDATION

THAT THE COMMITTEE

1. Notes the absence of ...
2. Notes the apology received from....
3. Determines ... are absent with permission of the Council.
4. Determines ... are absent without permission of the Council.

COMMENT

The Committee can choose to accept the apologies or requests for leave of absence as presented, or not accept them. Apologies or requests for leave of absence that are not accepted by the Committee will be recorded as absent without notice.

LEGISLATION AND POLICY

Section 47(o) of the *Local Government Act 2019*.

Council's Scheduling and Conduct of Meetings (Elected, Local Authority and Council Committee Members) Policy.

STRATEGIC IMPLICATIONS

This report is aligned to the following pillars and goals in the *Regional Plan and Budget*:

PILLAR 6 FOUNDATIONS OF GOVERNANCE

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration. Our processes, procedures and policies are ethical and transparent.

Goal 6.3 Council and Local Authorities

Excellence in governance, consultation administration and representation

ATTACHMENTS

Nil

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 JUNE 2024

Agenda Reference:	4.1
Title:	Acceptance of Agenda
Author:	Jasmine Mortimore, Acting Governance and Risk Advisor

SUMMARY

Agenda papers are presented for acceptance at the Risk Management and Audit Committee meeting held on 21 June 2024.

RECOMMENDATION

THAT THE COMMITTEE accept the agenda papers as circulated for the Risk Management and Audit Committee meeting held on 21 June 2024.

LEGISLATION AND POLICY

Section 92(1) *Local Government Act 2019*.

Council's Scheduling and Conduct of Meetings (Elected, Local Authority and Council Committee Members) Policy.

STRATEGIC IMPLICATIONS

This report is aligned to the following pillars and goals in the *Regional Plan and Budget*:

PILLAR 6 FOUNDATIONS OF GOVERNANCE

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration. Our processes, procedures and policies are ethical and transparent.

Goal 6.3 Council and Local Authorities

Excellence in governance, consultation administration and representation

Goal 6.5 Planning and Reporting

Robust planning and reporting that supports Council's decision-making processes

ATTACHMENTS

Nil

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 JUNE 2024

Agenda Reference:	5.1
Title:	Disclosure of Interest of Members or Staff
Author:	Jasmine Mortimore, Acting Governance and Risk Advisor

SUMMARY

Committee Members are required to disclose an interest in a matter under consideration at the Risk Management and Audit Committee meeting:

- 1) In the case of a matter featured in an officer's report or written agenda item by disclosing the interest to the meeting as soon as possible after the matter is raised.
- 2) In the case of a matter raised in a general debate or by any means other than the printed agenda of the Committee meeting, disclosure as soon as possible after the matter is raised.

Under disclosure, the Member must abide by the decision of the Committee on whether they shall remain in the Chambers and/or take part in the vote on the issue. The Committee may elect to allow the Member to provide further and better particulars of the interest prior to requesting them to leave the Chambers.

Staff Members of the Council are required to disclose an interest in a matter at any time on which they are required to act or exercise their delegate authority in relation to the matter. Upon disclosure, the staff member is not to act or exercise their delegated authority unless the Committee expressly directs them to do so.

RECOMMENDATION

THAT THE COMMITTEE received the declarations of interest as listed for the Risk Management and Audit Committee Ordinary Council meeting held on 21 June 2024.

LEGISLATION AND POLICY ENVIRONMENT

Section 114 (Elected Members) *Local Government Act 2019*

Section 179 (staff members) *Local Government Act 2019*

Council's Scheduling and Conduct of Meetings (Elected, Local Authority and Council Committee Members) Policy.

STRATEGIC IMPLICATIONS

This report is aligned to the following pillars and goals in the *Regional Plan and Budget*:

PILLAR 6 FOUNDATIONS OF GOVERNANCE

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration. Our processes, procedures and policies are ethical and transparent.

Goal 6.4 Risk Management

The monitoring and minimisation of risks associated with the operations of Council.

ATTACHMENTS

Nil

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 JUNE 2024

Agenda Reference:	6.1
Title:	Confirmation of Risk Management and Audit Committee Minutes
Author:	Jasmine Mortimore, Acting Governance and Risk Advisor

SUMMARY

The unconfirmed minutes of the of the 19 September 2023 Risk Management and Audit Committee are submitted to Council for confirmation.

RECOMMENDATION

THAT THE COMMITTEE confirmed the minutes of 19 September 2023 Risk Management and Audit Committee as a true and correct record of the meeting and reviewed decisions made by the Committee.

BACKGROUND

The *Local Government Act 2019* states that minutes from Council's audit committee must be tabled at the next ordinary meeting of Council and confirmed as a correct record of the meeting. The 10 November 2023 RMAC meeting was cancelled and this is the first meeting since the 19 September meeting.

COMMENT

Nil

LEGISLATION AND POLICY

Sections 101(3) and 101(4) of the *Local Government Act 2019*.

Council's Scheduling and Conduct of Meetings (Elected, Local Authority and Council Committee Members) Policy.

STRATEGIC IMPLICATIONS

This report is aligned to the following pillars and goals of the *Regional Plan and Budget*:

PILLAR 6 FOUNDATIONS OF GOVERNANCE

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration. Our processes, procedures and policies are ethical and transparent.

Goal 6.3 Council and Local Authorities

Excellence in governance, consultation administration and representation.

ATTACHMENTS

1. 2023.09.19 risk management and audit committee minutes [6.1.1 - 4 pages]



Minutes of the West Arnhem Regional Council Audit Committee Meeting
Tuesday, 19 September 2023 At 09:15

Chairperson Carolyn Eagle declared the meeting open at 9:25 am, welcomed all in attendance and Acknowledgement of Country.

COMMITTEE MEMBERS PRESENT

Chairperson	Carolyn Eagle
Independent Member	Warren Jackson
Deputy Mayor	Elizabeth Williams
Councillor	Jacqueline Phillips
Councillor	James Woods

STAFF PRESENT

Chief Executive Officer (acting)	Jessie Schaecken
Governance and Risk Advisor (acting)	Jasmine Mortimore
Governance and Risk Advisor (acting)	Ben Heaslip
Finance Manager	James Stockdale

APOLOGIES

3.1 APOLOGIES AND LEAVE OF ABSENCE

The Committee considered Apologies and Leave of Absence.

ACM23/2023 RESOLVED:
On the motion of Cr Phillips
Seconded Chairperson Eagle
That Risk Management and Audit Committee noted member's apologies for Mayor Matthew Ryan and Gabby Gumurdul for the meeting held on 19 September 2023.
CARRIED

ABSENT WITHOUT NOTICE

4.1 ABSENT WITHOUT NOTICE

The Committee considered Absent Without Notice.

ACM24/2023 RESOLVED:
On the motion of Cr Phillips
Seconded Chairperson Eagle
That Risk Management and Audit Committee noted NIL members absences without notice for the meeting held on 19 September 2023.
CARRIED

ACCEPTANCE OF AGENDA

5.1 ACCEPTANCE OF AGENDA

The Committee considered Acceptance of Agenda.

ACM25/2023 RESOLVED:
On the motion of Cr Woods
Seconded Deputy Mayor Williams
That the agenda for the Risk Management and Audit Committee meeting of 19 September 2023 as circulated be accepted noting administrating updates during meeting.
CARRIED

DECLARATION OF INTEREST OF MEMBERS OR STAFF

6.1 DISCLOSURE OF INTEREST OF MEMBERS OR STAFF

The Committee considered Disclosure of Interest of Members or Staff.

ACM26/2023 RESOLVED:
On the motion of Deputy Mayor Williams
Seconded Independent Member Jackson
That Risk Management and Audit Committee received and recorded declarations of interest for Chairperson Eagle for Councilbiz and internal audit provider confidential items within the agenda in the meeting held on 19 September 2023.
CARRIED

CONFIRMATION OF PREVIOUS MINUTES

7.1 CONFIRMATION OF PREVIOUS RISK MANAGEMENT AND AUDIT COMMITTEE MINUTES - 30 MAY 2023

The Committee considered Confirmation of Previous Risk Management and Audit Committee Minutes - 30 May 2023.

ACM27/2023 RESOLVED:
On the motion of Deputy Mayor Williams

Seconded Independent Member Jackson
That the minutes of the 30 May 2023 Risk Management and Audit Committee meeting
are adopted as a true and correct record of the meeting.

CARRIED

GENERAL ITEMS

8.1 UPDATE ON GENERAL ACTION ITEMS

The Committee considered Update on General Action Items.

ACM28/2023 RESOLVED:
On the motion of Deputy Mayor Williams
Seconded Cr Woods
That Risk Management and Audit Committee reviewed the Action Items List, and
approved to remove completed items from the list.

CARRIED

8.2 FUTURE DIRECTION OF RISK MANAGEMENT FRAMEWORK

The Committee considered Future Direction of Risk Management Framework.

ACM29/2023 RESOLVED:
On the motion of Independent Member Jackson
Seconded Chairperson Eagle
That the Committee approved Council to pursue this Risk Management Framework.

CARRIED

PROCEDURAL MOTIONS

10.1 CLOSURE TO THE PUBLIC FOR THE DISCUSSION OF CONFIDENTIAL ITEMS

The Committee considered Closure to the Public for the Discussion of Confidential Items.

ACM30/2023 RESOLVED:
On the motion of Chairperson Eagle
Seconded Deputy Mayor Williams
That Risk Management and Audit Committee approved the closure of the meeting to the
public as confidential items were about to be discussed in accordance with regulation 52
of the *Local Government (General) Regulations 2021*.

CARRIED

9.1 MEMBERS QUESTIONS WITHOUT NOTICE

- 1. Credit card Policy and Procedure to come to the Risk Management and Audit Committee meeting for endorsing**
- 2. Standing agenda item for credit card reconciliations**

ACM31/2023 RESOLVED
On the motion of Chairperson Eagle
Seconded Deputy Mayor Williams

CARRIED

Meeting broke at 10:37 and recommenced at 10:48

EXCLUSION OF THE PUBLIC

The meeting closed to the public at 11:00

CONFIDENTIAL ITEMS

West Arnhem Regional Council

- 3 -

Audit Committee
Tuesday, 19 September 2023

The information is classed as confidential under Section 293(1) of the *Local Government Act 2019* and regulation 51 of the *Local Government (Administration) Regulations 2021*.

CONFIDENTIAL ITEMS MOVED INTO OPEN

12.5 INTERIM AUDIT COMPLETION REPORT FOR THE YEAR ENDED 30 JUNE 2022

The Committee considered Interim Audit Completion Report for the year ended 30 June 2022.

ACM32/2023 RESOLVED:
On the motion of Chairperson Eagle
Seconded Cr Phillips
That the Committee receives and notes the Nexia Edwards Marshall NT Audit Interim Completion Report for the year ended 30 June 2023.
Committee received a verbal update from Noel Clifford from 10:03 and left at 10:32 with Noel Clifford not being present for the resolution of this report.

CARRIED

RE-ADMITTANCE OF THE PUBLIC

MEETING DECLARED CLOSED

Chairperson Carolyn Eagle declared the meeting closed at 11:54

This page and the preceding pages are the minutes of the Risk Management and Audit Committee meeting Audit Committee Meeting held on Tuesday, 19 September 2023.

Chairperson

Date Confirmed

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 JUNE 2024

Agenda Reference:	7.1
Title:	Review of Action Items
Author:	Jasmine Mortimore, Acting Governance and Risk Advisor

SUMMARY

This report is submitted for the Risk Management and Audit Committee to review and discuss the progress on outstanding action items from Committee meetings.

RECOMMENDATION

THAT THE COMMITTEE:

1. Received and noted the report entitled *Review of Action Items*; and
2. Reviewed the outstanding action items and gave approval for completed items to be removed from the register.

BACKGROUND

Action items arise out of resolutions of the Committee or questions asked by Members. The attached register provides the current status of the action items as provided by the administration. The administration recommends items as complete but it is for the Committee to determine whether the item remains active or is complete and can be removed.

COMMENT

The actions that the Committee resolves to occur are to be acted upon by the administration. This report enables the Committee to progressively discuss and acknowledge the status of items.

STRATEGIC IMPLICATIONS

This report is aligned to the following pillars and goals in the *Regional Plan and Budget*:

PILLAR 6 FOUNDATIONS OF GOVERNANCE

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration. Our processes, procedures and policies are ethical and transparent.

Goal 6.3 Council and Local Authorities

Excellence in governance, consultation administration and representation.

ATTACHMENTS

1. Risk and Audit Committee Action Items List Ongoing [7.1.1 - 1 page]

Risk Management and Audit Committee Action Items List - Ongoing

Date Of Meeting	Resolution Number	Action Required	Status	Comment	Action
19 Sep 2023	Question	Credit Card Policy and Procedure to come to the RMAC for endorsement	In Progress	Draft Credit Card Policy presented at 10 November meeting.	DCS
19 Sep 2023	Question	Standing agenda item for credit card reconciliations	COMPLETE	20 October: Report template created with reconciliations since last meeting attached. These reports will be included in each meeting.	GOV/DCS
19 Sep 2023	ACM26/2023	Administration to bring Strategic Asset Management Framework to the next RMAC for endorsement.	In Progress	20 October: Draft revised Framework presented at 10 November meeting.	GOV
19 Sep 2023	ACM26/2023	Report on asset mitigation options in the absence of a comprehensive revaluation: <ul style="list-style-type: none"> • Revalue using indexing for the period 1 July 2016 – FY 2023. • Remain at current book value plus additions and disposals in FY 2023 	In Progress	07 November: An indexation was drafted in accordance with the resolution. It was subsequently resolved, following a discussion with Nexia around the intended approach, that an indexation adjustment will not be booked in the accounts, and that we will await a full independent valuation in the first half of 2024.	DCS

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 JUNE 2024

Agenda Reference:	7.2
Title:	Strategic Asset Management Framework
Author:	Ben Heaslip, Information Advisor

SUMMARY

This report seeks the Committee's endorsement of the revised Draft Strategic Asset Management Framework.

RECOMMENDATION

THAT THE COMMITTEE:

1. Received and noted the report entitled *Strategic Asset Management Framework*; and
2. Endorsed/Did not endorse the Draft Strategic Asset Management Framework.

BACKGROUND

The Risk Management and Audit Committee requested that the Asset Management Framework be brought to the Committee for endorsement. It was initially presented at the cancelled 10 November 2023 meeting and is resubmitted here. This Draft is a revised version of the previous Framework, approved by Council in May 2018.

COMMENT

Strategic Asset Management is the long-term management of assets across their life-cycle, from acquisition to disposal. It is designed to realise the full value of assets and to ensure sustainable financial decisions are made.

Council's Asset Management Policy directs the administration to develop Asset Management Plans to be passed by resolution of Council. This Framework is written to support the development of these Asset Management Plans.

Also attached to this report is the Tenancy Remediation Requirements for Jabiru, as presented at the October OCM. It is attached here as an example of asset acquisition decisions made by the Administration which should be addressed by an Asset Management Plan.

LEGISLATION AND POLICY

Local Government Act

Local Government Regulations

Strategic Asset management Framework

Asset Management Policy

Procurement Policy

FINANCIAL IMPLICATIONS

Nil

STRATEGIC IMPLICATIONS

This report is aligned to the following pillars and goals of the *Regional Plan and Budget*:

PILLAR 6 FOUNDATIONS OF GOVERNANCE

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration. Our processes, procedures and policies are ethical and transparent.

Goal 6.1 Financial Management

Provision of strong financial management and leadership which ensures long term sustainability and

growth.

Goal 6.4 Risk Management

The monitoring and minimisation of risks associated with the operations of Council.

ATTACHMENTS

1. DRAFT Strategic Asset Management Framework 26.10.2023 [**7.2.1** - 5 pages]



Strategic Asset Management Framework





TITLE FRAMEWORK

Document Name	Title Framework
Publication Date	XX/XX/XXXX
Classification	Framework
Categorisation	Asset Management
Review Frequency	3 years
Review Date	XX/XX/XXXX
Custodian	Director Operational Services
Responsible Officer	General Manager Technical Services
Version (Revision Number)	2.0

1. INTRODUCTION

West Arnhem Regional Council is committed to providing quality services to its communities in a cost-effective manner. Fundamental to the provision of these services is an appropriate portfolio of assets. Accordingly, strategic asset management is a critical part of effective service delivery across the region.

2. PURPOSE

This Framework sits under the Asset Management Policy OR This Policy Framework sits alongside the Asset Management Policy. It supports the development and implementation of Strategic Asset Management Plans as called for in the Asset Management Policy. These plans manage the creation, operation, maintenance, monitoring, and disposal of assets to maximise service delivery and operational and financial objectives.

3. SCOPE

This policy applies to employees and Elected Member and all assets of West Arnhem Regional Council.

4. DEFINITIONS

Asset means an item valued at \$10,000 or above with a useful life of more than 1 financial year.

Asset Register means Council's record of assets as maintained in its asset management business system.

Business System means a software system used to manage business process, such as TechOne.

EDRMS means Council's compliant record-keeping system (currently Magiq).

Elected Member means an elected member of Council, a member of a Local Authority or a member of a Committee.

Employee means anyone employed by or on behalf of WARC, whether full-time, part-time or casual, labour-hire, contractors or sub-contractors, trainees or volunteers.

Strategic Asset means a group of assets Council needs to maintain in order to deliver services.

5. FRAMEWORK STATEMENT

Strategic asset management supports good practice in the planning, acquisition, operation,



Approved by Executive Manager, Office of the CEO _____

Date: XX/XX/20XX

Page 1 of 2



TITLE FRAMEWORK

maintenance and disposal of assets, and maximises efficient and effective delivery of services.

Strategic asset management aligns asset and operational planning with key corporate objectives including Council's regional plan, its vision, pillars and goals and key management strategies including human resources and finance.

This integration maintains the focus on the delivery of services while encouraging innovation in the use of existing assets, and the development of alternative methods of service delivery.

5.1 OBJECTIVES

Council is required to apply these objectives in their approach to asset management, including in the development and implementation of Asset Management Plans as part of the overall strategy to manage assets:

- Systematically manage all decision-making processes throughout the life-cycle of assets, from acquisition and use to disposal.
- Safeguard assets and employees and create an environment where all employees take an integral part in managing assets by creating and sustaining asset management awareness
- Clearly assign responsibility, accountability and reporting requirements
- Ensure that the views of all communities and local authorities are taken into account before proposing projects or purchases for inclusion in the capital program.
- Asset management should reflect available financial resources and the continued development of a funding framework and rationale that will ensure levels of funding are sustainable
- Maximise the service potential of existing assets by ensuring they are appropriately used and maintained.
- Asset management decisions are to be based on evaluations of alternatives that take into account full life-cycle costs, benefits and risks;
- Ensuring the full costs of acquiring, operating and maintaining assets are taken into account in budget planning processes;

5.2 ASSET LIFE-CYCLES

Management should ensure that asset management planning reflects a life-cycle approach. Asset management decisions made in one phase of the asset life-cycle affect the asset's performance in other phases. Limiting asset planning to a single phase (such as acquisition, or operation and maintenance) will not lead to sound long-term decisions. Managers should be accountable for the life-cycle effects of their decisions.

The phases through which an asset passes during its life are:

- Planning: the requirement for an asset is identified and established, having regard to service delivery and financial considerations;
- Acquisition: the asset is purchased, constructed, leased or otherwise brought into service;



Approved by Executive Manager, Office of the CEO _____

Date: XX/XX/20XX

Page 2 of 2



TITLE FRAMEWORK

- Operation and Maintenance: the asset is used for its intended purpose. This phase includes periodic maintenance, refurbishment or major repair;
- Disposal: initiated when the economic life of the asset has expired, or when the need for the service provided by the asset has ceased.

5.3 ASSET MANAGEMENT PLANS

Asset Management Plans must be developed for the following asset types:

- Buildings
- Roads, including road furniture and streetlights
- Fleet, Plant and Equipment
- Parks and Open Spaces
- Sewerage
- Water Supply

These Plans must include:

- A Responsible Officer;
- A description of the asset category, the services it delivers and the service-delivery goals;
- The key standards, systems and guidelines which influence the asset management activities;
- Alignment with strategic goals;
- Current financial situation including life-cycle costs of the asset;
- Long-term financial projections;
- Summary of life-cycle strategies;
- Alternative methods of service delivery;
- Levels of service (current and desired) and a system of performance measures;
- Factors influencing future demand and the impacts of changing demand;
- Risk Management;
- Asset disposal processes.

5.4 RECORDS MANAGEMENT

Strategic asset management and efficient and effective business practice is dependent on good record-keeping, accordingly:

- Asset Management Plans must be maintained in Council's EDRMS
- Council must maintain an Asset Register



Approved by Executive Manager, Office of the CEO _____

Date: XX/XX/20XX

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TITLE FRAMEWORK

<ul style="list-style-type: none"> Records of purchase, maintenance and disposal of assets must be maintained in Council business systems and in line with Council's records Policy.
6. RESPONSIBILITIES
6.1. Director Operational Services
Responsible for approving Asset Management Plans that are reflected in Long Term Financial Plans and maintenance of Council Asset Registers and regular reports to Executive
6.2. Manager Technical Services
Responsible for maintaining Council's infrastructure and assets to the required service levels as outlined in the Asset Management Plan and within annual budgets and Long Term Financial Plan. Manage the Council's assets and their replacement in accordance with policy, budget and future works demands.
6.3. Finance Manager
Together with the Technical Services team, undertake the asset accounting function and support the development, review and implementation of infrastructure and asset management plans, allowing asset lifecycles to be determined from condition reports, and incorporated into annual budgeting and long term financial planning.
6.3. Responsible Officers
Responsible for the maintenance of the Plan Responsible for the development an organisational-wide asset management policy and strategy for Council's buildings and civil infrastructure to guide the development and application of asset plans into the future.
6.3. Staff Position
Co-ordinate the Tech Services team delivery of asset condition inspections for relevant infrastructure assets and revaluation of assets to meet the requirements of the asset valuation cycle and assist the Finance Team to determine valuations to appropriate asset financial reporting requirements
6.3. Staff Position
7. RELATED DOCUMENTS
Legislation and References
Policy
Asset Management Policy Asset Management Plans
Procedures
Instructions, tools, guidelines, forms and templates
Asset Register



Approved by Executive Manager, Office of the CEO _____

Date: XX/XX/20XX

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WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 JUNE 2024

Agenda Reference:	7.3
Title:	Credit Card Policy Review
Author:	Corey White, Acting Finance Manager

SUMMARY

The purpose of this report is to provide the Committee with a Draft review of Council's Credit Card Policies and to update the Committee on other work in managing the use of Council issued Credit Cards.

RECOMMENDATION

THAT THE COMMITTEE:

1. Receive and note the report titled *Credit Card Policy Review*; and
2. Endorse Council's Draft Credit Card Policies.

BACKGROUND

Following recommendations by Council and the acting CEO at that time, a thorough review was conducted into the policy and procedures surrounding the credit card reconciliation process. Credit card reconciliations were re-established as a standing item at RMAC meetings commencing from November 2023.

COMMENT

A register of credit cards has been included with this report to track the status of all issued credit cards, compliance (including breaches) with measurables defined in the Credit Card policies for the Elected Members and CEO and Staff. Note, a procedure has been established for the finance team to follow to ensure that both the reconciliation and reporting processes are conducted effectively each month.

LEGISLATION AND POLICY

Local Government Act 2019

Credit Card Policy

Credit Card Procedure

FINANCIAL IMPLICATIONS

The Council is required to manage its resources and maintain its records.

STRATEGIC IMPLICATIONS

This report is aligned to the following pillars and goals of the *Regional Plan and Budget*:

PILLAR 6 FOUNDATIONS OF GOVERNANCE

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration. Our processes, procedures and policies are ethical and transparent.

Goal 6.1 Financial Management

Provision of strong financial management and leadership which ensures long term sustainability and growth.

Goal 6.4 Risk Management

The monitoring and minimisation of risks associated with the operations of Council.

ATTACHMENTS

Register Credit Cards

Credit Card (Employees) Policy

Credit Card (Mayor and CEO) Policy
Corporate Credit Cardholders Agreement

Council Corporate Credit Card Register as at 17 June 2024

Position	Cardholder	Details of Approval		Card No. (Last 6 Digits)	Institution	Expenditure Limits	Expiry Date	Active (Y/N)	Cancellation Date	Card Destroyed Date	
		Date of Application	Signatory								
Mayor	RYAN, MATTHEW	-	CEO	xx22 3037	Westpac	\$ 5,000.00	May-24	No	3/25/2024	3/21/2024	
CCO	O'SULLIVAN, DEIRDRE	-	CEO	xx61 0290	Westpac	\$ 8,000.00	Aug-26	No	10/30/2023	10/30/2023	
Dir C&CS	AINSWORTH, FIONA	1/11/2023	CEO	xx59 3066	Westpac	\$10,000.00	Jul-26	Yes			
DOOG	RYAN, PETER	2/7/2023	CEO	xx55 0405	Westpac	\$ 8,000.00	Sep-26	No	11/14/2023	11/14/2023	
CEO	SCHAECKEN, JESSICA L	-	Director	xx83 2662	Westpac	\$15,000.00	Feb-27	No	-	-	Never collected from bank
CCO	STOCKDALE, JAMES N	-	CEO	xx88 1693	Westpac	\$ 8,000.00	Apr-27	No	2/9/2024	2/8/2024	
Dir Finance	NATHANAEL-WALTERS, Jocelyn	2/9/2024	CEO	xx66 7142	Westpac	\$ 8,000.00	May-27	Yes			
CEO	WALSH, Andrew		Director		Westpac	\$15,000.00		No			Not yet received
Mayor	WOODS, James	4/17/2024	CEO		Westpac	\$ 5,000.00		No			Not yet received
Exec Manager West Arnhem Regional Council	MORRISON, Jasmine E	4/17/2024	CEO	xx64 6104	Westpac	\$ 1,000.00	Nov-27	Not yet			Risk Management and Audit Committee Received 17/6/24 yet to activate



Policy Name	Credit Card (Employees)	
Publication Date:	03/06/2021	
Classification	Organisational Policy	
Categorisation	Finance and Assets	
Review Frequency:	3 years	
Review Date:	03/05/2024	
Responsible Officer:	Chief Corporate Officer	
Version (Revision Number):	1.0	

1. PURPOSE

To ensure that effective controls, policies, and procedures are in place with respect to the use of corporate credit cards (credit cards) by council employees.

2. SCOPE

This policy applies to all employees of the West Arnhem Regional Council.

3. DEFINITIONS

In the context of this policy the following definitions apply:

An **authorised user** is a person who has been delegated authority to make payments or procure goods and services with the use of a credit card.

Employee means all employees of Council, whether employed on a permanent, fixed term, or casual basis.

4. POLICY STATEMENT

Council is committed to sound financial management, public accountability, and transparency. Credit cards are a valuable tool for the efficient and effective operation of Council's daily business and not a benefit assigned to specific individuals.

Credit cards should only be used in situations where it is not reasonably possible or cost effective to go through the Council's normal procedures for the ordering of and/or payment for goods or services.

Council will apply best practice in relation to the management, authorisation and use of credit cards.

Issue of Credit Card

- Before a credit card is issued, the recipient must agree to, and sign, the conditions of use contained in the *Corporate Credit Cardholder Agreement*.

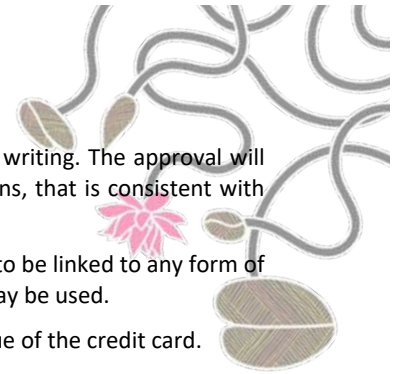


Approved by Chief Executive Officer

P Findley

Date 03/06/2021

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- The CEO will approve the issue of a credit card to a council employee in writing. The approval will include a monthly credit limit, and a maximum limit for single transactions, that is consistent with Council's financial delegations.
- The credit card is to have no cash advance facilities. The credit card is not to be linked to any form of award points. The CEO may limit the purposes for which the credit card may be used.
- Once approval is given, the Chief Corporate Officer (CCO) will organise issue of the credit card.
- The CCO will maintain a register of credit cards issued to employees, including details of the approval, the cardholder, the institution, expenditure limits and expiry date.

Credit Card Use

- It is the responsibility of the cardholder to ensure that limits are not exceeded.
- Personal expenditure is not to be charged to a credit card under any circumstances. The cardholder is not to gain any personal benefits from being the holder of the card.
- Any expenditure using the credit card must comply with legislative requirements, Council's procurement policy, delegations, and directions.
- Cardholders are responsible for the safe custody and security of the Card and are liable for any misuse and associated costs.
- The cardholder may allow use of the card by an authorised user for use without a personal identification number (PIN). The cardholder may not disclose the personal identification number (PIN) or access codes to any other person.
- Each Council employee's credit card is to be reconciled monthly. The reconciliation of the CEO's direct reports is to be reviewed and subsequently authorised by the CEO. The CCO will review the reconciliation of the CEO's credit card as per the Credit Card (Mayor and CEO) Policy.
- The cardholder must ensure that all required documentation specified below is kept in relation to every use of the credit card.
- The cardholder must keep up to date with monthly reconciliations.
- The cardholder will be personally liable for purchases that are not authorised and/or cannot be shown to be related to the business of the Council.

Required Supporting Documentation

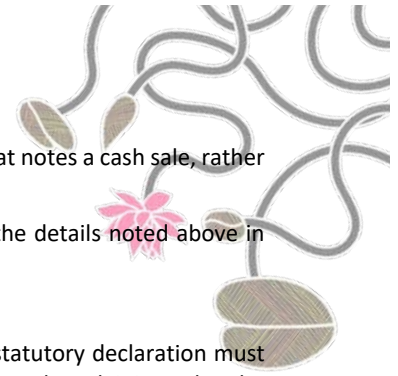
- Supporting documentation must be obtained by the cardholder for every expenditure when using the credit card. In reconciling the cards each month the Finance Team will require each transaction to have a receipt. Where a receipt is missing a statutory declaration may be required.
- At the time of purchase, for all transactions above an agreed amount set and reviewed periodically by the Council, there must be a tax invoice that includes:
 - a) the date of expenditure;
 - b) the supplier's name;
 - c) the supplier's Australian Business Number (ABN);
 - d) the Council's name as the purchaser; and
 - e) a brief description of the supplies purchased.



Approved by Chief Executive Officer

Date 03/06/2021

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- For transactions below that agreed amount set by the Council, a receipt that notes a cash sale, rather than the Council's name as the purchaser, is acceptable.
- The standard machine / Point of Sale (Pos) receipt, must contain all of the details noted above in order for the Council to claim GST.

Supporting Documentation Not Available or Lost

- If the supporting documentation is for some reason lost or destroyed, a statutory declaration must be completed by the cardholder giving full details of the transaction and explaining why the documentation is not available.
- A statutory declaration form can be found at <https://nt.gov.au/law/processes/statutory-declarations>
- Credit card reconciliations must not be approved without appropriate supporting documentation or an appropriate statutory declaration.
- Where supporting documentation for credit card purchases cannot be provided, the monthly credit card reconciliation cannot be authorised without a statutory declaration being attached.
- If a cardholder regularly makes use of a statutory declaration, the matter of repeated failure to keep tax invoices must be brought to the attention of the CEO who will consider whether it is appropriate for the person to continue being a cardholder and whether any other action should be taken.

Credit Card Reconciliations

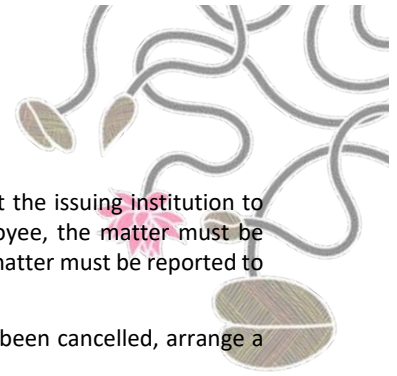
- Each cardholder will be issued with a monthly credit card statement listing all their purchase transactions for that particular month, as well as the reconciliation sheet to complete which includes the relevant expense coding.
- It is the responsibility of the cardholder to match their supporting documentation to the monthly statement and return all documentation within 7 days of receiving the statement.
- The reconciliation must include information for each transaction.
- The CEO approves reconciliations of credit cards held by their direct reports. The CCO approves reconciliations of credit cards held by the CEO.
- Repeated failure to meet the required timeframe must be brought to the attention of the CEO, who will consider whether it is appropriate for the person to continue being a cardholder and whether any other action should be taken.
- The CCO is to notify the CEO and Council's designated finance officer as soon as possible if there is a disputed card transaction in relation to the credit card held by the CCO. Other council employees are to notify the CCO as soon as possible if there is a disputed card transaction in relation to a credit card held by that council employee.
- Where a council employee's credit card has been inadvertently used for personal use, the CCO must not approve the monthly credit card reconciliation unless the amount has been repaid to the council and a receipt is attached.
- Where the CCO's credit card has been inadvertently used for personal use, the CEO will not approve the monthly credit card reconciliation unless the amount has been repaid to Council and a receipt is attached.



Approved by Chief Executive Officer

Date 03/06/2021

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Credit Card Cancellation and Replacement

- If a credit card is lost or stolen, the cardholder must immediately contact the issuing institution to report the loss and cancel the card. If the cardholder is a council employee, the matter must be reported as soon as possible to the CCO. If the CCO is the cardholder, the matter must be reported to the CEO.
- In the above circumstances, the CCO will ensure that the credit card has been cancelled, arrange a replacement card (if appropriate) and update the credit card register.

Return and Safe Storage of Credit Cards

- Prior to taking leave periods, the safe and secure place for the card is to be confirmed with the CCO.
- The cardholder is to return the credit card to the Council as soon as the card is no longer required or, if leaving the Council, on or before the last day with Council.
- The CCO is to ensure that all returned credit cards are cancelled, destroyed and that the register is updated.

Responsibilities

All Council employees are responsible for complying with the provisions of this policy. Failure to comply with the policy may result in disciplinary action being taken, in accordance with the *Performance Management Policy*.

5. Responsibilities

The Chief Corporate Officer is the Policy Custodian for this policy and is responsible for reviewing the operation of the policy (every 3 years or more frequently as may be required), and for monitoring continuing relevance, effectiveness, and consistency with related documents and the Law.

Following approval of this policy document, the Chief Corporate Officer (or a nominated delegate) is also responsible for ensuring that the implementation and communication plan is implemented and that all Council employees have access to the policy.

6. Related Documents

Legislation and References

Local Government Act 2019 (NT)
Local Government Act Regulations (NT)

Policy documents

Delegation and Authorisation Policy
Performance Management Policy

Procedures

Accounting and Policy Manual

Instructions, tools, guidelines, forms and templates

Corporate Credit Cardholder Agreement
Register of Corporate Credit Cards



Approved by Chief Executive Officer

P Findley

Date 03/06/2021

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Policy Name	Credit Card (Mayor and CEO)	
Publication Date:	03/06/2021	
Council Decision (Reference):	OCM 45/2021	
Classification:	Governance Policy	
Categorisation:	Finance and Assets	
Review Frequency:	3 years	
Review Date:	03/05/2024	
Responsible Officer:	Chief Corporate Officer	
Version (Revision Number):	1.0	

1. PURPOSE

The purpose of this policy is to ensure effective controls, policies and procedures are in place with respect to the use of corporate credit cards (credit cards) by the Mayor) and the Chief Executive Officer (CEO) of the Council.

2. SCOPE

This policy applies to the Mayor, the CEO of the West Arnhem Regional Council and to staff with responsibilities for credit card management.

3. DEFINITIONS

In the context of this policy the following definitions apply:

An **authorised user** is a person who has been delegated authority to make payments or procure goods and services with the use of a credit card.

4. POLICY STATEMENT

Council is committed to sound financial management, public accountability, and transparency.

Credit cards are a valuable tool for the efficient and effective operation of Council's daily business and not a benefit assigned to specific individuals.

Credit cards should only be used in situations where it is not reasonably possible or cost effective to go through the Council's normal procedures for the ordering of and/or payment for goods or services.

Council will apply best practice in relation to the management, authorisation and use of credit cards.

Issue of Credit Card

- Before a credit card is issued, the recipient must agree to, and sign, the conditions of use contained in the *Corporate Credit Cardholder Agreement*.

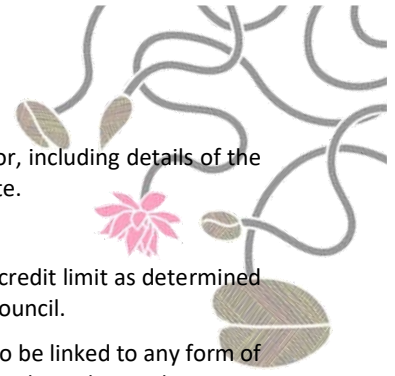


Approved by Chief Executive Officer

P Findley

Date 03/06/2021

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- Council will maintain a register of credit cards issued to the CEO and Mayor, including details of the approval, the cardholder, the institution, expenditure limits, and expiry date.

CEO Credit Card

- Council will authorise the issue of a credit card to the CEO with a monthly credit limit as determined by Council and a maximum limit for single transactions as determined by Council.
- The credit card is to have no cash advance facilities. The credit card is not to be linked to any form of award points. Council may further limit the purposes for which the credit card may be used.

Council Member Credit Cards

- Council has resolved to issue a credit card to the Mayor for the Mayor to perform their functions. Council must resolve the monthly and transaction limits to be applied.
- The credit card is to have no cash advance facilities. The credit card is not to be linked to any form of award points. Council may further limit the purposes for which the credit card may be used.

Credit Card Use

- It is the responsibility of the cardholder to ensure that limits are not exceeded.
- Personal expenditure is not to be charged to a credit card under any circumstances. The cardholder is not to gain any personal benefits from being the holder of the card.
- Any expenditure using the credit card must comply with legislative requirements, Council's procurement policy, delegations, and directions.
- Cardholders are responsible for the safe custody and security of the Card and are liable for any misuse and associated costs.
- The cardholder may allow use of the card by an authorised user for use without a personal identification number (PIN). The cardholder may not disclose the personal identification number (PIN) or access codes to any other person.
- The Mayor's credit card is to be reconciled monthly and that reconciliation is to be reviewed and subsequently authorised by the CEO.
- The CEO's credit card is also to be reconciled monthly. That reconciliation is to be reviewed and subsequently approved by the Chief Corporate Officer, who will provide notice to the Mayor of the reconciliation and any issues arising.
- The cardholder must ensure that all required documentation specified below is kept in relation to every use of the credit card.
- The cardholder must keep up to date with monthly reconciliations.
- The cardholder will be personally liable for purchases that are not authorised and/or cannot be shown to be related to the business of the Council.

Required Supporting Documentation

- Supporting documentation must be obtained by the cardholder for every expenditure when using the credit card. In reconciling the cards each month the Finance Team will require each transaction to have a receipt. Where a receipt is missing a statutory declaration may be required.
- At the time of purchase, for all transactions above an agreed amount set and reviewed periodically by the Council, there must be a tax invoice that includes:





- a) the date of expenditure;
 - b) the supplier's name;
 - c) the supplier's Australian Business Number (ABN);
 - d) the Council's name as the purchaser; and
 - e) a brief description of the supplies purchased.
- For transactions below that agreed amount set by the Council, a receipt that notes a cash sale, rather than the Council's name as the purchaser, is acceptable.
 - The standard machine / Point of Sale (Pos) receipt, must contain all of the details noted above in order for the Council to claim GST.

Supporting Documentation Not Available or Lost

- If the supporting documentation is for some reason lost or destroyed, a statutory declaration must be completed by the cardholder giving full details of the transaction and explaining why the documentation is not available.
- A statutory declaration form can be found at <https://nt.gov.au/law/processes/statutory-declarations>
- Credit card reconciliations must not be approved without appropriate supporting documentation or an appropriate statutory declaration.
- Where supporting documentation for a CEO's credit card purchase cannot be provided, the Mayor must not approve the monthly credit card reconciliation unless a statutory declaration is attached.
- If a cardholder regularly makes use of a statutory declaration, the matter of repeated failure to keep tax invoices must be brought to the attention of Council and the Council will consider whether it is appropriate for the person to continue being a cardholder.

Credit Card Reconciliations

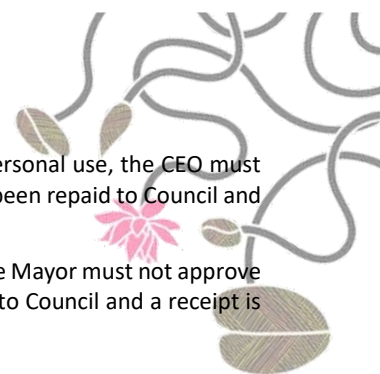
- Each cardholder will be issued with a monthly credit card statement listing all their purchase transactions for that particular month.
- It is the responsibility of the cardholder to match their supporting documentation to the monthly statement and return all documentation within 7 days of receiving the statement.
- The reconciliation must include information for each transaction, including transactions of \$82.50 (including GST) or less.
- The CEO approves reconciliations of the credit card held by the Mayor. The Chief Corporate Officer approves the reconciliation of the CEO's credit card and provides notice to the Mayor of the approval or any issues arising.
- Repeated failure to meet the required timeframe must be brought to the attention of Council and the Council must consider whether it is appropriate for the person to continue being a cardholder.
- The CEO is to notify the Mayor and Council's designated Finance Officer as soon as possible if there is a disputed card transaction in relation to the credit card held by the CEO. The Mayor is to notify the CEO as soon as possible if there is a disputed card transaction in relation to a credit card held by the Mayor.



Approved by Chief Executive Officer

Date 03/06/2021

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- Where a Council Member’s credit card has been inadvertently used for personal use, the CEO must not approve the monthly credit card reconciliation unless the amount has been repaid to Council and a receipt is attached.
- Where a CEO’s credit card has been inadvertently used for personal use, the Mayor must not approve the monthly credit card reconciliation unless the amount has been repaid to Council and a receipt is attached.

Credit Card Cancellation and Replacement

- If a credit card is lost or stolen, the cardholder must immediately contact the issuing institution to report the loss and cancel the card. If the cardholder is the Mayor, the matter must be reported as soon as possible to the CEO. If the CEO is the cardholder, the matter must be reported to the Mayor.
- In the above circumstances, the CEO is to ensure that the credit card has been cancelled, arrange a replacement card (if appropriate) and update the credit card register.

Return of Credit Card

- The cardholder is to return the credit card to the Council as soon as the card is no longer required or, if leaving the Council, on or before the last day with Council.
- The CEO is to ensure that all returned credit cards are cancelled, destroyed and that the register is updated.

Responsibilities

The CEO and the Mayor are responsible for complying with the provisions of this policy.

The Chief Corporate Officer (or delegate), is responsible for maintaining the Register of Corporate Credit Cards issued to the CEO and the Mayor.

5. Responsibilities

The Chief Corporate Officer is the Policy Custodian for this policy and is responsible for reviewing the operation of the policy (every 3 years or more frequently as may be required), and for monitoring continuing relevance, effectiveness, and consistency with related documents and the Law.

Following approval of this policy document, the Chief Corporate Officer (or a nominated delegate) is also responsible for ensuring that the implementation and communication plan is implemented and that all Council employees have access to the policy.

6. Related Documents

Legislation and References

- Local Government Act (NT)
- Local Government Act Regulations (NT)

Policy documents

- Delegation and Authorisation Policy
- Procurement Policy

Procedures

- Accounting and Policy Manual

Instructions, tools, guidelines, forms and templates

- Corporate Credit Cardholder Agreement
- Register of Corporate Credit Cards



Approved by Chief Executive Officer *P Firdley* Date 03/06/2021



Approved by Chief Executive Officer

P Firdley

Date 03/06/2021

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**West Arnhem Regional Council
Corporate Credit Cardholder Agreement**

I acknowledge that I have read and understood either the West Arnhem Regional Council's **Credit Card (Mayor and CEO) Policy** or **Credit Card (Employees) Policy** [whichever Policy is relevant to my position].

AND I accept the conditions set out in the relevant Council Credit Card Policy.

Credit Cardholder's Name: _____

Credit Cardholder's Position with Council: _____

Council Credit Card Number: _____

Cardholder's Signature: _____

Date of Signature: _____ \ _____ \ _____

Council Credit Card Limit: \$ _____

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 June 2024

Agenda Reference:	8.1
Title:	Credit Card Reconciliations
Author:	Corey White, Acting Finance Manager

SUMMARY

This report provides information to the Committee on expenditure using Council issued credit cards between September 2023 and April 2024.

RECOMMENDATION

THAT THE COMMITTEE receive and note the report titled *Credit Card Reconciliations*.

BACKGROUND

Credit Card Reconciliations were reported on a regular basis to Council until August 2020. At the 19 September 2023 RMAC meeting the Committee resolved that these reports become a standing item.

COMMENT

Not Applicable

STATUTORY ENVIRONMENT

Not Applicable

FINANCIAL IMPLICATIONS

Council is required to manage its resources.

STRATEGIC IMPLICATIONS

This report aligns to the following pillars and goals as outlined in the *Regional Plan and Budget*:

PILLAR 6 FOUNDATIONS OF GOVERNANCE

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration. Our processes, procedures and policies are ethical and transparent.

Goal 6.1 Financial Management

Provision of strong financial management and leadership which ensures long term sustainability and growth.

Goal 6.4 Risk Management

The monitoring and minimisation of risks associated with the operations of Council.

ATTACHMENTS

1. Credit Card Reconciliations September 2023 signed [8.1.1 - 4 pages]
2. Credit Card Reconciliations October 2023 signed [8.1.2 - 5 pages]
3. Credit Card Reconciliations November 2023 signed [8.1.3 - 3 pages]
4. Credit Card Reconciliations December 2023 signed [8.1.4 - 4 pages]
5. Credit Card Reconciliations January 2024 signed [8.1.5 - 4 pages]
6. Credit Card Reconciliations February 2024 Signed [8.1.6 - 3 pages]
7. Credit Card Reconciliations March 2024 Signed [8.1.7 - 4 pages]
8. Credit Card Reconciliations April 2024 Signed [8.1.8 - 3 pages]

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Deirdre O'Sullivan

Reconciliation for the month of: September 2023

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
04/09/23	Safe NT	\$ 81.00	Working With Children Clearance Check - Simone Fernando	GL	2012.00.7135
04/09/23	Vend Pos	\$ 149.00	Standard 8.0 software Jabiru Post Office from 03.09.2023 to 03.10.2023	GL	4012.02.7922
05/09/23	QANTAS	-\$ 126.98	Refund of fees & charges for Matthew Ryan Airfare Darwin - Canberra purchased 31.08/2023	GL	2071.00.7433
06/09/23	Safe NT	\$ 81.00	Working With Children Clearance Check - Trevor Brown (Broadcasting Officer)	GL	3131.02.7135
06/09/23	Yarn Marketplace	\$ 779.61	Purchase of t-shirts, shopping bags, stickers etc	GL	3141.00.7251
13/09/23	Safe NT	\$ 81.00	Working With Children Renewal - Elston Nabegeyo	GL	2017.01.7135
14/09/23	Rex Airlines	\$ 537.11	Airfare for Mark Gavenlock relief USO for Peter Hussie to complete training	GL	4009.05.7421
14/09/23	Australian Financial	\$ 7.50	NPII Search - Jessie Scheacken	GL	4001.02.7996
14/09/23	Australian Financial	\$ 7.50	NPII Search - Jessie Scheacken	GL	3028.05.7996
15/09/23	Jetstar	\$ 695.67	Airfare for Mark Gavenlock relief USO for Peter Hussie to complete training	GL	4009.05.7421
18/09/23	ALGA	-\$ 885.00	2023 Road Congress Refund - Matthew Ryan	GL	2071.00.7932
18/09/23	Safe NT	\$ 81.00	Working With Children Renewal - Marcia Brennan	GL	3003.02.7135
20/09/23	Safe NT	\$ 81.00	Working With Children Renewal - Shane Wauchope	GL	4002.04.7135
22/09/23	Safe NT	\$ 81.00	Working With Children Renewal - Jillian May (Librarian)	GL	2144.00.7135
22/09/23	Safe NT	\$ 40.50	National Police Clearance Check - Dave Galaminda	GL	3040.01.7135
22/09/23	Safe NT	\$ 40.50	National Police Clearance Check - Dave Galaminda	GL	3011.01.7135
28/09/23	Safe NT	\$ 40.50	National Police Clearance Check - Damaris Nayinggul (Nalorlman)	GL	3011.01.7135
28/09/23	Safe NT	\$ 40.50	National Police Clearance Check - Damaris Nayinggul (Nalorlman)	GL	3040.01.7135
28/09/23	Safe NT	\$ 81.00	Working With Children Check - Maggie Spence	GL	4001.02.7135
28/09/23	Safe NT	\$ 81.00	Working With Children Renewal - Marlee Willmott	GL	4001.02.7135

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	Total =	\$1,974.41			
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Signature of Cardholder:  Date: **9/10/2023**

Signature of Authoriser:  Date: **12/10/2023**

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Fiona Ainsworth

Reconciliation for the month of: September 2023

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
02/09/23	Kidsoft	\$ 47.19	Direct Debit Facility Fee - Jabiru Childcare Centre	GL	4001.02.7311
02/09/23	Kidsoft	\$ 199.00	Monthly License Fee - Jabiru Childcare Centre	GL	4001.02.7922
11/09/23	Desert Palms	\$1,140.16	Accommodation - 13-15.09.2023 Cr Blyth & Cr Dann - NT Aboriginal Leadership & Governance Forum	GL	2071.00.7423
12/09/23	Kidsoft	\$ 199.00	Monthly License Fee - Minjilang Crèche	GL	3028.04.7922
12/09/23	Kidsoft	\$ 199.00	Monthly License Fee - Warruwi Crèche	GL	3028.05.7922
13/09/23	AHRI Ltd	\$ 396.00	Professional Membership AHRI - Luisa Arango	GL	2333.00.7996
13/09/23	Charles Darwin University	\$ 650.00	Course Fee - Fiona Ainsworth - Contract Law Masterclass for Managers	GL	2012.00.7931
13/09/23	Hoist Hydraulics	\$ 119.81	Replacement Parts - Rego CB88BP - Iszuz Tipper Truck Jabiru	MV	CB88BP.7251
19/09/23	Woolworths	\$ 21.50	Batteries 2032 4pk - Fiona Ainsworth & Clem Beard's WARC iPad keyboards.	GL	2030.00.7253
21/09/23	InfoTrack	\$ 25.50	User Fee - Marnie Mitchell - Child Care Provider Entry Portal (CCPEP)	GL	3134.02.7996
21/09/23	InfoTrack	\$ 25.50	User Fee - Marnie Mitchell - Child Care Provider Entry Portal (CCPEP)	GL	3028.05.7996
22/09/23	Airnorth	\$ 386.20	RPT Flights - Cr Phillips - 24.09.23 Maningrida-Darwin for NTAIC Forum	GL	2071.00.7421
25/09/23	Airbnb	\$1,386.35	Accommodation - 04-06.10.2023 Wagait Beach - RAPWG Retreat	GL	2350.00.7423
02/09/23	Kidsoft	\$ 43.70	Direct Debit Facility Fee - Jabiru Childcare Centre	GL	4001.02.7311
02/09/23	Kidsoft	\$ 199.00	Monthly License Fee - Jabiru Childcare Centre	GL	4001.02.7922
	Total =	\$5,037.91			

Signature of Cardholder:

Fiona Ainsworth - Acting COO / GM Technical Services

Date: 6/10/2023

Signature of Authoriser:

Jessie Schaecken - Acting CEO / Governance and Risk Advisor

Date:

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Matthew Ryan

Reconciliation for the month of: September 2023

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
04.09.2023	Mercure Darwin Airport	\$34.48	lunch for voice trip (payroll deduction form filled in)	GL	2071.00.1341
08.09.2023	Mobile Tech Darwin	\$130.00	Council replacement phone case	GL	2038.00.7251
28.09.2023	Gulin Gulin Community	\$140.00	fuel to attend funeral (stat dec filled in)	GL	2071.00.7621
	Total =	\$304.48			

Signature of Cardholder:  **Date:** 10.10.2023

Signature of Authoriser:  **Date:** 10.10.2023

MONTHLY CREDIT CARD RECONCILIATION FORM


Name of card holder: Deirdre O'Sullivan

Reconciliation for the month of: October 2023

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
03/10/23	Vend Pos	\$ 149.00	Standard 8.0 software Jabiru Post Office from 04.10.2023 to 03.11.2023	GL	4012.02.7922
11/10/23	Rex Airlines	-\$ 524.76	Refund of Airfare for Mark Gavenlock relief USO - flight cancelled and times changed missed connecting flights	GL	4009.05.7421
12/10/23	SafeNT	\$ 135.00	NDIS Clearance Check - Ted Warren	GL	2012.01.7135
12/10/23	SafeNT	\$ 81.00	Working With Children Clearance Renewal - Karen Bulliwana	GL	3003.02.7135
12/10/23	SafeNT	\$ 81.00	Working With Children Clearance - Ted Warren	GL	2012.01.7135

	Total =	-\$78.76			
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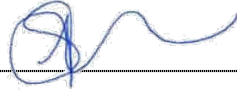


Signature of Cardholder:



Date: 9/11/2023

Signature of Authoriser:



Date: 13.11.2023

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Fiona Ainsworth

Reconciliation for the month of: October 2023

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
03/10/23	Dept. Education	\$ 124.00	Amendment of Service Fee - Jabiru Childcare Centre	GL	4001.02.7944
03/10/23	Charles Darwin University	-\$ 650.00	Refund Course Fee - Fiona Ainsworth - Contract Law Masterclass for Managers	GL	2012.00.7931
05/10/23	PropertyMe	\$ 242.00	Monthly subscription - Tenancy software system	GL	2049.00.7944
10/10/23	Woolworths	\$ 50.60	Catering - New CSM Gunbalanya & Staff Afternoon Tea 12.10.2023.	GL	2012.01.7255
10/10/23	KFC Bagot Road	\$ 137.85	Catering - New CSM Gunbalanya & Staff Afternoon Tea 12.10.2023.	GL	2012.01.7255
12/10/23	Kidsoft	\$ 199.00	Monthly License Fee - Minjilang Crèche	GL	3028.04.7922
12/10/23	Kidsoft	\$ 199.00	Monthly License Fee - Warruwi Crèche	GL	3028.05.7922
12/10/23	AirBNB	\$ 200.00	Accommodation Fee - 04-06.10.2023 Wagait Beach - RAPWG Retreat	GL	2350.00.7423
13/10/23	ServiceM8	\$ 43.63	Monthly Subscription - Software for PoweWater Contract / USC - Gunbalanya	GL	4009.01.7922
13/10/23	ServiceM8	\$ 43.63	Monthly Subscription - Software for PoweWater Contract / USC - Maningrida	GL	4009.03.7922
13/10/23	ServiceM8	\$ 43.62	Monthly Subscription - Software for PoweWater Contract / USC - Minjilang	GL	4009.04.7922
13/10/23	ServiceM8	\$ 43.62	Monthly Subscription - Software for PoweWater Contract / USC - Warruwi	GL	4009.05.7922
19/10/23	Bunings	\$ 699.00	Goods - Snooker Billard Table - YSR Centre / program Gunbalanya	GL	3040.01.7251
19/10/23	Bunings	\$ 599.00	Freight - Snooker Billard Table - YSR Centre / program Gunbalanya	GL	3040.01.7414
20/10/23	Magnolia Flowers	\$ 122.00	Goods - Flowers for Warruwi Funeral	GL	2071.00.7251
20/10/23	Bunings	-\$ 699.00	Goods Refund - Snooker Billard Table - YSR Centre / program Gunbalanya	GL	3040.01.7251
20/10/23	Bunings	-\$ 599.00	Freight Refund - Snooker Billard Table - YSR Centre / program Gunbalanya	GL	3040.01.7414
20/10/23	APC Automation	\$ 1,199.00	Goods - Monitor Intercom Security System - Womens Safe House Gunbalanya	GL	3087.01.7251
22/10/23	Adobe Systems	\$ 1,463.88	Annual subscription fee - Creative Cloud All Apps	GL	2042.00.7922
24/10/23	Bunings	\$ 699.00	Goods - Snooker Billard Table - YSR Centre / program Gunbalanya	GL	3040.01.7251

24/10/23	Bunings	\$ 599.00	Freight - Snooker Billard Table - YSR Centre / program Gunbalanya	GL	3040.01.7414
27/10/23	MonsterBall	\$ 1,328.31	Equipment Hire Fee - Ninja Warrior Jabiru 27.10.2023	GL	3150.02.7265
27/10/23	Safe NT	\$ 81.00	WWCC Renewal - Jessica Sharman - Early Childhood Educator Assistant Jabiru	GL	4001.02.7135
30/10/23	Safe NT	\$ 81.00	WWCC Renewal - Ishmael Wurraramara - Community Safety Officer Gunbalanya	GL	3125.01.7135
31/10/23	Qantas	\$ 424.78	Flights - Mark Gavenlock - Port Macquarie-Sydeny-Return 08-22.11.2023 (Releif USC Warruwi)	GL	4009.05.7421
31/10/23	Jetstar	\$ 850.83	Flights - Mark Gavenlock - Sydeny-Darwin-Return 08-22.11.2023 (Releif USC Warruwi)	GL	4009.05.7421
02/11/23	Cadillac Transport	\$ 1,081.85	Wheel Aligment Fee - Rego CD72RB - Tilt Tay Truck Jabiru	MV	CD72RB.7241
Total =		\$ 8,607.60			

Signature of Cardholder:



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Fiona Ainsworth - Acting COO / GM Technical Services

Date: 09/11/2023

Signature of Authoriser:



.....
Jessie Schaecken – Acting CEO / Governance and Risk Advisor

Date: 14.11.2023

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Fiona Ainsworth - A/Chief Operating Officer (GM Technical Services)

Reconciliation for the month of: November 2023

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
02/11/23	Kidsoft	\$ 52.74	Direct Debit Facility Fee - Jabiru Childcare Centre	GL	4001.02.7311
02/11/23	Kidsoft	\$ 199.00	Monthly License Fee - Jabiru Childcare Centre	GL	4001.02.7922
04/11/23	PropertyMe	\$ 242.00	Monthly subscription - Tenancy software system	GL	2049.00.7922
06/11/23	Safe NT	\$ 135.00	NDIS Application - Jaylene Nadjamerrek - Community Care Officer Jabiru	GL	3001.02.7135
06/11/23	Safe NT	\$ 81.00	WWCC Renewal - Jaylene Nadjamerrek - Community Care Officer Jabiru	GL	3001.02.7135
06/11/23	Wilkinson Engineering	\$ 2,557.50	Repairs - Rego No: 988062 - John Deer Mower axle	MV	988062.7251
10/11/23	Outback Batteries	\$ 323.00	Parts - Rego No: CB87PY - Toyota Hilux Ute Gunablanya	MV	CB87PY.7251
10/11/23	Repco	\$ 261.60	Parts - Rego No: CE56JU - Toyota Prado Regional	MV	CE56JU.7251
12/11/23	Kidsoft	\$ 199.00	Monthly License Fee - Minjilang Crèche	GL	3028.04.7922
12/11/23	Kidsoft	\$ 199.00	Monthly License Fee - Warruwi Crèche	GL	3028.04.7922
13/11/23	Safe NT	\$ 81.00	WWCC Renewal - Jonah Alamaka Kuwartpu - Community Safety Senior Officer warruwi	GL	3004.05.7135
13/11/23	ServiceM8	\$ 43.63	Software Monthly Subscription - PoweWater USC - Gunbalanya	GL	4009.01.7922
13/11/23	ServiceM8	\$ 43.63	Software Monthly Subscription - PoweWater USC - Maningrida	GL	4009.03.7922
13/11/23	ServiceM8	\$ 43.62	Software Monthly Subscription - PoweWater USC - Minjilang	GL	4009.04.7922
13/11/23	ServiceM8	\$ 43.62	Software Monthly Subscription - PoweWater USC - Warruwi	GL	4009.05.7922
14/11/23	Safe NT	\$ 8.00	WWCC Renewal - Ashanti-Li Rotumah - Volunteer Sport Youth & Recreation Jabiru	GL	3154.02.7135
15/11/23	MVR	\$ 184.85	Registration Renewal - Rego No: TR3481 - Box Trailer Jabiru	MV	TR3481.7941
17/11/23	Vend	\$ 149.00	Monthly Subscription - Newsagents POS System - Australia Post Jabiru	GL	3028.04.7922
22/11/23	Safe NT	\$ 81.00	WWCC Renewal - Niven Fry - Centrelink Senior Officer Jabiru	GL	3028.04.7922
22/11/23	Contour Hotel	\$ 168.18	Accommodation - Sara Fitzgerald - 24-25.11.2023 Katherine	GL	2013.00.7423
24/11/23	Contour Hotel	\$ 66.99	Food/Meal Allowance - Sara Fitzgerald - 24-25.11.2023 Katherine	GL	2013.00.7422

27/11/23	Ramada Suites Zen Quarter Darwin	\$ 225.00	Accommodation - Yanja Tompson - 27-28.11.23 Darwin	GL	2350.00.7423
27/11/23	Big W	\$ 2,677.50	Gift Cards 10 x \$250 - WARC Staff Length of Service Awards, Certificate frames and gift bages	GL	2037.00.7259
28/11/23	Westpac	-\$ 5,163.36	Credit Card Top-up Payment	GL	
28/11/23	Beacon Ligthing	\$ 514.58	Lights - Lot 647 - Gunbalanya conference room Honours Boards	BL	LOT647.7251
28/11/23	Coles Marrara	\$ 274.75	Gift Cards 5 x \$50 - WARC Staff Thank You Awards	GL	2037.00.7259
28/11/23	Coles Marrara	\$ 274.75	Gift Cards 5 x \$50 - WARC Staff Thank You Awards	GL	2037.00.7259
28/11/23	Coles Marrara	\$ 219.80	Gift Cards 5 x \$50 - WARC Staff Thank You Awards	GL	2037.00.7259
29/11/23	Coles Coolalinga	\$ 13.50	Food - Gunbalnay Community BBQ - Wednesday 29.11.2023.	GL	2021.01.7255
29/11/23	Coles Coolalinga	\$ 280.90	Food - Gunbalnay Community BBQ - Wednesday 29.11.2023.	GL	2021.01.7255
29/11/23	Safe NT	\$ 81.00	WWCC Renewal - Fiona Ainsworth - A/Chief Operating Officer / General Manager Technical Services	GL	3030.00.7944
	Total =	\$ 4,561.78			

Signature of Cardholder:

Date: 13/12/2023

Signature of Authoriser:

Jessie Schaecken

Date: 22.12.2023

MONTHLY CREDIT CARD RECONCILIATION FORM




Name of card holder: Matthew Ryan (Mayor)

Reconciliation for the month of: November 2023

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
09.11.2023	Mercure Darwin Airport Resort	\$ 201.79	Accommodation in Darwin to attend LGANT Convention NTG Roundtable	GL	2071.00.7423

Total =		\$201.79			
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Signature of Cardholder: Matthew Ryan (Mayor)  **Date:** 07.12.2023

Signature of Authoriser: Jessie Schaecken (Acting CEO)  **Date:** 12.12.2023

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Fiona Ainsworth - A/Chief Operating Officer (GM Technical Services)

Reconciliation for the month of: December 2023

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
01/12/23	Hanuman Darwin	\$ 50.24	Lunch - Angela Jager - Darwin Office 2023 End of Year Staff Function	GL	2037.00.7255
01/12/23	Hanuman Darwin	\$ 52.74	Lunch - Ben Heaslip - Darwin Office 2023 End of Year Staff Function	GL	2035.00.7255
01/12/23	Hanuman Darwin	\$ 52.74	Lunch - Fiona Ainsworth - Darwin Office 2023 End of Year Staff Function	GL	2012.00.7255
01/12/23	Hanuman Darwin	\$ 57.74	Lunch - Imran Shajib - Darwin Office 2023 End of Year Staff Function	GL	2025.00.7255
01/12/23	Hanuman Darwin	\$ 45.74	Lunch - James Stockdale - Darwin Office 2023 End of Year Staff Function	GL	2029.00.7255
01/12/23	Hanuman Darwin	\$ 46.74	Lunch - Jessie Schaecken - Darwin Office 2023 End of Year Staff Function	GL	2028.00.7255
01/12/23	Hanuman Darwin	\$ 34.24	Lunch - Linda Veugen-Yong - Darwin Office 2023 End of Year Staff Function	GL	2037.00.7255
01/12/23	Hanuman Darwin	\$ 56.74	Lunch - Lorena Parra - Darwin Office 2023 End of Year Staff Function	GL	2037.00.7255
01/12/23	Hanuman Darwin	\$ 53.74	Lunch - Luisa Arango - Darwin Office 2023 End of Year Staff Function	GL	2037.00.7255
01/12/23	Hanuman Darwin	\$ 48.24	Lunch - Mailen Mirochnik - Darwin Office 2023 End of Year Staff Function	GL	2025.00.7255
01/12/23	Hanuman Darwin	\$ 46.24	Lunch - Pania Withnall - Darwin Office 2023 End of Year Staff Function	GL	2012.00.7255
01/12/23	Hanuman Darwin	\$ 57.74	Lunch - Sam Fazzolari - Darwin Office 2023 End of Year Staff Function	GL	2008.00.725
01/12/23	Hanuman Darwin	\$ 50.73	Lunch - Sarah Ahmad - Darwin Office 2023 End of Year Staff Function	GL	2025.00.7255
02/12/23	Kidsoft	\$ 87.82	Direct Debit Facility Fee - Jabiru Childcare Centre	GL	4001.02.7311
02/12/23	Kidsoft	\$ 199.00	Monthly License Fee - Jabiru Childcare Centre	GL	4001.02.7922
03/12/23	Vend	\$ 149.00	Monthly Subscription - Newsagents POS System - Australia Post Jabiru	GL	3028.04.7922
04/11/23	PropertyMe	\$ 242.00	Monthly subscription - Tenancy software system	GL	2049.00.7922
05/12/23	Safe NT	\$ 81.00	CHC - Karen Meyers - Administration Coordinator Jabiru	GL	2012.02.7135
05/12/23	Safe NT	\$ 81.00	CHC - Jessica Sharman - Early Childhood Assistant Educator	GL	4001.02.7135
05/12/23	Safe NT	\$ 81.00	CHC - Misilas Robert - Works Officer Jabiru	GL	2009.02.7135
05/12/23	Safe NT	\$ 81.00	CHC - Chase Baird - Works Assistant Jabiru	GL	2009.02.7135
06/12/23	Safe NT	\$ 81.00	CHC - Gaston Nulla - Works Assistant Maningrida	GL	2009.03.7135

06/12/23	Safe NT	\$ 81.00	CHC - Lauren Manakgu - Youth, Sport & Recreation Assistant Gunbalanya	GL	3011.01.7135
06/12/23	Safe NT	\$ 81.00	WWCC - Thelina Nigarli - Childcare Assistant Warruwi	GL	3828.05.7135
07/12/23	Safe NT	\$ 81.00	CHC - Sianlee Harris - Community Wellbeing Senior Project Officer Jabiru	GL	3068.00.7135
07/12/23	Safe NT	\$ 81.00	WWCC - Sianlee Harris - Community Wellbeing Senior Project Officer Jabiru	GL	3068.00.7135
07/12/23	Temple & Wenster	\$ 236.90	New Kitchen Mixer Tap - Childcare Centre Jabiru	BL	JAB02013.7251
08/12/23	Safe NT	\$ 81.00	CHC - Jessica Scheibe - Early Childhood Educator Jabiru	GL	4001.02.7135
11/12/23	Safe NT	\$ 81.00	CHC - Leanne Nayilbidj - Community Care Assistant Gunbalanya	GL	3003.01.7135
11/12/23	Fresh Point Co.	\$ 38.98	Lunch - Fiona Ainsworth - Technical Services EOY Function	GL	2012.00.7255
11/12/23	Fresh Point Co.	\$ 35.99	Lunch - Clem Beard - Technical Services EOY Function	GL	2030.00.7255
11/12/23	Fresh Point Co.	\$ 35.99	Lunch - Hilal Ahmad - Technical Services EOY Function	GL	2058.00.7255
11/12/23	Fresh Point Co.	\$ 32.99	Lunch - Sam Fazzolari - Technical Services EOY Function	GL	2009.00.7255
11/12/23	Fresh Point Co.	\$ 30.99	Lunch - Graham Baulch - Technical Services EOY Function	GL	2048.00.7255
11/12/23	Fresh Point Co.	\$ 35.99	Lunch - Sara Fitzgerald - Technical Services EOY Function	GL	2013.00.7255
11/12/23	Fresh Point Co.	\$ 31.99	Lunch - Pania Withnall - Technical Services EOY Function	GL	2012.00.7255
12/12/23	Safe NT	\$ 81.00	WWCC - Christian Butler - Pool Officer Jabiru	GL	2015.02.7135
12/11/23	Kidsoft	\$ 199.00	Monthly License Fee - Minjilang Crèche	GL	3028.04.7922
12/11/23	Kidsoft	\$ 199.00	Monthly License Fee - Warruwi Crèche	GL	3028.04.7922
	Total =	\$ 3,181.25			

Signature of Cardholder:

Date: 16.01.2024

Signature of Authoriser:

Date: 22.01.2024

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: James Stockdale

Reconciliation for the month of: December 2023

	Supplier	Amount	Description	Ledger	Activity or MV ID
14/12/23	SERVICEM8	\$ 349.00	Monthly Subscription	GL	4009.00.7922
19/12/23	CAFE21	\$ 308.30	Catering for the OCM held in Darwin on 20.12.2023	GL	2071.00.7255
19/12/23	CAFE21	\$ 200.00	Catering for the OCM held in Darwin on 20.12.2023	GL	2071.00.7255
22/12/23	SAFE NT	\$ 81.00	National Police Check - Glenn McCoy	GL	4002.01.7135
22/12/23	SMS Broadcast	\$ 144.43	SMS Broadcast Service (2000 @\$0.065) for Water Telemetry System (Alerts Work Crew to outages or Incidents)	GL	2038.01.7922
22/12/23	LASTPASS.COM	\$ 237.60	Password Manager Software - Annual Subs 21/12/2023 - 20/12/2024 for 3 users @\$72 ea (net)	GL	2038.00.7922
28/12/23	SAFE NT	\$ 81.00	National Police Check - Ataliea Frank	GL	3004.05.7135
28/12/23	SAFE NT	\$ 81.00	National Police Check - Amarni Lee Harris	GL	4012.02.7135
28/12/23	SAFE NT	\$ 81.00	National Police Check - Rachel Turner	GL	4012.02.7135
29/12/23	SAFE NT	\$ 81.00	National Police Check - Christian Butler	GL	2015.02.7135
Total =		\$1,697.33			

Signature of Cardholder: *James Stockdale*

Date: 8/01/2024

Signature of Authoriser:

A handwritten signature in blue ink, appearing to be 'A. Lee Harris'.

Date: 08.01.2024

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Matthew Ryan

Reconciliation for the month of: December

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
28.12.2023	Gulin Gulin Community - Bulman	\$ 150.00	fuel for trip back to Maningrida via central Arnhem road - no receipt provided by machine	GL	2071.00.7621
	Total =	\$150.00			

Signature of Cardholder:  **Date:** 11.01.2024

Signature of Authoriser:  **Date:** 11.01.2024

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Fiona Ainsworth - A/Chief Operating Officer (GM Technical Services)

Reconciliation for the month of: January 2024

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
02/01/24	Kidsoft	\$ 36.54	Direct Debit Facility Fee - Jabiru Childcare Centre	GL	4001.02.7311
02/01/24	Kidsoft	\$ 199.00	Monthly License Fee - Jabiru Childcare Centre	GL	4001.02.7922
03/01/24	Vend Pos	\$ 149.00	Monthly Subscription - Newsagents POS System - Australia Post Jabiru	GL	3028.04.7922
05/01/24	Safe NT	\$ 81.00	WWCC - Josie Balmana - Community Safety Senior Officer - Darwin	GL	3004.01.7135
12/01/24	Kidsoft	\$ 199.00	Monthly License Fee - Minjilang Crèche	GL	3028.04.7922
12/01/24	Kidsoft	\$ 199.00	Monthly License Fee - Warruwi Crèche	GL	3028.04.7922
25/01/24	Safe NT	\$ 81.00	CHC - Jessica Powell - Early Childhood Educator Assistant Jabiru	GL	4001.02.7135
25/01/24	Safe NT	\$ 81.00	CHC - Nicholas Rix - Community Care Cook Gunbalanya	GL	3001.01.7135
25/01/24	Safe NT	\$ 81.00	CHC - Brooke Best - WHS Manager Jabiru	GL	2039.22.7135
01/02/24	Safe NT	\$ 81.00	WWCC - Chelsea Yalagula - Youth Sport Recreation Officer Minjilang	GL	3154.04.7135
01/02/24	Safe NT	\$ 81.00	WWCC - Leah Holt - Youth Sport Recreation Officer Jabiru	GL	2218.02.7135
01/02/24	Safe NT	\$ 27.00	WWCC - Christopher Whitehurst - Works Assistant Gunbalanya	GL	2017.01.7135
01/02/24	Safe NT	\$ 27.00	WWCC - Christopher Whitehurst - Works Assistant Gunbalanya	GL	2009.01.7135
01/02/24	Safe NT	\$ 27.00	WWCC - Christopher Whitehurst - Works Assistant Gunbalanya	GL	2013.01.7135
01/02/24	Safe NT	\$ 81.00	WWCC - Tamia Fejo - Childcare Officer Warruwi	GL	3028.05.7135
	Total =	\$ 1,430.54			

Signature of Cardholder:


Fiona Ainsworth - Director CCS

Date: 12/02/2024

Signature of Authoriser:


Jessie Schaecken - A/ECO

Date: 12/02/2024

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: James Stockdale

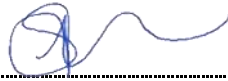
Reconciliation for the month of: January 2024

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
04/01/24	Amart	\$ 110.00	Housing Stock Purchase 2 HARS Dining Chairs		2049.02.7251
04/01/24	PropertyMe	\$ 242.00	Monthly Subscription		2049.00.7922
08/01/24	TAXED	\$ 550.00	TaxEd FBT Seminar - Corey WHITE		2025.01.7932
08/01/24	SAFE NT	\$ 81.00	Police Check - Josei Balmana		3004.01.7135
08/01/24	SAFE NT	\$ 81.00	Police Check - Eric Pascoe		2012.03.7135
08/01/24	n/a	\$ -	Automic Payment	n/a	n/a
10/01/24	WORD OF MOUTH	\$1,328.50	2 Belmmans Hearing Devices for Councillors		2071.00.7422
10/01/24	SAFE NT	\$ 81.00	Police Check - Ethan Nabalwad		3001.01.7165
11/01/24	SAFE NT	\$ 81.00	Police Check - Dana Hewett		2012.02.7135
15/01/24	SAFE NT	\$ 81.00	Police Check - Violette Stehlin		2037.00.7135
15/01/24	SERVICE M8	\$ 349.00	Monthly Subscription 13/01 - 13/02		4009.00.7922
24/01/24	SAFE NT	\$ 81.00	Police Check - Lami Lami Lennie		3154.01.7135 50% 3011.01.7135 50%
24/01/24	SAFE NT	\$ 81.00	Police Check - Naylilibidj Levvia		3001.01.7135
24/01/24	SAFE NT	\$ 81.00	Police Check - Nicolas Rix		2038.00.7135
24/01/24	SAFE NT	\$ 81.00	Police Check - Gwynn Murray		2038.00.7135
30/01/24	JAYCAR	\$ 87.95	12 Volt Powersupply		2038.00.7251
30/01/24	FOOD BUSINESS REGISTRATIO	\$ 195.00	Food Registration Renewal		3028.04.7996
01/02/24	LGANT	\$1,033.50	Rates and Finance Symposium Tickets		7932.00.2025
	Total =	\$4,624.95			

Signature of Cardholder: *James Stockdale*

Date: 12/02/2024

Signature of Authoriser:



Date: 23.02.2024

MONTHLY CREDIT CARD RECONCILIATION FORM	
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Name of card holder: Matthew Ryan

Reconciliation for the month of: January 2024

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
08.01.2024	Hayes Enterprises NT Katherine	\$ 160.00	Fuel for Mayor Vehicle	GL	MVCF41QP.7621
Total =		\$160.00			

Signature of Cardholder: Matthew Ryan  **Date:** 05.02.2024

Signature of Authoriser: Jessie Schaecken  **Date:**

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Fiona Ainsworth - Director Community and Council Services

Reconciliation for the month of: February 2024

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
01/02/24	Safe NT	\$ 81.00	WWCC - Chelsea Yalagula - Youth, Sport, Recreation Officer - Minjilang	GL	3154.04.7135
01/02/24	Safe NT	\$ 81.00	WWCC - Leah Holt - Youth, Sport Recreation Officer - Jabiru	GL	2218.02.7135
01/02/24	Cadillac Transport	\$ 3,797.40	Parts - Rego No: CC08AS	MV	CC08AS.7251
03/02/24	Vend Pos	\$ 149.00	Monthly Subscription - Newsagents POS System - Australia Post Jabiru	GL	3028.04.7922
04/02/24	PropertyMe	\$ 242.00	Monthly subscription - Tenancy software system	GL	2049.00.7944
08/02/24	UES International	\$ 413.22	Parts - Rego No: CB88BP	MV	CB88BP.7251
08/02/24	Safe NT	\$ 81.00	WWCC - John (Jaye) Galaminda - Community Safety Officer - Warruwi	GL	3004.05.7135
08/02/24	Safe NT	\$ 81.00	CHC - Milena Gaykanmangu - Early Childhood Assistant - Jabiru	GL	4001.02.7135
08/02/24	Safe NT	\$ 81.00	CHC - Jocelyn Nathanael-Walters - Director of Finance - Regional	GL	2029.00.7135
08/02/24	Safe NT	\$ 81.00	CHC - Chelsea Yalagula -Youth, Sport, Recreation Assistant - Minjilang	GL	3154.04.7135
08/02/24	Safe NT	\$ 81.00	CHC - Mark Uwarow - HR Manager Regional	GL	2037.00.7135
08/02/24	Safe NT	\$ 81.00	WWCC - Ida Waianga - Community Care Assistant - Warruwi	GL	3003.05.7135
09/02/24	Safe NT	\$ 81.00	CHC - Rick Withers - USC Operator	GL	4009.04.7135
09/02/24	Safe NT	\$ 81.00	CHC - Prabesh Basnet - Finance Support Officer - Darwin	GL	2025.00.7135
09/02/24	Australia LG Association	\$ 1,745.00	ALGA NGA Forum Registration 02-04.07.2024 - NGA24253	GL	2028.00.7932
09/02/24	Australia LG Association	\$ 1,395.00	ALGA NGA Forum Registration 02-04.07.2024 - NGA24255	GL	2071.00.7932
09/02/24	Westpac	-\$ 5,163.36	Credit card top-up	GL	
12/04/24	Australia LG Association	\$ 1,395.00	ALGA NGA Forum Registration 02-04.07.2024 - NGA24257	GL	2071.00.7932
12/02/24	AJM Home Heal	\$ 1,443.00	Single Waterproof Mattress & Sit Up Bed Pillow - Jabiru Age Care Client	GL	3001.02.7251
13/02/24	Service M8	\$ 87.25	Monthly Subscription - Software for PoweWater Contract / USC - Gunbalanya	GL	4009.01.7922
13/02/24	Service M8	\$ 87.25	Monthly Subscription - Software for PoweWater Contract / USC - Maningrida	GL	4009.03.7922

Attachment 8.1.6 Credit Card Reconciliations February 2024 Signed

13/02/24	Service M8	\$ 87.25	Monthly Subscription - Software for PoweWater Contract / USC - Minjilang	GL	4009.04.7922
13/02/24	Service M8	\$ 87.25	Monthly Subscription - Software for PoweWater Contract / USC - Warruwi	GL	4009.05.7922
15/02/24	Safe NT	\$ 81.00	WWCC - Shana-Rae Echo - Youth, Sport, Recreation Assistant - Gunbalanya	GL	3154.01.7135
16/02/24	Safe NT	\$ 81.00	WWCC - Shana-Rae Echo - Youth, Sport, Recreation Assistant - Gunbalanya	GL	3154.01.7135
16/02/24	Safe NT	\$ 81.00	CHC - Edward Dudanga - Youth, Sport, Recreation Team Leader - Maningrida	GL	3011.03.7135
16/02/24	Safe NT	\$ 81.00	CHC - Chansamouth Phoneyiem - Landfill Officer - Maningrida	GL	2013.03.7135
20/02/24	Australia LG Association	-\$ 350.00	ALGA NGA Forum Registration 02-04.07.2024 - NGA23253 Refund	GL	2028.00.7932
23/02/24	Exide Batteries	\$ 221.95	Batteries - Rego No: CE56JU	MV	CE56JU.7251
23/02/24	Safe NT	\$ 81.00	CHC - Germaina Wangi - Youth, Sport, Recreation Assistant - Maningrida	GL	3011.03.7135
23/02/24	Safe NT	\$ 81.00	CHC - Elisha Pascoe - Administration Trainee - Maningrida	GL	2012.03.7135
23/02/24	Safe NT	\$ 27.00	CHC - Oliver Taylor - Works Assistant - Maningrida	GL	2009.03.7135
23/02/24	Safe NT	\$ 27.00	CHC - Oliver Taylor - Works Assistant - Maningrida	GL	2017.03.7135
23/02/24	Safe NT	\$ 27.00	CHC - Oliver Taylor - Works Assistant - Maningrida	GL	2013.03.7135
23/02/24	Safe NT	\$ 81.00	WWCC - Matthew Nagarbin - Youth, Sport, Recreation Officer - Minjilang	GL	3154.04.7135
23/02/24	Safe NT	\$ 81.00	CHC - Andrew Walsh - CEO - Regional	GL	2028.00.7135
26/04/24	Top Lock NT	\$ 185.00	Programming Key - Rego No: CF04ZB.7241	MV	CF04BZ.7241
26/02/24	Australia Post	\$ 14.40	Postage - Fleet Parts	GL	2048.00.7996
28/02/24	Office Works	\$ 440.00	Deflecto Brochure Stand with A4 Sign Holder x 2 - WARC Wire - Jabiru	GL	2024.02.7258
Total =		\$ 7,815.61			

Signature of Cardholder:



Date: 04/04/2024

Fiona Ainsworth - Director Community & Council Services

Signature of Authoriser:



Date:

Andrew Walsh - CEO

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Matthew Ryan

Reconciliation for the month of: February 2024

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
12.02.2024	Maningrida Progress Association	\$ 13.00	2x Coffees (Mayor Ryan and Member of Arafura)	GL	2071.00.7255
Total =		\$13.00			

Signature of Cardholder: Matthew Ryan Unable to sign due to resignation from Council on 14/03/2024 **Date:**

Signature of Authoriser: Andrew Walsh - CEO  **Date:** 21.03.2024

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Fiona Ainsworth - Director Community and Council Services

Reconciliation for the month of: March 2024

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
01/03/24	Officeworks	\$ 280.13	Office Supplies - Fiona Ainsowrth - Director Community & Council Services	GL	2012.00.7253
03/03/24	Vend Pos	\$ 149.00	Monthly Subscription - Newsagents POS System - Australia Post Jabiru	GL	3028.04.7922
04/03/24	PropertyMe	\$ 242.00	Monthly subscription - Tenancy software system	GL	2049.00.7944
04/03/24	Safe NT	\$ 81.00	WWCC - Rupert Manmurulu - Community Safety Assistant - Warruwi	GL	3004.05.7135
04/03/24	Kidsoft	\$ 199.00	Monthly License Fee - Minjilang Crèche	GL	3028.04.7922
04/03/24	Kidsoft	\$ 199.00	Monthly License Fee - Warruwi Crèche	GL	3028.04.7922
04/03/24	Kidsoft	\$ 30.22	Direct Debit Facility Fee - Jabiru Childcare Centre	GL	4001.02.7311
04/03/24	Kidsoft	\$ 199.00	Monthly License Fee - Jabiru Childcare Centre	GL	4001.02.7922
05/03/24	Kidsoft	\$ 15.90	Direct Debit Facility Fee - Jabiru Childcare Centre	GL	4001.02.7311
05/03/24	Kidsoft	\$ 199.00	Monthly License Fee - Jabiru Childcare Centre	GL	4001.02.7922
07/03/24	Dept Health	\$ 48.75	Food Business Registration - Community Care Kitchen - Warruwi	GL	3001.02.7944
07/03/24	Dept Health	\$ 48.75	Food Business Registration - Community Care Kitchen - Warruwi	GL	3002.05.7944
07/03/24	Dept Health	\$ 48.75	Food Business Registration - Community Care Kitchen - Warruwi	GL	4031.05.7944
07/03/24	Dept Health	\$ 48.75	Food Business Registration - Community Care Kitchen - Warruwi	GL	3028.05.7944
07/03/24	Safe NT	\$ 81.00	WWCC - Jessica Scheibe - Early Childhood Educator Group Leader - Jabiru	GL	4001.02.7135
12/03/24	Kidsoft	\$ 199.00	Monthly License Fee - Minjilang Crèche	GL	3028.04.7922
12/03/24	Kidsoft	\$ 199.00	Monthly License Fee - Warruwi Crèche	GL	3028.04.7922
13/03/24	Service M8	\$ 87.25	Monthly Subscription - Software for PoweWater Contract / USC - Gunbalanya	GL	4009.01.7922
13/03/24	Service M8	\$ 87.25	Monthly Subscription - Software for PoweWater Contract / USC - Maningrida	GL	4009.03.7922
13/03/24	Service M8	\$ 87.25	Monthly Subscription - Software for PoweWater Contract / USC - Minjilang	GL	4009.04.7922
13/03/24	Service M8	\$ 87.25	Monthly Subscription - Software for PoweWater Contract / USC - Warruwi	GL	4009.05.7922

Attachment 8.1.7 Credit Card Reconciliations March 2024 Signed

15/03/24	News Pty Ltd	\$ 16.00	NT News online monthly subscription	GL	2024.00.7996
15/03/24	NFK Glazing	\$ 221.39	Specialised safety equipment - Matthew Ellis - Trades Officer Jabiru	GL	2049.00.7251
19/03/24	Licencing NT	\$ 83.00	High Risk Fork Lift Licence - Matthew Ellis - Trades Officer - Jabiru	GL	2012.02.7944
19/03/24	Safe NT	\$ 81.00	WWCC - Matthew Griffiths - CSM Warruwi	GL	2012.05.7135
19/04/24	Katherine Coaches	\$ 90.00	Bus Ticket - Cr Nadjamerrek 20.04.2024 Dariwn-Jabiru - Attending Ordinary Council Meeting.	GL	20271.00.7421
25/03/24	Safe NT	\$ 81.00	WWCC - Lee Kirschner - Snr Administration Officer - Minjilang	GL	2012.04.7135
26/03/24	Safe NT	\$ 81.00	WWCC - Darren Wauchope - Community Safety Assistant - Minjilang	GL	3004.04.7135
25/03/24	Dept Health	\$ 65.00	Food Business Registration - Community Care Kitchen - Gunbalanya	GL	3001.01.7996
25/03/24	Dept Health	\$ 65.00	Food Business Registration - Community Care Kitchen - Gunbalanya	GL	3002.01.7996
25/03/24	Dept Health	\$ 65.00	Food Business Registration - Community Care Kitchen - Gunbalanya	GL	4032.01.7996
26/03/24	Safe NT	\$ 81.00	CHC - Darren Wauchope - Community Safety Assistant - Minjilang	GL	3004.04.7135
25/03/24	Dimet Tools	\$ 51.40	Fleet Parts - Rego No: SV4009	MV	SV4009.7251
26/03/24	Safe NT	\$ 81.00	WWCC - Tremaine Gameraidj - Community Safety Officer - Minjilang	GL	3004.04.7135
02/04/24	Safe NT	\$ 81.00	WWCC - Vicki Coles - CSM Gunbalanya	GL	2012.01.7135
04/04/24	Safe NT	\$ 81.00	CHC - Jann McDonnell - Finance Officer	GL	2025.00.7135
27/03/24	Atom Supply	\$ 57.20	Item - Danager Do Not Operate Tags	GL	2024.03.7251
28/03/24	Contractor Accreditation	\$ 526.00	Contractor Accreditation Ltd (CAL) - WARC Renewal Application Fee 2024	GL	2012.00.7944
04/04/24	Cater Me Cafe	\$ 16.26	Catering - Lunch - Mayor James Woods	GL	2071.00.7255
Total =		\$ 4,440.50			

Signature of Cardholder:



.....
Fiona Ainsworth - Director Community & Council Services

Date: 22.04.2024

Signature of Authoriser:




.....
Andrew Walsh - CEO

Date: 30.04.2024

MONTHLY CREDIT CARD RECONCILIATION FORM

Name of card holder: Jocelyn Nathanael-WaltersReconciliation for the month of: March 2024

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
27/03/24	Qantas	\$1,228.76	Airfare for Jacqueline Phillips - Dwn-A/Sp-Dwn 3-6/4/24 to attend Governance and Leadership Forum	GL	2071.00.7433
	Total =	\$1,228.76			

Signature of Cardholder: Jocelyn Nathanael-WaltersDate: 3/04/2024Signature of Authoriser: Andrew Walsh CEO - Date: 11.04.2024

MONTHLY CREDIT CARD RECONCILIATION FORM




Name of card holder: Jocelyn Nathanael-Walters

Reconciliation for the month of: March 2024

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
27/03/24	Qantas	\$1,228.76	Airfare for Jacqueline Phillips - Dwn-A/Sp-Dwn 3-6/4/24 to attend Governance and Leadership Forum	GL	2071.00.7433
	Total =	\$1,228.76			

Signature of Cardholder: Jocelyn Nathanael-Walters

Date: 3/04/2024

Signature of Authoriser: Andrew Walsh CEO - 

Date: 11.04.2024

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Fiona Ainsworth - Director Community and Council Services

Reconciliation for the month of: April 2024

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
02/04/24	Kidsoft	\$ 2.37	Direct Debit Facility Fee - Jabiru Childcare Centre	GL	4001.02.7311
02/04/24	Kidsoft	\$ 199.00	Monthly License Fee - Jabiru Childcare Centre	GL	4001.02.7922
02/04/24	Safe NT	\$ 81.00	WWCC - Vicki Coles - Childcare Educator - Jabiru	GL	2012.01.7135
03/04/24	Vend Pos	\$ 149.00	Monthly Subscription - Newsagents POS System - Australia Post Jabiru	GL	3028.04.7922
03/04/24	Safe NT	\$ 81.00	WWCC - Jocelyn Nathanael-Walters - Director Finance	GL	2029.00.7135
04/04/24	Safe NT	\$ 81.00	CHC - Jann McDonnell - Finance Officer - Jabiru	GL	2025.00.7135
04/04/24	PropertyMe	\$ 242.00	Monthly subscription - Tenancy software system	GL	2049.00.7944
07/04/24	News Pty Ltd	\$ 16.00	NT News online monthly subscription	GL	2024.00.7996
09/04/24	Safe NT	\$ 81.00	WWCC - Geraldine Narul - Wellbeing Services Coordinator - Jabiru	GL	2012.00.7135
10/04/24	Safe NT	\$ 27.00	CHC - Edward McKenzie - Works Officer - Jabiru	GL	2009.02.7135
10/04/24	Safe NT	\$ 27.00	CHC - Edward McKenzie - Works Officer - Jabiru	GL	2013.02.7135
10/04/24	Safe NT	\$ 27.00	CHC - Edward McKenzie - Works Officer - Jabiru	GL	2017.02.7135
12/04/24	Kidsoft	\$ 199.00	Monthly License Fee - Minjilang Crèche	GL	3028.04.7922
12/04/24	Kidsoft	\$ 199.00	Monthly License Fee - Warruwi Crèche	GL	3028.04.7922
13/04/24	Service M8	\$ 87.25	Monthly Subscription - Software for PoweWater Contract / USC - Gunbalanya	GL	4009.01.7922
13/04/24	Service M8	\$ 87.25	Monthly Subscription - Software for PoweWater Contract / USC - Maningrida	GL	4009.03.7922
13/04/24	Service M8	\$ 87.25	Monthly Subscription - Software for PoweWater Contract / USC - Minjilang	GL	4009.04.7922
13/04/24	Service M8	\$ 87.25	Monthly Subscription - Software for PoweWater Contract / USC - Warruwi	GL	4009.05.7922
15/04/24	Safe NT	\$ 81.00	CHC - Ethan Cooper - Youth Sport and Recreation Assistant - Minjilang	GL	3154.04.7135
15/04/24	Safe NT	\$ 81.00	CHC - Edward Ralaidba - Pool Officer - Maningrida	GL	2015.03.7135
17/04/24	Beija Flor Darwin	\$ 150.00	Executive Gift - Flowers (Get Well Soon) - Cathy Makings, CSM Minjilang	GL	2012.00.7251

17/04/24	Fluid Power	\$ 371.07	Fleet Parts - Rego No: CB91HO - Crane Truck - Maningrida	MV	CB91HO.7251
22/04/24	Safe NT	\$ 81.00	CHC - Bianca Naroldol - Community Care Assistant - Gunbalanya	GL	3001.01.7135
22/04/24	Safe NT	\$ 81.00	CHC - Brendon Minkulk - Works Assistant - Warruwi	GL	2017.05.7135
29/04/24	Safe NT	\$ 81.00	CHC - Rhonda Henry - Early Childhood Educator Assistant - Jabiru	GL	4001.02.7135
29/04/24	Safe NT	\$ 81.00	CHC - Richard Mason - Works Assistant - Maningrida	GL	2017.03.7135
30/04/24	Safe NT	\$ 81.00	CHC - Luke Dhamarradji - Community Safety Assistant - Minjilang	GL	3004.04.7135
30/04/24	Safe NT	\$ 81.00	CHC - Tarlisa Wauchope - Administration Coordinator - Gunbalanya	GL	2012.01.7135
30/04/24	Safe NT	\$ 81.00	CHC - Cassandra Ogilvie - Early Childhood Educator Assistant - Jabiru	GL	4001.02.7135
30/04/24	Safe NT	\$ 81.00	CHC - Sharna Phillips - Customer Services Officer - Maningrida	GL	2012.03.7135
30/04/24	Safe NT	\$ 81.00	CHC - Albert Wuridjal-Jones - Works Assistant - Maningrida	GL	2009.03.7135
30/04/24	Safe NT	\$ 81.00	CHC - Bianca Naroldol - Community Care Assistant - Gunbalanya	GL	3001.01.7135
Total =		\$ 3,253.44			

Signature of Cardholder:



 Fiona Ainsworth - Director Community & Council Services

Date: 21/05/2024

Signature of Authoriser:



 Andrew Walsh - CEO

Date: 21.05.2024

MONTHLY CREDIT CARD RECONCILIATION FORM	
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Name of card holder: Jocelyn Nathanael-Walters

Reconciliation for the month of: April 2024

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
05/04/24	Australia Post	\$ 125.00	Lease Renewal of Jabiru PO Box	GL	2012

	Total =	\$125.00			
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Signature of Cardholder:  **Date:** 08.05.2024

Signature of Authoriser: Andrew Walsh CEO -  **Date:** 13.05.2024

WEST ARNHAM REGIONAL COUNCIL

FOR THE MEETING 21 June 2024

Agenda Reference:	8.2
Title:	West Arnhem Regional Council - Organisational Structure
Author:	Andrew Walsh, Chief Executive Officer

SUMMARY

This report is to present and discuss the West Arnhem Regional Council (WARC) organisational structure.

RECOMMENDATION

THAT THE COMMITTEE received and noted the report titled *West Arnhem Regional Council - Organisational Structure*.

BACKGROUND

West Arnhem Regional Council last approved the organisational structure in October 2022. Since this date the organisational structure has undergone many changes throughout the whole structure, including directorates, reporting lines and positions available in Council.

COMMENT

Since commencement at Council, the Chief Executive Officer has mapped the current organisational structure in accordance with employment agreements and current operations of Council.

The current organisational structure has been submitted for consideration by Council as part of the June Ordinary Council meeting.

FINANCIAL IMPLICATIONS

Council Budget – Employee Expenses (on costs)

STRATEGIC IMPLICATIONS

This report aligns to the following pillars and goals as outlined in the *Regional Plan and Budget*:

PILLAR 6 FOUNDATIONS OF GOVERNANCE

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration. Our processes, procedures and policies are ethical and transparent.

Goal	6.1	Financial	Management
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Provision of strong financial management and leadership which ensures long term sustainability and growth.

Goal	6.4	Risk	Management
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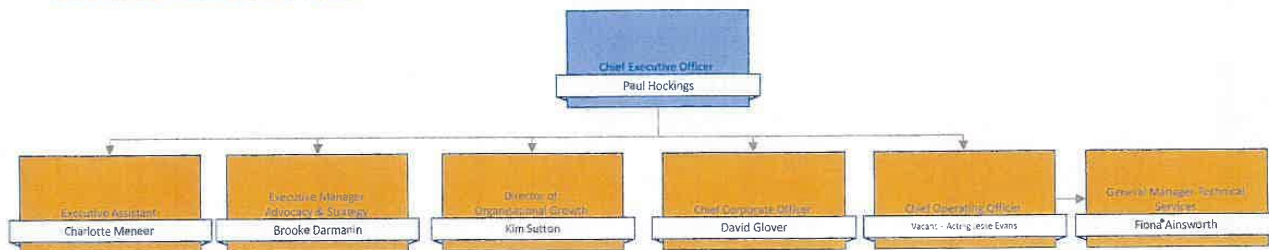
The monitoring and minimisation of risks associated with the operations of Council.

ATTACHMENTS

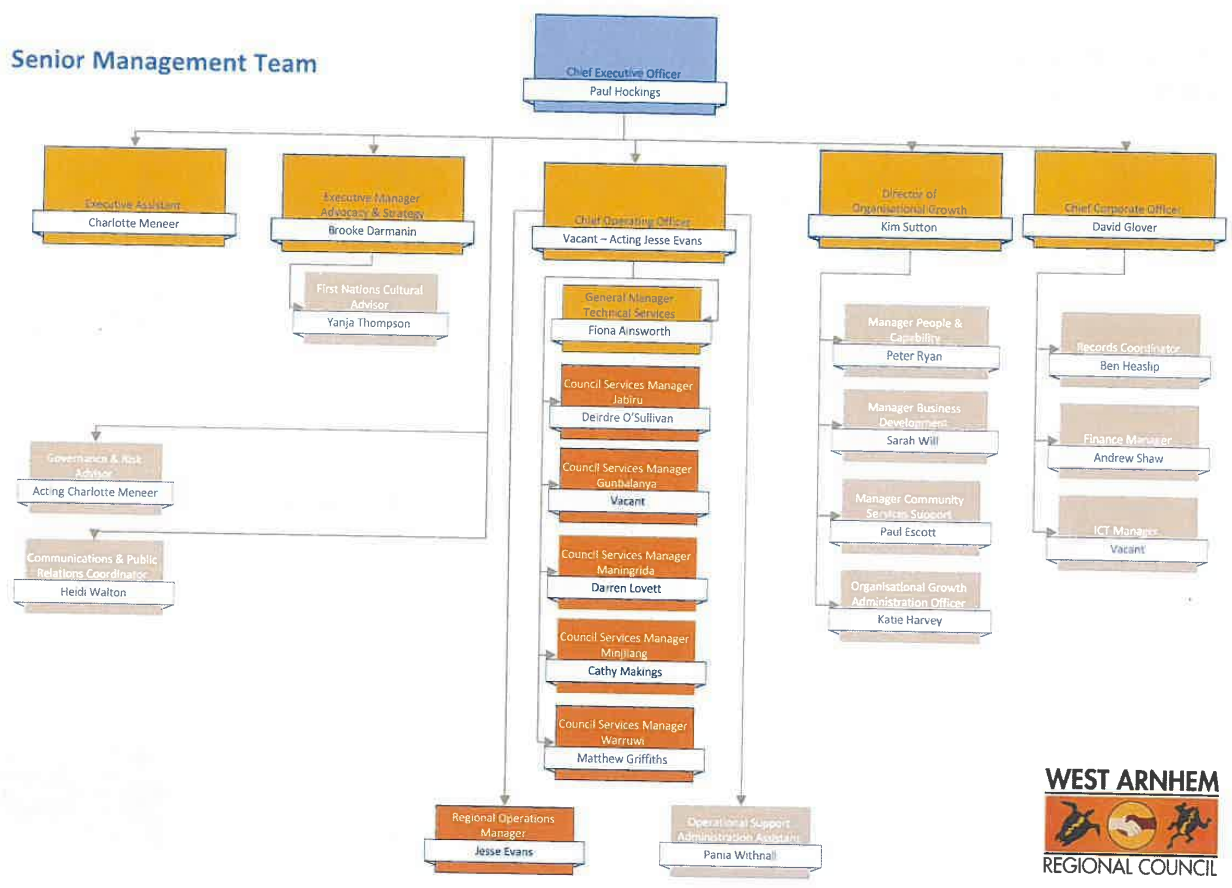
- 1. Org chart wef 31 Oct 2022- Council Approved [8.2.1 - 14 pages]
- 2. WARC Org Chart - June 2024 - No FTE _ COUNCIL [8.2.2 - 15 pages]

West Arnhem Regional Council - Internal Organisation Structure –
31 October 2022

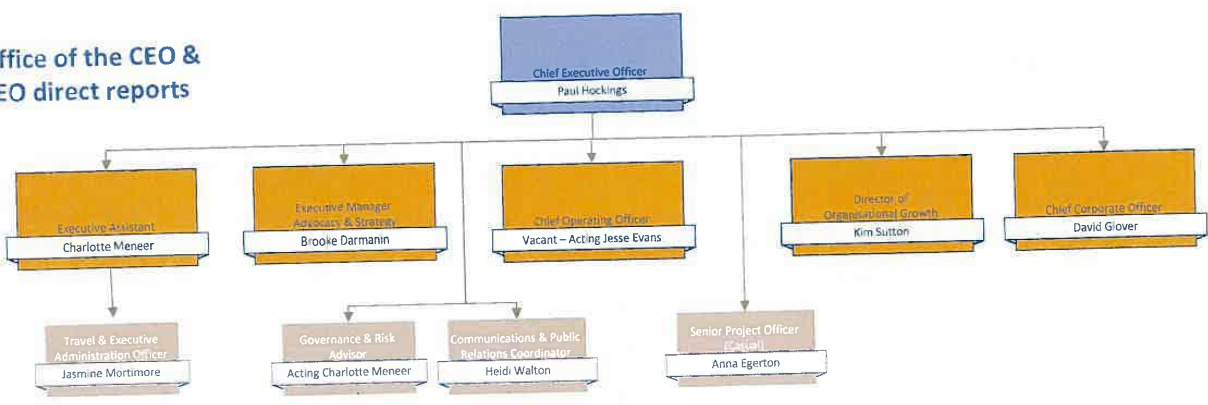
Executive Leadership Team

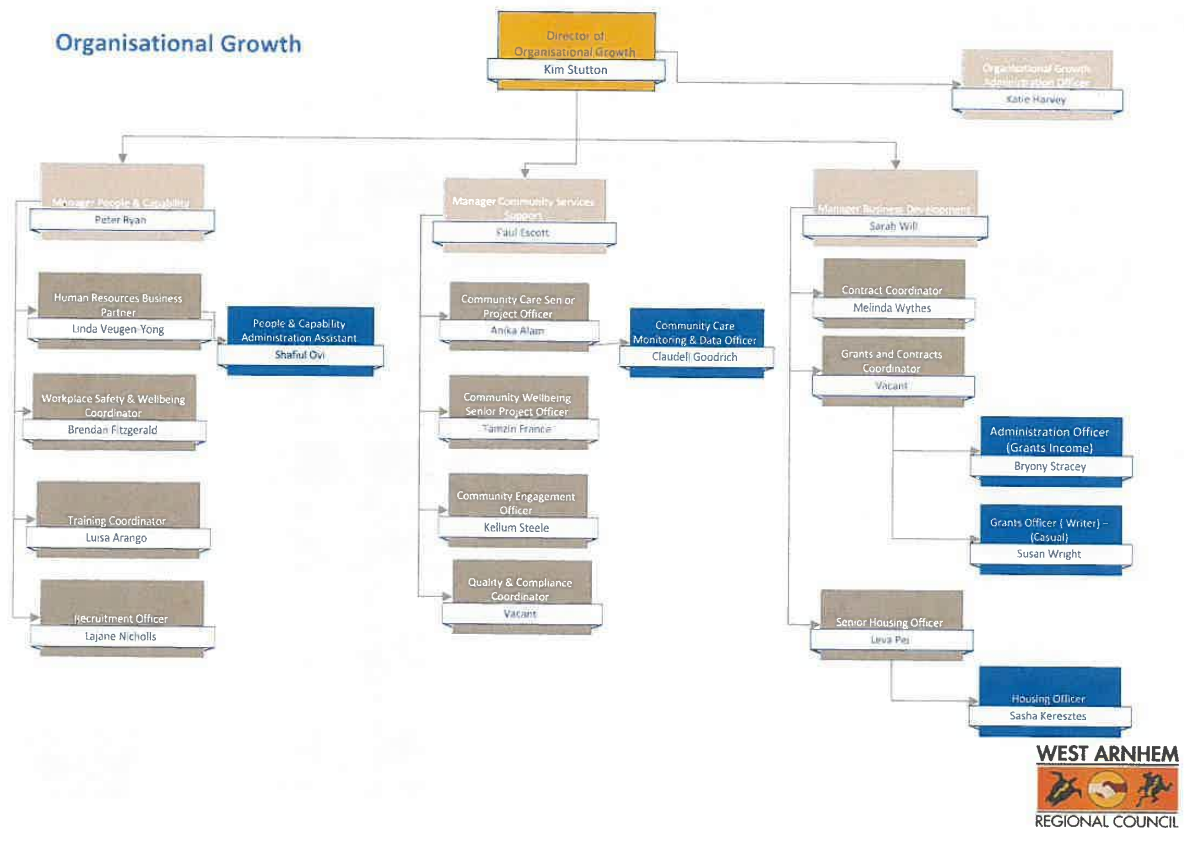


Senior Management Team

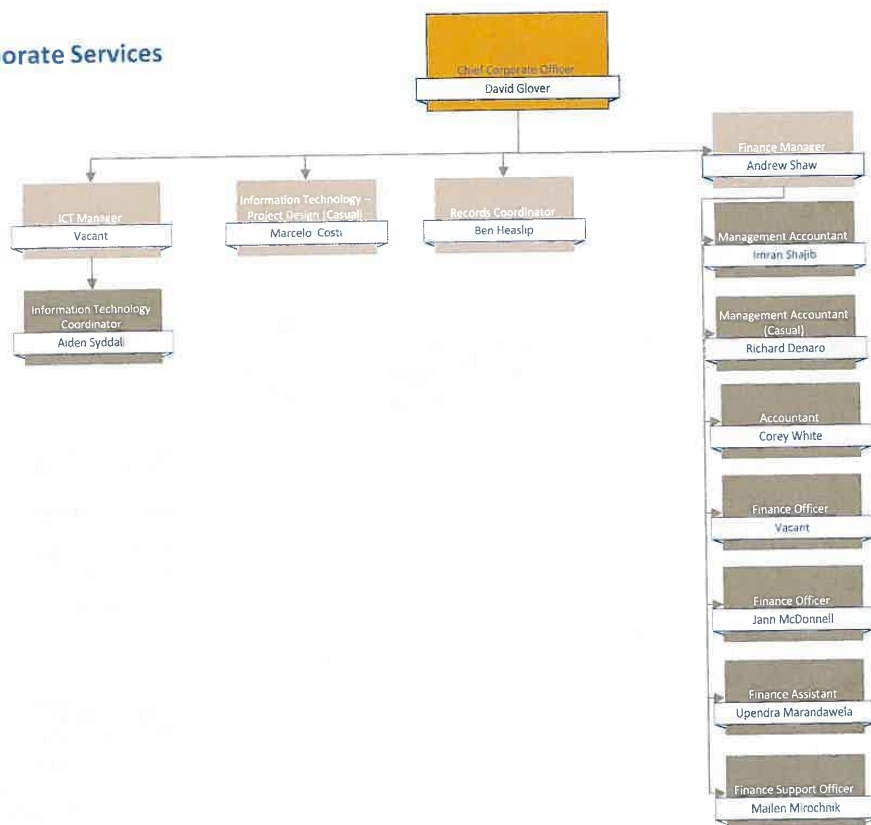


Office of the CEO & CEO direct reports

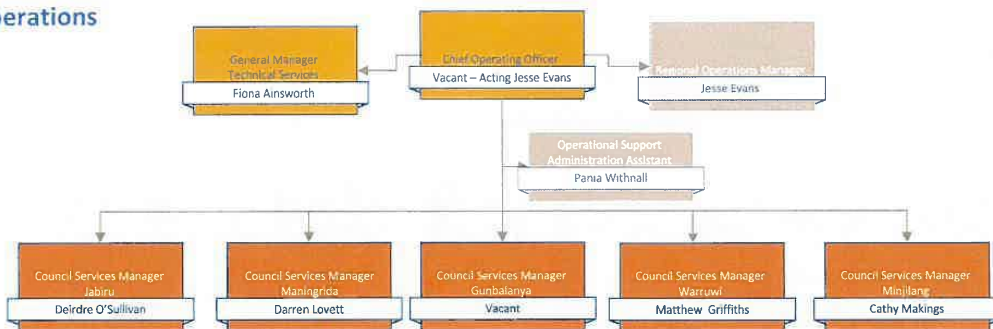




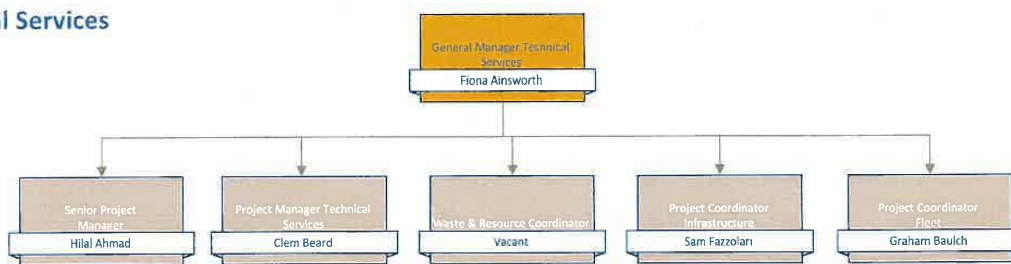
Corporate Services



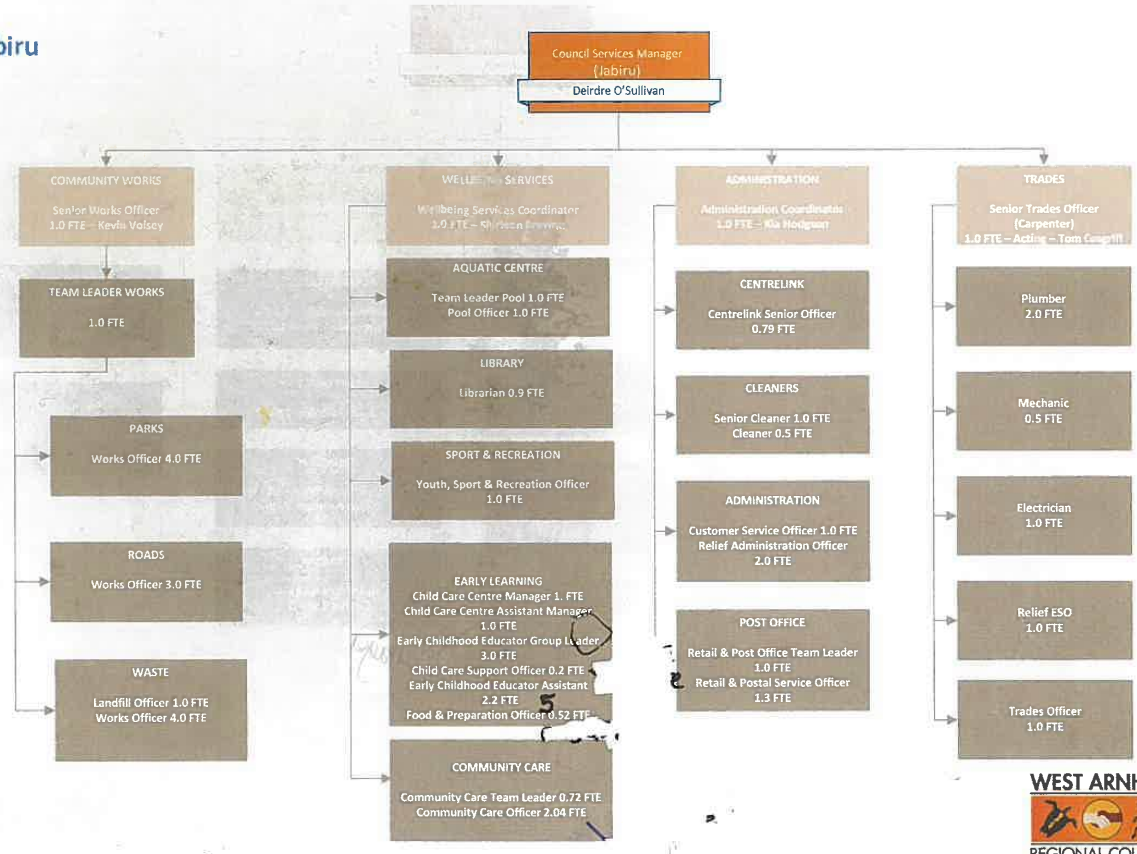
Operations



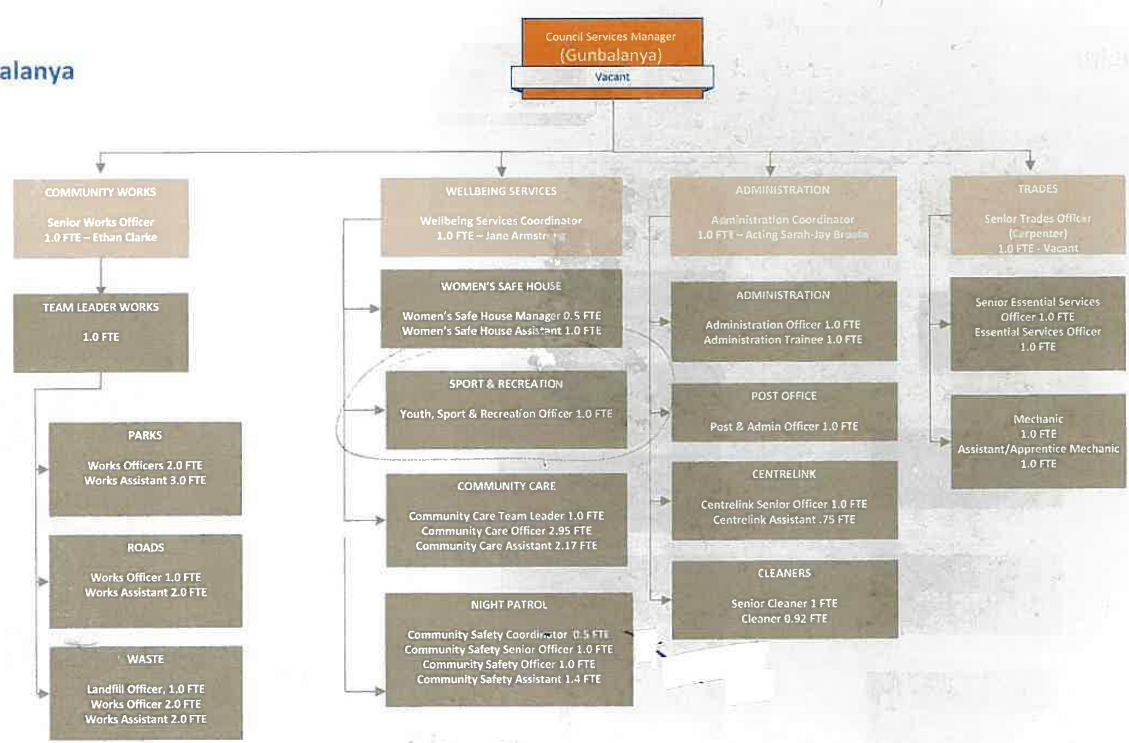
Technical Services



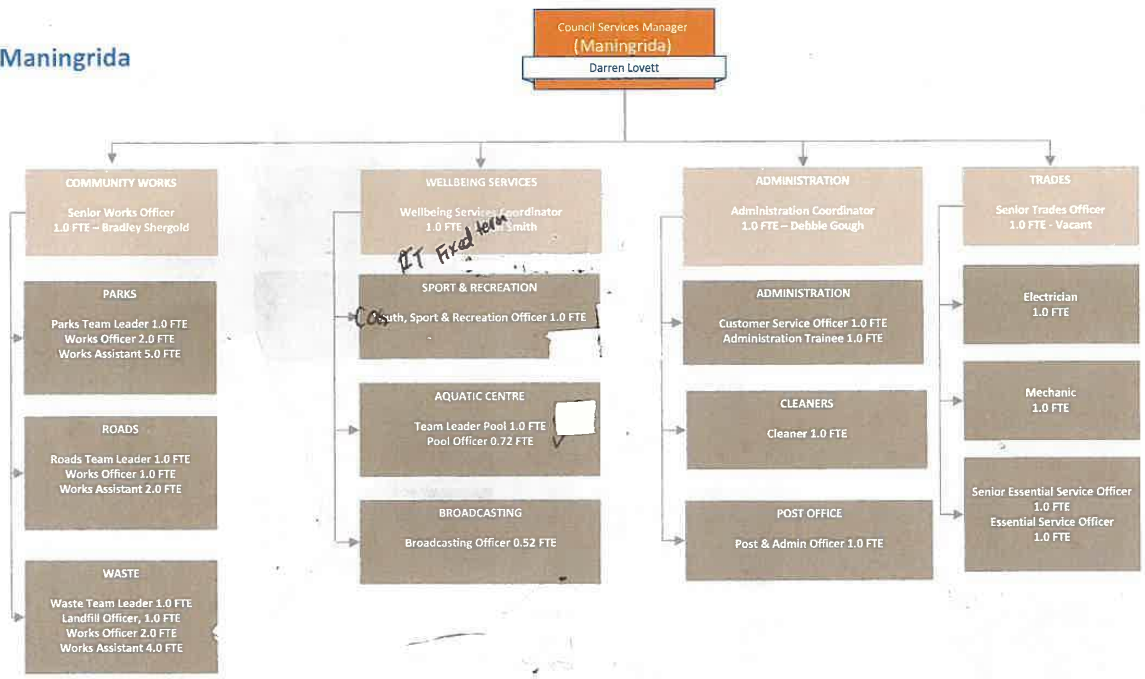
Jabiru



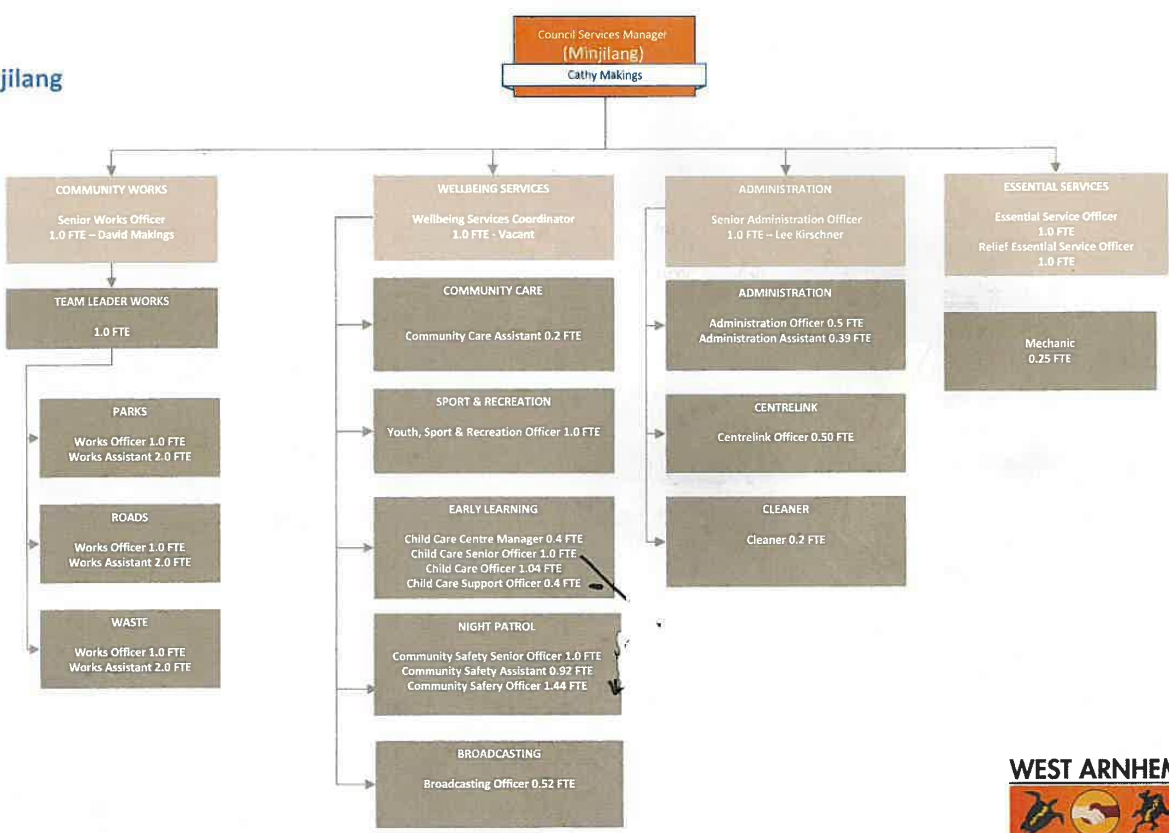
Gunbalanya



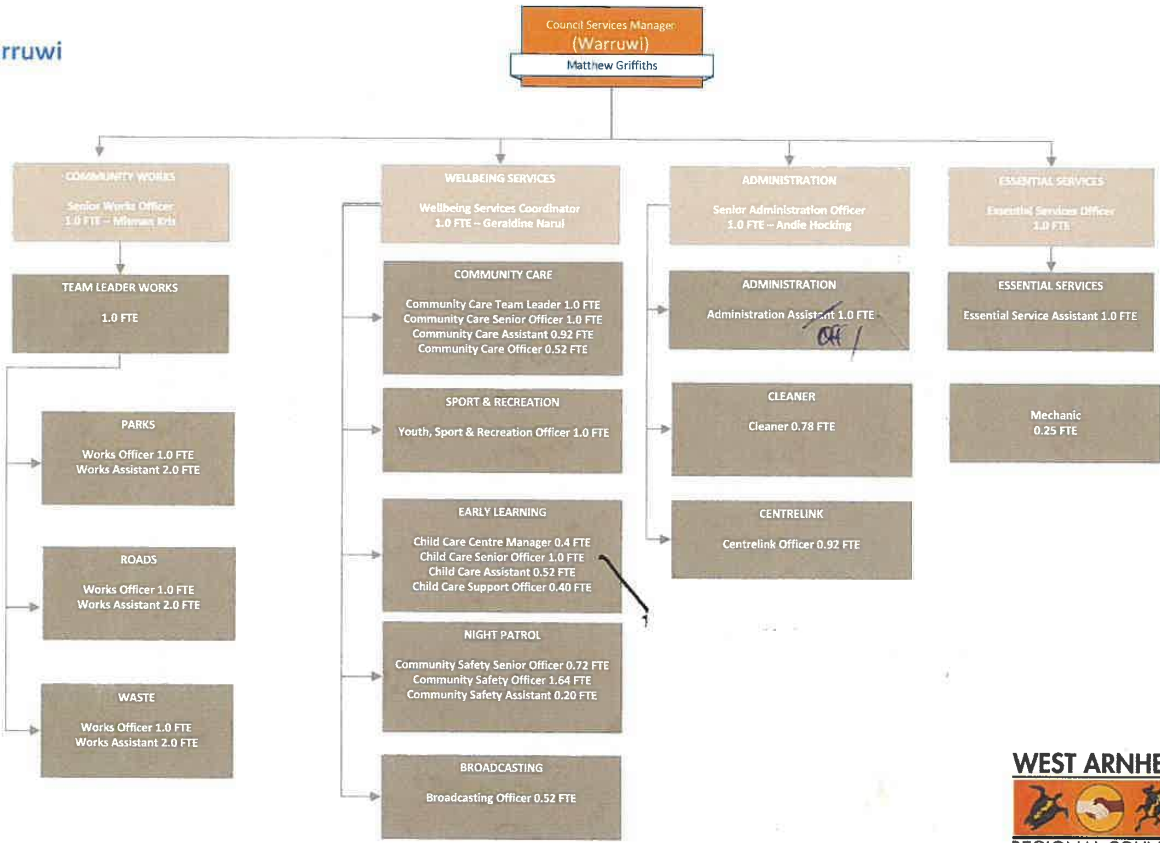
Maningrida



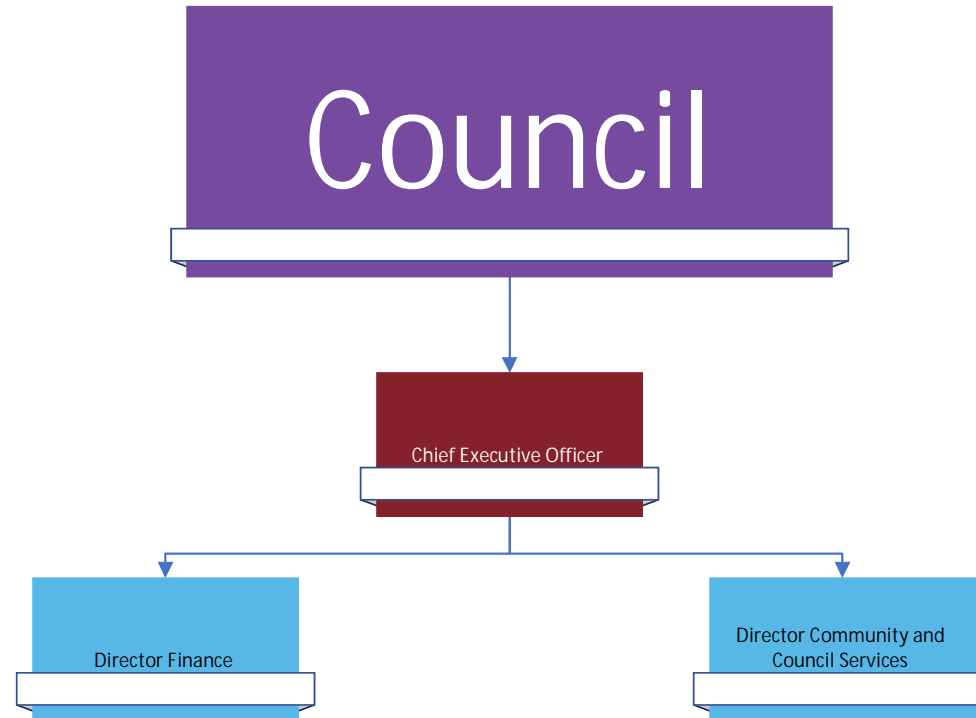
Minjilang



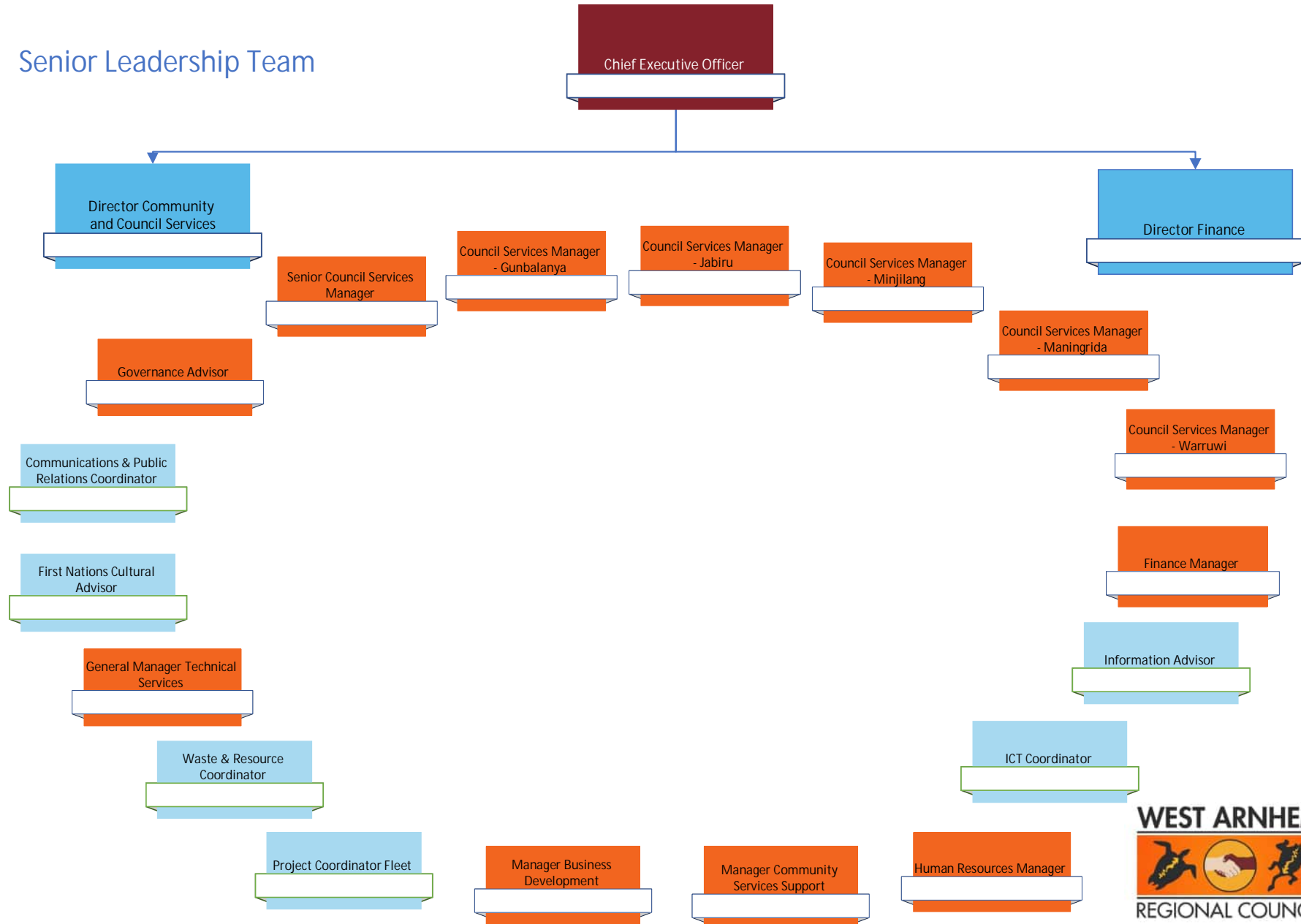
Waruwi

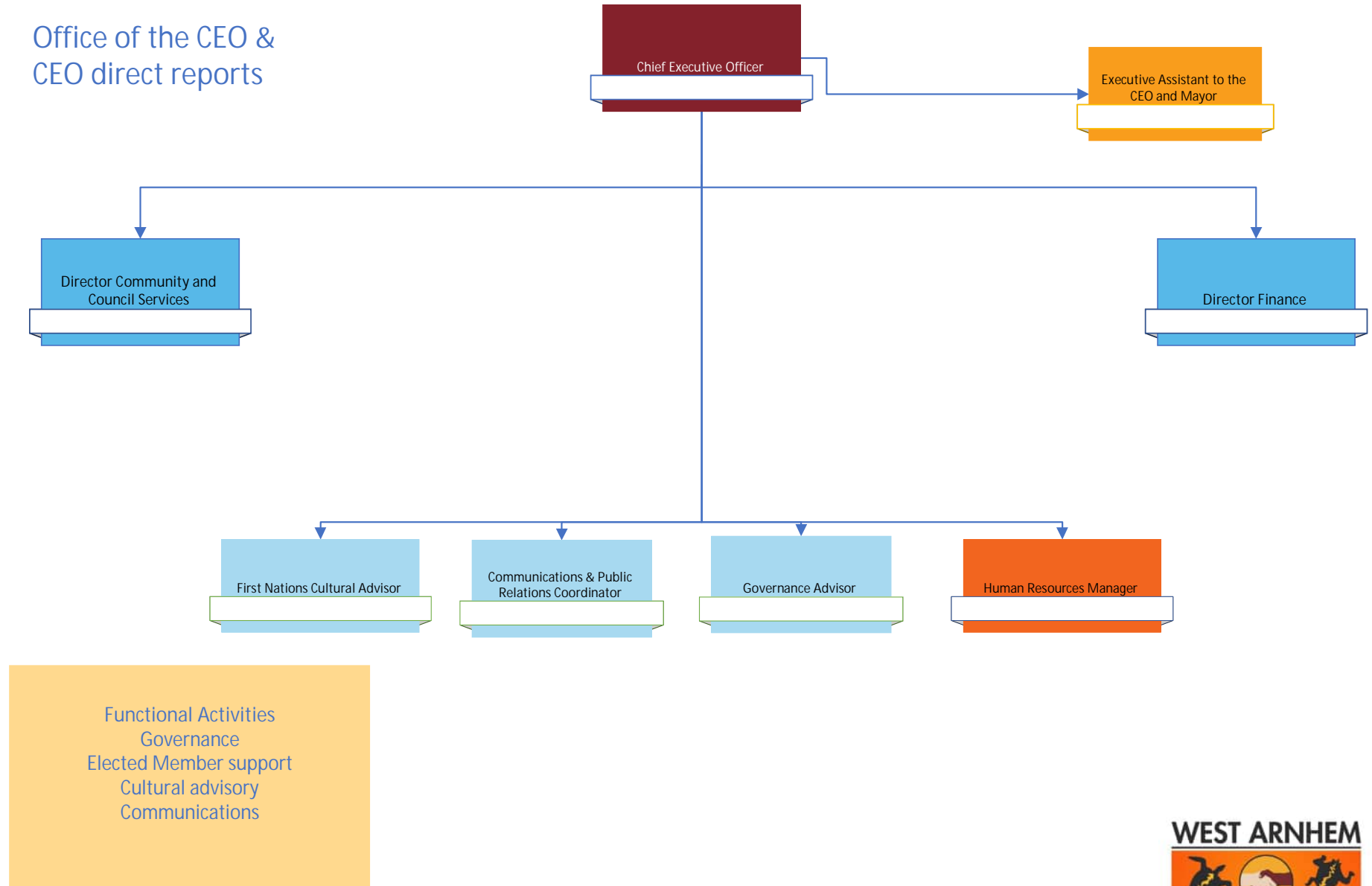


West Arnhem Regional Council - Organisation Structure June 2024

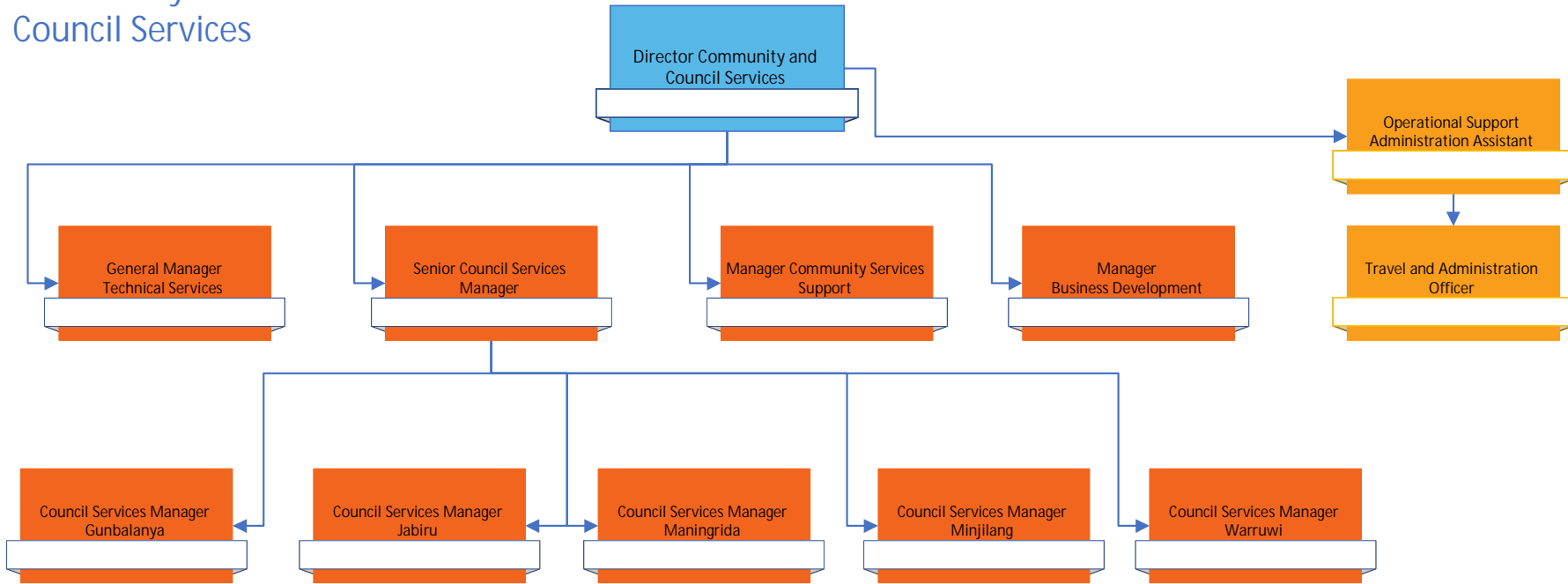


Senior Leadership Team





Community and Council Services



- Technical Services
- Functional Activities
- Asset Management
- Cemeteries
- Local Authority Projects
- Roads
- Mechanics
- Major Projects
- Waste / landfill services
- Building Management
- Lease Permit Application

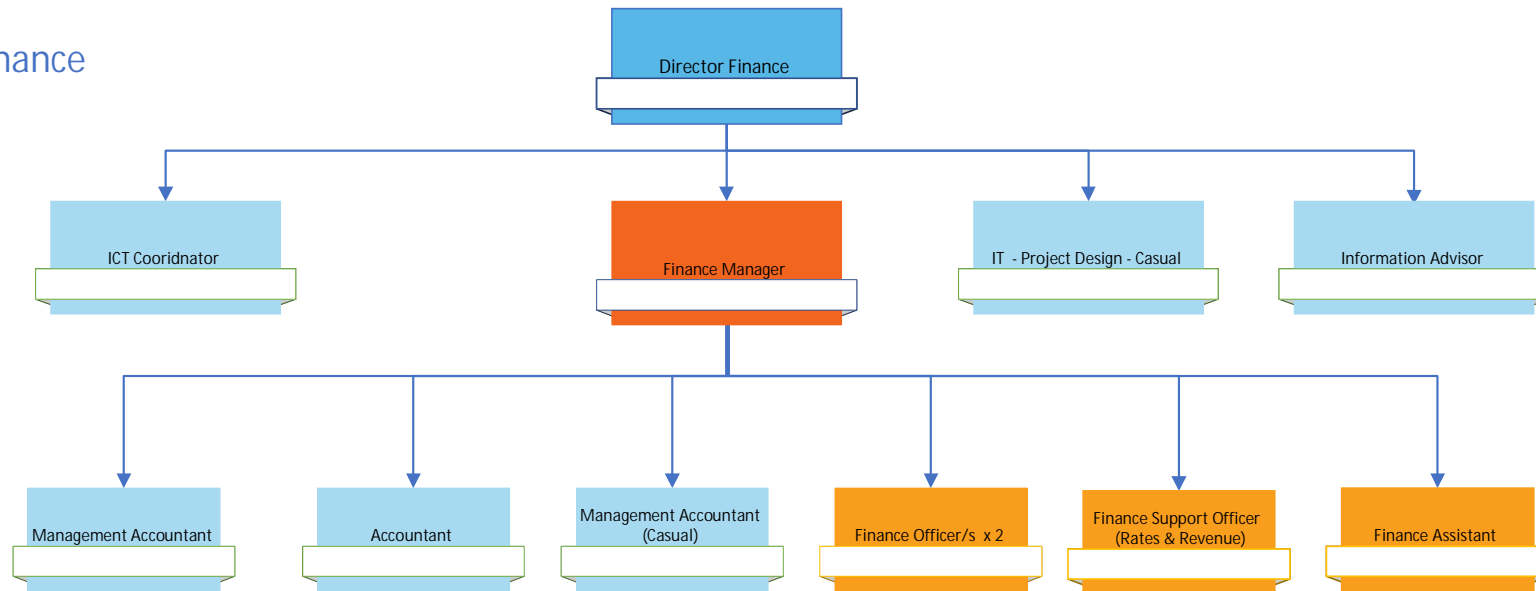
- Council Services
- Functional Activities
- Municipal Services
- Childcare
- Libraries
- Trades
- Aquatic Centres
- Fuel Services
- Animal control

- Community Services
- Functional Activities
- Sport and Recreation
- Night Patrol
- Aged care / NDIS (Community Care)
- NDIA Connector
- Community Engagement
- Crèches
- RIBS

- Business Development
- Functional Activities
- ESO Contract Delivery
- ARO contract delivery
- Centrelink
- Australia Post contract delivery
- Commercial Accommodation
- Grants
- Tenancy
- Commercial Contracts



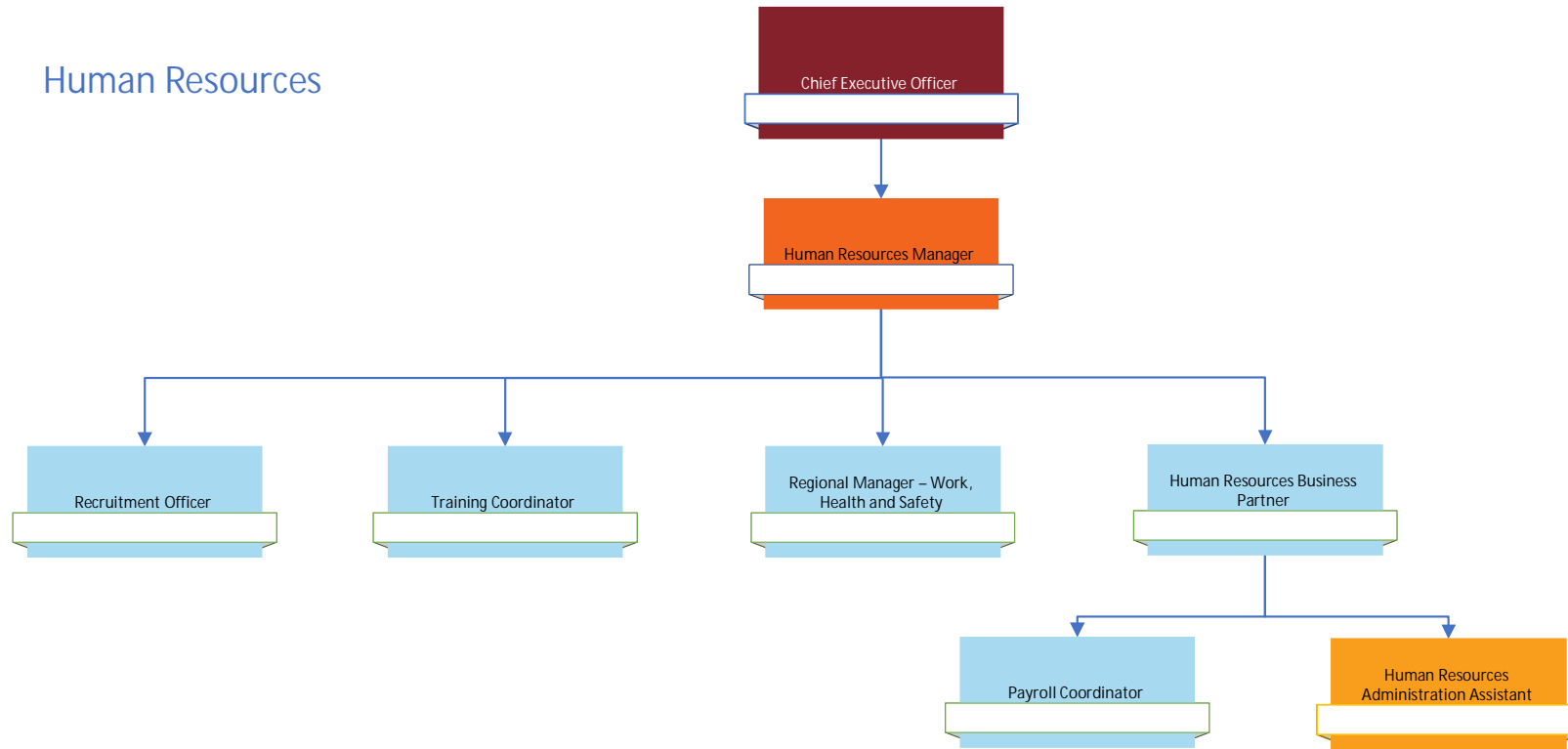
Finance



- Functional Activities
- Budgets
- Accounts Payable
- Accounts Receivable
- Rates
- Records
- Information Communication Technology
- Financial Reporting
- Procurement
- Asset Reporting



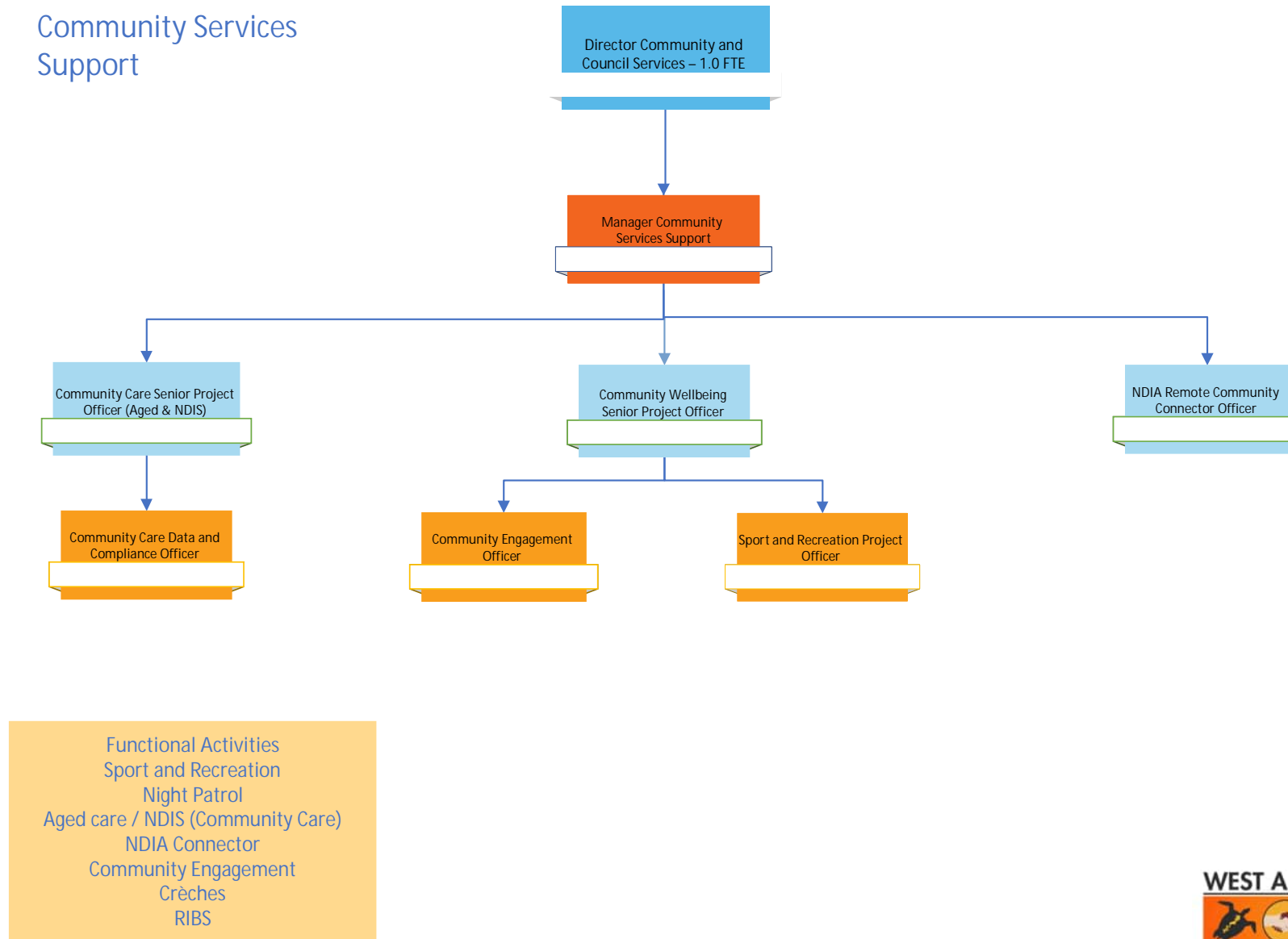
Human Resources



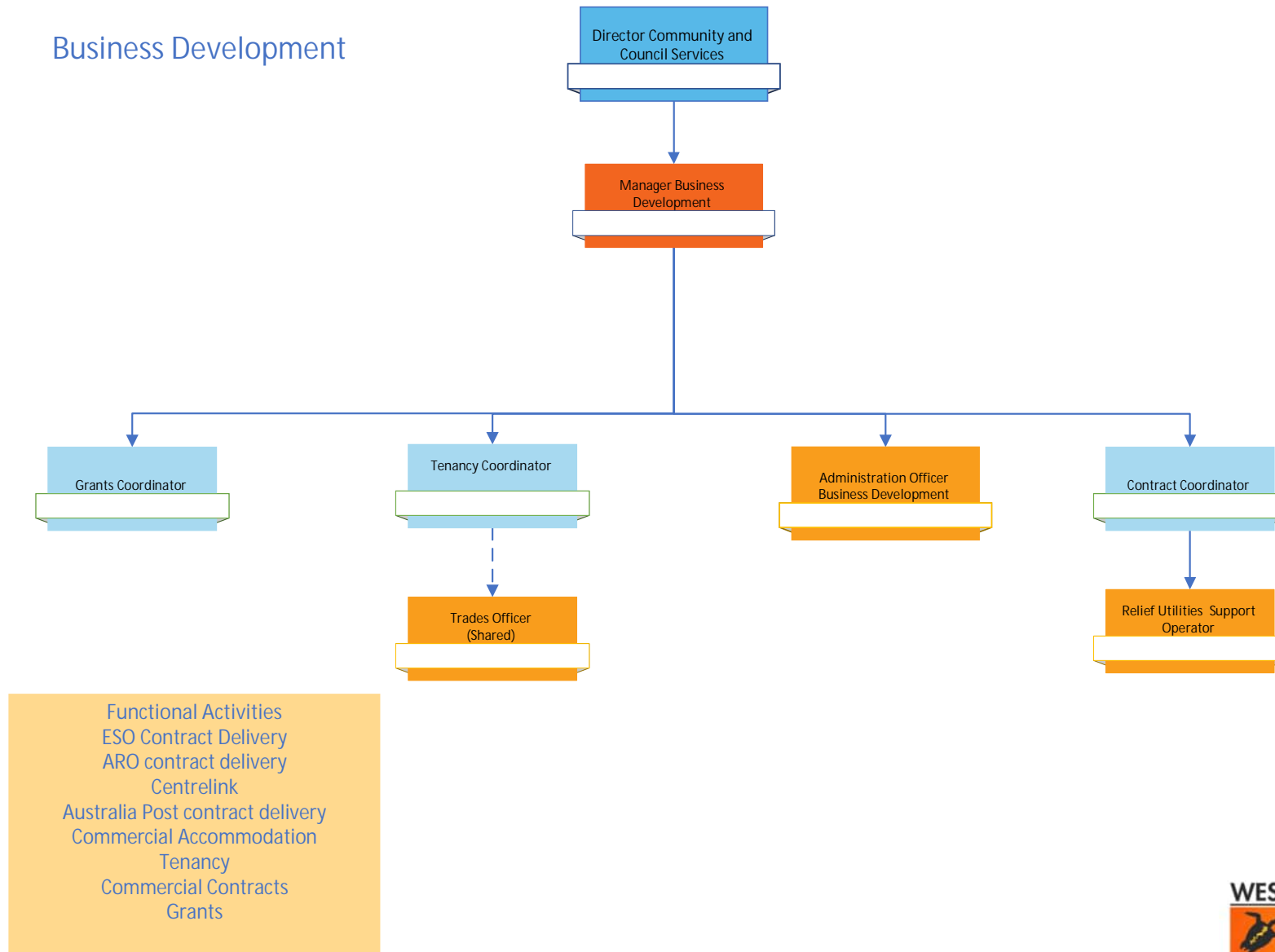
- Functional Activities
- Recruitment, Selection and On-boarding
- Work, Health and Safety
- Employee and Industrial Relations
- Payroll
- Learning and Development
- Compensation and Recognition
- Performance Management



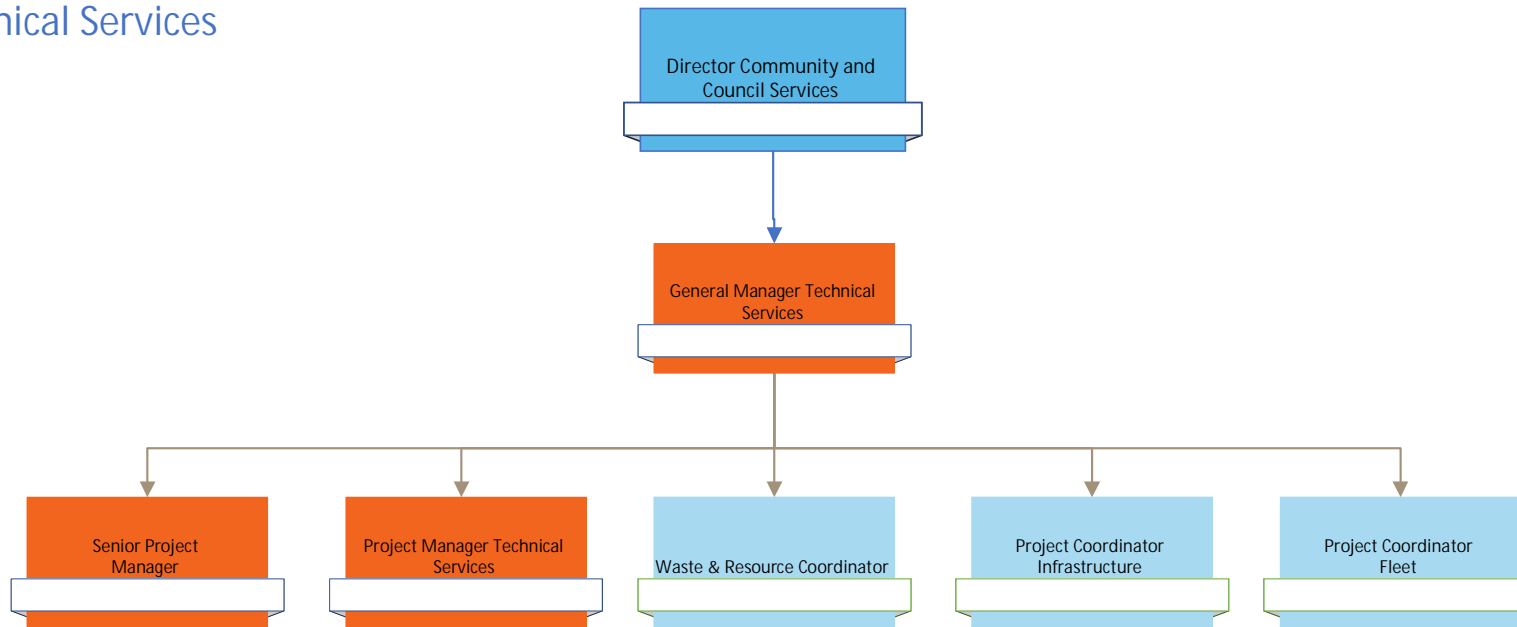
Community Services Support



Business Development



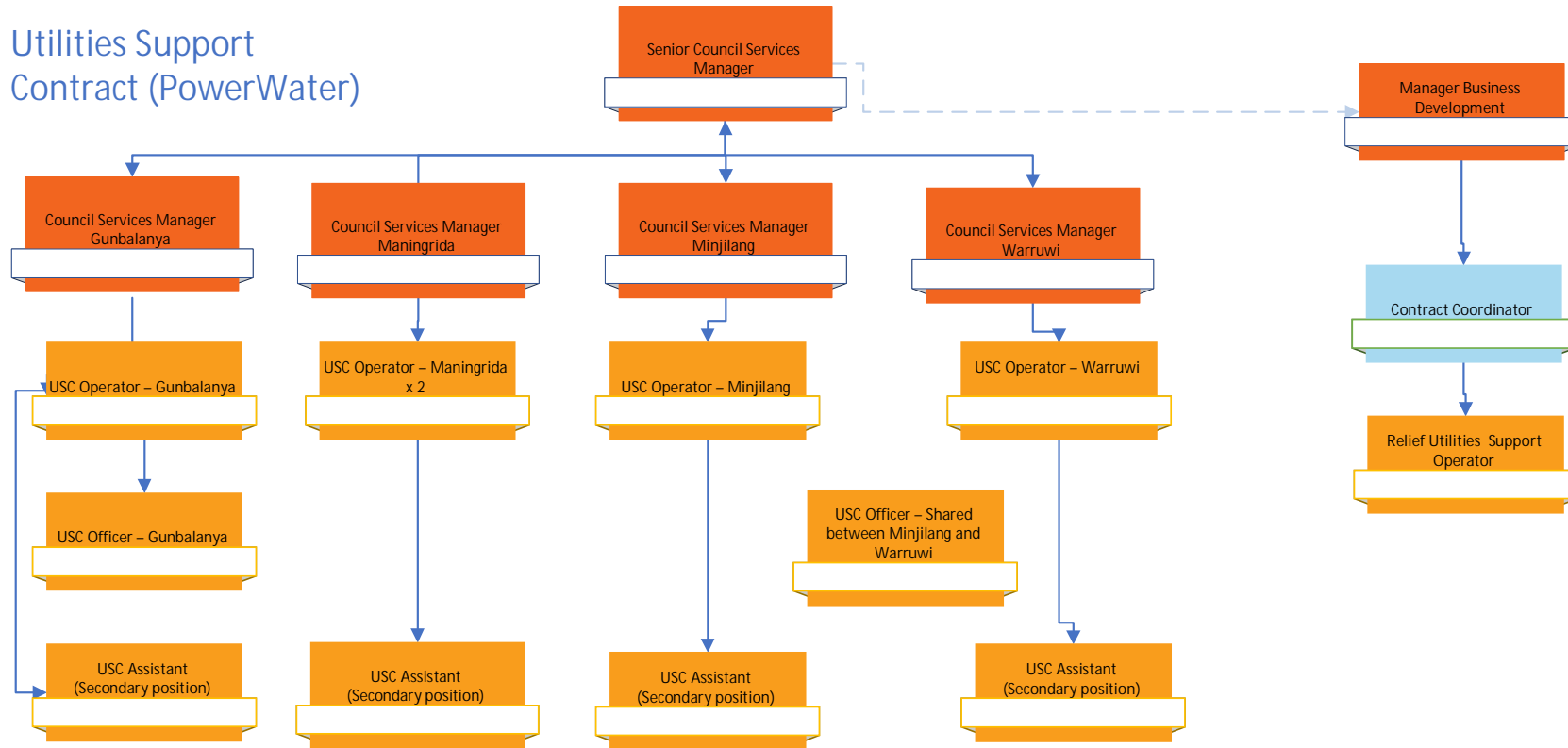
Technical Services



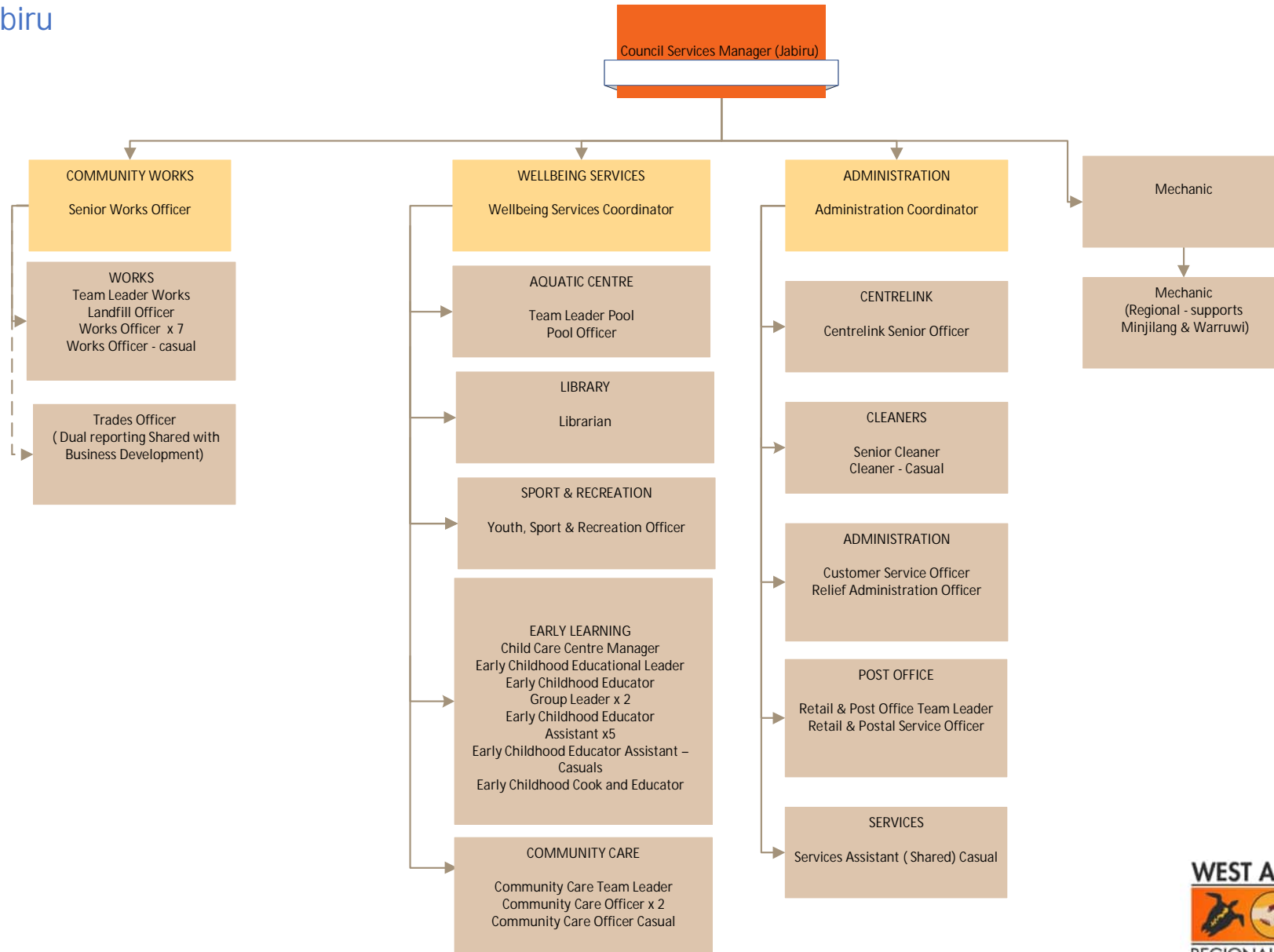
- Functional Activities
- Asset Management
- Cemeteries
- Local Authority Projects
- Roads
- Mechanics
- Major Projects
- Waste / landfill services
- Building Management
- Lease Permit Application



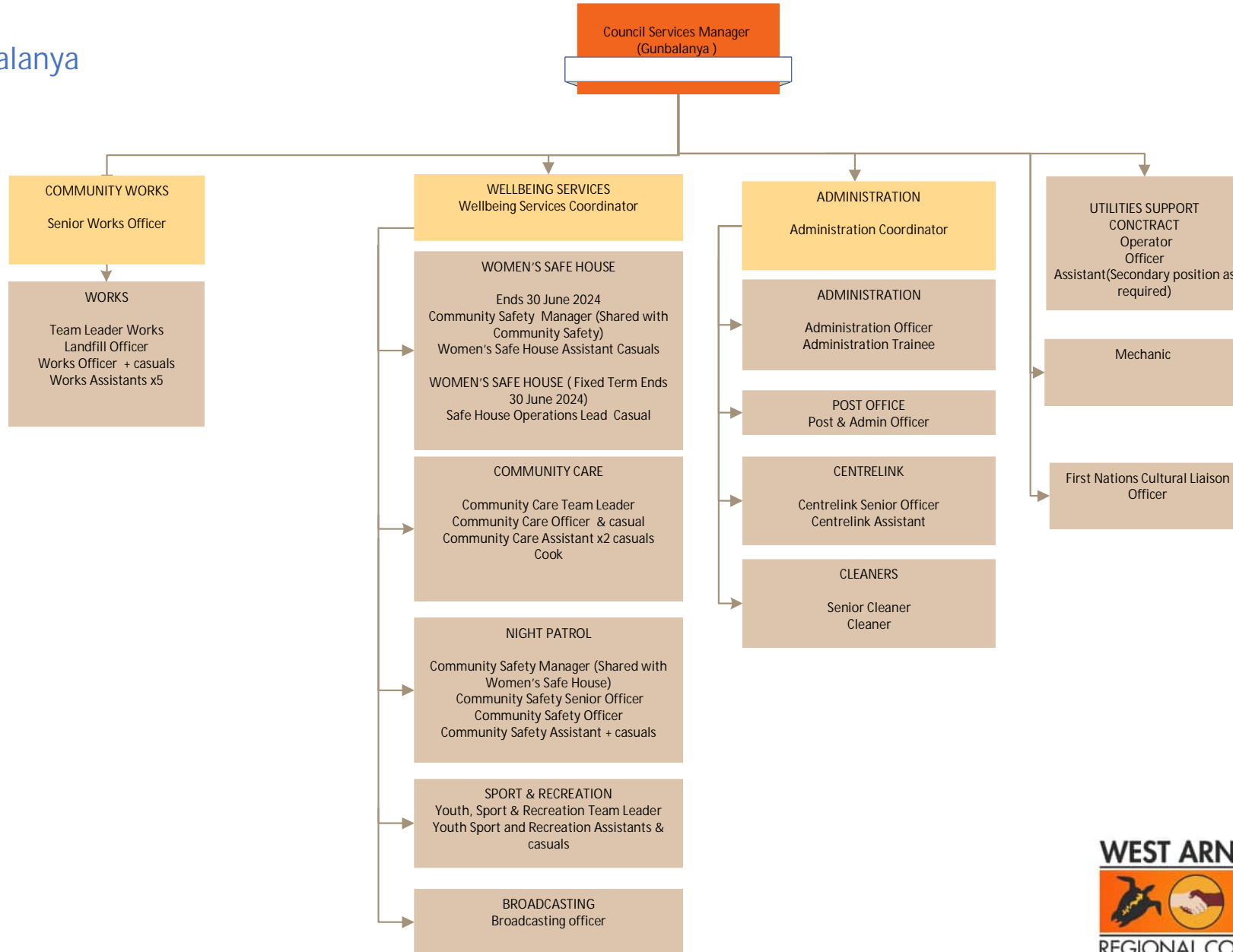
Utilities Support Contract (PowerWater)



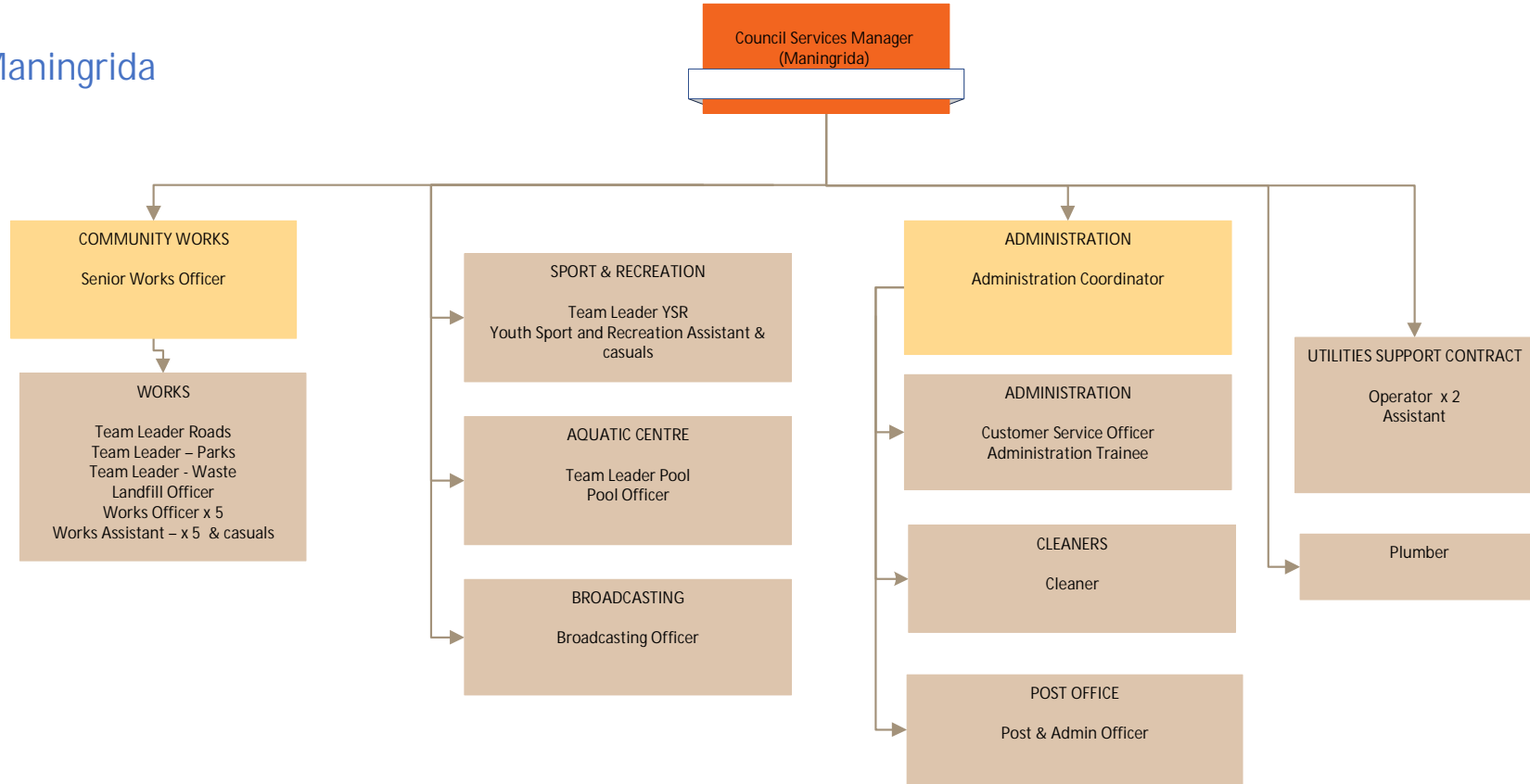
Jabiru



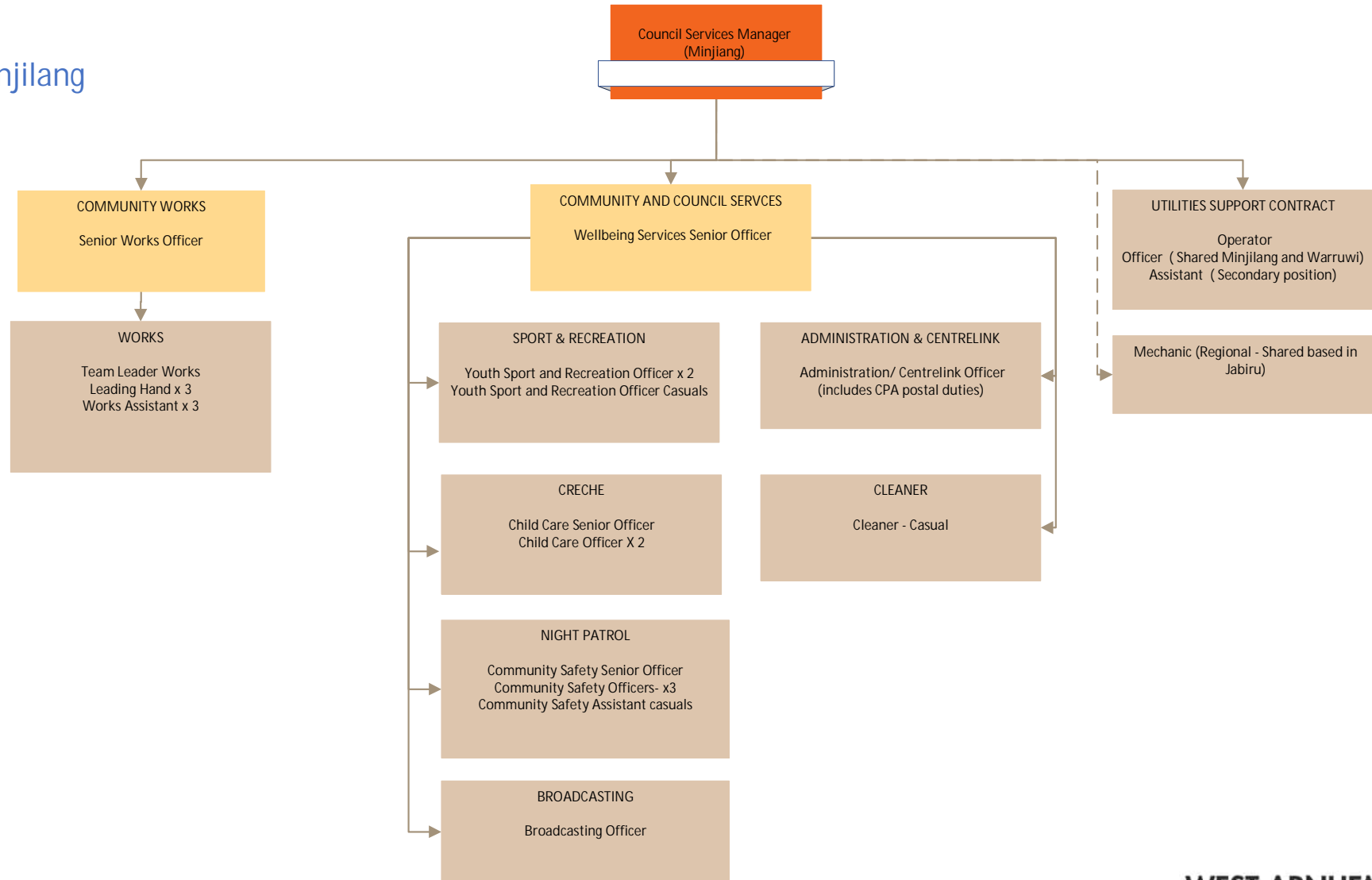
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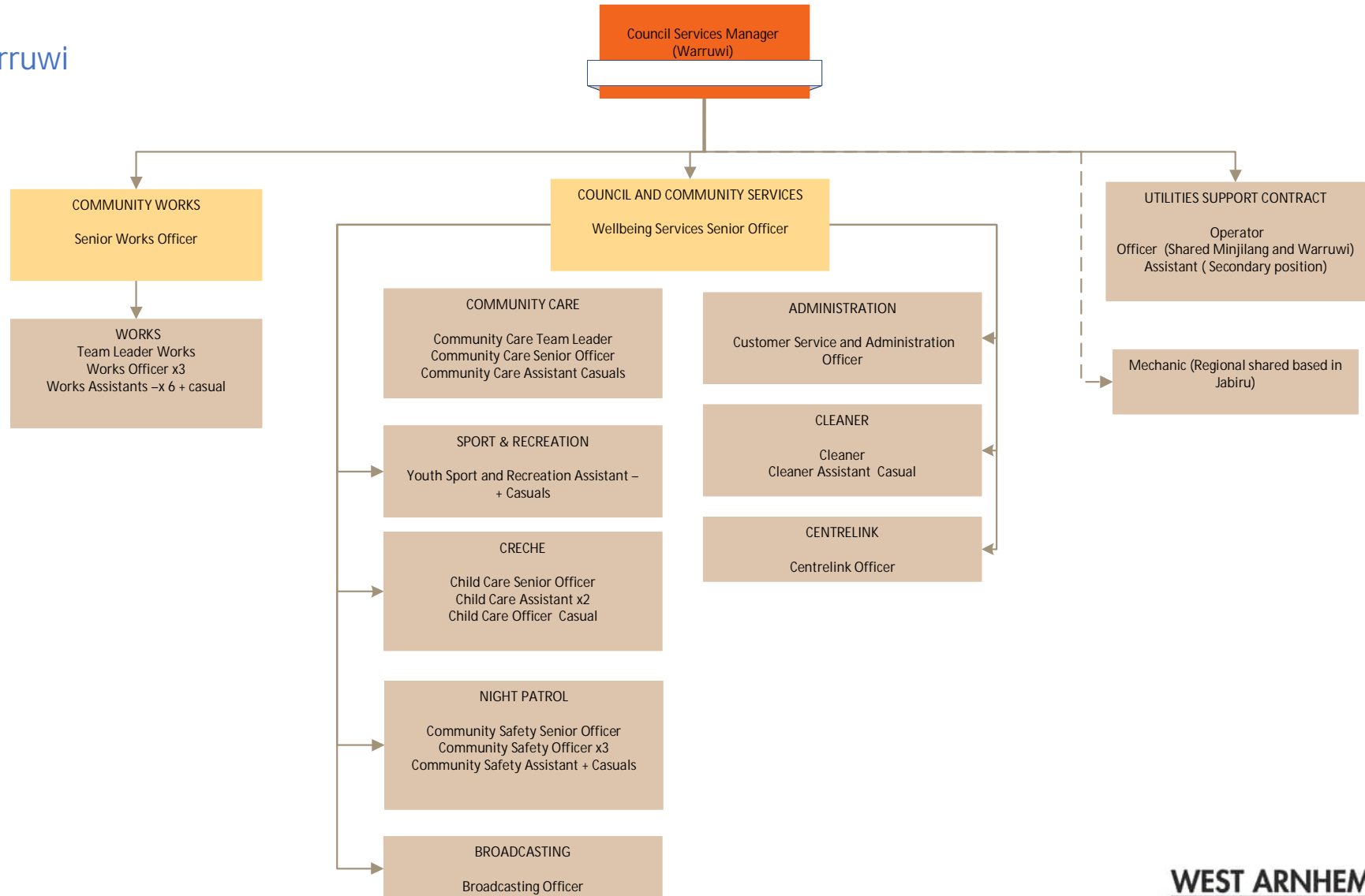
Maningrida



Minjilang



Warruwi



WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 June 2024

Agenda Reference:	8.3
Title:	2022-23 Audit Management Letter
Author:	Jocelyn Nathanael-Walters, Director of Finance

SUMMARY

This report includes a copy of the 2022-23 Auditor's Management Letter provided to Council in January 2024.

RECOMMENDATION

THAT THE COMMITTEE receive and note the report titled *2022-23 Audit Management Letter*.

BACKGROUND

All Territory local government councils are required to undertake an audit by an external provider annually and issue an audited financial report to the Minister for Local Government by 15 November following the financial year end.

COMMENT

Nexia Edwards Marshall NT, following a tender process in early 2023, were contracted to conduct Council's annual audits for the financial years ending 30 June 2023, 2024 and 2025. On conclusion of the 2022-23 audit a completion report containing recommendations was provided.

STATUTORY ENVIRONMENT

Local Government Act 2019

FINANCIAL IMPLICATIONS

Council is required to manage its resources and correctly record transactions in Council's books.

STRATEGIC IMPLICATIONS

This report aligns to the following pillars and goals as outlined in the *Regional Plan and Budget*:

PILLAR 6 FOUNDATIONS OF GOVERNANCE

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration. Our processes, procedures and policies are ethical and transparent.

Goal 6.1 Financial Management

Provision of strong financial management and leadership which ensures long term sustainability and growth.

Goal 6.4 Risk Management

The monitoring and minimisation of risks associated with the operations of Council.

ATTACHMENTS

1. WARC 2023 Completion Letter [8.3.1 - 23 pages]

 Nexia
Edwards Marshall NT

West Arnhem Regional Council

Audit Completion Report

For the Year Ended 30 June 2023



Nexia Edwards Marshall NT (ABN 74 414 259 116) is a firm of Chartered Accountants. It is affiliated with, but independent from Nexia Australia Pty Ltd. Nexia Australia Pty Ltd is a member of Nexia International, a leading, global network of independent accounting and consulting firms. For more information please see www.nexia.com.au/legal. Neither Nexia International nor Nexia Australia Pty Ltd provide services to clients.

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Risk Management and Audit
Committee

Friday 21 June 2024



15 January 2024

The Council Members
C/- Mr. James Stockdale
Director of Corporate Services
West Arnhem Regional Council
PO Box 721
Jabiru NT 0886

via email: james.stockdale@westarnhem.nt.gov.au

Dear Council Members,

Audit of West Arnhem Regional Council Financial Report for the Year Ended 30 June 2023

Australian Auditing Standards require us to communicate with you on matters that include:

- qualitative aspects of the Council's accounting practices and financial reporting,
- significant matters that have arisen during the audit, including any internal control observations, and
- any other matters which we feel should be brought to your attention.

We have completed our audit of West Arnhem Regional Council (the "Council") general purpose financial report, for the year ended 30 June 2023 which was signed in accordance with a resolution of the Council. A copy of our audit report has been included for your consideration in Appendix 1.

Qualitative Aspects of Accounting Practices and Financial Reporting

General Purpose Financial Statements

The Council has prepared general purpose financial statements. The Council Members and Executive Management have determined that the accounting policies adopted in the true and fair presentation of the financial report and disclosed in the Notes to the financial report is appropriate to fulfil the financial reporting requirements of the *Australian Accounting Standards* and the *Northern Territory Local Government Act 2019*.

Written Representations from Management

We have obtained a "Fraud, Error, and Compliance with Laws and Regulations" letter and a "Letter of Representation" from Management. Copies of these letters if required are available upon request.

Internal Control Observations

As specified in our engagement letter, we consider internal controls relevant to the Council's preparation of its financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal controls. We are however required to communicate to Management any significant deficiency in internal controls that we noted during the course of our audit.

The internal control observations reported in Areas for Improvement are limited to those deficiencies that we identified during the course of the audit and which we have concluded should be reported to you.



Other Matters

Independence

We are independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's *APES 110 Code of Ethics for Professional Accountants (including Independence Standards)* (the "Code") that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

Audit Misstatements

All material errors and misstatements identified during the audit which were corrected and agreed to by Management and are reflected in the Corporation's general purpose financial statements are provided for your consideration in Appendix 2 – Adjusted Audit Misstatements.

We advise that there were no unadjusted errors which we need to bring to your attention.

Restriction on Use and Dissemination

This letter has been prepared for the sole use of the Council Members and Management of the Council. Information contained herein must not be disclosed to a third party or disclosed to or referred to without our prior written consent. No responsibility is assumed by Nexia Edwards Marshall NT.

Materiality

Auditing standards require that we apply the concept of materiality and planning and performing and audit of a financial report. Misstatements, including omissions, are considered material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users of the financial report. The determination of materiality is a matter of professional judgement and is affected by our perception of the financial information needs of users of the financial report.

In establishing the overall planning materiality, we considered that the entity is a not-for-profit entity and as such gross revenue and gross expenditure are the most relevant bases for users of the financial report. The overall materiality was not required to be reassessed during the audit.

In closing, we would like to take this opportunity to thank management and the finance team for their assistance and cooperation during the audit.

We look forward to working with the Council in future financial years.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Noel Clifford', written over a light blue horizontal line.

Noel Clifford
Partner
Nexia Edwards Marshall NT



keycontact

Your key contact for the Council’s audit is:



Noel Clifford FCA (Partner) is a registered company auditor with over 30 years’ experience in the audit of large reporting Councils, non-reporting Councils, and Not-for-Profit clients.

Noel Clifford
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e nclifford@nexiaem.com.au

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auditsnapshot

Audit Snapshot

Audit Results	Outcome
Were significant audit adjustments required?	No ●
Are there any material unadjusted differences?	No ●
Were any transactions and balances unable to be verified in accordance with the audit plan?	No ●
Were any audit risks and exposures unable to be adequately addressed?	No ●
Were there any audit risks requiring comment from the Council Members?	No ●
Were there any high priority control deficiencies identified?	No ●
Were there any instances of material fraud or error in respect to operations noted?	No ●
Were there any material uncertainties, conditions or events affecting going concern noted?	No ●
Were there any instances of non-compliance with laws and regulations noted?	No ●
Were there any instances of significant non-compliance with policies and procedures noted?	No ●
Are there any expected modifications to auditor's report?	No ●
Audit Process	Outcome
Level of preparedness for audit sufficient?	No ●
Draft trial balance available at agreed date?	No ●

Financial Highlights

Financial Results: Year on Year
Financial Performance (\$A'000s)
 Summary of Results

Profit and Loss statement	2023	2022	\$ Change	Comments
Income				
Commonwealth Government Grants	4,925	5,358	(433)	Commonwealth Grants decreased by \$433K in 2023 due to the one-off Jabiru Beautification grant received in 2022.
NT Government Grants	10,346	9,955	391	Increase in NTG grants by \$391K is due to an increase in operational fundings and road fundings for Malala Road Maningrida in 2023.
Other Grants	105	130	(25)	Decrease in Other grants is due to a reduced funding in Australia Day and TEBBA grants,
Less Grant income carried forward	(3,390)	-	(3,390)	The \$3.3M is the unexpended grant liability recognised at 30 June 2023.
Rates and Annual Charges	5,754	5,885	(131)	Rate and Annual charges decreased by \$131K because of a \$329k decrease in Water Charges even though general rates and other annual charges increased by \$198K.
Investment Income	200	41	160	Investment income increased by \$160k due to an increase in interest rates and the timing of term deposits.
Gain/(loss) on disposal of asset	247	(64)	311	Increase in gain on disposal of assets of \$311K is due to an increase in motor vehicles sold.
Contract Fee Income	5,207	3,779	1,428	Increase in contract fees income of \$1.4M is due to an increase in contracts for Jabiru roads.
Other Income	3,184	4,342	(1,158)	Decrease in Other income by \$1.1M is due to a decrease in Reimbursement of Insurance Claims of \$502K in 2023 and a \$591K decrease in service fees and sales income.
Total Income	26,579	29,426	(2,847)	Total income decreased by \$2.8M mainly due to the movement in grant funding carried forward in 2023.

Profit and Loss statement (cont.)	2023	2022	\$Change	Comments
\$A'000s				
Expenses				
Employee Benefits Expense	15,730	16,265	(535)	Total employee benefits costs decreased by \$535K mainly caused by staff turnover, reduced overtime hours and reduced workers compensation claims in 2023.
Depreciation Expense	6,699	5,702	997	Depreciation expense comprises depreciation of PPE of \$6.4M (2022: \$5.5M) and depreciation of ROU Assets of \$274K (2022: \$235K). Increase in depreciation expense in 2023 is consistent with changes in asset base and is in line with fixed asset register, ageing of assets and ROU asset lease schedules.
Software and Technology Expense	669	641	28	Increase in Software and Technology expense is mainly due to the increase in charges for software help desk support.
Materials, Inventory& Other Purchases	1,788	2,258	(470)	Decrease in materials and other purchases by \$470K is due to less materials purchased for staff housing, council buildings and less stationeries for Council offices.
Insurance	1,391	1,255	136	Increase in Insurance expense by \$136K is due to increase in insurance premiums in 2023.
Short term leases, interests, and fees	438	316	122	Increase in Short term leases and Lease interests of \$122K is due to increase in new leases.
Utilities- Electricity, Water, Gas and Sewerage	902	905	(3)	Insignificant movement.
Professional Fees and Contractors	3,553	2,409	1,144	Professional Fees and Contractor fees expense Costs increased by \$1.1M due an increase in professionals and contractors used, mainly for water management in Jabiru and for road maintenance.
Travel and Motor Vehicle Expenses	1,310	1,255	55	Increase in Travel and Motor Vehicle expenses of \$55k is mainly due to an increase in travel to and between communities and events.
Training and Other Employee Expenses	813	1,027	(214)	Decrease in Other employee expense of \$214K is caused by a reduction in staff housing and relocation expense due to high staff turnover.
Councillor Payments and Allowances	328	313	15	Insignificant movement.
Other Operating Expenses	935	541	394	Other Operating Expenses increased by \$394K mainly due to write off of buildings and increased cost of operational activities.
Total Expenses	34,556	32,887	1,669	Total expenses increased by 5%. This increase is attributable to an increase in capital works projects undertaken in 2023 and depreciation expense offset by a reduction in employee expenses.
Profit/(Loss) for the year	(7,977)	(3,461)	(4,517)	Overall, the increase in operating and overhead expenditure of the Council in 2023 was not sufficiently covered by the total revenue earned during the year, resulting in a loss of nearly \$8M at 30 June 2023. This being contributed to by \$3.3M deferral of government funding as unspent.

Financial Highlights

Financial Results: Year on Year
Financial Performance (\$A'000s)
 Summary of Results

Balance Sheet statement	2023	2022	Change	Key Comments
Assets				
Cash on Hand and at Bank	8,482	9,976	(1,494)	In 2023 the Council had a net loss of \$7.98M. This is after PPE depreciation of \$6.4M. Cash flows from operating activities were \$3M. Additions of PE totalled \$4.49M, proceeds from disposal of PPE of \$395K and lease payments were \$394K giving a decrease in cash of \$1.49M. Included in cash balances is \$6.3M of contract liabilities, this being an increase of \$4.17 in 2023.
Trade and Other Receivables	2,806	1,781	1,025	Increase in Trade Receivables of \$1.02M is a reflection of the timing of billings and cash collections especially with \$500K from DIPL Black Spot funding in 2023.
Other Assets	353	467	(114)	Other Assets decreased by \$114K mainly due to a reduction in accrual in Workcover insurance proceeds of \$187K, offset by a \$50K increase in accrued grant income.
Inventory	219	127	92	Inventory at 30 June 2023 consists only of fuel and Post Office stock which fluctuates based on timing of purchases.
Property, Plant and Equipment	85,086	87,646	(2,560)	In 2023, the Council's PPE decreased by \$2.56M which is net of \$4.5M asset additions and depreciation expense of \$6.4M. Major asset additions in 2023 included Road Structures of \$1.73M, Infrastructure of \$909K and Plant & Equipment of \$606K.
Right of Use Assets	7,383	6,571	812	Increase in ROU Assets is attributed to new lease agreements signed for Jabiru staff Houses in 2023 recorded at \$1.08M and depreciation of \$272K. This is in line with the lease schedules and AASB 16 Leases.
Total Assets	104,329	106,568	(2,239)	Decrease in total assets is mainly attributed to decrease in PPE of \$2.56M and decrease in cash balance of \$1.5M.

Balance Sheet statement (cont.) \$A'000s	2023	2022	Change	Key Comments
Liabilities				
Trade and Other Payables	(3,644)	(2,919)	(725)	Trade and Other Payables increased by \$725K mainly due to increased expenditure on the capital work projects which were accrued at year end.
Other Contract liabilities	(6,316)	(2,146)	(4,170)	Contract Liabilities increased by \$4.17M mainly due to the late receipt of grant funds for future periods at the end of 2023 and the increased amount of unutilised grant funds closer to year end. A number of these grant funds pertain to capital projects and/or funded projects finishing within the next 6 months with a possibility of repayment.
Employee Provisions	(1,979)	(2,142)	163	Employee leave entitlements decreased by \$163K in 2023. This being an increase in leave taken by employees and paid out entitlements.
Lease Liabilities	(8,139)	(7,133)	(1,006)	Lease liabilities increased by \$1M in 2023. This being attributed to increased lease commitments in 2023 with new lease agreements taken up as Jabiru Town leases.
Total Liabilities	(20,078)	(14,340)	(5,738)	Increase in total liabilities is attributed to increase in contract liabilities, lease liabilities with new agreements and trade and other payables.
Net assets	84,251	92,228	(7,977)	Overall, the net assets decreased by \$7.9M due to increase in lease and contract liability and a further decrease in PPE and Cash.

Summary of Key Audit Risks

Risk Area	Audit Risk Assessment (High/Medium/Low)	Possible Risk of Misstatement Due to:	Residual Risk Subsequent to Audit Procedure (High/Medium/Low)
Litigation	Medium	<ul style="list-style-type: none"> Inadequate disclosure of litigation Unrecorded Liabilities 	Low
Going Concern	Low	<ul style="list-style-type: none"> Inadequate disclosure of going concern issues Incorrect assumptions being used and applied for the going concern basis by Management and from the Council Members 	Low
Cash and Cash Equivalents	Medium	<ul style="list-style-type: none"> Errors in bank reconciliations Bank account balances not properly reflected Transactions inaccurately recorded and in the wrong period 	Low
Inventory	Medium	<ul style="list-style-type: none"> Inventory incorrectly valued Cut-off errors Non-existent inventory 	Low
Trade and other Receivables/ Recoverability of Trade Debtors	Medium	<ul style="list-style-type: none"> Risks of revenue transactions recognised in the wrong period Risks in relation to the recoverability of trade receivables Understatement of provision for impairment Inadequate authorisation of bad debt write-offs Inadequate financial statement disclosure 	Low
Other Assets	Low	<ul style="list-style-type: none"> Other assets may not be accurately recognised 	Low
Property, Plant, and Equipment	Medium	<ul style="list-style-type: none"> Material area of estimation, judgement and uncertainty Significant financial statement balance Depreciation charges inaccurately recorded Additions and disposals not properly accounted for Fair value assessments Possible indicators of impairment 	Low
Lease Liabilities/Right of Use Assets	Medium	<ul style="list-style-type: none"> Inadequate disclosure in the financial statements Incorrect application of the AASB-16 leasing standard Incorrect calculation of the present value of the lease liabilities and ROU Incorrect amortisation of assets Non-inclusion of applicable leases 	Low

auditrisks

Risk Area	Audit Risk Assessment	Possible Risk of Misstatement Due to:	Residual Risk Subsequent to Audit Procedure
Expenditure/ Trade and Other Payables	Medium	<ul style="list-style-type: none"> ▪ Significant financial statement balance ▪ Risks in relation to unrecorded liabilities and cut-off ▪ Incorrect recording of GST ▪ Inadequate financial statement disclosure ▪ Expenditure inaccurately recorded and authorised 	Low
Salary and Wages/ Employee Entitlements	Medium	<ul style="list-style-type: none"> ▪ Significant financial statement balance ▪ Compliance with relevant laws and regulations for payroll ▪ Incorrect authorisation and processing of payroll including leave ▪ Estimation and judgement for employee provisions ▪ Inadequate financial statement disclosure 	Low
Revenue Grants	Medium	<ul style="list-style-type: none"> ▪ Overstatement of revenue ▪ Significant financial balance ▪ Cut-off errors; incorrect accounting between revenue and revenue in advance ▪ GST errors 	Low
Related Party Transactions	Low	<ul style="list-style-type: none"> ▪ Related party transactions not authorised, identified, and/or properly disclosed 	Low
Financial Statement Disclosures	Medium	<ul style="list-style-type: none"> ▪ Requirement to prepare general purpose financial report ▪ Non-compliance with reporting requirements 	Low

Areas For Improvement

Deficiency in Internal Controls Classifications

We have ranked the issues raised in order of their importance and risk to the Council to enable you to prioritise the control findings. The key to the colour coding used below is as follows:

- **Category A:** Those matters which pose significant business or financial risk, including financial reporting risk to West Arnhem Regional Council and should be addressed as a matter of urgency. This assessment is derived from considering the likelihood and consequence of the underlying risk.
- **Category B:** Those matters which pose moderate business or financial risk, including financial reporting risk. This assessment is derived from considering the likelihood and consequence of the underlying risk.
- **Category C:** Those matters which are procedural in nature or minor administrative failings. These could include minor accounting issues or relatively isolated control breakdowns which need to be brought to the attention of management. This assessment is derived from considering the likelihood and consequence of the underlying risk.

Area	Risk Rating	Issue/Observation	Risk/Implication	Recommendation	Management Response
Related party transactions	Category B	We have noted that currently there is no formal system or procedures to identify and capture related party transactions and balances.	The lack of systems and procedures for identifying related parties and then their related party transactions, increases the risk that such transactions are not fully disclosed, and that insufficient supporting documentation is held.	We recommend that management should maintain a Register of Related Party transactions which identifies all related parties and records all relevant related party transactions.	
Approval of Increments in Salary	Category B	We noted during our testing of payroll that Increments in employees' salaries are not formally approved in writing with letters attached to their files.	Unauthorised payments to staff. Possibility of errors in salary calculations.	All increments and or changes to employee's remuneration terms should be authorized and approved in writing by letter to the employee. A copy of this letter should be placed in the employee's personal file.	

communication

Area	Risk Rating	Issue/Observation	Risk/Implication	Recommendation	Management Response
Grant Management Report	Category C	<p>We also note that the Council does not prepare a monthly financial grant management report. This report should be by projects and show grant income year to date, grant expenses year to date, year to date budget expenditure and project surplus and or deficit.</p> <p>We advise that we raised this matter in our interim completion letter.</p>	Inadequate and non-timely monitoring of projects and grant funding income.	We recommend that the Council prepares a monthly financial grant management report. The preparation and examination of this report will assist in the proper management of projects and grant funding income and their acquittal. Comments should be provided for significant overs and or underspends by senior management. This report should be included in the monthly financial reports to the Council.	
Credit cards	Category B	<p>We noted during our interim testing of credit cards that some credit card reconciliation sheets did not include the names of the authoriser to go along with the signature. For example, it is not clear who authorised the April 2023 CC reconciliation for Paul Hockings.</p> <p>Whilst the credit card policy states that “The Chief Corporate Officer approves the reconciliation of the CEO’s credit card and provides notice to the mayor on the approval or any issue arising”, we were not provided with the evidence of any notice given to the mayor about the credit card approval of the CEO.</p> <p>We advise that we raised this matter in our interim completion letter.</p>	The absence of a robust review process increases the risk that any unauthorized and/or illegitimate transactions that do occur will not be timely detected and dealt with.	<p>It is recommended that all monthly credit card statements authorisations, include the name of the authoriser.</p> <p>We also recommend that the monthly reconciliation reports for the CEO’s credit card transactions include evidence of the notice given to the Mayor for approval. This being in accordance with the Council’s credit card policy. Failing this, the policy should be updated to remove the reference to the Mayor receiving notice.</p> <p>We also refer you to our forensic investigation report concerning Brooke Darmanin’s credit card transactions and its findings provided to Paul Hockings on 1 June 2023.</p> <p>We believe that the control issues raised in this report and any resulting recommendations should be actioned by the Council.</p>	

communication

Area	Risk Rating	Issue/Observation	Risk/Implication	Recommendation	Management Response
Lease Register	Category B	We note that the Council does not maintain a Lease Register which contains all necessary information on all leases entered into by the Council.	Lease agreements entered into by the Council may not be appropriately monitored and controlled and may not be properly accounted for in accordance with the requirements of AASB 16 Leases.	<p>We recommend that the Council maintains a complete lease register which records details of all lease agreements entered into by the Council.</p> <p>Leases should be numbered, and appropriate details recorded including:</p> <ul style="list-style-type: none"> ▪ type/category ▪ lessor details ▪ term <ul style="list-style-type: none"> ○ including commencement date and end date ▪ monthly and annual payments ▪ options for renewal (if applicable) ▪ interest rate applicable. 	
Leave Entitlements	Category B	During our 2023 audit we noted that more than 20 employees had annual leave balances greater than 6 weeks and 6 employees had long service leave balances greater than 13 weeks.	<p>Increased leave entitlement costs as leave continues to accrue, impacted by increases in wage rates and longer service periods.</p> <p>Adverse impact on cash flows when large leave entitlements are ultimately taken and or paid out.</p> <p>Potential for fraud and errors occurring with staff not taking leave on a timely basis and lack of rotation of duties and independent scrutiny of tasks.</p>	<p>All employees should be encouraged to take their leave entitlements as when they fall due.</p> <p>Policies should be established which set the maximum leave entitlement balances which employees can accumulate and carry forward at any one time.</p>	

communication

Area	Risk Rating	Issue/Observation	Risk/Implication	Recommendation	Management Response
Property, Plant and Equipment and Infrastructure Assets.	Category B	We note that the Council has not conducted a revaluation of its Property Plant and Equipment and Infrastructure assets in the last five years.	Assets may not be stated at their fair values. Potential for impairment of some assets.	We recommend that the Council conducts within the next six months, a revaluation of its Property, Plant and Equipment and Infrastructure assets by an independent valuer. This valuation to determine the fair value of these assets in accordance with Australian Accounting Standards and for financial reporting purposes.	

Communication of Audit Matters with the Council

In accordance with Auditing Standards, we are required to communicate a number of matters with the Council Members, which is covered by our audit planning report, within this audit finding report, and in the table below:

Matters to be Considered	Work Performed	Outcome
Irregularities and Illegal Acts	We have noted no errors or irregularities that would cause the financial report to contain a material misstatement. As part of our normal statutory audit no apparent illegal acts have come to our attention	●
Non-Compliance with Laws and Regulations	We are not aware of any known or suspected non-compliance with laws or regulations applicable to the Council that may be material to the financial report. We will also receive representations from management confirming that the Council is compliant with all laws and regulations that impact the organisation.	●
Appropriateness of Accounting Policies	Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Council are described in Note 1 to the financial statements. We noted no transactions entered by the Council during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognised in the financial statements in a different period than when the transactions occurred.	●
Material Uncertainties and Going Concern	As part of our audit, we inquired with management concerning the application of the going concern assumption. We have assessed this assessment and agreed with the conclusions reached by management regarding the appropriateness of the going concern assumption. Management's assessment of going concern will be included in the management representation letter.	●
Disagreements with Management	There have been no disagreements with management during the course of the audit.	●



Not-For-Profit Industry Update

Employees vs contractors

The issue of independent contractors vs employees has long been a problem area for many Australian businesses and NFPs. In many cases, the status of a worker and their entitlements (including superannuation) can be unclear and an in-depth analysis of the entire working arrangement must be undertaken to ensure compliance. Employers that fail to comply with their employer obligations could potentially find themselves with significant unfunded tax liabilities and penalties.

Indirect Taxes for Not-for-Profits

How can Nexia Edwards Marshall help you?

We work with our not-for-profit clients to maintain tax concessions and exemptions and we perform comprehensive 'health checks' for GST, FBT and broader taxation.

For information on the above issues and how we can help you, please contact our Not-For-Profit Specialist in taxation, Sarah McEachern.



Sarah McEachern CA (Partner) has over 17 years' experience in assessing her clients' business needs and providing recommendations that maximise opportunities for them.

Sarah McEachern CA

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e smceachern@nexiaem.com.au

Cyber Liability Insurance

Cyber liability insurance is insurance with numerous cover options to help protect the business from items such as data breaches or other cyber security issues.

A lot of people say "I have never had a data breach so why do I need it", your business may not have been breached yet but it's a matter of when it will happen.

What does cyber liability insurance cover?

Cyber liability insurance can help cover costs related to cyber attacks and data breaches. These costs can be numerous items such as following items:

- Data breaches including theft or loss of client information
- Network security breaches
- Business interruption costs
- Forensic investigation into the cause or scope of a breach
- Data recovery costs
- Cyber extortion

Crisis management costs (to protect or mitigate damage to your businesses reputation resulting from a cyber event).

Loss and legal costs, including fines and penalties resulting from a third party claim for data or network security breach against your company.

To ensure you have adequate cyber liability insurance, please see a insurance broker and ask your IT professionals for assistance.



Not-For-Profit Industry Update

Don't get caught phishing!

Sometimes someone might impersonate a client or customer online and ask you to do something that they never would. With phishing emails on the rise, please make sure that you are being extra careful when opening emails and clicking on unknown links or attachments.

The most accurate definition of a phishing email is an email sent to a recipient with the objective of making the recipient perform a specific task. The attacker may use social engineering techniques to make their email look genuine, and include a request to click on a link, open an attachment, or provide other sensitive information such as login credentials.

When receiving an email, please ask yourself the following:

- Do you know the sender?
- Is this email too generic?
- Were you expecting the email?
- Does the email look like others from this person?
- Is the email correctly addressed to you?
- Is the email address spelt correctly?
- Is the domain name correct? (e.g. The @nexiaem.com.au bit)

If you click on any web links:

- Is it requesting username and password information?
- Is it requesting you download a file?
- Does the webpage look unusual?
- Has the webpage been blocked by TrendMicro or Windows Defender Smart Screen?

If any of the above questions are 'No' permanently delete the email and contact your Nexia Edwards Marshall Adviser. Even if you are answering yes to these questions the email could still be a phishing scam. If you are still unsure, give the client, supplier, or person a call to confirm that the email is legitimate. A two minute phone call can save you from a catastrophe.

West Arnhem Regional Council | Audit Completion Report



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST ARNHEM REGIONAL COUNCIL
REPORT ON THE AUDIT OF THE FINANCIAL REPORT**

Opinion

We have audited the financial report of West Arnhem Regional Council ("the Council"), which comprises the statement of financial position as at 30 June 2023, statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial report, including a summary of significant accounting policies and the Chief Executive Officer's Certificate.

In our opinion the accompanying financial report of West Arnhem Regional Council, is in accordance with *Northern Territory Local Government Act 2019*, including:

- (a) Giving a true and fair view of the Council's financial position as at 30 June 2023 and of its financial performance for the year then ended; and
- (b) Complying with Australian Accounting Standards and the *Northern Territory Local Government (General) Regulations 2021*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Council in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110: *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Information Other than the Financial Report and Auditor's Report Thereon

The Councillors are responsible for the other information. The other information comprises the information included in the Council's annual report for the year ended 30 June 2023, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report, or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST ARNHEM REGIONAL COUNCIL
REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONT.)**

The Responsibility of the Chief Executive Officer and Those Charged with Governance for the Financial Report

The Chief Executive Officer of the Council is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Northern Territory Local Government Act 2019* and for such internal control as the Chief Executive Officer determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive Officer is responsible for assessing the Council's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Chief Executive Officer either intend to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Council's financial reporting process.

Auditor's Responsibility for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by those charged with governance.
- Conclude on the appropriateness of the Councillors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF WEST ARNHEM REGIONAL COUNCIL
REPORT ON THE AUDIT OF THE FINANCIAL REPORT (CONT.)**

We communicate with the those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



Nexia Edwards Marshall NT
Chartered Accountants



Noel Clifford
Partner, Assurance Services

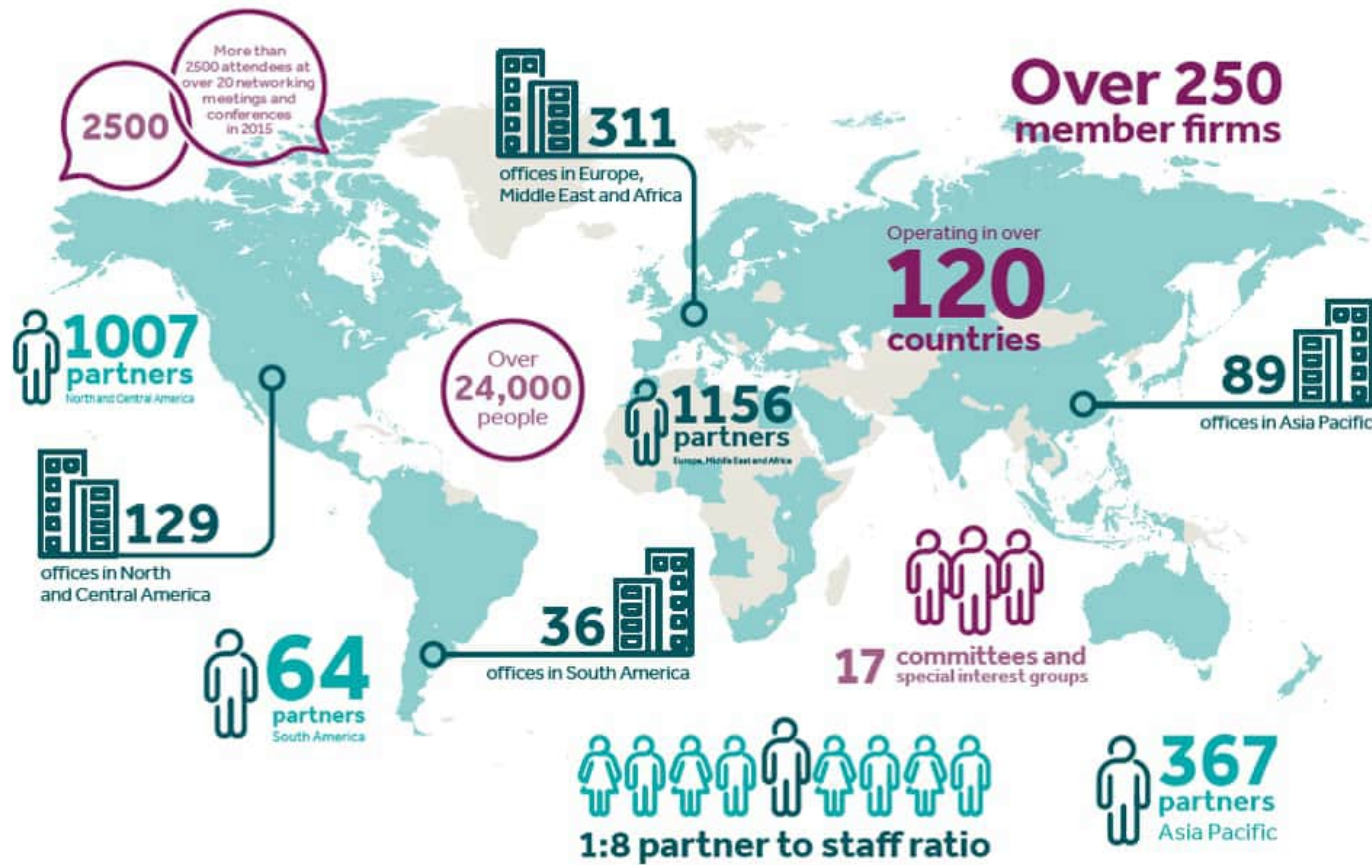
Darwin
Dated : 24 November 2023

Appendix 2 – 2023 Journal Adjustments

Number	Date	Name	Account No	Debit	Credit
1	30/06/2023	Unexpended Liability	NEMNT11		-4,249,926.00
1	30/06/2023	Grant movement carried forward	NEMNT12	4,249,926.00	
Reconcile Unexpended Grant as at 30 June 2023					
2	30/06/2023	Receivables Grants General	1351	16,680.00	
2	30/06/2023	Capital Grant Income - Australian Government	6811		-16,680.00
to record Nominal funding for LRCI as at 30 June 2023					
3	30/06/2023	Unexpended Liability	NEMNT11	1,390,860.00	
3	30/06/2023	Unexpended Liability	NEMNT11		-531,306.00
3	30/06/2023	Grant movement carried forward	NEMNT12		-1,390,860.00
3	30/06/2023	Grant movement carried forward	NEMNT12	531,306.00	
further adjustment to unexpended liability AASB 15					



Our world in numbers



Nexia International

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- Litigation support
- Corporate recovery/insolvency

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 June 2024

Agenda Reference:	8.4
Title:	2023-24 Audit Fees and Plan
Author:	Jocelyn Nathanael-Walters, Director of Finance

SUMMARY

This report contains the appointed Auditor's fees and plan for the 2023-24 audit.

RECOMMENDATION

THAT THE COMMITTEE receive and note the report titled *2023-24 Audit Fees and Plan*.

BACKGROUND

The Council is required to have a registered Auditor conduct an audit of Council's books annually.

COMMENT

Nexia Edwards Marshall NT, following a tender process in early 2023, was contracted to conduct Council's annual audits for the financial years ending 30 June 2023, 2024 and 2025.

STATUTORY ENVIRONMENT

Local Government Act 2019

FINANCIAL IMPLICATIONS

The Council is required to manage its resources and properly record transactions in Council's books.

STRATEGIC IMPLICATIONS

This report aligns to the following pillars and goals as outlined in the *Regional Plan and Budget*:

PILLAR 6 FOUNDATIONS OF GOVERNANCE

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration. Our processes, procedures and policies are ethical and transparent.

Goal 6.1 Financial Management

Provision of strong financial management and leadership which ensures long term sustainability and growth.

Goal 6.4 Risk Management

The monitoring and minimisation of risks associated with the operations of Council.

ATTACHMENTS

1. WAR C-2024 Audit Engagement Letter [8.4.1 - 11 pages]
2. WAR C-2024- Audit Strategy Memorandum [8.4.2 - 24 pages]



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9 April 2024

The Council Members
West Arnhem Regional Council
C/- Ms. Jocelyn Nathanael-Walters
Director Finance
PO Box 721
Jabiru NT 0886
Email: jocelyn.nathanael-Walters@westarnhem.nt.gov.au

Dear Council Members

Engagement letter - Audit of West Arnhem Regional Council for the Year Ending 30 June 2024

You have requested that we audit the financial report of West Arnhem Regional Council (the "Council") which comprises the statement of financial position as at 30 June 2024 and the statement of profit or loss and comprehensive income, statement of changes in equity and statement of cash flows for the year then ending, and notes to the financial statements, including material accounting policy information, and the Chief Executive Officer Certificate. We are pleased to confirm our acceptance and our understanding of this audit engagement by means of this letter.

The objectives of our audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

Responsibilities of the Auditor

We will conduct our audit in accordance with Australian Auditing Standards. Those standards require that we comply with ethical requirements. As part of an audit in accordance with Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Advisory. Tax. Audit.

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Responsibilities of the Auditor (Cont.)

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Council to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In accordance with applicable laws, regulations and relevant ethical requirements, we have responsibilities to report identified or suspected non-compliance with laws and regulations and/or serious financial irregularity to parties outside the Council, such as the Minister and ICAC, under section 211(1)(c) of the Northern Territory of Australia Local Government Act 2019.

Annual Financial Reports

We will report to the Council's members whether in our opinion:

- the annual financial report complies with the *Northern Territory of Australia Local Government Act 2019* ("the Act"), including:
 - a) giving a true and fair view of the Council's financial position as at 30 June 2024 and of its performance and cash flows for the year then ending, and
 - b) complying with Australian Accounting Standards and the *Northern Territory of Australia Local Government (General) Regulations 2021* ("the Regulations").

We are also required to report whether:

- i) we have been given all the information, explanations and assistance which we believe are necessary for the conduct of our audit;
- ii) the Council has kept financial records sufficient to enable the financial report to be prepared and audited; and
- iii) the Council has kept the other records and registers as required by the Acts.



Annual Financial Reports (Cont.)

The Council Members, Chief Executive Officer and Management are responsible for the other information included with the financial report, including the Chief Executive Officer Certificate. Our opinion does not cover the other information and accordingly we do not express any form of assurance conclusion there on.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work we have performed on the other information obtained prior to the date of the auditor's report, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Our auditor's report will be prepared and presented in accordance with Australian Auditing Standards relevant to the engagement. Auditing Standard ASA 700 *Forming an Opinion and Reporting on a Financial Report* sets out the form and content of our auditor's report, a copy of which can be provided to you upon request. There may be circumstances in which our auditor's report may be modified and differ from its expected form and content. We cannot provide assurance that an unqualified opinion will be issued.

Council Members' Responsibilities and Identification of the Applicable Financial Reporting Framework

Our audit will be conducted on the basis that the Chief Executive Officer, Management and the Council Members acknowledge and understand that they have responsibility:

- a) for the preparation of the financial report that complies with the *Northern Territory of Australia Local Government Act 2019*, *Northern Territory of Australia Local Government (General) Regulations 2021* and Australian Accounting Standards;
- b) the application of Australian Accounting Standards (and the determination of the basis of preparation and the accounting policies adopted), in the preparation of the financial report;
- c) for such internal control as Management determines is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; and
- d) to provide us with:
 - i) access to all information of which the Council Members, Chief Executive Officer and Management are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;
 - ii) additional information that we may request from the Council Members, Chief Executive Officer and Management for the purpose of the audit;
 - iii) unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence; and
 - iv) Where applicable, in respect of other information, you will inform us of all the documents that you expect to issue that may comprise other information forming part of the financial report.



Council Members' Responsibilities and Identification of the Applicable Financial Reporting Framework (Cont.)

The Chief Executive Officer and Management are responsible for adjusting the financial reports to correct identified material misstatements. At the conclusion of each financial reporting engagement, we provide Management with a summary of any uncorrected misstatements we identify and request Management to confirm in writing that the effects of any uncorrected misstatements are immaterial both individually and in aggregate, to the financial reports taken as a whole.

As part of our audit process, we will request from Management and the Chief Executive Officer and, where appropriate, the Council Members, written confirmation concerning representations made to us in connection with the audit.

Independence

We confirm that, to the best of our knowledge and belief, we currently meet the independence requirements of Australian ethical pronouncements and the *Northern Territory of Australia Local Government Act 2019* in relation to the audit of the financial report. In conducting our audit of the financial report, should we become aware of a contravention of our independence requirements, we shall notify you on a timely basis. As part of our audit process, we shall also provide you with a written independence declaration as required by the Act and Regulations.

Presentation of Electronic Versions of the Audited Financial Report

The Council may elect to provide electronic copies of the audited financial report and auditors' report to its members or other users of the financial report, either by way of e-mail, or by publishing a copy of the audited financial report and auditors' report on an internet website. When information is presented electronically, the security and controls over the information should be addressed by the entity to maintain the integrity of the data presented. The examination of the controls over the electronic presentation of audited financial information is beyond the scope of the audit of the financial report. Responsibility for any electronic presentation of the financial report is that of the governing body of the entity.

Quality of Service

It is our desire to provide you with a high-quality service to meet your needs. If you believe that our service to you could be improved, or if you are dissatisfied with any aspect of our service, please raise the matter immediately with me. If you would prefer to discuss these matters with someone other than myself, please contact Mr. Jamie Dreckow, our Managing Partner. This will enable us to ensure that your concerns are dealt with promptly and appropriately.

We design our audit plan and strategy to develop a cost-efficient audit approach and we will discuss with Management ways in which they can assist in containing the time involved on the audit engagement.

Fees and Expenses

We look forward to full co-operation from your staff during the audit and we trust that they will make available to us whatever records, documentation and other information are requested in connection with our audit. Our fees, which will be billed as work progresses, are based on the time required by the individuals assigned to the engagement plus out-of-pocket expenses at cost.



Fees and Expenses (Cont.)

Individual hourly rates vary according to the degree of responsibility involved and the experience and skill required.

Our quoted audit fee relates to our engagement to form an opinion on the financial statements as a whole. Unless specifically identified herein, any additional work such as tax advice or assistance with the preparation of the statutory accounts will be subject to a separate agreement setting out the engagement scope, responsibilities and fee estimates.

On the above basis, we propose the following fee structure for the year ending 30 June 2024:

Service	2024
Full scope audit of the financial report for the year ending 30 June 2024	\$39,900
Assistance with preparation of the financial report for the year ending 30 June 2024	\$3,500
Disbursements (fixed out of pocket expenses)	\$1,200
IT and Administration Levy (3%*)	\$1,300
Subtotal	\$45,900
GST	\$4,590
Total Amount Due	\$50,490

**Our IT and Administration Levy incorporates our continual investment in IT to further enhance the audit and our reporting products to our clients.*

The above fees are based on the following understanding:

- Our fees are fixed subject to the provisions discussed below:
 - i) We have assumed that the financial and accounting records are maintained in a reasonable state that will facilitate an efficient audit;
 - ii) The fee assumes that there is no significant change in scope, size, nature or location of your organisation's operations from the information provided to us as part of our assessment and proposal. If such changes occur, or we become aware of such circumstances during the course of our audit or review, we will discuss the effect of such events on our fees; and
 - iii) Our fees will be billed progressively as the work is performed.

Limitation of Liability

Our liability is limited by a scheme approved under Professional Standards Legislation.



Cloud Computing

We may utilise working paper and other software using cloud computing hosted by an external IT provider in order to perform our Services to you. By agreeing to this engagement and accepting these Services you acknowledge and agree that your personal information and data may be stored electronically using third party cloud computing services, which in some instances may be located overseas.

Terms and Conditions of Business

The Terms and Conditions of Business in relation to our engagement are attached in Appendix I. These terms and conditions form part of and should be read in conjunction with this Engagement Letter. Where there is an inconsistency between the Terms and Conditions of Business and this Engagement Letter, the terms in this letter prevail.

Confirmation of Terms

Please arrange for the Chief Executive Officer to sign and return a copy of this letter to indicate the Council's acknowledgement of, and agreement with, the attached Terms and Conditions of Business and the arrangements for our audit of the financial report including our respective responsibilities. This letter will be effective for future years unless it is terminated, amended or superseded.

We appreciate the opportunity to provide audit services to West Arnhem Regional Council and look forward to working with the Council, its Management, and staff on this engagement.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Noel Clifford', positioned above the typed name.

Nexia Edwards Marshall NT
Chartered Accountants

A handwritten signature in blue ink, appearing to read 'Noel Clifford', positioned above the typed name.

Noel Clifford
Partner, Audit and Assurance Services

Direct Line: 08 8981 5585 ext. 506
Mobile: 0417 864 114
Email: nclifford@nexiaem.com.au

Enclosures:

Appendix I – Terms and Conditions of Business



Client Acceptance

The terms of this engagement are accepted on behalf of West Arnhem Regional Council and I confirm that I am authorised to accept these terms on their behalf.

Name

Position

Signature

Date



Appendix I

Terms and Conditions of Business

These terms of business ("**Terms**") apply in respect of the services ("**Services**") to be performed by Us ("**Nexia Edwards Marshall NT**", "**we**" or "**our**," for You ("**Client**" or "**your**"), both named in the engagement letter and collectively referred to as the "parties", and any subsequent engagement letter to which these Terms apply ("**Engagement Letter**") (which may include an update schedule which advises any changes to material terms contained in the Engagement Letter for a subsequent income year in which we provide services to you - "**Update Schedule**"). These Terms and the Engagement Letter form the Contract ("**Contract**") between the parties for the Services.

The Contract constitutes the entire agreement between Nexia Edwards Marshall NT and you with respect to supply of the Services, despite any other provisions to the contrary contained in any purchaser order or other documents. The Contract supersedes and cancels all prior agreements, understandings or arrangements whether written or oral.

By engaging or continuing to engage Nexia Edwards Marshall NT to provide the Services, you warrant that you have read and accept the terms of this Contract. However, for evidentiary purposes, our strong preference is for the Client Acknowledgement contained at the end of the Engagement Letter to be signed, dated and returned to our office either electronically or by post.

1 Services

Nexia Edwards Marshall NT will provide the Services described in the Engagement Letter to you.

1.1 Timescale

Nexia Edwards Marshall NT will endeavour to carry out our obligations in accordance with the timescales set out in the Engagement Letter, where stated. However, unless both parties specifically agree otherwise in writing, the dates contained in the Engagement Letter are indicative dates intended for planning and estimating purposes only and are not contractually binding. Any estimates of time for completion of the Services are given on the assumption Nexia Edwards Marshall NT receives co-operation, diligence and commitment from you. For the avoidance of doubt, Nexia Edwards Marshall NT will not be liable for any failure or delay in performing the Services if that failure or delay arises from anything beyond Nexia Edwards Marshall NT's reasonable control – including the untimely provision of information by you or the provision of incomplete or incorrect information.

1.2 Changes to Services

Either of the parties may request changes to the Services as set out in the Engagement Letter. Both parties agree to work together to enable both parties to assess the impact of any requested changes on the cost, timing and any other aspect of the Services.

1.3 Nexia Edwards Marshall NT Engagement Team

Where specific Nexia Edwards Marshall NT personnel are named in the Engagement Letter, Nexia Edwards Marshall NT will use reasonable efforts to ensure that those individuals are available to provide the Services. Where any changes are necessary, Nexia Edwards Marshall NT will give you reasonable

notice of the changes. Staff have been allocated to the engagement based upon Nexia Edwards Marshall NT's assessment of the levels of experience, skills and responsibility involved.

2 Information

You agree to provide in a timely fashion all information and documents reasonably required to enable Nexia Edwards Marshall NT to provide the Services. Unless otherwise stated in the Engagement Letter, Nexia Edwards Marshall NT will not independently verify the accuracy of such information and documents and will not be liable for any loss or damage arising from any inaccuracy or other defect in any information or documents supplied by you.

3 Fees and Payment

3.1 How fees will be calculated

Nexia Edwards Marshall NT's fees are calculated on the basis of time spent on the assignment by our personnel in accordance with hourly rates current at the time the Services are performed. Unless otherwise stated, any total quantum of fees indicated in the Engagement Letter are indicative estimates only based upon the preliminary information provided by you and our experience with similar and/or your previous engagements. Any fees quoted are not fixed, unless otherwise stated, and Nexia Edwards Marshall NT reserves the right to render fee invoices for an amount based upon time spent, greater than any quantum indicated in the Engagement Letter.

3.2 Regulatory compliance

If we are required by law or by reason of any judicial, regulatory, professional or administrative process (excluding any claim or regulatory action against us) to produce documents, provide information or give evidence in connection with the Services, you agree to:

- (a) pay for the time spent by us at our then current rates, and any expenses incurred by us, in complying with that requirement; and
- (b) promptly cooperate with us, including providing any consent, to the extent necessary for us to comply with that requirement.

3.3 Performance

Nexia Edwards Marshall NT's performance is dependent on you carrying out your responsibilities as set out in the Contract and You providing all information reasonably requested by Nexia Edwards Marshall NT in a complete and timely manner. Should this not occur, it may lead to an increase in fees depending upon the extent to which Nexia Edwards Marshall NT has to perform more work or reschedule commitments to deliver the Services. Alterations to the scope of Services or delays beyond the control of Nexia Edwards Marshall NT may require a reallocation of engagement staff and a renegotiation of fees.

3.4 Expenses

All charges are exclusive of expenses unless the Engagement Letter states otherwise. You agree to pay Nexia Edwards Marshall NT's reasonable travel, subsistence and document handling costs (photocopying, scanning and imaging, printing, fax and courier, etc) incurred in connection with the Services. Any special expense arrangements will be set out in the Engagement Letter.



3.5 Payment of invoices

Nexia Edwards Marshall NT's tax invoices will be issued on a monthly basis or as set out in the Engagement Letter. Nexia Edwards Marshall NT reserves the right to issue tax invoices at more or less frequent intervals. All tax invoices will be due for payment as stipulated on the tax invoice. All tax invoices will be rendered with relevant client details and a summary of work performed.

Detailed time records, however, will not be provided on the tax invoice. If you wish to receive a break-down of time entries this may be requested in writing within fourteen (14) days of the issue of the tax invoice.

Nexia Edwards Marshall NT retains the right to charge interest on tax invoices which are not paid by the due date. Interest will be calculated daily at a rate equal to the one month BBSW benchmark rate as at the date of the tax invoice (as published by ASX) plus a margin of 6%. You agree that the interest payable under this clause is a genuine pre-estimate of the loss suffered by Nexia Edwards Marshall NT due to your failure to make payment on time.

Nexia Edwards Marshall NT reserves the right to recover all reasonable default costs and enforcement expenses in the event tax invoices are not paid by the due date and recovery action is necessary.

3.6 GST

Any applicable GST added to our professional costs is shown in our tax invoice and must be paid at the same time that you pay our professional costs charged in our tax invoice.

4 Term and Termination

4.1 Duration of Contract

This Contract will apply from the date that you sign and return the Client Acknowledgment contained at the end of the Engagement Letter ("**Commencement Date**"). In the event that we decide, at our discretion, to perform Services prior to our office receiving the Client Acknowledgment back from you, then the Contract will be deemed to have commenced from the date of the Engagement Letter.

4.2 Termination

The Contract may be terminated by either party by providing written notice to the other. If the Contract is terminated prior to completion of the Services, Nexia Edwards Marshall NT shall be entitled to be paid for work that has been carried out, or for where expenses have been incurred, up to the date of termination.

5 Confidentiality

Both parties agree to take reasonable steps to maintain (within the respective organisations) the confidentiality of any proprietary or confidential information of the other.

Other than as required by law, or reasonably necessary in order for you to comply with your legal obligations, if you wish to provide third parties with copies of Nexia Edwards Marshall NT reports, letters, information or advice, you must first obtain the written permission of Nexia Edwards Marshall NT, such permission to be granted or withheld at Nexia Edwards Marshall NT's sole discretion, to disclose the document(s) or information (please note our intellectual property rights referred to in clause 12.1 herein). Nexia Edwards Marshall NT also reserves the right to:

- (a) set the terms on which those copies are given or used; or
- (b) require the third party to enter into a direct relationship with Nexia Edwards Marshall NT or to enter a standard form deed poll of confidentiality.

6 Exclusions and limitations of liability and release

Nexia Edwards Marshall NT will use their best endeavours to provide the Services in a professional and timely manner. Notwithstanding this, to the maximum extent permitted by law:

- (a) Nexia Edwards Marshall NT excludes all warranties, conditions and representations in whatever form, express or implied, relating to the Services.
- (b) Nexia Edwards Marshall NT is not liable or responsible for:
 - (i) any damage to your computer system, loss of data, corruption, compromise or other damage arising out of your access to or use of the Services;
 - (ii) any punitive, incidental, economic, special, consequential, direct or indirect loss and damage incurred by you, including but not limited to any direct or indirect losses of actual or anticipated profits and/or income and any data, use, good-will or other intangible losses.
- (c) Nexia Edwards Marshall NT's liability will, at Nexia Edwards Marshall NT's option, be limited to the resupply or the cost of the resupply of the Services except where excluded under the *Competition and Consumer Act 2010* (Cth).
- (d) You release Nexia Edwards Marshall NT in respect of any claim or liability in respect of the Services except to the extent caused or contributed by any wilful default or negligence by Nexia Edwards Marshall NT.
- (e) Nexia Edwards Marshall NT's aggregate liability under this Contract will be limited to the lesser of the fees paid by you to Nexia Edwards Marshall NT in the last 12 months under the Contract or as determined in accordance with the applicable State Professional Standards Legislation and Chartered Accountants Australia and New Zealand Professional Standards Scheme.

Nothing in this Contract excludes or restricts Nexia Edwards Marshall NT's liability for fraud, fraudulent misrepresentation, for death or personal injury resulting from Nexia Edwards Marshall NT's negligence, or for any other liability that may not be excluded or limited by law.

For the purposes of this clause, any reference to Nexia Edwards Marshall NT includes each of its officers, agents, subcontractors and employees.

7 Indemnity for liability to third parties

You agree to indemnify Nexia Edwards Marshall NT against all Claims incurred by Nexia Edwards Marshall NT in respect of any third party claim (including your affiliates and lawyers) which is related to, arises out of, or is in any way associated with, this engagement. However, the indemnity does not apply to any costs, charges and expenses in respect of any matters which are finally determined to have resulted solely and directly from Nexia Edwards Marshall NT's negligent or wilful



acts or omissions. Nexia Edwards Marshall NT holds the benefit of this indemnity on trust for itself and its partners, Council Members, employees and contractors.

8. Access to working papers

The working papers for this engagement, including electronic documents and files, are the property of Nexia Edwards Marshall NT and constitute confidential information.

We will notify you as soon as practicable (unless restricted by law) where we receive a mandatory notice or request for access to our working papers from a regulator (for example, the Australian Taxation Office or the Australian Securities & Investments Commission). If legal advice is required as to whether any information or documents may be retained and not provided to the third party because such information or documents may be subject to either legal or accountants' professional privilege, then all costs for such advice will be your responsibility.

We are subject to Nexia Edwards Marshall NT's internal and network quality monitoring programs and the Quality Review Program conducted by Chartered Accountants Australia and New Zealand. You acknowledge that our working papers relating to the Services may be selected by those examiners for review.

9 Privacy

We understand the importance of protecting the privacy of your personal information. In handling personal information, we comply with the *Privacy Act 1988* (Cth) ("**Privacy Act**"), as amended from time to time, and with the 13 Australian Privacy Principles.

To provide the Services, Nexia Edwards Marshall NT is required to process information relating to an identified or identifiable living individual ("**Personal Data**") on behalf of you. You warrant that you have the authority to provide Personal Data to us in connection with the performance of the Services and that any Personal Data provided to us has been processed in accordance with the Privacy Act and any other applicable law.

We collect, use, disclose, store and otherwise handle your Personal Data in accordance with our Privacy Policy. Our Privacy Policy is available at [www.Nexia Edwards Marshall NT.com.au/privacy-policy](http://www.NexiaEdwardsMarshallNT.com.au/privacy-policy) and contains further information about these processes and the contact details of our Privacy Officer in each State.

If you would like to access, or seek correction of, the Personal Data we collect and hold about you, or otherwise enquire or complain about our approach to privacy, please contact our Privacy Officer in your State.

You acknowledge that you have read and understood our Privacy Policy and you agree to us collecting, storing, using, disclosing and otherwise handling your Personal Data for the purposes of providing the Services to you and/or for any other purpose set out in the Privacy Policy or otherwise in accordance with law.

10 Relationship with other clients

We provide Services to other clients, some of whom may be in competition with you or have interests which conflict with your own. We will not disclose any of your Personal Data, any confidential information, or any commercially sensitive information that may come into our possession as a result of the Contract to those other clients. However, our relationship with you, and our provision of the Services to you under the

Contract does not and will not prevent or restrict us from providing Services to other clients.

11 Use of software

We may use or develop software, including spreadsheets, databases and other electronic tools ("**Tools**") in providing the Services. If we provide these Tools to you, you acknowledge that (except where these Tools are a specific deliverable under the Contract) they are not your property, were developed for our purposes and without consideration of any purpose for which you might use them, are made available on an "as is" basis for your use only and must not be distributed to or shared with any third party.

We make no representations or warranties as to the sufficiency or appropriateness of the Tools for any purpose for which you or a third party may use them. Any Tools developed specifically for you will be identified in our Engagement Letter.

12 General

12.1 Intellectual Property Rights

All copyright and other intellectual property rights in all materials and tools (including software and working papers), data, designs, models, methodologies, analysis frameworks, practices, ideas, concepts and techniques brought to the engagement or created in the course of the engagement of Nexia Edwards Marshall NT shall remain and be irrevocably vested in Nexia Edwards Marshall NT absolutely.

12.2 Severance

If a provision in these Terms is held by a court to be wholly or partially void, illegal or unenforceable, then that provision or part thereof must, to that extent, be treated as deleted and severed from these Terms. This severance will not affect the validity or enforceability of the remainder of the provisions contained in the Contract.

This Clause has no effect if severance of the provision of these Terms materially affects or alters the nature or effect of the parties' obligations under these Terms such that performance of those obligations is frustrated or impossible to perform.

12.3 Variation

Where an inconsistency exists between these Terms and a matter contained in our Engagement Letter with you, the Engagement Letter shall prevail.

12.4 Non-Solicitation of Personnel

During the Contract, and for six (6) months after it ends, you agree not to solicit for employment or contractual consultancy purposes, whether on a part time, full time or casual basis, or to independently contract the services of, any Nexia Edwards Marshall NT personnel who has been involved with performing the Services without Nexia Edwards Marshall NT's prior written consent.

We have the right to charge you a recruitment fee calculated at 30% of the relevant person's gross annual remuneration package ("**Recruitment Fee**") if, in contravention of this clause:

- (a) You offer an employment or consultancy contract to one of our personnel; and
- (b) that person accepts your offer.



You agree that the Recruitment Fee payable under this clause is a genuine pre-estimate of the loss suffered by Nexia Edwards Marshall NT due to your failure to comply with this clause.

12.5 Miscellaneous

Nexia Edwards Marshall NT will provide the Services as an independent contractor. Nothing in the Contract shall be construed to create a partnership, joint venture or other relationship between the parties. No party has the right, power or authority to oblige or contractually bind the other in any manner.

12.6 Governing Law & Jurisdiction

All aspects of the Services and the Contract are governed by, and construed in accordance with, the laws of the State or Territory in which this Engagement Letter is issued and the parties irrevocably submit to the exclusive jurisdiction of the Courts of that State or territory including Federal Courts where relevant.

12.7 Dispute Resolution

If there is a dispute relating to the Services or the Contract, the parties will submit to mediation before having recourse to any other dispute resolution process. Written notice of the dispute must be given to the other party for it to be submitted to mediation before a mediator chosen by the parties or, where the parties cannot agree on the identity or terms of engagement of a mediator, then as selected by the Australian Disputes Centre ("**ADC**"). The parties will use their best endeavours to settle the dispute promptly. The mediation will be conducted in accordance with the ADC Mediation Guidelines to the extent that they do not conflict with the provision of this clause.

If the dispute is not resolved within 60 days after notice of the dispute or such further period agreed between Nexia Edwards Marshall NT and the Client, then the mediation will terminate.

12.8 Electronic Communication

We may communicate with you electronically from time to time, including sending you Commercial Electronic Messages (as that term is defined in the SPAM Act 2003 (Cth)). You consent to us sending Commercial Electronic Messages to you and you may opt out at any time if you no longer wish to receive these commercial messages from us. You can make this request by contacting our Privacy Officer whose contact details can be found in our Privacy Policy.

Electronically transmitted information cannot be guaranteed to be secure or error or virus free and it may be unsafe to use or cause damage to the effectiveness of your software or computer network or systems. Nexia Edwards Marshall NT will use commercially reasonable procedures to check for the most commonly known viruses before sending information electronically but will not be liable to you or any of your associates in respect of any error, virus or omission or loss of confidential information arising from or in connection with the electronic communication of information to you. You may elect, in writing, not to permit Nexia Edwards Marshall NT to communicate electronically with you.

12.9 Force Majeure

Neither party has any liability under, or may be deemed to be in breach of, the Contract for any delays or failures in performance of the Contract which result from circumstances beyond the reasonable control of that party.

12.10 Professional Standards Scheme

This Contract is subject to the applicable State Professional Standards Legislation and Chartered Accountants Australia and New Zealand Professional Standards Scheme.

Further information on the operation of the Scheme is available from the Professional Standards Council's website: www.psc.qov.au.

13 Relationship with other Nexia Edwards Marshall NT network firms

We are a member firm of the Nexia Australia Pty Ltd Umbrella Group. The member firms comprising the Nexia Australia Pty Ltd Umbrella Group (including those firms which trade under a name which includes the word NEXIA) are independently owned and operated. Neither Nexia Australia Pty Ltd nor any member firm of the Nexia Australia Umbrella Group accepts any responsibility for the commission of any act, or omission to act by, or the liabilities of, another Nexia member firm.

You agree not to bring any claim (whether in contract, tort (including negligence) or otherwise) against any Nexia network Firm or its personnel in respect of the Services other than the Nexia Firm identified in the Engagement Letter as providing the Services. This clause does not apply if prohibited by the *Councils Act 2001* (Cth).

14 Health and safety

We are required to comply with the provisions of relevant occupational health and safety legislation (OHS Laws) by taking all practical steps to ensure the health and safety of our employees. However, the OHS Laws place the responsibility for their safety on you when our employees visit your site.



West Arnhem Regional Council
Audit Strategy Memorandum

For the Year Ending 30 June 2024



Nexia Edwards Marshall NT (ABN 74 414 259 116) is a firm of Chartered Accountants. It is affiliated with, but independent from Nexia Australia Pty Ltd. Nexia Australia Pty Ltd is a member of Nexia International, a leading, global network of independent accounting and consulting firms. For more information please see www.nexia.com.au/legal. Neither Nexia International nor Nexia Australia Pty Ltd provide services to clients.

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Risk Management and Audit
Committee

Friday 21 June 2024



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9 April 2024

The Council Members
West Arnhem Regional Council
C/- Ms. Jocelyn Nathanael-Walters
Director Finance
PO Box 721
Jabiru NT 0886

Email: jocelyn.nathanael-Walters@westarnhem.nt.gov.au

Dear Council Members,

Audit Strategy Memorandum to the Council Members for the Year Ending 30 June 2024

We are pleased to present you with our audit strategy for West Arnhem Regional Council for the year ending 30 June 2024.

The strategy has been developed following discussions with management, an assessment of the key risks facing the Council and the significant financial statements balances.

The key purpose of this document is to:

- confirm our compliance with the professional standards;
- set out the audit approach in summary;
- promote effective communication between the auditor and those charge with governance; and
- identify the key issues which we expect to be the focus of our audit procedures.

We welcome any comments you may have or any additional areas in which you seek comfort or assurance from the audit process. I look forward to the opportunity of discussing our strategy with you.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Noel Clifford', written over a light blue horizontal line.

Noel Clifford
Partner, Assurance Services

Direct Line: 08 8981 5585 ext 506
Mobile: 0417 864 114
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Advisory. Tax. Audit.

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keycontacts

Your key contacts for the West Arnhem Regional Council audit are:



Noel Clifford FCA (Partner) is a registered company auditor with over 40 years' experience in the audit of large reporting corporations, non-reporting corporations, and Not-for-profit clients.

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 t 08 89815585 ext. 506
 m 0417 864 114
 e nclifford@nexiaemnt.com.au



Vikram Sandhu CPA (Manager) has over 5 years' experience providing audit and assurance services to a wide range of industries involved in the not-for-profit space, including councils and Aboriginal corporations.

Vikram Sandhu CPA
 t 08 89815585 ext. 511
 m 0433 226 973
 e vsandhu@nexiaemnt.com.au



Sarah McEachern CA (Partner) has over 20 years' experience in assessing her clients' business needs and providing recommendations that maximise opportunities for them.

Sarah McEachern CA
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Audit Snapshot – Reporting

The following tables outline the audit results and processes that we will report on to the Council Members upon completion of the 2024 audit.

Audit Results
Any significant audit adjustments required
Any unadjusted differences considered immaterial
Transactions and balances verified in accordance with audit plan
Audit risks and exposures addressed
Any audit risks requiring comment from the Council Members
Any high and/or medium priority control deficiencies identified
Any instances of fraud or error in respect to operations noted
Any material uncertainties, conditions, or events identified to affect going concern noted
Any instances of non-compliance with laws and regulations noted
Any instances of non-compliance with policies and procedures noted
Any expected modifications to auditor’s report
Audit Process
Level of preparedness for audit sufficient
Draft financial report available at agreed date

31
timeline

Key Dates and Deliverables



Audit Team, Independence, and Materiality

Auditor	Role	Email
Noel Clifford	Engagement Partner	nclifford@nexiaemnt.com.au
Vikram Sandhu	Manager	vsandhu@nexiaemnt.com.au
Gbenga Olusoji	Senior Auditor	golusoji@nexiaemnt.com.au
Jaya Giri	Auditor	jgiri@nexiaemnt.com.au
Gaurab Aryal	Graduate Auditor	garyal@nexiaemnt.com.au

Independence

I confirm, in my capacity as Engagement Partner, that the firm and the members of the Audit Team continue to meet the independence requirements of the *Australian Auditing Standards*, *Australian Accounting Standards* and the Northern Territory of Australia *Local Government Act 2019* and ethical requirements of the Accounting Professional and Ethical Standards Board APES 110: *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to the audit of West Arnhem Regional Council.

Materiality

Our auditing standards require that we apply the concept of materiality in planning and performing an audit of a financial report. Misstatements, including omissions, are considered material if they individually or in aggregate, could reasonably be expected to influence the economic decisions of the users of the financial report.

The determination of materiality is a matter of professional judgement and is affected by our perception of the financial information needs of the users of the financial report. Having considered the nature of the Council, the industry, and economic environment in which the Council operates, and the relative volatility of alternative benchmarks, we have determined overall planning materiality based on an equal weighting of the Council's revenue and expenditure for the current year.

Audit Risk Areas

The items detailed below are the 'key' issues in relation to the audit of West Arnhem Regional Council for the year ending 30 June 2024. We have provided a summary on the impact on our audit approach. Please note that this is neither a complete list of all issues we have considered nor a complete description of our audit procedures.

We have presented the issues in three categories: high, medium, and low risk areas. These are defined as follows:

High	<p>A judgmental assessment of inherent risk as high relates to those risks which require special audit consideration (in terms of the nature, timing, or extent of testing) because of the:</p> <ul style="list-style-type: none"> ▪ nature of the risk; ▪ likely magnitude of the potential misstatements (including the possibility that the risk may give rise to multiple misstatements); and ▪ likelihood of the risk occurring.
Medium	<p>A judgmental assessment of inherent risk as medium relates to a risk that requires additional audit consideration beyond what would be required for a normal risk, but which does not rise to the level of a high risk.</p>
Low	<p>A judgmental assessment of inherent risk as low is related to relatively routine, non-complex transactions that tend to be subject to systematic processing and require little management judgment. Although it is considered that there is a risk of material misstatement, there are no elevated or special factors related to the nature, the likely magnitude of the potential misstatements, or the likelihood of the risk occurring. We do not, as a matter of course, discuss normal risks with those charged with governance unless we seek their confirmation on the judgment that has been applied.</p>



Risk Area	Audit Risk Assessment	Risk of Misstatement Due to	Audit Response
Cash and Cash Equivalents	Medium	<p>Transactions may be inaccurately recorded, recorded in the incorrect period, or omitted.</p> <p>All bank accounts operated by the Council are not properly brought to account in the Council's financial records.</p> <p>Amounts held in closed bank accounts are not correctly transferred to another of the Council's current bank accounts.</p> <p>Errors in bank reconciliations may not be corrected on a timely basis.</p> <p>Cash on hand is not protected through appropriate safeguards, with physical amounts periodically verified and reconciled.</p>	<p>Accuracy of bank reconciliations at year end will be checked.</p> <p>Any bank accounts that have been closed during the period will be reviewed to determine whether amounts have been correctly transferred into other bank accounts held by the Council.</p> <p>Physical cash counted (if applicable) with the amounts verified against day end reconciliation.</p> <p>Obtain custodian verification of all monies and floats on hand.</p> <p>Test transfers of funds between accounts.</p> <p>Obtain and review bank/term deposits; checking interest and any transfers of monies/deposits in the period.</p>
Trade and Other Receivables	Medium	<p>Cut off errors.</p> <p>Revenue transactions recognised in the wrong financial periods.</p> <p>Provision for doubtful debts incorrectly assessed and any impairment incorrectly calculated and recognised.</p> <p>Revenue transactions recognised in the wrong financial periods, for example:</p> <ul style="list-style-type: none"> • amounts related to revenue to be recognised in future financial years; • amounts related to revenue incorrectly recognised in the current year; and • amounts recognised incorrectly assessed for impairment with a provision for doubtful debts correctly recognised in instances where there are signs of impairment. 	<p>Cut-off testing to be conducted as appropriate.</p> <p>Accuracy of reconciliation between general ledger and trade receivables listing will be checked.</p> <p>Sample of receivable amounts will be examined against underlying documentation and records to determine whether amounts have been recognised in the correct financial year.</p> <p>Recoverability of receivable balances will be assessed by comparison to amounts received in the subsequent year end.</p> <p>Adequacy of provision for doubtful debts will be evaluated.</p>



Risk Area	Audit Risk Assessment	Risk of Misstatement Due to	Audit Response
Prepayments and Other Current Assets	Medium	<p>Prepaid expenditure may not be accurately recognised.</p> <p>Other current assets may be inaccurate and/or non-recoverable.</p>	<p>Listing of prepayments and other assets at year-end will be obtained.</p> <p>Accuracy of reconciliation between general ledger and prepayments schedule will be checked.</p> <p>Sample of prepayments will be examined.</p> <p>Listing of Other current assets will be obtained, and material assets verified and if applicable recoverability assessed.</p>
Property, Plant and Equipment	Medium	<p>Capital expenditure may be inappropriately expensed.</p> <p>New assets may be incorrectly recognised and recorded.</p> <p>Asset disposals may not be properly accounted for.</p> <p>Assets previously held by the Council may no longer exist.</p> <p>Assets held by the Council may be incorrectly omitted from the Company's records.</p> <p>Depreciation charges may not be accurately computed and recorded, consistently applied, or reasonable, considering assets' useful lives.</p> <p>Carrying amounts may not have been correctly assessed for impairment with a provision for impairment correctly recognised where there are signs of impairment.</p>	<p>Accuracy of reconciliation between general ledger and fixed asset register/depreciation schedule will be checked.</p> <p>New assets recognised (if any) will be physically sighted, where possible, and/or photos obtained. In addition, appropriate supporting documents, including invoices, will be examined.</p> <p>Any asset disposals that have occurred will be reviewed to determine evidence of appropriate approval and whether correctly recorded.</p> <p>Significant older assets will be physically sighted, where possible, and/or photos obtained.</p> <p>Recent revaluation reports will be obtained, reviewed, and assessed. Documents, assumptions, and workings will be reviewed against the fixed asset register.</p> <p>Depreciation charges will be assessed for consistently and reasonableness.</p> <p>Repairs and maintenance expenditure will be reviewed for any capital expenditure that has been inappropriately expensed.</p> <p>Impairment indicators will be assessed, and management's assessment of any impairment evaluated.</p>



Risk Area	Audit Risk Assessment	Risk of Misstatement Due to	Audit Response
Inventory	Low	<p>Inventory not being accurately recorded at lower of cost and net realisable value.</p> <p>Cut off errors; incorrect accounting between inventory and cost of goods sold.</p> <p>Non-existence of inventory.</p> <p>Slow moving or damaged stock not being written off.</p>	<p>Photos of significant inventory sites showing items held there to be obtained.</p> <p>Obtain final stocktake reports at 30 June 2024 for all locations. These to be reconciled with the general ledger.</p> <p>Review for obsolescence/damaged stock by discussion with senior management.</p> <p>Testing of stock to assess whether obsolete stock is written down in line with the organisation's policy.</p> <p>Audit procedures to substantiate the correct recording of the cost of inventory items. We will test a sample of items and check their unit costing and selling prices.</p>



Risk Area	Audit Risk Assessment	Risk of Misstatement Due to	Audit Response
Investments	Medium	<p>Investments being of significant dollar value and a material item.</p> <p>Investments are not being recorded completely and accurately and major transactions have not been authorised.</p> <p>Investments are not being recorded completely and accurately and major transactions have not been authorised.</p> <p>Valuation of the investment assets are not done accurately.</p> <p>Investments impacted by impairment conditions and not fairly valued.</p> <p>Inadequate presentation and disclosure of financial assets in the financial report or in accordance with the requirements of accounting standards.</p>	<p>Review of the transactions and reconciliations performed during the year will be undertaken to ensure investments are being recorded completely and accurately.</p> <p>External confirmations for all investments held balances will be obtained as at balance date (where applicable).</p> <p>Review of all significant investment transactions during the year will be undertaken to ensure these are in accordance with appropriate delegations and supporting documentation.</p> <p>The valuation methods used for financial assets will be reviewed, and all key estimates and judgements will be reviewed to ensure they are appropriate.</p> <p>Where applicable external independent valuations of investment assets will be evaluated. Latest valuation reports being obtained, compared, and assessed for appropriateness.</p> <p>Evaluate the treatment of investment transactions. Review the presentation and disclosure of financial assets and investments in the financial statements, ensuring compliance with applicable accounting standards.</p> <p>Management workpapers and latest independent valuations will be evaluated with existing conditions, tenancy occupation rates and other relevant factors. Determination to be made whether valuations still applicable and no diminution in values expected.</p> <p>Evaluate with Senior Management and the Council Members, the fair value of investment asset balances held at 30 June and assess the need for any provision in diminution.</p> <p>Test and verify the recognition of investment revenue.</p>



Risk Area	Audit Risk Assessment	Risk of Misstatement Due to	Audit Response
Trade and Other Payables/ Expenditure	Medium	<p>Trade and other payables may not be recorded.</p> <p>GST may not be properly recorded and reported.</p> <p>Operating expenditure may be inaccurately recorded, inappropriately or inconsistently classified, and/or recorded in the incorrect period.</p> <p>Illegitimate and/or unauthorised payments and expenditure.</p> <p>Payroll clearing accounts such as those related to superannuation and PAYG may not be properly reconciled with amounts cleared/remitted on a timely basis.</p>	<p>Accuracy of reconciliation between general ledger and trade payables listing will be checked.</p> <p>Compare reported trade and other payable balances (including accruals) as at 30 June 2024 with prior years. Explanations will be obtained from management for all material variances.</p> <p>Sample of creditors recognised at year end will be examined.</p> <p>Procedures to identify potential unrecorded liabilities performed.</p> <p>Payments made after year end will be reviewed.</p> <p>GST balances will be compared against balances carried forward and amounts reported and remitted the year.</p> <p>An estimate of GST based on the full financial year will be developed and compared to amounts recorded and remitted, with significant differences investigated.</p> <p>A sample of expenditure that has occurred throughout the year and is recognised at year end will be examined against supporting documents (invoices, evidence of approval, bank statements).</p> <p>We will review on a sample basis, credit card transactions incurred examining supporting documentation and review and authorisation processes.</p> <p>Analytical reviews will be carried out on operating expenditure.</p> <p>Review of payroll clearing accounts including payments made subsequent to year end.</p>



Risk Area	Audit Risk Assessment	Risk of Misstatement Due to	Audit Response
Employee Provisions	Medium	<p>Employee leave entitlements may not be properly calculated and recorded in accordance with legislative requirements and the <i>Australian Accounting Standards</i>.</p> <p>Employees entitled to leave may be omitted from employee leave entitlement calculations.</p> <p>Oncosts may not be properly included in calculating leave entitlements.</p>	<p>Accuracy of reconciliation between general ledger and employee entitlements listing will be checked.</p> <p>Calculation of employee leave entitlements will be checked against legislative requirements and the <i>Australian Accounting Standards</i>.</p> <p>Sample of employee entitlements recognised at year end will be checked for accuracy against payroll records.</p> <p>Payroll records will be reviewed to determine whether any eligible employees have been inappropriately omitted from computation of employee leave entitlements.</p>
Lease Liabilities/ Right of Use Assets	Medium	<p>Inadequate disclosures in the financial statements.</p> <p>Incorrect application of <i>AASB16 Leases</i> - the leasing standard.</p> <p>Incorrect calculation of the present value of the lease liabilities and right of use assets.</p> <p>Incorrect amortisation of the right to use assets.</p> <p>Risk of misstatement due to non-inclusion of applicable leases.</p>	<p>Obtain from the client, a lease commitment/agreement schedule outlining all lease agreements entered into.</p> <p>Obtain all applicable lease agreements and agree the terms and conditions of the leases.</p> <p>Determine that leases have been treated in accordance with the provisions of <i>AASB16 Leases</i>.</p> <p>Test the calculations of the present value of the lease liabilities and right of use assets recognised and check the relevant expenses reported.</p> <p>Test the calculation of the amortisation expense of the right to use assets.</p> <p>Ensure disclosures in the financial statement of lease liabilities and right of use assets is appropriate.</p>



Risk Area	Audit Risk Assessment	Risk of Misstatement Due to	Audit Response
Grant Income/ Income in Advance/ Unspent Grants/ Contract Liabilities	Medium	<p>Grant income not being recorded completely and accurately.</p> <p>GST on grant income being incorrectly determined and accounted for.</p> <p>Income relating to grants and/or contract revenue being recorded in the incorrect period.</p> <p>Income is recognised before the conditions of the grant/contract have been met.</p> <p>Income in advance is not classified correctly.</p> <p>Monies received are recorded as revenue in the wrong period.</p> <p>Non-compliance with <i>Australian Accounting Standards</i> for the recognition of revenue and income, in particular AASB15 and AASB 1058.</p> <p>Incorrect application of the Revenue Accounting Standards' provisions.</p>	<p>Controls around the billing/invoicing cycle will be reviewed.</p> <p>Funding agreements will be reviewed to ascertain whether these are performance obligations and to determine the correct period for recognition of grant income. In addition, funding agreements will be reviewed to ensure that any applicable financial terms and conditions are being complied with, including any requirements to refund unspent grant funding at 30 June 2024.</p> <p>Unspent grant liabilities and deferred revenue liabilities will be reviewed at year end. Performance obligations and job cost reports being examined along with grant contract registers.</p> <p>Year-end grant acquittals and reconciliations will be reviewed and tested.</p> <p>Job cost reports being examined.</p> <p>All significant grant income in 2023 will be vouched to supporting documentation, including recipient tax invoices, remittances, funding letters, grant agreements (where applicable), and bank statements. Grant income will be checked as to ensure income is properly posted to the general ledger and review account allocations for reasonableness.</p> <p>We will test check to ensure GST has been properly determined, recorded, and accounted for in relation to grant funding received.</p> <p>Revenue accounting policies will be reviewed and matched against the applicable Accounting Standards.</p>



Risk Area	Audit Risk Assessment	Risk of Misstatement Due to	Audit Response
Revenue and Other Income	Medium	<p>Revenue is not recognised.</p> <p>Revenue is incorrectly recorded or recorded in the incorrect period.</p> <p>Incorrect application of the Revenue Accounting Standards' provisions.</p>	<p>A sample of revenue that has occurred throughout the year and is recognised at year end will be examined against supporting documents (invoices, rates, engagement letters, contracts, subsequent receipts, and bank statements evidence of service delivery).</p> <p>Rates and charges applied to billings to be confirmed to rates approved by the Council.</p> <p>Rates and charges report to be extracted, tested, reviewed for accuracy, and reconciled to the general ledger.</p> <p>Property valuation reports to be reviewed against rates and billings levied (where applicable).</p> <p>Analytical reviews will be conducted on revenue and other income.</p> <p>A sample of transactions will be tested and checked against invoices, signed rental agreements and subsequent receipts.</p> <p>GST to be checked and verified on revenue transactions tested. GST reasonableness test to be conducted.</p>
Payroll Related Expenditure	Medium	<p>Salaries and wages (and associated costs) may not be correctly calculated, recorded, and remitted.</p> <p>Illegitimate and/or unauthorised payments.</p>	<p>Accuracy of reconciliation between general ledger and payroll will be checked.</p> <p>A sample of payroll transactions that have occurred throughout the year and at year end will be examined against payroll records and other supporting documents (timesheets, employment contracts, and bank statements).</p> <p>Analytical reviews will be conducted on payroll and payroll related expenses.</p>



Risk Area	Audit Risk Assessment	Risk of Misstatement Due to	Audit Response
Litigation	Medium	Inadequate disclosure of litigation and liability being under recorded.	<p>Review of legal expenses incurred during the year to identify any potential litigation.</p> <p>Review of minutes to identify any potential litigation.</p> <p>Where necessary we will consider sending a legal representation letter to your lawyers.</p> <p>Review of disclosures in the financial statements to assess adequacy of disclosure of potential litigation</p>
Going Concern	Low	The going concern assumption may not be appropriate.	<p>Management's use of the going concern assumption will be evaluated through review of the Council's financial position and performance.</p> <p>This being for the current financial year and also near to the date of the signing of the financial statements.</p> <p>Solvency ratios will be considered.</p> <p>We will also review the Council's:</p> <ul style="list-style-type: none"> • Budgets and cash flow forecasts for the current financial year and for future financial years; and • Bank statements and cash balances subsequent to year end. <p>Status of government funding and renewal of operational funding contracts to be considered.</p> <p>We will obtain representations from Management or Council Members on the Council remaining a going concern.</p>



Risk Area	Audit Risk Assessment	Risk of Misstatement Due to	Audit Response
Related Party Transactions	Low	<p>Related party transactions may not be appropriately identified, accounted for, and disclosed in the financial statement.</p> <p>Inappropriate and/or unauthorised transactions.</p>	<p>Make relevant enquiries of management.</p> <p>Review financial records and other documents for signs of any undisclosed related party transactions.</p> <p>Ensure Key Management Personnel remuneration is appropriately disclosed.</p> <p>Check the accuracy of disclosed related party transactions against amounts recorded and available supporting documentation.</p> <p>Obtain appropriate representations from the Council that all related party transactions have been appropriately disclosed.</p>
Commitments and Contingencies	Medium	<p>Lack of appropriate disclosure of Council's commitments and contingencies.</p> <p>Inaccurate determination of commitments and contingencies.</p>	<p>Review legal expenses and associated invoices. Where appropriate obtain legal representation from the Council's lawyer(s).</p> <p>Obtain register of all lease and rental commitments and agreements.</p> <p>Ensure disclosures of lease and rental commitments in the financial statements are appropriate testing calculations of amounts to supporting workpapers.</p> <p>Obtain representations from Management concerning the existence of litigation and contingent liabilities.</p>



auditrisk

Risk Area	Audit Risk Assessment	Risk of Misstatement Due to	Audit Response
Subsequent Events	Low	Lack of appropriate disclosure of significant subsequent events impacting the presentation and the understanding of financial statements.	<p>Review Council's minutes prior and subsequent to year end.</p> <p>Consider status of funding contracts.</p> <p>Obtain an update on the status of any legal claims (if applicable).</p> <p>Consider whether there are any indications of impairment of assets or changes in the assumptions used since year end.</p> <p>Consider whether there are new commitments and/or guarantees year end which should be included as a subsequent event.</p> <p>Discuss with Management whether there are any subsequent events which require disclosure.</p> <p>Obtain representation from Management on whether reportable subsequent events have occurred.</p>
Financial Statement Disclosures	Medium	<p>Requirements to prepare a general-purpose financial report '<i>Simplified Disclosures for Tier 2 Entities</i>' in accordance with the <i>Australian Accounting Standards</i> and relevant legislations.</p> <p>Financial report prepared may not include all required financial statement disclosures, and/or may be inaccurate and/or incomplete.</p>	<p>Review financial report for accuracy against underlying financial records and consistency throughout.</p> <p>Review application and introduction of all new accounting standards (if applicable). Appropriate working papers to be obtained from management and action taken confirmed (if applicable).</p> <p>Review financial records against available templates and disclosure checklists to determine whether all required disclosures have been incorporated into the financial report.</p> <p>Review disclosures by agreeing the notes to the financial statements to supporting documentation and records.</p> <p>Review disclosure in the financial report to ensure they are neutral, consistent, and clear.</p> <p>Ensure disclosures are in accordance with relevant legislations</p>

Impact on the Audit Approach - Summary

We have assessed the inherent audit risk of the Council for the financial year ending 30 June 2024 to be Medium.

Our audit approach for the financial year ending 30 June 2024 will be largely substantive by nature with controls tested where they contribute to the effectiveness of the audit.

Having determined your materiality, we will use this assessment in the auditing and verification of your material financial statement components. This will include assessing and verifying management's key assumptions, estimates and judgements, obtaining appropriate reconciliations of material balances and amounts, and verifying such balances and transactions where applicable to supporting records.

Details of our proposed audit procedures with respect to each financial statement component has been detailed on the preceding pages.

Scope

The audit of the financial report of the Council will be conducted in accordance with Australian Auditing Standards, to obtain reasonable assurance about whether the financial report has been prepared in accordance with the applicable *Australian Accounting Standards, Northern Territory of Australia Local Government Act 2019* including:

- giving a true and fair view of the Council's financial position as at 30 June 2024 and of its financial performance and cash flows for the year then ending; and
- complying with Australian Accounting Standards, *Northern Territory of Australia Local Government Act 2019 and the Northern Territory of Australia Local Government (General) Regulations 2021*.



Fraud

Australian Auditing Standard ASA 240 "The Auditor's Responsibility to Consider Fraud in an Audit of a Financial Report" requires us to consider the risk of material misstatement in the financial report as a result of fraud and error. However, the primary responsibility for the prevention and detection of fraud rests with those charged with governance and management. Management of West Arnhem Regional Council are responsible for maintaining accounting records and controls designed to prevent and detect fraud and error in addition to the accounting policies and estimates in the financial report.

We will conduct a number of procedures during our audit for the consideration of the risk of fraud, including:

- making enquiries of those charged with governance and management to obtain an understanding of how those charged with governance exercise oversight over management's processes for identifying and responding to fraud risks;
- considering whether any fraud risk factors are present at West Arnhem Regional Council;
- making enquiries of management and those charged with governance to determine whether they have knowledge of any known or suspected fraud;
- performing analytical procedures and considering any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- reviewing estimates for biases that could result in material misstatement due to fraud;
- obtaining written representations from management that it acknowledges its responsibility for the design and implementation of internal controls and that it has disclosed any known or suspected fraud; and
- specific testing around revenue recognition and journal entries as required under the Auditing Standards. Further, we will perform data mining in and around the suppliers and payroll database.

Other Matters

Reliance on Internal Controls

Internal controls will be examined as part of our audit procedures. We will perform test of controls relating to the following cycles at West Arnhem Regional Council:

- governance oversight;
- billings/receipts;
- purchases/payments; and
- payroll.

The review of these areas will allow us to develop an understanding of the financial reporting and operating procedures at West Arnhem Council and also to review the systems for potential weaknesses and assess the likelihood of errors occurring.

It is expected that the results of that testing will allow us to place some reliance on these controls which will have an effect on the nature and extent of substantive tests of details we will conduct on West Arnhem Regional Council.

Accordingly, our comments and review are not intending to cover all aspects of West Arnhem Regional Council's internal controls and accounting systems, and our comments are limited to those matters that arise from our normal audit procedures.

Reliance on Internal Auditors

West Arnhem Regional Council does not have an internal audit function. As such, no reliance is sought from an internal audit perspective.

Not-For-Profit Industry Update

Employees vs contractors

The issue of independent contractors vs employees has long been a problem area for many Australian businesses and NFPs. In many cases, the status of a worker and their entitlements (including superannuation) can be unclear and an in-depth analysis of the entire working arrangement must be undertaken to ensure compliance. Employers that fail to comply with their employer obligations could potentially find themselves with significant unfunded tax liabilities and penalties.

Indirect Taxes for Not-for-Profits

How can Nexia Edwards Marshall help you?

We work with our not-for-profit clients to maintain tax concessions and exemptions and we perform comprehensive 'health checks' for GST, FBT and broader taxation.

For information on the above issues and how we can help you, please contact our Not-For-Profit Specialist in taxation, Sarah McEachern.



Sarah McEachern CA (Partner) has over 20 years' experience in assessing her clients' business needs and providing recommendations that maximise opportunities for them.

Sarah McEachern CA
 t 08 89815585 ext. 519
 m 0419 803 814
 e smceachern@nexiaemnt.com.au

Cyber Liability Insurance

Cyber liability insurance is insurance with numerous cover options to help protect the business from items such as data breaches or other cyber security issues.

A lot of people say "I have never had a data breach so why do I need it", your business may not have been breached yet but it's a matter of when it will happen.

What does cyber liability insurance cover?

Cyber liability insurance can help cover costs related to cyber attacks and data breaches. These costs can be numerous items such as following items:

- Data breaches including theft or loss of client information
- Network security breaches
- Business interruption costs
- Forensic investigation into the cause or scope of a breach
- Data recovery costs
- Cyber extortion

Crisis management costs (to protect or mitigate damage to your businesses reputation resulting from a cyber event).

Loss and legal costs, including fines and penalties resulting from a third party claim for data or network security breach against your company.

To ensure you have adequate cyber liability insurance, please see a insurance broker and ask your IT professionals for assistance.

Not-For-Profit Industry Update (cont.)

Don't get caught phishing!

Sometimes someone might impersonate a client or customer online and ask you to do something that they never would. With phishing emails on the rise, please make sure that you are being extra careful when opening emails and clicking on unknown links or attachments.

The most accurate definition of a phishing email is an email sent to a recipient with the objective of making the recipient perform a specific task. The attacker may use social engineering techniques to make their email look genuine, and include a request to click on a link, open an attachment, or provide other sensitive information such as login credentials.

When receiving an email, please ask yourself the following:

- Do you know the sender?
- Is this email too generic?
- Were you expecting the email?
- Does the email look like others from this person?
- Is the email correctly addressed to you?
- Is the email address spelt correctly?
- Is the domain name correct? (e.g. The @nexiaem.com.au bit)

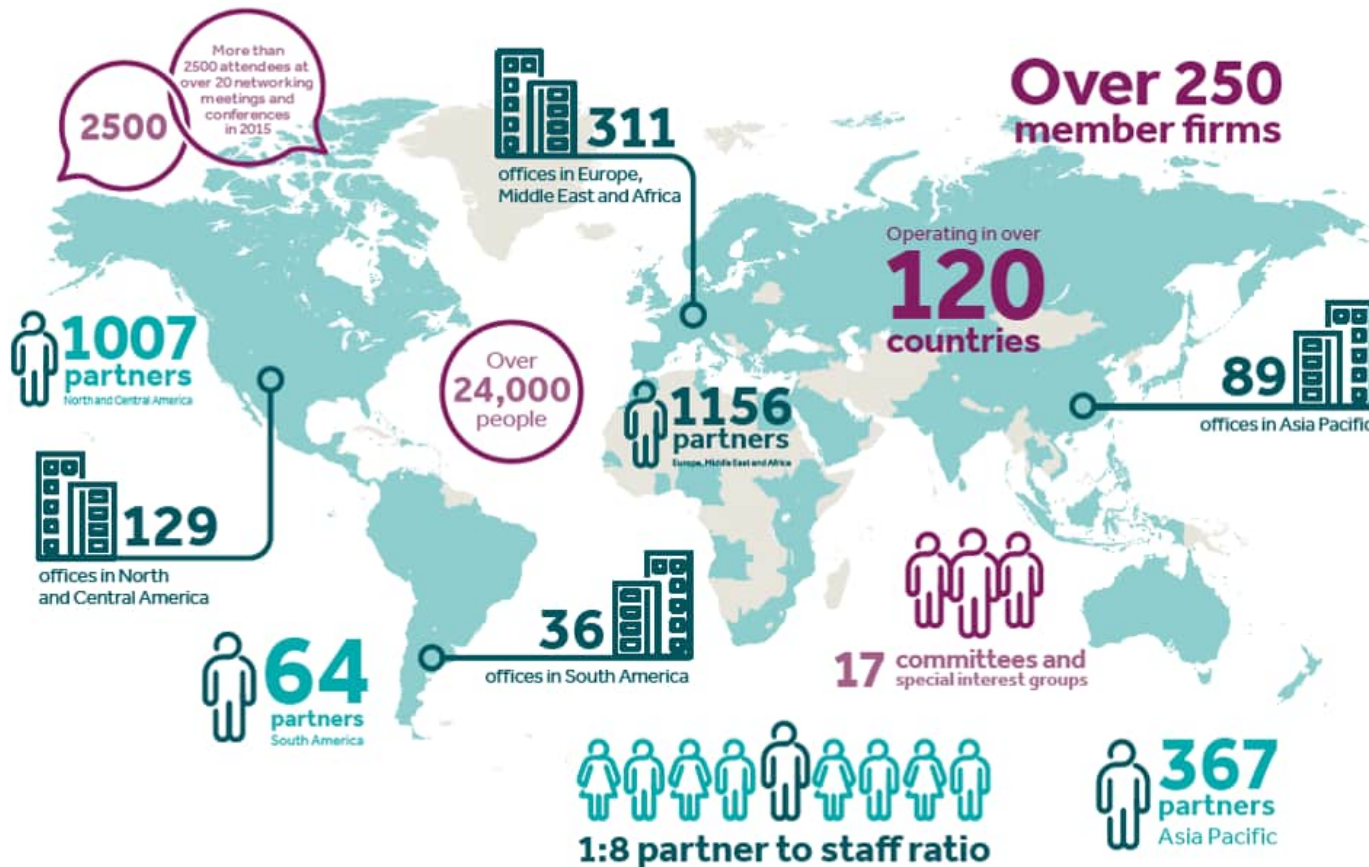
If you click on any web links:

- Is it requesting username and password information?
- Is it requesting you download a file?
- Does the webpage look unusual?
- Has the webpage been blocked by TrendMicro or Windows Defender Smart Screen?

If any of the above questions are 'No' permanently delete the email and contact your Nexia Edwards Marshall Adviser. Even if you are answering yes to these questions the email could still be a phishing scam. If you are still unsure, give the client, supplier, or person a call to confirm that the email is legitimate. A two minute phone call can save you from a catastrophe.



Our world in numbers



Nexia International

Nexia International is a leading, global network of independent accounting and consulting firms. When you choose a Nexia firm, you get a more responsive, more personal, partner-led service, across the world.

Awards and credentials



International Accounting Bulletin Survey 2016



Rising Star Network Award at the IAB Awards 2013



Fee income for 2015



A global network that is where you want us to be

Service lines

- Accounting and audit
- Tax services
- Management consultancy
- Corporate finance
- Litigation support
- Corporate recovery/insolvency

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 June 2024

Agenda Reference:	8.5
Title:	Future of CouncilBIZ
Author:	Jocelyn Nathanael-Walters, Director of Finance

SUMMARY

This report is to update the Committee on Council's decision in relation to CouncilBIZ.

RECOMMENDATION

THAT THE COMMITTEE receive and note the report titled *Future of CouncilBIZ*.

BACKGROUND

At the Special Council Meeting held 23 April 2024 the Council was provided with an update on CouncilBIZ' operations and Council was asked to consider the future of CouncilBIZ.

COMMENT

The report provided to Council in April 2024 has been provided and Council's subsequent decision.

STATUTORY ENVIRONMENT

Local Government Act 2019
CouncilBIZ Constitution

FINANCIAL IMPLICATIONS

Council is required to manage its resources including its local government subsidiary.

STRATEGIC IMPLICATIONS

This report aligns to the following pillars and goals as outlined in the *Regional Plan and Budget*:

PILLAR 6 FOUNDATIONS OF GOVERNANCE

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration. Our processes, procedures and policies are ethical and transparent.

Goal 6.1 Financial Management

Provision of strong financial management and leadership which ensures long term sustainability and growth.

Goal 6.4 Risk Management

The monitoring and minimisation of risks associated with the operations of Council.

ATTACHMENTS

1. Future of Councilbiz RMAC Report 22.04.2024 [8.5.1 - 3 pages]
2. Future of Councilbiz RMAC Resolution 22.04.2024 [8.5.2 - 1 page]

WEST ARNHEM REGIONAL COUNCIL**FOR THE MEETING 22 APRIL 2024**

Agenda Reference:	12.1
Title:	Future of CouncilBIZ
Author:	Jocelyn Nathanael-Walters, Director Finance

The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(c)(iii). It contains information that would, if publicly disclosed, be likely to: prejudice the security of the council, its members or staff.

SUMMARY

The purpose of this report is for Council to approve two recommendations in regards to the local government subsidiary CouncilBIZ - one decision on the future of CouncilBIZ and the second on Council's membership of CouncilBIZ.

RECOMMENDATION

THAT COUNCIL:

1. Receive and note the report titled Future of CouncilBIZ; and
2. Approve the decision that CouncilBIZ cease operations and, subject to the Minister's decision, begin dissolving as an entity by 31 December 2024;
3. Approve Council to begin the process of resigning as a member of CouncilBIZ.

BACKGROUND

CouncilBIZ was established in 2008 to carry out functions related to local government on behalf of its Members and facilitate the efficient provision of services to its Members. The initial Members were the newly established eight regional (shire) councils and the Local Government Association of the Northern Territory (LGANT).

Since that date, West Daly Regional Council has become a CouncilBIZ Member and Victoria Daly Regional Council has resigned and ceased being a Member. As a result of Victoria Daly Regional Council ceasing to be a Member of CouncilBIZ, all council Members have incurred significantly increased CouncilBIZ costs.

ICT and Business Systems

In 2022-23, CouncilBIZ charged West Arnhem Regional Council \$354,382 (excluding GST) for ICT and Business System Support services. In 2023-24, for the same services, the Council is expected to pay \$449,590 (excluding GST), an increase of \$95,000.

In an attempt to rationalize CouncilBIZ costs and allow Members to choose their own software systems that best suit their council's operations, the Members agreed to move away from the shared on premise ERP (out of date) model. In relation to this, on 20 September 2023 (OCM145/2023) this Council chose to continue with Technology One and move to a Cloud version, away from CouncilBIZ' management by 30 June 2024.

At the present time Council's Finance and HR teams have been conducting tests using sample data in a test TechnologyOne environment. The expected 'Go Live' date is planned for 14 May 2024 with the aim of having all of Council's software and data off CouncilBIZ' servers and managed by Council before 30 June 2024.

To manage transition risks it is highly desirable CouncilBIZ continue to operate for at least three to four months after the Council's ERP planned transfer.

Payroll Processing (Non-Core Contracted Services)

Council has had a contract with CouncilBIZ for several years to provide payroll processing services using the Council's software. In 2022-23, CouncilBIZ charged West Arnhem Regional Council \$77,403.75 for this service.

With the potential closure of CouncilBIZ an operating decision has been made to bring the payroll processing activity back into Council's operations and a recruitment process has been conducted to employ a suitable officer.

The payroll processing function is expected to return to the Council before 30 June 2024.

CouncilBIZ Constitution

The CouncilBIZ Constitution, approved and signed by the Minister for Local Government on 28 July 2022, contains the steps required for a Member to resign from the subsidiary.

In the event the other Members of CouncilBIZ choose to continue operating the CouncilBIZ entity and not to dissolve the subsidiary the Council has the option of beginning the resignation steps outline in the CouncilBIZ Constitution.

COMMENT

Clause 12 of the CouncilBIZ Constitution sets out the steps for a Member to resign, those are:

12.1 Resignation

A Member's resignation from the Local Government Subsidiary shall not take effect unless all of the following occur:

- a) written notice must be provided to all of the Members stating the member's intention to resign as a member of the Local Government Subsidiary "Resignation Notice" which must be provided at least six (6) months before the financial year in which the resignation is sought to take effect;
- b) within 60 days from the date that Members receive the Resignation Notice, the Members may respond in writing to the Member;
- c) following expiry of the period of 60 days in rule 12.1(b) should the Member wish to proceed with its resignation, the Member must provide within the next 60 days the Minister with the Resignation Notice together with any Member responses received under rule 12.1(b); and
- d) the Member receives written approval from the Minister permitting the Member's resignation, which unless otherwise approved by the Minister, shall take effect at the end of the financial year.

Unfortunately, Member resignations take effect at the end of a financial year. Which means, if the other Members of CouncilBIZ wish to continue the entity, the Council would remain a Member of CouncilBIZ at least until 30 June 2025. However if Council does not begin the resignation process it could remain a Member of CouncilBIZ in 2025/26 and be liable for more costs for running the subsidiary.

LEGISLATION AND POLICY

CouncilBIZ Constitution

FINANCIAL IMPLICATIONS

The Council is responsible for managing its resources and must not have a deficit budget. If the Council was to continue to be a member of CouncilBIZ beyond 30 June 2025 it is possible it will not have the funds to meet its liabilities (including any CouncilBIZ operating costs).

STRATEGIC IMPLICATIONS

This report is aligned to the following pillars and goals of the *Regional Plan and Budget*:

PILLAR 6 FOUNDATIONS OF GOVERNANCE

Integrity is at the heart of everything we do. We are leaders of best practice and excellence in governance, advocacy, consultation and administration. Our processes, procedures and policies are ethical and transparent.

Goal 6.6 Information and Communication Technology

Effective and innovative information technology solutions which maximise service delivery and support Council's operations.

ATTACHMENTS

Nil

CONFIDENTIAL SPECIAL COUNCIL MEETING - 22 APRIL 2024

12.1 Future of CouncilBIZ 

Mayor Woods opened meeting opened at 2:37pm
Clem beard declared a conflict of interest and left the meeting at 2:37pm
The Council considered a report on Future of CouncilBIZ.

OCM101/2024 RESOLVED:

**On the motion of Deputy Mayor Williams
Seconded Mayor Woods**

THAT COUNCIL:

1. Receive and note the report titled Future of CouncilBIZ; and
2. Approve the decision that CouncilBIZ cease operations and, subject to the Minister's decision, begin dissolving as an entity by 31 December 2024;
3. Approve Council to begin the process of resigning as a member of CouncilBIZ.

West Arnhem Regional
Council

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 JUNE 2024

Agenda Reference:	9.1
Title:	Elected Member Questions with or without Notice
Author:	{author-name}, {position}

SUMMARY

The purpose of this report is to give Committee Members a forum in which to table items they wish to be debated by the Committee.

RECOMMENDATION

That the Chairperson invites questions with or without notice from Committee Members.

ATTACHMENTS

Nil

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 JUNE 2024

Agenda Reference:	10.1
Title:	Closure to the Public for the Discussion of Confidential Items
Author:	{author-name}, {position}

SUMMARY

Pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and regulation 52 of the *Local Government (General) Regulations 2021*, the meeting is to be closed to the public to consider confidential matters.

LEGISLATION AND POLICY

Section 99(2) of the *Local Government Act 2019*
Regulations 51 and 52 of the *Local Government (Administration) Regulations 2021*

RECOMMENDATION

That pursuant to section 99(2) and 293(1) of the *Local Government Act 2019* and section 52 of the *Local Government (General) Regulations 2021* the meeting be closed to the public to consider the Confidential items of the Agenda.

ATTACHMENTS

Nil

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 JUNE 2024

EXCLUSION OF THE PUBLIC

The information in this section of the agenda is classed as confidential under section 293(1) of the *Local Government Act 2019* and regulation 52 of the *Local Government (Administration) Regulations 2021*.

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 21 JUNE 2024

RE-ADMITTANCE OF THE PUBLIC

- 12 NEXT MEETING**
- 13 MEETING DECLARED CLOSED**