



# **WEST ARNHEM REGIONAL COUNCIL AGENDA**

**RISK MANAGEMENT AND AUDIT COMMITTEE  
THURSDAY, 27 FEBRUARY 2025**



## 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 Thursday 27 February 2025 at 10:00 am.

Ben Waugh  
Interim 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 ARNHAM REGIONAL COUNCIL

### FOR THE MEETING 27 FEBRUARY 2025

<b>Agenda Reference:</b>	<b>3.1</b>
<b>Title:</b>	<b>Apologies, Leave of Absence and Absence Without Notice</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

#### SUMMARY

This report is to table, for the Committee's record, any apologies, and requests for leave of absence received by Council's Chief Executive Officer from Members, as well as record any absence without notice for the Risk Management and Audit Committee for the meeting held on 27 February 2025.

#### RECOMMENDATION

THAT THE COMMITTEE:

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

#### 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 27 FEBRUARY 2025

<b>Agenda Reference:</b>	<b>4.1</b>
<b>Title:</b>	<b>Acceptance of Agenda</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

#### SUMMARY

Agenda papers are presented for acceptance at the Risk Management and Audit Committee meeting held on 27 February 2025.

#### RECOMMENDATION

THAT THE COMMITTEE accept the agenda papers as circulated for the Risk Management and Audit Committee meeting held on 27 February 2025.

#### 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 ARNHAM REGIONAL COUNCIL

### FOR THE MEETING 27 FEBRUARY 2025

<b>Agenda Reference:</b>	<b>5.1</b>
<b>Title:</b>	<b>Disclosure of Interest of Members or Staff</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

#### 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 27 February 2025.

#### 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

1. Conflict of Interest Register [5.1.1 - 1 page]



### Declaration of Interest Register – Risk Management and Audit Committee

Elected Members	Declared Interest	Connection
<b>Mayor James Woods</b>	Local Government Association Northern Territory (LGANT)	Board Member
	Malala Health Clinic	Staff Member, Board Member
	Maningrida AFL Committee	Committee member
	Maningrida Emergency Response Group	Unit Officer
	Bawinanga Aboriginal Corporation	Deputy Chair
	Maningrida Housing Reference Group	Member
	Traditional Credit Union	Director
<b>Deputy Mayor Elizabeth Williams</b>		
<b>Warren Jackson – Independent Member</b>	Northern Territory Government	Staff Member
<b>Carolyn Eagle – Independent Chairperson</b>	CouncilBIZ Audit Committee	Chairperson
	Katheirne Town Council Audit Committee	Member
	Roper Golf Audit Committee	Member
<b>Cr Jacqueline Phillips</b>	JP Cultural Solutions	Director
	Northern Land Council (NLC)	Board Member
	Bawinanga Aboriginal Corporation	Chair
	Maningrida Housing Reference Group	Member
	Maningrida Homelands School Company	Board Member

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## WEST ARNHEM REGIONAL COUNCIL

### FOR THE MEETING 27 FEBRUARY 2025

<b>Agenda Reference:</b>	<b>6.1</b>
<b>Title:</b>	<b>Confirmation of Risk Management and Audit Committee Minutes</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

#### SUMMARY

The unconfirmed minutes of the of the 20 September 2024 Risk Management and Audit Committee are submitted to Council for confirmation.

#### RECOMMENDATION

THAT THE COMMITTEE confirmed the minutes of 20 September 2024 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.

#### 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. Unconfirmed Risk Management and Audit Committee Meeting Minutes - 20 September 2024  
[6.1.1 - 4 pages]



Minutes of the West Arnhem Regional Council Risk Management and Audit Committee Meeting  
Friday, 20 September 2024 at 10:00 am  
Council Chambers

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**1 ACKNOWLEDGEMENT OF COUNTRY AND OPENING OF MEETING**

Chairperson Carolyn Eagle declared the meeting open at 10:05 am, welcomed all in attendance and did an Acknowledgement of Country.

**ELECTED MEMBERS PRESENT**

Chairperson	Carolyn Eagle
Mayor	James Woods
Deputy Mayor	Elizabeth Williams
Independent member	Warren Jackson

**STAFF PRESENT**

Chief Executive Officer (Acting)	Jocelyn Nathanael-Walters
Director Council and Community Services	Fiona Ainsworth
Information Advisor	Ben Heaslip

### 3 APOLOGIES AND ABSENCES

<b>Agenda Reference:</b>	<b>3.1</b>
<b>Title:</b>	<b>Apologies, Leave of Absence and Absence Without Notice</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

The Committee considered a report on Apologies, Leave of Absence and Absence Without Notice.

**RMAC18/2024 RESOLVED:**  
**On the motion of Deputy Mayor Williams**  
**Seconded Mayor Woods**

THAT THE COMMITTEE:

1. Notes the absence of Councillors Gumurdul and Phillips
2. Notes the apology received from Councillors Gumurdul and Phillips
3. Determines Councilors Gumurdul and Phillips are absent with permission of the Council.

**CARRIED**

### 4 ACCEPTANCE OF AGENDA

<b>Agenda Reference:</b>	<b>4.1</b>
<b>Title:</b>	<b>Acceptance of Agenda</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

The Committee considered a report on Acceptance of Agenda.

**RMAC19/2024 RESOLVED:**  
**On the motion of Warren Jackson**  
**Seconded Deputy Mayor Williams**

THAT THE COMMITTEE accept the agenda papers as circulated for the Risk Management and Audit Committee meeting held on 20 September 2024.

**CARRIED**

### 5 DECLARATION OF INTEREST OF MEMBERS OR STAFF

<b>Agenda Reference:</b>	<b>5.1</b>
<b>Title:</b>	<b>Disclosure of Interest of Members or Staff</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

The Committee considered a report on Disclosure of Interest of Members or Staff.

**RMAC20/2024 RESOLVED:**  
**On the motion of Mayor Woods**  
**Seconded Deputy Mayor Williams**

THAT THE COMMITTEE received the declarations of interest as amended for the Risk Management and Audit Committee Ordinary Council meeting held on 20 September 2024.

**CARRIED**

Note: Chair Carolyn Eagle reaffirmed her involvement with Katherine Town Council and Roper Gulf Regional Council

## 6 CONFIRMATION OF PREVIOUS MINUTES

<b>Agenda Reference:</b>	<b>6.1</b>
<b>Title:</b>	<b>Confirmation of Risk Management and Audit Committee Minutes</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

The Committee considered a report on Confirmation of Risk Management and Audit Committee Minutes.

**RMAC21/2024 RESOLVED:**  
**On the motion of Carolyn Eagle**  
**Seconded Deputy Mayor Williams**

THAT THE COMMITTEE accept the minutes of 21 June 2024 Risk Management and Audit Committee as a true and correct record of the meeting.

**CARRIED**

<b>Agenda Reference:</b>	<b>7.1</b>
<b>Title:</b>	<b>Action Items</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

Note: This item was deferred

<b>Agenda Reference:</b>	<b>7.2</b>
<b>Title:</b>	<b>2023-24 Interim Management Letter</b>
<b>Author:</b>	<b>Jocelyn Nathanael-Walters, Director of Finance</b>

The Committee considered a report on 2023-24 Interim Management Letter.

**RMAC22/2024 RESOLVED:**  
**On the motion of Mayor Woods**  
**Seconded Warren Jackson**

THAT THE COMMITTEE:

1. Receive and note the report entitled *2023-24 Interim Management Letter*;
2. Request the Administration respond to the Committee on the audit finding at the next meeting;
3. Record that in its private session with auditors it asked pertinent questions and was satisfied with the responses provided

Note: Private session between auditors and committee members occurred after item 7.2

**CARRIED**

<b>Agenda Reference:</b>	<b>8.1</b>
<b>Title:</b>	<b>Credit Card Reconciliations</b>
<b>Author:</b>	<b>Jocelyn Nathanael-Walters, Director of Finance</b>

Note: This item was deferred

<b>Agenda Reference:</b>	<b>8.2</b>
<b>Title:</b>	<b>Finance Report for the period ended 31 July 2024</b>
<b>Author:</b>	<b>Jocelyn Nathanael-Walters, Director Finance</b>

Note: This item was deferred

## 9 PROCEDURAL MOTIONS

<b>Agenda Reference:</b>	<b>9.1</b>
<b>Title:</b>	<b>Closure to the Public for the Discussion of Confidential Items</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

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

### **RMAC26/2024 RESOLVED:**

**On the motion of Carolyn Eagle**

**Seconded Deputy Mayor Williams**

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.

**CARRIED**

## 10 CONFIDENTIAL ITEMS

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

The Committee considered a report on Confidential Items Text.

Note: this item was unable to be moved due to loss of quorum

## 11 NEXT MEETING

## 12 MEETING DECLARED CLOSED

Chairperson Carolyn Eagle declared the meeting closed at 11:36 am.

This page and the preceding pages are the minutes of the Risk Management and Audit Committee Meeting held on Friday 20 September 2024.

## WEST ARNHEM REGIONAL COUNCIL

### FOR THE MEETING 27 FEBRUARY 2025

<b>Agenda Reference:</b>	<b>6.2</b>
<b>Title:</b>	<b>Confirmation of Special Risk Management and Audit Committee Minutes</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

#### SUMMARY

The unconfirmed minutes of the of the 12 November 2024 Special Risk Management and Audit Committee are submitted to Council for confirmation.

#### RECOMMENDATION

THAT THE COMMITTEE confirmed the minutes of 12 November 2024 Special 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.

#### 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. Unconfirmed Special Risk Management and Audit Committee Meeting Minutes - 12 November 2024 [6.2.1 - 4 pages]



Minutes of the West Arnhem Regional Council Special Risk Management and Audit Committee Meeting  
Tuesday, 12 November 2024 at 10:15 am  
Council Chambers

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**1 ACKNOWLEDGEMENT OF COUNTRY AND OPENING OF MEETING**

Chairperson Eagle declared the meeting open at 10:15 am, welcomed all in attendance and did an Acknowledgement of Country.

**ELECTED MEMBERS PRESENT**

<b>Chairperson</b>	Carolyn Eagle
<b>Mayor</b>	James Woods
<b>Deputy Mayor</b>	Elizabeth Williams
Independent member	Warren Jackson
Councillor	Jacqueline Phillips

**STAFF PRESENT**

Chief Executive Officer	Andrew Walsh
Director Finance	Jocelyn Nathanael-Walters
Director Community and Council Services	Fiona Ainsworth
Executive Assistant to Mayor and CEO	Gina Carrascalao
Governance Advisor	Jasmine Mortimore

**GUESTS**

Noel Clifford	External Auditor
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### 3 APOLOGIES AND ABSENCES

<b>Agenda Reference:</b>	<b>3.1</b>
<b>Title:</b>	<b>Apologies, Leave of Absence and Absence Without Notice</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

The Committee considered a report on Apologies, Leave of Absence and Absence Without Notice.

**RMAC29/2024 RESOLVED:**  
**On the motion of Chairperson Eagle**  
**Seconded Deputy Mayor Williams**

THAT THE COMMITTEE receives no apologies or absence without notice for the Special Risk Management and Audit Committee Meeting on 12 November 2024

**CARRIED**

### 4 ACCEPTANCE OF AGENDA

<b>Agenda Reference:</b>	<b>4.1</b>
<b>Title:</b>	<b>Acceptance of Agenda</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

The Committee considered a report on Acceptance of Agenda.

**RMAC30/2024 RESOLVED:**  
**On the motion of Cr Phillips**  
**Seconded Chairperson Eagle**

THAT THE COMMITTEE accept the agenda papers as circulated for the Risk Management and Audit Committee meeting held on 12 November 2024.

**CARRIED**

### 5 DECLARATION OF INTEREST OF MEMBERS OR STAFF

<b>Agenda Reference:</b>	<b>5.1</b>
<b>Title:</b>	<b>Disclosure of Interest of Members or Staff</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

The Committee considered a report on Disclosure of Interest of Members or Staff.

**RMAC31/2024 RESOLVED:**  
**On the motion of Member Jackson**  
**Seconded Deputy Mayor Williams**

THAT THE COMMITTEE

1. Received the declarations of interest as listed for the Risk Management and Audit Committee Ordinary Council meeting held on 12 November 2024.
2. Chairperson Eagle reaffirmed her position as chair of the CouncilBIZ Risk Management Audit Committee.

**CARRIED**

### 6 PROCEDURAL MOTIONS

<b>Agenda Reference:</b>	<b>6.1</b>
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<b>Title:</b>	<b>Closure to the Public for the Discussion of Confidential Items</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

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

**RMAC32/2024 RESOLVED:**

**On the motion of Member Jackson  
Seconded Chairperson Eagle**

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.

**CARRIED**

**7 CONFIDENTIAL ITEMS**

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

<b>Agenda Reference:</b>	<b>7.2</b>
<b>Title:</b>	<b>Disclosure of Confidential Resolutions and Re-admittance of the Public</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

The Council considered a report on Disclosure of Confidential Resolutions and Re-admittance of the Public.

**RMAC34/2024 RESOLVED:**

**On the motion of Chairperson Eagle  
Seconded Mayor Woods**

THAT THE COMMITTEE opened the meeting to the public after the discussion of confidential items and approved to disclose 7.1 resolution from the confidential section of this meeting in the non-confidential meeting minutes.

**CARRIED**

<b>Agenda Reference:</b>	<b>7.1</b>
<b>Title:</b>	<b>2023-2024 Annual Report</b>
<b>Author:</b>	<b>Jocelyn Nathanael-Walters, Director of Finance</b>

Noel Clifford and Vikram Sandhu, External Auditor joined the meeting at 10:39am  
The Committee considered a report on 2023-2024 Annual Report.

**RMAC33/2024 RESOLVED:**

**On the motion of Chairperson Eagle  
Seconded Mayor Woods**

THAT THE COMMITTEE:

1. Receive and note the report titled *2023-2024 Annual Report*;
2. Recommend the Council accept the Financial Report for the year ended 30 June 2024;
3. Recommend the Council amend note 19 referring to the EBA agreement;
4. Recommend the Council amend note 1R referring to the additional support from the NT Government; and
5. Recommend the Council accept the 2023-2024 Annual Report.

**CARRIED**

**9 MEETING DECLARED CLOSED**

Chairperson Eagle declared the meeting closed at 11:50.

This page and the preceding pages are the minutes of the Special Risk Management and Audit Committee meeting held on 12 November 2024.

[Click here](#) to view the agenda for the Special Risk Management and Audit Committee meeting held on 12 November 2024.

UNCONFIRMED

## WEST ARNHEM REGIONAL COUNCIL

### FOR THE MEETING 27 FEBRUARY 2025

<b>Agenda Reference:</b>	<b>7.1</b>
<b>Title:</b>	<b>Review of Action Items</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

#### 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. Receive and note the report titled *Review of Action Items*; and
2. Review the outstanding action items and give 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

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##### Goal 6.3 Council and Local Authorities

Excellence in governance, consultation administration and representation.

#### ATTACHMENTS

1. Action Items 27 February 2025 [7.1.1 - 2 pages]

Item	Status	Action Required	Assignee/s	Action Taken
1	In Progress	ACM31/2023 RESOLVED: Credit Card Policy and Procedure to come to the RMAC for endorsement	Jocelyn Nathanael-Walters	17/09/2024 Jocelyn Nathanael-Walters Suggest the credit card policies and procedures for both the employees and the Mayor and CEO are reviewed with the upgrade to Ci Anywhere Cloud version (which is to begin in November 2024) to include online statement reconciliation processes.  20/02/2025 Jasmine Mortimore Item to be progressed and reported to the August 2025 meeting.
2	In Progress	ACM26/2023 RESOLVED: Administration to bring Strategic Asset Management Framework to the next RMAC for endorsement.	Jocelyn Nathanael-Walters	17/09/2024 Jocelyn Nathanael-Walters Suggest this be developed in early 2025 following completion of the asset revaluation exercise.  20/02/2025 Jasmine Mortimore Asset Valuation expected to be completed in May 2025 and item to be reported at the June 2025 meeting.
3	In Progress	RMAC15/2024 RESOLVED: Management to develop a priorities list of potential internal audit projects and options to consider regarding internal audit function for future use.	Jocelyn Nathanael-Walters	17/09/2024 Jocelyn Nathanael-Walters Following completion of the 2023-24 audit and asset revaluations a list of potential internal audit projects will be developed and will include findings from both the audit and revaluation.  20/02/2025 Jasmine Mortimore Propose the NTG compliance review response delay the internal audit plan development.
4	In Progress	OCM11/2025 RESOLVED: Item referred by Council on verifying job qualifications or mandatory requirements within the recruitment process to the Risk Management and Audit Committee.	Ben Waugh, Jocelyn Nathanael-Walters, Karen Borgelt	
5	Recommend Complete	ACM26/2023 RESOLVED: Report on asset mitigation options in the absence of a comprehensive revaluation: Revalue using indexing for the period 1 July 2016 – FY 2023. Remain at current book value plus additions and disposals in FY 2023	Jocelyn Nathanael-Walters	02/07/2024 Jasmine Mortimore 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

Item	Status	Action Required	Assignee/s	Action Taken
				17/09/2024 Jocelyn Nathanael-Walters Asset revaluations are set to begin in October 2024 and it is recommended this item be closed.

## WEST ARNHAM REGIONAL COUNCIL

### FOR THE MEETING 27 FEBRUARY 2025

<b>Agenda Reference:</b>	<b>7.2</b>
<b>Title:</b>	<b>Review of Risk Management and Audit Committee Charter, Terms of Reference and Annual Work Plan</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

#### SUMMARY

This purpose of this report is for the Committee to review and consider endorsing changes made to the Risk Management and Audit Committee Charter, Terms of Reference and 2025 Annual Work Plan.

#### RECOMMENDATION

THAT THE COMMITTEE:

1. Receive and note the report titled *Review of Risk Management and Audit Committee Charter, Terms of Reference and Annual Work Plan*; and
2. Endorse the revised Risk Management and Audit Committee Charter, Terms of Reference and 2025 Annual Work Plan, subject to Council approval.

#### BACKGROUND

The Committee is required to review its Charter and Terms of Reference every two years or as deemed necessary by either Council or the Chief Executive Officer. The current Charter and Terms of Reference were reviewed in 2021.

#### LEGISLATION AND POLICY

*Local Government Act 2019*

*Local Government (General) Regulations 2021*

*Remuneration and Other Entitlements Act 2012*

#### FINANCIAL IMPLICATIONS

N/A

#### 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 6.2 Records

Delivery of storage and retrieval of records processes which support efficient and transparent administration.

##### Goal 6.4 Risk Management

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

#### ATTACHMENTS

1. Draft RMAC CHARTER [7.2.1 - 3 pages]
2. Draft RMAC TERMS OF REFERENCE [7.2.2 - 13 pages]
3. Draft RMAC Annual Work Plan [7.2.3 - 3 pages]



## Risk Management and Audit Committee Charter

(Version 20252.0)

### 1. Introduction

West Arnhem Regional Council (WARC) established the Risk Management and Audit Committee (the Committee), pursuant to Part 5.3 of the *Local Government Act 2019* (the Act), as a key component of WARC's governance framework. The Committee is an independent advisory body formed to add value and improve Council's operations. This Committee is to help the Council accomplish its objectives by bringing a systematic disciplined approach to evaluate and improve the effectiveness of Council's financial and corporate governance processes, and compliance with legislative and regulatory requirements. This Charter is to be read in conjunction with the Risk Management and Audit Committee Terms of Reference.

### 2. Independence and Confidentiality

~~Subject to compliance with Council's Confidential Information and Business Policy, the Committee is authorised to have full, free and unrestricted access to all of Council's records, documents and information solely in the course of undertaking the Committee's activities.~~ Members of the Committee are responsible and accountable for maintaining the confidentiality of the information they receive during the course of their work on this Committee. Committee member confidentiality is still to be maintained after the member's appointment ceases. Additionally, Committee members are responsible and accountable for disclosing and declaring all possible perceived, potential or actual conflicts of interest or threats to their independence or objectivity.

### 3. Scope of Committee Activities

The Committee's activities encompass all areas of Council including internal financial and operational controls, IT systems, and assets management and information management. Nevertheless, the Committee has no direct authority or responsibility for the activities it monitors. The Committee has no responsibility for developing or implementing procedures or systems, and it does not prepare records or engage in line processing functions or activities. Additionally, the work of the Committee does not in any way relieve Council staff of their responsibilities for the development, implementation and maintenance of management control systems in their area.

### 4. Roles and Responsibilities

~~Together with, but independent from, the Council, the Committee will play an active role in:~~ The committee's role is to:

- i. Developing, monitoring and maintaining a culture of accountability and integrity;
- ii. Facilitating the integration of good financial and corporate governance practices into day-to-day business activities and processes;
- iii. Promoting a culture of cost-consciousness, self-assessment and adherence to high ethical standards; and
- iv. Promoting a culture of performance and achievement of outcomes.

More specifically the roles and responsibilities of the Committee include:



Approved by Chief Executive Officer: \_\_\_\_\_ Date: 31/05/2021  
 Approved by Risk Management and Audit Committee Resolution: ACM34/2021 Date: 27/10/2021  
 Approved by Council Resolution: OCM41/2022 Date: 08/06/2022

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- i. Improving the credibility and objectivity of WARC's accountability process, including financial reporting;
- ii. Overseeing the effectiveness of the ~~internal and external~~ audit functions ~~and being a forum for communication between the Council and the internal and external auditors;~~
- iii. Ensuring the independence of the ~~external~~ auditor; ~~and~~
- iv. ~~Providing a structured reporting line for internal audit and monitoring the objectivity and independence of the internal auditor;~~
- v. ~~iv. Assuring the quality of internal and external reporting of financial and non-financial information;~~
- vi. ~~v. Assuring the correlation between related financial and non-financial information and reports; and~~
- vii. ~~vi. Ensuring that an ethical culture is embedded throughout the Council.~~
- viii. ~~Assisting the Council in the governance of WARC, and the exercising of due care, diligence and skill in relation to:~~
  - ~~Reporting of financial information to users of financial reports;~~
  - ~~Application of accounting policies;~~
  - ~~Financial management;~~
  - ~~The internal control system;~~
  - ~~The risk management system;~~
  - ~~The performance management system;~~
  - ~~Protection of WARC's assets; and~~
  - ~~Compliance with applicable laws, regulations, standards and best practice guidelines;~~

## 5. Standards

~~The Committee's activities will be conducted in accordance with relevant professional standards deemed appropriate and applicable including:~~

- i. ~~International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors;~~
- ii. ~~Standards relevant to audit issued by Certified Public Accountants Australia and Chartered Accountants Australia and New Zealand;~~
- iii. ~~Standards relevant to IT Audit and Assurance issued by the Information Systems and Control Association; and~~
- iv. ~~i. Standards issued by Standards Australia and the International Standards Organisation.~~

All Committee members ~~are to~~~~should~~ conduct themselves in accordance with the Code of Conduct – Council, Local Authority and Committee Members (As outlined in Schedule 15 of the Act). The following Council policies are also applicable to Committee members:

- i. Code of Conduct (Elected, Local Authority and Council Committee Members) Policy.
- ii. Conflict of Interest (Elected, Local Authority and Council Committee Members) Policy.
- iii. Scheduling and Conduct of Meetings (Elected, Local Authority and Council Committee Members) Policy.
- iv. Travel and Accommodation (Elected, Local Authority and Council Committee Members) Policy.
- v. Allowances and Expenses (Elected, Local Authority and Council Committee Members) Policy.

## 6. Review of Charter





The Charter will be endorsed by Council, and shall be reviewed ~~every two years in conjunction with the review of the Committee's Terms of Reference, or as deemed necessary by either Council or the Chief Executive Officer.~~

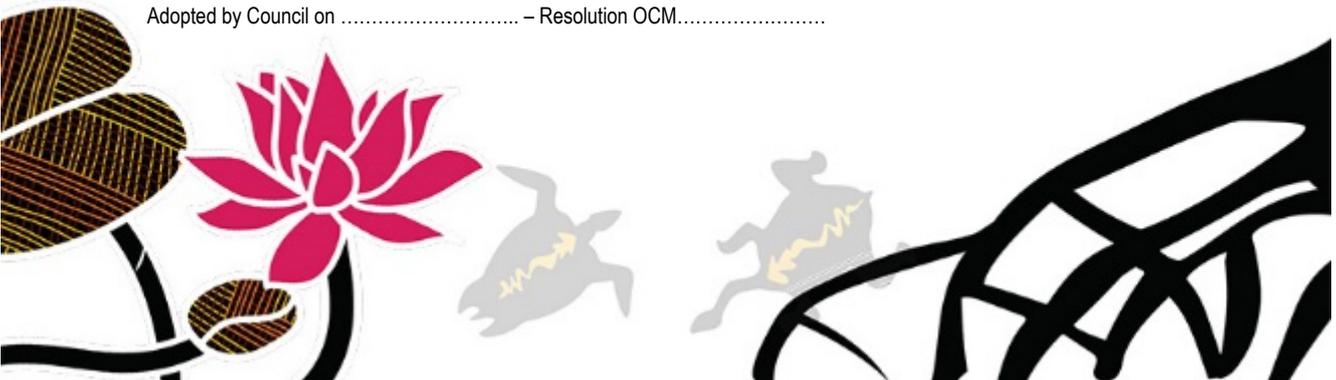




WEST ARNHEM REGIONAL COUNCIL  
RISK MANAGEMENT AND AUDIT COMMITTEE  
TERMS OF REFERENCE

Version 2022.0: Approved by Audit Committee Meeting held on ..... - Resolution [RMACACM...../2022](#)

Adopted by Council on ..... – Resolution OCM.....



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## 1. Role

The West Arnhem Risk Management and Audit Committee (the Committee) is created as an advisory committee as per provisions in the *Local Government Act 2019* (the Act) and the *Local Government (General) Regulations 2021* (the Regulations). Its role is to monitor West Arnhem Regional Council's (WARC) compliance with financial and accounting regulations and standards, as well as any other matters related to the integrity of Council's internal risk controls.

## 2. Responsibilities

The Committee provides recommendations to Council ~~to and the Chief Executive Officer (CEO) that~~ assist in the governance of WARC, and the exercising of due care, diligence and skill in relation to:

- i. Internal Control and Risk Management
- ii. ~~Internal~~ Audits and Compliance Reviews
- iii. External Reporting
- iv. ~~External~~ Audit
- v. ~~iv.~~ Compliance with Accounting and Industry Standards

~~These responsibilities are expanded upon in the appendix.~~

## 3. Composition of the Committee

The Committee will comprise of a minimum of three (3) and not more than six (6) WARC Elected Members, an independent external Chair, and an Independent Member. At least one member of the Committee will be:

1. a qualified accountant holding current accounting certification (CPA or CA); ~~and~~
2. experienced in public sector governance or background in WHS and industry risk management.

~~In addition to this, at any given time, either the Chair or Independent Member should reside in the Northern Territory at the time of their appointment, and during the course of their membership on the Committee.~~ All appointments to the Committee including any external members and the appointment of the Chair shall be approved by Council resolution.

The Council can at any time appoint a stand-in or replacement Elected Member to act as a proxy member for the elected representative members of the Committee. Independent Members are appointed on the basis of professional qualities and skills, and proxies are not permitted if the Independent Member is unable to attend meetings.

In addition to the Committee members, the following Council staff ~~are to~~ may attend Committee meetings:

- i. Chief Executive Officer
- ii. ~~Director of Finance~~ Chief Corporate Officer
- iii. ~~Director of Community and Council Services~~ Chief Operating Officer
- iv. Governance ~~and Risk~~ Advisor

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v. Finance Manager WHS Coordinator

The Committee will receive secretariat support from Council staff. ~~Additionally, internal and external auditors may be invited to attend the Committee's meetings at the discretion of the Committee members.~~

**4. Committee Meetings and Reporting to Council**

A quorum at each Committee meeting will be ~~the smallest integer greater than more than~~ half of the total number of appointed Committee members. In accordance with section 86(4) of the Local Government Act 2019 (the Act), in the Chair's absence from a meeting, the second Independent members of the Committee ~~present at the meeting will select a~~ will be Chair for that particular meeting.

Meetings of the Committee may be held face-to-face or through any technological means by which members can participate in a discussion. In accordance with the Local Government (General) Regulations 2021 (General Regulations) regulation 104(2) The notice and agenda of each meeting will be made available to Committee members at least three (3) ~~business~~ days before each meeting. All Committee meetings are to be open conducted in private in accordance to section 99(4) of the Act. ~~to the public unless they are considered confidential as per provisions in section 293(1) of the Act division 2 of the Regulations.~~

~~The Committee may invite any persons to attend its meetings as it sees fit, and consult with other persons or seek any information it considers necessary to fulfil its responsibilities.~~ The Committee members may meet separately with the external auditor or compliance review officer provider and/or head of internal audit to discuss issues of mutual interest, without attendance by management (WARC staff).

To ensure that the Committee finalizes its activities within any stipulated timeframes in the Act and Regulations. The Committee's secretariat will work with the Chair and the CEO to prepare an annual work plan for the Committee before the start of each financial year.

The Committee should meet at least four times a financial year to:

- i. Review the draft audited financial statements and auditors report, ~~at year end set the audit agenda and the Committee's work plan. (This should be done within a reasonable time to ensure compliance with section 290 of the Act and regulations 15 and 16 of the Regulations).~~
- ii. Meet with the auditors, ~~discuss findings and review the draft audited financial statements that will be presented to Council for approval. (This should be done within a reasonable time to ensure compliance with section 290 of the Act and regulations 15 and 16 of the Regulations).~~
- iii. Monitor the implementation of any audit recommendations accepted by Council, and undertake matters that the Committee is responsible for as per the Committee's work plan.  
And

iii. ~~d~~

[2]

- iv. — Undertake matters that the Committee is responsible for and matters referred by Council.  
(for example, review compliance with legislation, contracts, best practices, WARC policies  
and so forth as per the Committee's work plan.

The minutes of each Committee meeting ~~are to should~~ be prepared as per ~~requirements in~~ regulation 59 of the General Regulations. ~~The Chair should review the minutes within five to seven (5-7) business days after receipt from the secretariat. The secretariat is to ensure the minutes of Committee meetings are available on Council's website within ten (10) business days after the meeting to which they relate, to comply with section 102(2) of the Act.~~

~~The Committee Chair is to report to the Council following each Committee~~The minutes of the Committee are to be tabled at the next meeting of Council meeting to comply with section 101(4) of the Act. ~~The manner of reporting may be by distribution of a copy of the minutes of the meeting supplemented by other written information if necessary, including any recommendations requiring Council action and/or approval.~~

~~The Committee Chair is to review, and if necessary amend, information regarding the Committee which is to be included in the West Arnhem Regional Council Annual Report. The due date for the required information will be included in the Committee's work plan.~~

## 5. Voting Right of Committee Members

All Committee members (elected members and independent members) have equal voting rights on the Committee. Any matters requiring a decision will be decided by a majority of votes of members present.  
~~In the event of a tie, the Chair has the casting vote.~~

## 6. Term of Appointment and Termination of Committee Members

The term of membership for elected members will be the term of the Council, which is four (4) years. Elected members will be appointed to the Committee at the first Ordinary Council Meeting following the local government general election. Membership of an elected member ceases if they are no longer an elected member.

The independent Chair and independent member ~~are should~~ not be a WARC elected members or staff. ~~i~~Independent members will be appointed by Council for a maximum period of four (4) years after suitable candidates are interviewed following a public call for expressions of interest. The appointment of independent members will be approved by Council resolution, and may be renewed or terminated by Council subject to their appointment agreements.

## 7. Performance and Review

The Committee will review its performance at least once ~~every two years in the term of the Council. This review may be conducted as a self-assessment, and will be coordinated by the Chair.~~ The assessment may seek input from the Council, CEO, ~~the external audit provider,~~ management and any other relevant stakeholders as determined by the CouncilCEO.

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~~Professional development of the Committee's members is necessary to ensure that all members receive the training that they need to understand and carry out their roles on the Committee. Accordingly, elected members of the Committee will have reasonable access to technical and professional development events to help them keep up to date with legislative, accounting and other relevant issues. The Chair will monitor the Committee's training needs, and work with the CEO to provide opportunities for professional development and training. Independent members of the Committee are expected to maintain their own professional development requirements.~~

## 8. Remuneration of the Committee Members

WARC's elected members of the Committee shall be remunerated for their attendance at Committee meetings in accordance with Council's Allowances and Expenses (Elected, Local Authority and Committee Members) Policy. The rate payable to Elected Members is specified annually in Council's Regional Plan and Budget.

The remuneration rate and conditions of the independent members are based on the C1 daily rate in the Northern Territory *Statutory Bodies Classification Structure*, and in accordance with ~~accordance with~~ Council's Allowances and Expenses (Elected, Local Authority and Committee Members) Policy. Independent members ~~are to~~ provide invoices before payments are processed.

## 9. Committee Access to Council Records and Resources

Council authorises the Committee, through the Chair, to:

- i. Seek any information it requires from the CEO:
  - ~~a. Any employee. All employees of the council are directed to co-operate with any request made by the committee, and~~
  - ~~b. External parties;~~
- ~~ii. Obtain outside legal or other independent professional advice with the agreement of the Council.~~

Additionally, the CEO will advise the committee members in the event of following:

- i. Loss of significant programs
- ii. Material theft, following disclosure to Council
- iii. Adverse financial event

## 10. Conflict of Interest

Committee members will be asked to disclose conflicts of interest at the commencement of each meeting. Ongoing conflicts of interest need not be declared at each meeting once acknowledged. Where members or invitees at Committee meetings are deemed to have a real or perceived conflict of interest, they will be excused from Committee discussions and deliberations on the issue where a conflict of interest exists.

As per section 110 (1) of the Act, elected members of the Committee ~~are expected to have~~ should submit ~~ted~~ an annual return of interests within 60 days of the elected member's election, and no later

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than 30 September each year. The submission must be in the prescribed form as outlined in regulation 106 of the Regulations. ~~Independent members~~Executive staff of the Committee should must submit an annual return of interests by 30 September each year. The submission must be in the prescribed form as outlined in regulation 107 of the Regulations.

#### **11. Review of Terms of Reference**

The Committee shall review its terms of reference ~~every two (2) years~~once in a term of Council to provide assurance that it remains consistent with Council's objectives and responsibilities. The Committee shall also review its terms of reference to ensure compliance with any legislative changes.

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**Appendix 1: Detailed Responsibilities of the Risk Management and Audit Committee**

**THE TIMELINES AND DUE DATES FOR THE FOLLOWING RESPONSIBILITIES WILL BE OUTLINED IN THE COMMITTEE'S WORK PLAN.**

**1.1 INTERNAL CONTROL AND RISK MANAGEMENT**

- **ASSESS THE INTERNAL PROCESSES FOR DETERMINING AND MANAGING KEY RISK AREAS, PARTICULARLY:**
  - i. **COMPLIANCE WITH LAWS, REGULATIONS, STANDARDS AND BEST PRACTICE GUIDELINES, INCLUDING INDUSTRIAL RELATIONS LAWS;**
  - ii. **IMPORTANT JUDGEMENTS AND ACCOUNTING ESTIMATES;**
  - iii. **LITIGATION AND CLAIMS;**
  - iv. **FRAUD AND THEFT; AND**
  - v. **RELEVANT BUSINESS RISKS OTHER THAN THOSE THAT ARE DEALT WITH BY OTHER SPECIFIC COUNCIL COMMITTEES.**
- **BASED ON THE RISK ASSESSMENT UNDERTAKEN BY THE COUNCIL, ENSURE THAT THE AREAS OF THE REGION THAT ARE UNDER WARC'S JURISDICTION HAVE AN EFFECTIVE RISK MANAGEMENT**

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~~SYSTEM AND THAT SIGNIFICANT OR MATERIAL RISKS ARE REPORTED BACK AT LEAST ANNUALLY TO THE COUNCIL.~~

- ~~▪ WHENEVER APPLICABLE, OBTAIN AND ASSESS MANAGEMENT REPORTS ON ANY SUSPECTED OR ACTUAL FRAUD, THEFT OR BREACHES OF LAWS, AND RECOMMEND APPROPRIATE ACTIONS.~~
- ~~▪ ADDRESS THE EFFECTIVENESS OF THE INTERNAL CONTROL, RISK MANAGEMENT AND PERFORMANCE MANAGEMENT SYSTEMS WITH MANAGEMENT AND THE INTERNAL AND EXTERNAL AUDIT PROVIDERS.~~
- ~~▪ EVALUATE THE PROCESS WARC HAS IN PLACE FOR ASSESSING AND CONTINUOUSLY IMPROVING INTERNAL CONTROLS, PARTICULARLY THOSE RELATED TO AREAS OF SIGNIFICANT RISK.~~
  - ~~▪ ASSESS WHETHER MANAGEMENT HAS CONTROLS IN PLACE FOR UNUSUAL TYPES OF TRANSACTIONS AND/OR ANY POTENTIAL TRANSACTIONS THAT MAY INVOLVE AN UNACCEPTABLE DEGREE OF RISK.~~
- ~~▪ ASSESS THE EFFECTIVENESS OF AND COMPLIANCE WITH THE CORPORATE ETHICAL CONDUCT AS PER COUNCIL'S POLICIES.~~
- ~~▪ MEET PERIODICALLY WITH KEY MANAGEMENT, INTERNAL AND EXTERNAL AUDITORS AND COMPLIANCE STAFF TO UNDERSTAND AND DISCUSS THE CONTROL ENVIRONMENT.~~
  - ~~▪ REVIEW THE ADEQUACY OF PERIODICAL INTERNAL FINANCIAL REPORTS.~~
  - ~~▪ REVIEW COMPLIANCE WITH INTERNAL POLICIES, PLANS AND PROCEDURES.~~
    - ~~▪ REVIEW THE DELEGATIONS OF COUNCIL STAFF MEMBERS.~~

#### ~~1.2 INTERNAL AUDIT~~

- ~~▪ MAKE RECOMMENDATIONS TO COUNCIL ON THE APPOINTMENT, REMUNERATION AND MONITORING OF THE EFFECTIVENESS AND INDEPENDENCE OF INTERNAL AUDIT.~~
  - ~~▪ BE SATISFIED THAT SUFFICIENT FUNDS ARE AVAILABLE TO ENABLE AN EFFECTIVE, COMPREHENSIVE AND COMPLETE AUDIT TO BE CONDUCTED FOR THE AREAS IDENTIFIED FOR INTERNAL AUDIT REVIEW.~~

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- ~~COMMUNICATE THE COMMITTEE'S EXPECTATIONS TO THE INTERNAL AUDITOR IN WRITING, VIA THE OFFICE OF THE CEO.~~
- ~~ENSURE THE INTERNAL AUDIT FUNCTION (WHETHER INTERNAL OR EXTERNAL) REPORTS DIRECTLY TO THE COMMITTEE.~~
- ~~REVIEW THE INTERNAL AUDITOR'S CHARTER AND RESOURCING (INCLUDING QUALIFICATIONS, SKILLS, EXPERIENCE, FUNDING AND EQUIPMENT).~~
- ~~REVIEW AND APPROVE THE SCOPE OF THE INTERNAL AUDIT STRATEGIC PLAN AND ANNUAL WORK PROGRAM.~~
- ~~MONITOR THE PROGRESS OF THE INTERNAL AUDIT PLAN AND WORK PROGRAM AND CONSIDER THE IMPLICATIONS OF INTERNAL AUDIT FINDINGS FOR THE CONTROL ENVIRONMENT.~~
- ~~MONITOR AND ASSESS MANAGEMENT'S RESPONSIVENESS TO INTERNAL AUDIT FINDINGS AND RECOMMENDATIONS.~~
- ~~EVALUATE THE PROCESS FOR MONITORING AND ASSESSING THE EFFECTIVENESS OF THE INTERNAL AUDIT FUNCTION.~~
- ~~ENSURE THAT THE INTERNAL AUDIT AND THE EXTERNAL AUDIT PROGRAMS ARE APPROPRIATELY COORDINATED TO ACHIEVE MAXIMUM EFFECTIVENESS; AND AVOID DUPLICATION.~~
- ~~PROVIDE THE OPPORTUNITY FOR COMMITTEE MEMBERS TO MEET WITH THE INTERNAL AUDITOR AND EXTERNAL AUDITOR WITHOUT MANAGEMENT PERSONNEL BEING PRESENT AT LEAST ONCE A YEAR.~~

### ~~1.3 EXTERNAL REPORTING~~

- ~~CONSIDER THE APPROPRIATENESS OF ACCOUNTING POLICIES AND PRINCIPLES AND ANY AMENDMENTS THERETO, AS WELL AS THE METHODS OF APPLYING THOSE POLICIES/PRINCIPLES, ENSURING THAT THEY ARE IN ACCORDANCE WITH THE STATED FINANCIAL REPORTING FRAMEWORK.~~
- ~~ASSESS SIGNIFICANT ESTIMATES AND JUDGEMENTS IN FINANCIAL REPORTS BY ENQUIRING OF MANAGEMENT ABOUT THE PROCESS USED IN MAKING MATERIAL ESTIMATES AND~~

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~~JUDGEMENTS AND THEN ENQUIRE OF THE INTERNAL AND EXTERNAL AUDITORS THE BASIS FOR THEIR CONCLUSIONS ON THE REASONABLENESS OF MANAGEMENT'S ESTIMATES.~~

- ~~▪ ASSESS MANAGEMENT EXPLANATIONS FOR UNUSUAL TRANSACTIONS OR SIGNIFICANT VARIANCES FROM PRIOR YEAR RESULTS OR CURRENT YEAR BUDGET.~~
- ~~▪ REVIEW MANAGEMENT'S PROCESSES FOR ENSURING AND MONITORING COMPLIANCE WITH LAWS, REGULATIONS AND OTHER REQUIREMENTS (INCLUDING AUSTRALIAN ACCOUNTING STANDARDS AND THE LOCAL GOVERNMENT ACT AND ITS REGULATIONS) RELATING TO EXTERNAL REPORTING OF COUNCIL'S FINANCIAL AND NON-FINANCIAL INFORMATION.~~
- ~~▪ ASSESS INFORMATION FROM INTERNAL AND EXTERNAL AUDITORS THAT AFFECTS THE QUALITY OF FINANCIAL REPORTS (FOR EXAMPLE, ACTUAL AND POTENTIAL MATERIAL AUDIT ADJUSTMENTS, FINANCIAL REPORT DISCLOSURES, NON-COMPLIANCE WITH THE LAWS AND REGULATIONS, INTERNAL CONTROL ISSUES).~~
- ~~▪ ASK THE EXTERNAL AUDITOR FOR AN INDEPENDENT JUDGEMENT ABOUT THE APPROPRIATENESS, NOT JUST THE ACCEPTABILITY, OF THE ACCOUNTING PRINCIPLES USED AND~~

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~~THE CLARITY OF THE FINANCIAL DISCLOSURE PRACTICES USED OR PROPOSED TO BE USED BY COUNCIL AS PUT FORWARD BY MANAGEMENT.~~

- ~~▪ ASSESS THE MANAGEMENT OF NON-FINANCIAL INFORMATION IN DOCUMENTS (BOTH PUBLIC AND INTERNAL) TO ENSURE THE INFORMATION DOES NOT CONFLICT WITH THE FINANCIAL STATEMENTS OR OTHER DOCUMENTS.~~
- ~~▪ RECOMMEND TO COUNCIL WHETHER THE STATUTORY AUDITED FINANCIAL AND NON-FINANCIAL STATEMENTS SHOULD BE SIGNED BY THE CEO BASED ON THE COMMITTEE'S ASSESSMENT OF THEM.~~
- ~~▪ MONITOR DISCLOSURES OF RELATED-PARTY TRANSACTIONS.~~

~~1.4 EXTERNAL AUDIT~~

- ~~▪ MAKE RECOMMENDATIONS TO COUNCIL ON THE APPOINTMENT, REMUNERATION AND MONITORING OF THE EFFECTIVENESS AND INDEPENDENCE OF THE EXTERNAL AUDIT PROVIDER.~~
- ~~▪ REVIEW THE EXTERNAL AUDIT PROVIDER'S FEE AND BE SATISFIED THAT AN EFFECTIVE, COMPREHENSIVE AND COMPLETE AUDIT CAN BE CONDUCTED FOR THE SET FEE.~~
- ~~▪ AT THE START OF EACH AUDIT, AGREE THE TERMS OF THE ENGAGEMENT WITH THE EXTERNAL AUDIT PROVIDER. REVIEW THE EXTERNAL AUDIT PROVIDER'S ANNUAL ENGAGEMENT LETTER.~~
- ~~▪ INVITE THE EXTERNAL AUDIT PROVIDER TO ATTEND COMMITTEE MEETINGS TO REVIEW THE AUDIT PLAN, DISCUSS AUDIT RESULTS, CONSIDER THE IMPLICATIONS OF THE EXTERNAL AUDIT FINDINGS AND OTHERWISE DISCUSS MANAGEMENT AND THE CONTROL ENVIRONMENT ISSUES.~~
- ~~▪ TOGETHER WITH THE EXTERNAL AUDIT PROVIDER, REVIEW THE SCOPE OF THE EXTERNAL AUDIT (PARTICULARLY THE IDENTIFIED RISK AREAS) AND ANY ADDITIONAL AGREED-UPON PROCEDURES ON A REGULAR AND TIMELY BASIS.~~
- ~~▪ ENQUIRE OF THE EXTERNAL AUDIT PROVIDER IF THERE HAVE BEEN ANY SIGNIFICANT DISAGREEMENTS WITH MANAGEMENT IRRESPECTIVE OF WHETHER OR NOT THEY HAVE BEEN RESOLVED.~~
- ~~▪ MONITOR AND CRITIQUE MANAGEMENT'S RESPONSIVENESS TO THE EXTERNAL AUDIT PROVIDER'S FINDINGS AND RECOMMENDATIONS.~~

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- ~~REVIEW ALL REPRESENTATION LETTERS SIGNED BY MANAGEMENT AND ENSURE THAT THE INFORMATION PROVIDED IS COMPLETE AND APPROPRIATE.~~
- ~~PROVIDE THE OPPORTUNITY FOR THE COMMITTEE MEMBERS TO MEET WITH THE EXTERNAL AUDIT PROVIDERS WITHOUT MANAGEMENT PERSONNEL BEING PRESENT AT LEAST ONCE A YEAR.~~
- ~~REVIEW THE EXTERNAL AUDIT PROVIDER'S INDEPENDENCE BASED ON THE EXTERNAL AUDITOR'S RELATIONSHIPS AND SERVICES WITH THE COUNCIL AND OTHER ORGANISATIONS THAT MAY IMPAIR OR APPEAR TO IMPAIR THE EXTERNAL AUDIT PROVIDER'S INDEPENDENCE.~~
- ~~ADVISE COUNCIL ON THE ROTATION OF THE EXTERNAL AUDIT PROVIDER AT INTERVALS OF APPROXIMATELY EACH FIVE YEARS OR OTHERWISE AS THE NEED MAY ARISE.~~

#### ~~1.5 COMPLIANCE WITH STANDARDS~~

~~ALL ACTIVITIES AND RESPONSIBILITIES OF THE COMMITTEE ARE TO BE PERFORMED TO THE STANDARDS PUBLISHED BY THE COUNCIL, RELEVANT ACCOUNTING AND AUDITING STANDARDS AND RELEVANT LEGISLATION.~~



### Risk Management and Audit Committee Annual Work Plan (2025)

Action	Comment and content	1 (February Meeting)	2 (June Meeting)	3 (August Meeting)	4 (November Meeting)	Officer/ Team Responsible for Committee Report
<b>Audit Committee Performance</b>						
Committee self-assessment	Suggested in revised ToR to be completed once in a term of Council.		To be included			Governance Advisor
Setting of annual meeting dates	For the following year (2026)				To be included	Governance Advisor
Review of Charter and Terms of Reference	Suggested in revised ToR to be completed once in a term of Council	To be included				Governance Advisor
Review of annual work plan	Prepared by Council staff and put to Committee for endorsement	To be included				Governance Advisor
<b>Audits</b>						
External audit engagement letter			To be included			Director Finance
Annual financial statements				Draft to be included	Final to be included	Director Finance



Action	Comment and content	1 (February Meeting)	2 (June Meeting)	3 (August Meeting)	4 (November Meeting)	Officer/ Team Responsible for Committee Report
Confidential meeting with auditors				To be included	To be included	Director Finance
Audit response action plan update		To be included				Director Finance
<b>Risk Management</b>						
Review of strategic and operational risk register	To be discussed					
<b>Reporting</b>						
Review Financial Management – Reporting to NTG	Up until June 2025 All relevant reports since last scheduled meeting.	To be included	To be included	To be included		CEO and Governance Advisor
Review of credit card usage and Cardholder agreements	All credit cards excluding Mayor and CEO.	To be included	To be included	To be included	To be included	Director Finance
Overview of Finance Report	Recent last report laid before council	To be included	To be included	To be included	To be included	Governance Advisor
CouncilBIZ Updates			To be included			Director Finance
Update Audit Progress			To be included	To be included		Director Finance
Asset valuation process			To be included			Director Finance
ICT Update	As required	To be included				Director Finance
Insurance Update			To be included			Director Finance



Action	Comment and content	1 (February Meeting)	2 (June Meeting)	3 (August Meeting)	4 (November Meeting)	Officer/ Team Responsible for Committee Report
WHS Update			To be included	To be included	To be included	CEO / WHS Coordinator
Policies adopted by Council – including review of RMAC Policy	As required		To be included (Procurement, Rates, Delegation Manual)			Governance Advisor

DRAFT

## WEST ARNHEM REGIONAL COUNCIL

### FOR THE MEETING 27 February 2025

<b>Agenda Reference:</b>	<b>8.1</b>
<b>Title:</b>	<b>Finance Report for the period ended 31 December 2024</b>
<b>Author:</b>	<b>Jocelyn Nathanael-Walters, Director Finance Corey White, Accountant</b>

#### SUMMARY

The purpose of this report is to provide the Committee with the Financial Management Report for the period ended 31 December 2024.

#### RECOMMENDATION

THAT THE COMMITTEE receive and note the report titled *Finance Report for the period ended 31 December 2024*.

#### BACKGROUND

The CEO must, in each month, give the Council (or Council's Finance Committee) a report setting out:

- The actual year to date income and expenditure of council;
- The most recently adopted annual budget; and
- Details of any material variances between the most recent actual income and expenditure, and the most recently adopted annual budget.

The report must be in the approved form.

The report must be accompanied by the CEO's certification in writing, to the Council, that to the best of the CEO's knowledge, information and belief:

- The internal controls implemented by Council are appropriate; and
- The Council's financial report best reflects the financial affairs of Council.

If the CEO cannot provide the certification, then written reasons for not providing the certification is to be submitted.

#### COMMENT

The *Local Government (General) Regulations 2021* requires the previous month's financial report to be given to the Council.

#### STATUTORY ENVIRONMENT

Regulation 17 of the *Local Government (General) Regulations 2021* outlines the requirements for the monthly financial report to council.

The format of the monthly financial report follows the prescribed format set out in the CEO of the Department of Chief Minister and Cabinet's approved form published on the NT Government Local Government Unit's website.

#### FINANCIAL IMPLICATIONS

The CEO is responsible for laying before the Council a monthly financial report and the Council is responsible for managing 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.

#### **ATTACHMENTS**

1. CEO Certification - December 2024 Monthly Finance Report [**8.1.1** - 1 page]
2. 2. Snapshot [**8.1.2** - 1 page]
3. 3. Ratio Report [**8.1.3** - 3 pages]
4. 4. Monthly Financial Report [**8.1.4** - 8 pages]
5. 5. Restricted Funding Report [**8.1.5** - 3 pages]
6. 6. Monthly Financial Report by L A's [**8.1.6** - 1 page]

### Certification by the CEO to the Council

<b>Council Name:</b>	West Arnhem Regional Council
<b>Reporting Period:</b>	December 2024

That, to the best of my knowledge, information and belief:  
(1) The internal controls implemented by the council are appropriate; and  
(2) The council's financial report best reflects the financial affairs of the council.

**CEO Signed**



**Date Signed**

24 January 2025

**Note:** The monthly financial report to council must either be accompanied by a written certification by the CEO to the council, as set out above, or the CEO is to provide written reasons for not providing the certification. (Regulation 17(5) of the *Local Government (General) Regulations 2021*)

# Snapshot – December 2024 Financial Report



**Total Revenue**  
(Operational and Capital)  
(Year to Date)

**\$ 31.77**

Nov 24 Comparison \$29.13

Million



**Total Operating Result**  
(Surplus / Deficit)  
(Year to Date)

**\$ 10.90**

Nov 24 Comparison \$6.35

Million



**Cash Flows**  
(Movement in December)

**(\$ 1.44)**

2023 Comparison (\$0.78)  
Nov 24 Comparison (\$0.80)

Million



**Total Cash at Bank**

**\$ 11.46**

2023 Comparison \$8.02  
Nov 24 Comparison \$12.90

Million



**Restricted Cash**

**\$ 6.85**

2023 Comparison \$6.45  
Nov 24 Comparison \$7.94

Million



**Unrestricted Cash**

**\$ 4.61**

2023 Comparison \$1.57  
Nov 24 Comparison \$4.97

Million



**Working Capital Ratio**

**2.59**

2023 Comparison 1.70  
Nov 24 Comparison 2.52

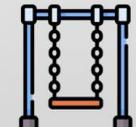


**New Assets or Additions YTD**  
(Includes WIP)

**\$ 2.38**

2023 Comparison \$3.13  
Nov 24 Comparison \$2.09

Million



**Total Assets**

**\$ 103.14**

2023 Comparison \$102.57  
Nov 24 Comparison \$105.39

Million

## Report 3

**Ratio Report for December 2024****Statement of Working Capital (Current Ratio)**

Only considers unrestricted assets, current receivables and discounted current liabilities.

**Total current assets** decreased by \$6.71M in November 2024 to \$6.23M in December 2024 as a result of receiving scheduled grant funding and the issuing of annual rates notices

Within current assets, cash and cash equivalents decreased by \$359K due to:

- (a) A decrease in cash at bank (including term deposits) of \$1.441M; and
- (b) A decrease in restricted cash of \$1.082M

*Note in 2024-25: The treatment of FAA roads funding has been reclassified as unrestricted funding. For comparison purpose this reclassification has been backdated by 12 months and used in the "Current Ratio for the past Year" graph below.*

**Total current liabilities** decreased by \$261K from \$2.66M in November to \$2.40M in December 2024.

**Council's net working capital** (total current assets less total current liabilities) decreased from \$4.05M in November to \$3.83M in December 2024. This is a result of current assets decreasing 2 times faster than current liabilities from November to December which is expected for this period.

The **current ratio** increased from 2.52 to 2.59.

	NOVEMBER	DECEMBER	Movement	%
<b>CURRENT ASSETS</b>				
Cash and cash equivalents	4,965,749	4,606,515	(359,233)	-7%
Trade and Other Receivables	1,743,195	1,626,132	(117,063)	-7%
Inventories (fuel and post office)	0	0	0	0%
Prepayments and Other	0	0	0	0%
<b>TOTAL CURRENT ASSETS</b>	<b>6,708,944</b>	<b>6,232,647</b>	<b>(476,297)</b>	<b>-7%</b>
Less:				
<b>CURRENT LIABILITIES</b>				
Trade and Other Payables	980,855	1,210,160	229,305	23%
Provisions	622,582	622,565	(16)	0%
Other Liabilities	1,060,458	570,388	(490,070)	-46%
<b>TOTAL CURRENT LIABILITIES</b>	<b>2,663,894</b>	<b>2,403,113</b>	<b>(260,781)</b>	<b>-10%</b>
<b>NET CURRENT ASSETS (Working Capital)</b>	<b>4,045,050</b>	<b>3,829,535</b>	<b>(215,516)</b>	<b>-5%</b>
<b>CURRENT RATIO</b>	<b>2.52</b>	<b>2.59</b>	<b>0.08</b>	<b>3%</b>



## Working Capital / Current Ratio

“How many dollars we have for every dollar we owe”

WEST ARNHEM REGIONAL COUNCIL for the period ended 31 December 2024		31 December 2024
		\$
<b>CURRENT ASSETS</b>		
Cash and cash equivalents *		4,606,515
Trade and Other Receivables		1,626,132
Inventories		-
Prepayments and Other		-
<b>TOTAL CURRENT ASSETS</b>		<b>6,232,647</b>
Less:		
<b>CURRENT LIABILITIES</b>		
Trade and Other Payables		1,210,160
Provisions		622,566
Borrowings		-
Other Liabilities		570,388
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,403,113</b>
<b>NET CURRENT ASSETS (Working Capital)</b>		<b>3,829,535</b>
<b>CURRENT RATIO</b>		<b>2.59</b>

$$\text{Current Ratio Formula} = \frac{\text{Current Assets}}{\text{Current Liabilities}}$$

What makes an asset current is that it can be converted into cash within a year. What makes a liability current is that it is due within a year.

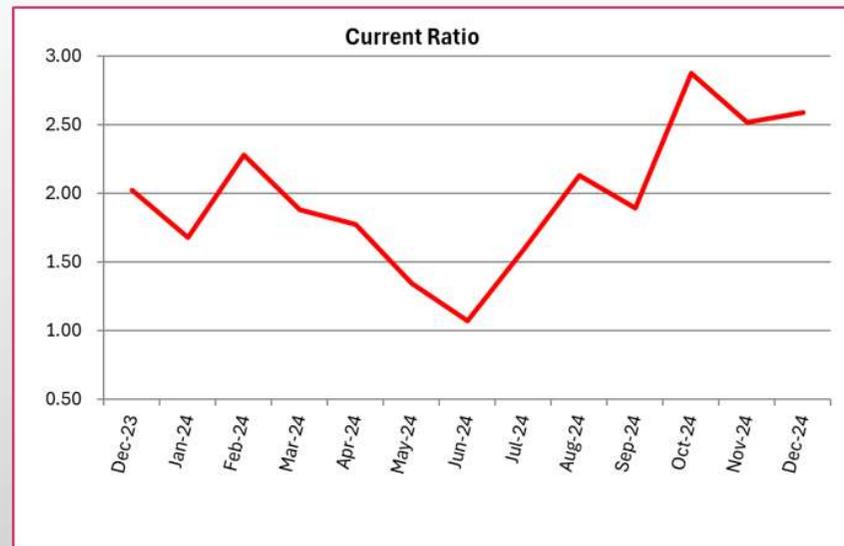
- Note: does not include restricted cash of \$6.855 million as at 31 December 2024



## Current Ratio for the past Year



Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24
2.03	1.68	2.28	1.88	1.78	1.35	1.07	1.59	2.13	1.89	2.88	2.52	2.59



## Report 4

## Monthly Financial Report for December 2024

Table 1. Income and Expenditure Statement

Expected YTD Annual Budget Completion 50%

Period ended 31 December 2024	Notes	YTD Actuals (A) \$	Commitments (B) \$	YTD Budget (C) \$	YTD Variance (A - C) \$	Annual Budget (E) \$	YTD Actual Compared to Annual Budget (A / E) %
<b>OPERATING INCOME</b>							
Rates		2,799,697	0	1,333,915	1,465,782	2,667,829	105%
Charges	1	2,603,399	0	1,952,188	651,211	3,904,376	67%
Fees and Charges		348,811	0	365,971	(17,160)	726,451	48%
Operating Grants and Subsidies		14,256,594	0	18,623,426	(4,366,832)	22,182,999	64%
Interest / Investment Income		116,083	0	77,000	39,083	154,000	75%
Commercial and Other Income	2	6,480,143	0	6,684,363	(204,221)	13,364,351	48%
<b>TOTAL OPERATING INCOME</b>		<b>26,604,726</b>	<b>0</b>	<b>29,036,862</b>	<b>(2,432,136)</b>	<b>43,000,005</b>	<b>62%</b>
<b>OPERATING EXPENDITURE</b>							
Employee Expenses		8,268,734	0	9,400,934	(1,132,200)	19,015,007	43%
Materials and Contracts **	4	5,097,364	883,989	5,926,863	(829,500)	10,261,957	50%
Elected Member Allowances**		182,597	0	203,220	(20,623)	418,928	44%
Elected Member Expenses **		106,937	0	128,425	(21,488)	212,150	50%
Council Committee & LA Allowances **		17,900	0	16,581	1,319	13,962	0%
Council Committee & LA Expenses **		0	0	53	(53)	0	0%
Depreciation, Amortisation and Impairment		2,738,182	0	2,738,182	0	5,476,364	50%
Interest Expenses		0	0	0	0	0	0%
Other Expenses **	3	4,754,871	44,998	5,984,087	(1,229,216)	12,330,312	39%
<b>TOTAL OPERATING EXPENDITURE</b>		<b>21,166,585</b>	<b>928,987</b>	<b>24,398,345</b>	<b>(3,231,760)</b>	<b>47,728,680</b>	<b>44%</b>
<b>OPERATING SURPLUS / (DEFICIT)</b>		<b>5,438,141</b>	<b>(928,987)</b>	<b>4,638,517</b>	<b>799,624</b>	<b>(4,728,675)</b>	<b>-115%</b>

## NOTES

\*\* There has been an internal reclassification of several Elected Member and Council Committee/LA Member accounts. This has effected the YTD Actuals Operating Expenditure reported accounts. It has no effect on the Total Operating Expenditure or Total Surplus/(Deficit)

<b>Charges Income</b>	1						
Sewerage		914,655	0	375,398	539,256	750,797	122%
Water		184,966	0	775,000	(590,034)	1,550,000	12%
Waste		1,503,778	0	801,790	701,989	1,603,579	94%
		<b>2,603,399</b>	<b>0</b>	<b>1,952,188</b>	<b>651,211</b>	<b>3,904,376</b>	<b>67%</b>
<b>Commercial and Other Income</b>	2						
Income Allocations		3,162,340	0	3,437,267	(274,927)	6,886,037	46%
Agency and Commercial Services Income		3,072,612	0	3,146,457	(73,844)	6,292,914	49%
Other Income		245,190	0	100,640	144,551	185,400	132%
		<b>6,480,143</b>	<b>0</b>	<b>6,684,363</b>	<b>(204,221)</b>	<b>13,364,351</b>	<b>48%</b>
<b>Other Expenses</b>	3						
Travel, Freight & Accommodation		566,508	0	643,987	(77,478)	1,187,562	48%
Fuel, Utilities & Communication		1,165,126	17	1,210,258	(45,132)	2,420,225	48%
Finance Expenses		6,964	0	6,899	65	13,798	50%
Other Expenses		3,016,273	44,981	4,122,943	(1,106,670)	8,708,727	35%
		<b>4,754,871</b>	<b>44,998</b>	<b>5,984,087</b>	<b>(1,229,216)</b>	<b>12,330,312</b>	<b>39%</b>

	NOTES	Budget Commitments \$
<b>Contract and Material Commitments</b>	4	
LRCI Phase 4 - Part B - Malabam Road - Maningrida		226,971
West Arnhem Cemetery Establishment - MANINGRIDA		86,286
LAP - Purchase of 4x4 Hearse		64,750
Regional and Remote Burials Grant - MINJILANG		50,000
Waste Management		47,352
Executive leadership CEO		40,000
Upgrade for Maningrida Rd and airport road funeral access		39,587
Sports and Recreation		37,602
Community Service Delivery		37,411
Manage Information Technology and Communications		30,385
Critical upgrades to Miniilang staff housing;		26,429
Parks and Public Open Space - including weed control		18,970
WaRM - Waste and Resource Management		16,946
LAP - Modifications to staff and visitors rest area at the Gunbalanya Office		15,759
LAP - Gunbalanya Oval Lighting: Contribute \$100K		15,502
Operate post office business		15,359
Water Management: Jabiru		14,338
Revitalisation Project - Jabiru		13,564
Brockman Oval grandstand installation - Jabiru		9,801
LAP - Installation of pavers for Aged Care Clients - Gunbalanya		8,100
Manage Electricity and water business		6,885
Food Preparation Services		6,837
Operate and maintain swimming pool		5,602
Seeding New Investment		5,000
Brockman Oval Lights - Jabiru		3,903
Commonwealth Home Support Program (CHSP)		3,396
Maintain plant, equipment and motor vehicles		3,004
CBF - Jabiru Library Revitalisation Phase 2		2,855
National Australia Day Council - Australia Day Grant		2,842
Home Care Packages Program (HCP)		2,641
Aerodromes Inspection and Maintenance		2,566
LAP - Installation of hard structure at the Gunbalanya Office		2,541
Kerb and Channel Airport to Workshop Road - Warruwi		2,300
Maintain local roads		2,291
Operate Long day care		2,236
Night Patrol		2,214
Toys for Jabiru Library Sensory Zone		2,076
Australia Day Grant		1,559
Manage Council Governance		1,365
LAP - Beautification of township - Warruwi		984
Kurrung Sports Carnival - Sport Australia		950
Active Regional and Remote Communities Program		805
Municipal Services		659
West Arnhem Youth Leadership Summit		510
Maintain staff houses		501
Manage Work Health and Safety		458
LAP - Installation of outdoor gym equipment at the pool -		450
Sport and Recreation - Jabiru		268
Manage Visitor Accommodation		248
Manage Creche		213
Warddeken Basketball Tournament		182
Maintain & construct council controlled buildings & land		166
NDIS - National Disability Insurance Scheme		164
Library Service: Jabiru		136
Public Relations and Communications		44
Support Civic and community events		27
		<b>883,989</b>

Table 2. Monthly Operating Position

Expected YTD Annual Budget Completion 50%

	Notes	YTD Actuals (A) \$	YTD Budget (C) \$	YTD Variance (A - C) \$	Annual Budget (E) \$	YTD Actual Compared to Annual Budget (A / E) %
<b>BUDGETED OPERATING SURPLUS / DEFICIT</b> (Table 1.)		5,438,141	4,638,517	799,624	(4,728,675)	-115%
<b>Remove NON-CASH ITEMS</b>						
Less Non-Cash Income	5	(3,162,340)	(3,437,267)	274,927	(6,886,037)	46%
Add Back Non-Cash Expenses	6	5,900,522	6,137,453	(236,931)	12,362,401	48%
<b>TOTAL NON-CASH ITEMS</b>		<b>2,738,182</b>	<b>2,700,186</b>	<b>37,996</b>	<b>5,476,364</b>	<b>50%</b>
<b>Less ADDITIONAL OUTFLOWS</b>						
Capital Expenditure	Table 3.	2,384,029	1,503,210	880,819	3,332,618	72%
Borrowing Repayments (Principal Only)		0	0	0	0	0%
Transfer to Reserves		0	0	0	0	0%
Other Outflows		53,063	0	53,063	0	0%
<b>TOTAL ADDITIONAL OUTFLOWS</b>		<b>(2,437,092)</b>	<b>(1,503,210)</b>	<b>(933,882)</b>	<b>(3,332,618)</b>	<b>73%</b>
<b>Add ADDITIONAL INFLOWS</b>						
Capital Grants Income	7	3,065,600	835,097	2,230,503	865,191	0%
Prior Year Carry Forward Tied Funding	8	1,670,246	1,623,737	46,509	1,623,737	103%
Other Inflow of Funds	9	386,375	48,000	338,375	96,000	402%
Transfers from Reserves		41,361	0	41,361	0	0%
<b>TOTAL ADDITIONAL INFLOWS</b>		<b>5,163,582</b>	<b>2,506,834</b>	<b>2,656,748</b>	<b>2,584,928</b>	<b>200%</b>
<b>NET BUDGETED OPERATING SURPLUS / DEFICIT</b>		<b>10,902,813</b>	<b>8,342,327</b>	<b>2,560,486</b>	<b>(0)</b>	

## NOTES

<b>Non-Cash Income</b>	5					
Income Allocations (internal movement)		(3,162,340)	(3,437,267)	274,927	(6,886,037)	46%
		(3,162,340)	(3,437,267)	274,927	(6,886,037)	46%
<b>Non-Cash Expenses</b>	6					
Expense Allocations (internal movement)		3,162,340	3,399,271	(236,931)	6,886,037	46%
Depreciation, Amortisation and Impairment		2,738,182	2,738,182	0	5,476,364	50%
		5,900,522	6,137,453	(236,931)	12,362,401	48%
<b>Capital Grants Income</b>	7					
ABA - Maningrida Oval Changerooms		2,200,000	0	2,200,000	0	0%
Gunbalanya Oval Lighting		795,600	780,000	15,600	780,000	102%
CBF - Jabiru Library Revitalisation Phase 2		70,000	0	70,000	0	0%
<u>Projects not yet commenced</u>						
LRCI Phase 4 - Part A - Malabam Road - Maningrida		0	55,097	(55,097)	55,097	0%
LRCI Phase 4 - Part B - Malabam Road - Maningrida		0	0	0	30,094	0%
		3,065,600	835,097	2,230,503	865,191	102%
<b>Prior Year Carry Forward Tied Funding</b>	8					
Capital Grants Income Carried Forward		1,629,374	1,582,865	46,509	1,582,865	103%
Capital Reserve Carried Forward		40,872	40,872	0	40,872	100%
		1,670,246	1,623,737	46,509	1,623,737	103%
<b>Other Inflow of Funds</b>	9					
Sale of Fleet		377,284	33,000	344,284	36,000	1048%
Sale of Plant		9,091	15,000	(5,909)	60,000	15%
		386,375	48,000	338,375	96,000	402%

**Table 3. Capital Expenditure and Funding**  
**By class of infrastructure, property, plant and equipment**

CAPITAL EXPENDITURE **	Note	YTD Actuals \$	YTD Budget * \$	YTD Variance \$	Current Financial Year (Annual) Budget * \$
Infrastructure	9	1,532,471	559,205	973,266	1,633,012
Buildings	10	400,625	730,169	(329,544)	1,087,669
Vehicles	11	128,299	128,299	0	258,499
Plant and Equipment	12	0	0	0	250,000
Roads	13	0	43,480	(43,480)	43,480
LA Funding	14	322,634	42,057	280,577	59,958
<b>TOTAL CAPITAL EXPENDITURE*</b>		<b>2,384,029</b>	<b>1,503,210</b>	<b>880,819</b>	<b>3,332,618</b>
<b>TOTAL CAPITAL EXPENDITURE FUNDED BY: **</b>					
Operating Income (amount allocated to fund capital items)		528,924	858,468	(329,544)	783,732
LA Funding	14	322,634	42,057	280,577	59,958
Capital Grants		507,083	602,685	(95,602)	865,191
Prior Year Carry Forward Tied Funding		684,944	0	684,944	1,623,737
Transfers from Cash Reserves		4,370	0	4,370	0
Unallocated Capital Income		336,074	336,074	0	0
<b>TOTAL CAPITAL EXPENDITURE FUNDING</b>		<b>2,384,029</b>	<b>1,839,285</b>	<b>544,745</b>	<b>3,332,618</b>

\* Table 3. Total Capital Expenditure amounts are to equal Table 2. Capital Expenditure

**NOTES**

<b>Infrastructure</b>	9				
ABA - Maningrida Oval Changerooms		1,021,019	197,598	823,421	395,196
Concrete Stand for Diesel Tank - Gunbalanya		1,360	2,872	(1,512)	2,872
Gunbalanya Oval Lighting		507,083	0	507,083	661,209
Mobilisation and Demobilisation Maningrida Oval Contractors		3,010	8,735	(5,725)	8,735
<b>Projects not yet commenced</b>					
Brockman Oval Lights - Jabiru		0	150,000	(150,000)	150,000
West Arnhem Cemetery Establishment - MANINGRIDA		0	200,000	(200,000)	415,000
		<b>1,532,471</b>	<b>559,205</b>	<b>973,266</b>	<b>1,633,012</b>
<b>Buildings</b>	10				
Warruwi - Community Hall Upgrade		284,174	372,669	(88,495)	372,669
Maningrida - Maintain Staff Houses		84,265	33,333	50,932	80,000
Jabiru - Maintain Staff Houses		32,186	166,667	(134,481)	400,000
<b>Projects not yet commenced</b>					
Gunbalanya - Maintain Staff Houses		0	83,333	(83,333)	200,000
Jabiru - Operate Long Day Care		0	8,333	(8,333)	20,000
Jabiru - Operate Post Office		0	6,250	(6,250)	15,000
		<b>400,625</b>	<b>670,586</b>	<b>(269,961)</b>	<b>1,087,669</b>
<b>Vehicles</b>	11				
Replacement of Fleet		128,299	128,299	0	130,200
<b>Projects not yet commenced</b>					
		<b>128,299</b>	<b>128,299</b>	<b>0</b>	<b>130,200</b>
<b>Plant and Equipment</b>	12				
<b>Projects not yet commenced</b>					
Minjilang - Purchase Garbage Compactor		0	0	0	250,000
		<b>0</b>	<b>0</b>	<b>0</b>	<b>250,000</b>

CAPITAL EXPENDITURE **	Note	YTD Actuals \$	YTD Budget * \$	YTD Variance \$	Current Financial Year (Annual) Budget * \$
Roads	13				
Projects not yet commenced					
Warruwi - Kerb and Channel Airport to Workshop Road		0	43,480	(43,480)	43,480
		0	43,480	(43,480)	43,480
LA Funding	14				
Minjilang - Purchase of Sea Container for Storage at Basketball Court		17,700	18,948	(1,247)	18,948
Gunbalanya - Community Garden Hard Structure & Amenities		62,864	0	62,864	0
Gunbalanya - Assessment Report for Oval		4,500	4,500	0	5,000
Gunbalanya - Modifications to saff and visitors rest area at office		18,981	0	18,981	0
Gunbalanya - Oval Lighting; Contribute \$100K		74,201	0	74,201	0
Maningrida - Construct 2 Half Basketball Courts		4,221	0	4,221	0
Maningrida - Purchase of Grandstands and Additional Pedestrian Gate		14,429	14,997	(568)	14,997
Maningrida - Installation of Outdoor Gym Equipment at the Pool		61,512	0	61,512	0
Maningrida - Purchase of Additional Grandstands		18,345	1,071	17,274	18,471
Maningrida - Basketball Competitions		7,882	0	7,882	0
Maningrida - Supply and Install Bollards for perimeter soccer/cricket oval		38,000	0	38,000	0
Projects not yet commenced					
Gunbalanya - Installation of hard structure at the office		0	2,542	(2,542)	2,542
		322,634	42,057	280,577	59,958

Table 4. Quarterly Report on Planned Major Capital Works

To be provided quarterly

Class of Assets	By Major Capital Project *	Total Prior Year(s) Actuals \$ (A)	YTD Actuals \$ (B)	Total Actuals \$ (C = A + B)	Total Planned Budget ** \$ (D)	Total Yet to Spend \$ (E = D - C)	Expected Project Completion Date
Infrastructure	Brockman Oval Lights Jabiru	0	0	0	1,500,000	1,500,000	30-06-25
Property, Plant and Equipment	Minjilang Garbage Compactor	0	0	0	250,000	250,000	30-06-25
Infrastructure	Warruwi Community Hall Upgrade	42,331	284,174	326,505	415,000	88,495	31-03-25
Infrastructure	Maningrida Oval Changerooms	145,270	1,021,019	1,166,289	4,581,700	3,415,411	30-06-25
Infrastructure	West Arnhem Cemetary Establishment	0	0	0	415,000	415,000	30-09-25
Infrastructure	Gunbalanya Oval Lighting	898,791	507,083	1,405,874	1,560,000	154,126	31-01-25
Infrastructure	Mallabam road Drainage works	0	0	0	311,638	311,638	31-03-25
	<b>TOTAL ***</b>	<b>1,086,392</b>	<b>1,812,275</b>	<b>2,898,667</b>	<b>9,033,338</b>	<b>6,134,671</b>	

Table 5. Monthly Balance Sheet Report

BALANCE SHEET AS AT 31 December 2024	YTD Actuals \$	Notes
<b>ASSETS</b>		
Cash at Bank		<b>1 &amp; 1.1</b>
Tied Funds	6,854,982	
Untied Funds	4,606,515	
Accounts Receivable		
Trade Debtors	605,402	<b>2</b>
Rates & Charges Debtors	952,555	<b>3</b>
Other Current Assets	631,789	
<b>TOTAL CURRENT ASSETS</b>	<b>13,651,243</b>	
Non-Current Financial Assets	0	
Property, Plant and Equipment	89,488,353	
<b>TOTAL NON-CURRENT ASSETS</b>	<b>89,488,353</b>	
<b>TOTAL ASSETS</b>	<b>103,139,597</b>	
<b>LIABILITIES</b>		
Trade Creditors	902,749	<b>4 &amp; 4.1</b>
ATO & Payroll Liabilities	307,410	<b>5</b>
Current Provisions	2,490,261	<b>6</b>
Accrued Expenses	271,420	
Other Current Liabilities	298,967	
<b>TOTAL CURRENT LIABILITIES</b>	<b>4,270,808</b>	
Non-Current Provisions	195,222	<b>6</b>
Other Non-Current Liabilities	7,832,897	<b>7</b>
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>8,028,119</b>	
<b>TOTAL LIABILITIES</b>	<b>12,298,927</b>	
<b>NET ASSETS</b>	<b>90,840,670</b>	
<b>EQUITY</b>		
Asset Revaluation Reserve	48,616,443	
Reserves	(489)	
Equity Adjustments	5,112,061	
Accumulated Surplus	37,112,655	
<b>TOTAL EQUITY</b>	<b>90,840,670</b>	

**BALANCE SHEET NOTES**

<b>Note 1. Details of Cash and Investments Held</b>	\$	\$
<b>Investments Held</b>		
Operating Bank Account	(91,599)	
Business One - Post Office Bank Account	29,722	
Business Maxi Bank Account (Note 1.1)	8,580,370	
General Trust Bank Account	286,205	
Traditional Credit Union - Shares	-	
Term Deposits (Note 1.1)	2,655,000	<b>11,459,697</b>
<b>Cash Held</b>		
Floats	1,800	<b>1,800</b>
<b>Total Cash and Investments Held</b>		<b>11,461,497</b>
<b>Less: Restricted Cash</b>		<b>6,854,982</b>
<b>Balance Unrestricted Cash</b>		<b>4,606,515</b>

Note 1.1 Higher Interest Earning Investments	Deposit Date	Principal \$	Interest Rate	Maturity Date	Terms
Westpac	21-03-24	5,000	3.85%	21-03-25	365
NAB *Not rolled until 3/1/2025	30-09-24	500,000	4.95%	30-12-24	91
NAB	14-10-24	500,000	4.95%	13-01-25	91
NAB	28-10-24	300,000	5.00%	28-01-25	92
NAB	11-11-24	450,000	5.00%	10-02-25	91
NAB	25-11-24	400,000	5.00%	24-02-25	91
NAB	09-12-24	500,000	5.00%	11-03-25	92
Business Maxi Bank Account		8,580,370	1.55%		
<b>Total Higher Interest Earning Investments</b>		<b>11,235,370</b>			

Note 2. Trade Debtors	Current	Past Due 31 - 60 Days	Past Due 61 - 90 Days	Past Due 90+ Days	Total \$
NDIS Debtors	20,556	5,707	-	44,433	70,696
Childcare Debtors	10,949	13,576	1,574	17,100	43,199
Trade Debtors	354,268	109,600	4,410	23,229	491,507
<b>Total Trade Debtors</b>	<b>385,773</b>	<b>128,883</b>	<b>5,984</b>	<b>84,762</b>	<b>605,402</b>

Note 2.1 Top 3 Trade Debtors	Current	Past Due 31 - 60 Days	Past Due 61 - 90 Days	Past Due 90+ Days	Total \$
1. Power and Water Corporation	240,824	84,505	-	-	325,329
2. Kakadu Contracting	29,610	9,828	-	-	39,438
3. Department of Infrastructure, Planning & Logistics	16,423	-	-	8,429	24,852
<b>Total Top 3 Trade Debtors</b>	<b>286,857</b>	<b>94,333</b>	<b>-</b>	<b>8,429</b>	<b>389,619</b>
Remaining Trade Debtors	98,916	34,550	5,984	76,333	215,783
<b>Total Trade Debtors</b>	<b>385,773</b>	<b>128,883</b>	<b>5,984</b>	<b>84,762</b>	<b>605,402</b>

Note 3. Rates & Charges Debtors	Levied in 2024/25	Current	Past Due 31 - 60 Days	Past Due 61 - 90 Days	Past Due 90+ Days	Total \$
General Rates	2,461,957	-	-	233,296	37,025	270,321
Special Rates	164,542	-	-	5,402	-	5,402
Water Charges	1,550,000	393,977	49,147	-	23,199	466,323
Waste Charges	2,272,161	-	-	210,509	-	210,509
<b>Total Rates &amp; Charges Debtors (Note 3.1)</b>	<b>6,448,660</b>	<b>393,977</b>	<b>49,147</b>	<b>449,207</b>	<b>60,224</b>	<b>952,555</b>

Note 3.1 Rates & Charges Debtors By Community	Levied in 2024/25	Current	Past Due 31 - 60 Days	Past Due 61 - 90 Days	Past Due 90+ Days	Total \$
Arnhem Land	19,974	-	-	5,022	6,701	11,723
Gunbalanya	737,820	-	-	79,128	18,735	97,863
Jabiru	4,035,159	393,977	49,147	311,270	32,027	786,421
Maningrida	1,313,069	-	-	32,228	2,760	34,989
Minjilang	131,577	-	-	3,545	-	3,545
Warruwi	211,061	-	-	18,015	-	18,015
<b>Total Rates &amp; Charges Debtors</b>	<b>6,448,660</b>	<b>393,977</b>	<b>49,147</b>	<b>449,208</b>	<b>60,224</b>	<b>952,554</b>

Note 4. Trade Creditors	Current	Past Due 31 - 60 Days	Past Due 61 - 90 Days	Past Due 90+ Days	Total \$
Trade Creditors	520,868	121,452	47,565	212,865	902,749

Note 4.1 Top 5 Trade Creditors	Current	Past Due 31 - 60 Days	Past Due 61 - 90 Days	Past Due 90+ Days	Total \$
1. Stedman's Construction & Engineering	-	84,265	-	21,564	105,829
2. Road Network Services Pty Ltd	292,240	-	-	94,509	386,749
3. WGANT Pty Ltd	35,970	-	-	-	35,970
4. Lucidity Software Pty Ltd	41,800	-	-	-	41,800
5. City Earthmoving	-	-	-	65,068	65,068
<b>Total Top 5 Trade Creditors</b>	<b>370,010</b>	<b>84,265</b>	<b>-</b>	<b>181,140</b>	<b>635,415</b>
Remaining Trade Creditors	150,858	37,186	47,565	31,724	267,334
<b>Total Trade Creditors</b>	<b>520,868</b>	<b>121,452</b>	<b>47,565</b>	<b>212,865</b>	<b>902,749</b>

Note 5. Australian Tax Office (ATO) and Payroll Obligations
<i>As at the date of this report, all reporting and payment obligations have been met.</i>

Note 6. Provisions (Current and Non-Current)	\$	\$
<b>Current Provisions</b>		
Employees Annual Leave	1,215,264	
Long Service Leave	830,666	
Doubtful Debts	36,638	
Other General Provisions	407,692	
		2,490,261
<b>Non-Current Provisions</b>		
Long Service Leave	195,222	
		195,222
<b>Total Provisions</b>		2,685,483

Note 7. Other Non Current Liabilities	\$	\$
Section 19 Lease Liability	4,543,669	
Jabiru Town Sub Lease Liability	3,784,699	
Rates - Income Received in Advance	(495,471)	
<b>Total Other Non Current Liabilities</b>		7,832,897

Report 5

**Restricted Funding Report as at 31 December 2024****RESTRICTED ASSETS:**

Internal Restrictions: Capital Reserve	(489)
External Restrictions: Restricted Grant Funding as at 31 December 2024	6,012,433
LA Funding	352,084
Provision for Purchase of Fleet	357,955
Provision for Election Costs	33,000
Provision for DRFA	100,000
<b>TOTAL:</b>	<b>6,854,982</b>

**Internally Restricted (Reserve funded projects) - Using Council's own Money**

Funds allocated from the Capital Reserve for Council projects are considered "internally restricted" funds.

The full list of current active Capital Reserve projects:

Reserve Activity	Approved Budget	Date of Approval	Prior Year Expenditure	2024/25 Transfers (Out)/In	Balance as at 31st December 2024
5294.01 - Concrete Stand for Diesel Tank - Gunbalanya	70,000	FY 22/23	(67,128)	(1,359)	1,513
<b>SUB-TOTAL FOR GUNBALANYA</b>	<b>70,000</b>		<b>(67,128)</b>	<b>(1,359)</b>	<b>1,513</b>
5292.02 - Upgrade Council Office Jabiru Stage 2	174,700	FY 21/22	(188,916)	-	(14,216)
<b>SUB-TOTAL FOR JABIRU</b>	<b>174,700</b>		<b>(188,916)</b>	<b>-</b>	<b>(14,216)</b>
5293.03 - Mobilisation and Demobilisation Maningrida Oval Contractors	47,800	FY 22/23	(39,065)	(3,010)	5,725
<b>SUB-TOTAL FOR MANINGRIDA</b>	<b>47,800</b>		<b>(39,065)</b>	<b>(3,010)</b>	<b>5,725</b>
5167.05 - Kerb and Channel Airport to Workshop Road - Warruwi	330,000	FY 19/20	(286,520)	(36,992)	6,488
<b>SUB-TOTAL FOR WARRUWI</b>	<b>330,000</b>		<b>(286,520)</b>	<b>(36,992)</b>	<b>6,488</b>
<b>Capital Reserve Balance</b>	<b>622,500</b>		<b>(581,629)</b>	<b>(41,361)</b>	<b>(489)</b>

### Externally Restricted - Funds received from Grants

Cash received to date for externally restricted grant funding projects is \$13.24M and is made up of brought forward unspent balances from 2023-24 and funds received for December YTD. Expenditure for December YTD is \$6.58M, of which \$6.16M is funded by the program, and \$423K is overspent and is progressively being reviewed.

There are 56 current funding streams included in the above table.

Restricted Assets-Tied Grant Funding	Annual Budget 2024-2025	Cash received to date (incl. Carried Forward)	Expenses to date	Balance as at 31st December 2024	Overspent Activities
2070 - Indigenous Jobs Development Funding - DHCD	794,000	-	(267,313)	-	(267,313)
2144 - Library Service: Jabiru	139,882	141,246	(73,610)	67,636	-
2178 - Local Authorities Community Project Income	147,390	1,356,062	-	352,084	-
2352 - WaRM - Waste and Resource Management	297,600	148,800	(11,963)	136,837	-
2380 - R2R - Mala'ia Road	1,069	1,069	-	1,069	-
2381 - Warruwi Community Hall Upgrade	372,669	372,669	(284,174)	88,495	-
2384 - ABA - Maningrida Oval Changerooms	395,196	2,595,196	(1,021,019)	1,574,177	-
2386 - Gunbalanya Oval Lighting	661,209	676,809	(678,683)	-	(1,874)
2387 - Seeding New Investment	18,691	23,060	(20,000)	3,060	-
2390 - Regional and Remote Burials Grant - MAN and WAR	43,000	43,000	(355)	42,645	-
2391 - Regional and Remote Burials Grant - MINJILNAG	50,000	50,000	(1,693)	48,307	-
2392 - LRCI Phase 4 - Part B - Malabam Road - Maningrida	311,638	281,544	(10,703)	270,841	-
2393 - Critical upgrades to Minilang staff housing	158,682	158,682	(82,890)	75,792	-
2394 - Purchase of a New Garbage Compactor	250,000	250,000	-	250,000	-
2395 - Brockman Oval Grandstand Installation	86,700	86,700	(76,889)	9,811	-
2396 - Brockman Oval Lights - Jabiru	150,000	150,000	-	150,000	-
2397 - Revitalisation Project - Jabiru	16,500	16,500	(1,415)	15,085	-
2398 - West Arnhem Cemetery Establishment - MANINGRIDA	415,000	415,000	(2,550)	412,450	-
2399 - Upgrade for Maningrida Rd and airport road funeral access	500,000	500,000	(451,451)	48,549	-
2400 - R2R - Airport Road, Maningrida - From Lot Lot 438 to Lot 739	-	250,000	(224,032)	25,968	-
2401 - R2R - Warruwi Internal Road, Warruwi, From Lot 98 to Lot 73	250,000	300,000	(300,360)	-	(360)
2402 - R2R - Warruwi Internal Road, Warruwi, From Lot 91 to Lot 37	200,000	200,000	(200,000)	-	-
2403 - R2R - Warruwi Internal Road, Warruwi, From Lot 4 to Lot 148	200,000	200,000	(192,079)	7,921	-
2404 - R2R - Warruwi Internal Road, Warruwi, From Lot NT Por 1647	400,000	400,000	(400,000)	0	-
2405 - R2R - Top Camp Road, Maningrida - From lot 196 to lot 162	35,000	35,000	(36,431)	-	(1,431)
2407 - CBF - Jabiru Library Revitalisation Phase 2	-	70,000	-	70,000	-
2408 - Toys for Jabiru Library Sensory Zone	-	2,000	-	2,000	-
<b>TOTAL CORE SERVICES-TIED</b>	<b>5,894,226</b>	<b>8,723,337</b>	<b>(4,337,609)</b>	<b>3,652,727</b>	<b>(270,978)</b>
3001 - Home Care Packages Program (HCP)	297,728	135,948	(180,652)	-	(44,704)
3002 - Commonwealth Home Support Program (CHSP)	670,178	47,888	(155,334)	-	(107,446)
3003 - NT Jobs Package - Aged Care	991,844	328,714	(177,037)	151,677	-
3004 - Night Patrol	1,083,643	547,956	(426,048)	121,908	-
3009 - Warruwi Outside School Hours Care	134,639	37,730	(2,359)	35,371	-
3012 - Remote Sport Program	381,775	54,775	(54,740)	35	-
3025 - Deliver Indigenous Broadcasting Programs (RIBS)	207,991	169,600	(44,480)	125,120	-
3028 - Manage Creche	1,690,773	930,918	(236,045)	694,873	-
3070 - Australia Day Grant	3,000	3,000	-	3,000	-
3073 - Long Day Care Toy & Equipment Grant Program	1,635	1,635	(1,248)	387	-
3087 - Women's Safe House : Gunbalanya	-	7,764	(7,764)	-	-
3120 - Domestic Family & Sexual Violence Program	35,652	35,652	(35,652)	0	-
3127 - Aged Care Transitional Support	22,549	22,549	-	22,549	-
3129 - Strong Women for Healthy Country Network Forum	1,135	1,135	-	1,135	-
3130 - eHCP Home Care Packages Program	381,000	131,794	(125,244)	6,550	-
3131 - TEABBA Staff Funding - Indigenous Broadcasting Prgrm (RIBS)	12,329	12,329	-	12,329	-
3133 - Youth Mobile Gym Program - Maningrida	760	760	-	760	-
3135 - E-Tools - Commonwealth Home Support Program (CHSP)	1,221,634	909,632	(38,551)	871,081	-

Restricted Assets-Tied Grant Funding	Annual Budget 2024-2025	Cash received to date (incl. Carried Forward)	Expenses to date	Balance as at 31st December 2024	Overspent Activities
3139 - Flexible Support Packages and COVID-19 Service Delivery Cost	67,289	67,288	(67,288)	0	-
3141 - Get Up Stand Up Show Up - NAIDOC Week Activity	11,005	14,697	(7,665)	7,032	-
3142 - Kurrung Sports Carnival - Sports Australia	24,971	27,264	(13,418)	13,845	-
3145 - Celebrating Aboriginal Culture (Australia Day)	1,746	1,746	-	1,746	-
3150 - Ninja Warrior Obstacle Course	1,157	-	-	-	-
3152 - TFHC - Womens Safe House NPA	200,202	200,202	(200,202)	-	-
3154 - Sports and Recreation	1,065,989	681,183	(378,245)	302,938	-
3155 - National Australia Day Council - Australia Day Grant	-	8,000	(340)	7,660	-
3156 - Warddeken Basketball Tournament	50,000	50,000	(31,034)	18,966	-
3157 - West Arnhem Youth Leadership Summit	85,000	85,000	(57,715)	27,285	-
3158 - Active Regional and Remote Communities Program	-	378,000	(92,460)	285,540	-
<b>TOTAL COMMUNITY SERVICES</b>	<b>8,645,624</b>	<b>4,515,161</b>	<b>(2,241,062)</b>	<b>2,711,789</b>	<b>(152,150)</b>
<b>Total</b>	<b>14,539,850</b>	<b>13,238,498</b>	<b>(6,578,671)</b>	<b>6,364,516</b>	<b>(423,128)</b>

### Summary of movements in Restricted Assets

The net movement in restricted assets from November to December for:

- internal restriction funds (capital reserve) resulted in a decreased balance of \$38K; and
- external restriction funds (grant funding) resulted in a decreased balance of \$1.044M

## Monthly Financial Report for Local Authority Areas

## Operating Income and Expenditure for Local Authorities for the Period Ending 31 December 2024

	NOTES	Regional Office / Unallocated			Minijilang LA			Warruwi LA			Gunbalanya LA		
		YTD Actuals \$	YTD Budget \$	YTD Variance \$	YTD Actuals \$	YTD Budget \$	YTD Variance \$	YTD Actuals \$	YTD Budget \$	YTD Variance \$	YTD Actuals \$	YTD Budget \$	YTD Variance \$
<b>OPERATING INCOME</b>													
Rates		13,278	10,824	2,454	63,720	40,763	22,957	91,719	60,019	31,699	337,596	186,188	151,408
Charges		0	0	0	66,665	33,929	32,737	92,668	53,332	39,336	310,860	195,311	115,550
Fees and Charges		83,405	80,240	3,165	2,309	10,650	(8,341)	822	6,800	(5,978)	2,394	23,200	(20,806)
Operating Grants and Subsidies		9,239,702	13,323,980	(4,084,278)	750,883	1,219,272	(468,389)	1,767,624	1,696,036	71,588	665,267	554,803	110,464
Interest / Investment Income		116,083	77,000	39,083	0	0	0	0	0	0	0	0	0
Commercial and Other Income		2,983,421	3,143,619	(160,199)	434,425	499,033	(64,608)	364,615	438,930	(74,315)	938,042	1,119,597	(181,555)
<b>TOTAL OPERATING INCOME</b>		<b>12,435,888</b>	<b>16,635,663</b>	<b>(4,199,775)</b>	<b>1,318,003</b>	<b>1,803,647</b>	<b>(485,644)</b>	<b>2,317,448</b>	<b>2,255,118</b>	<b>62,330</b>	<b>2,254,159</b>	<b>2,079,098</b>	<b>175,061</b>
<b>OPERATING EXPENDITURE</b>													
Employee Expenses		3,107,016	3,336,188	(229,172)	700,412	814,163	(113,750)	775,574	989,407	(213,833)	849,828	1,163,586	(313,758)
Materials and Contracts		939,774	1,440,689	(500,914)	199,208	339,392	(140,184)	1,283,227	848,014	435,214	560,290	686,194	(125,904)
Elected Member Allowances		182,597	203,220	(20,623)	0	0	0	0	0	0	0	0	0
Elected Member Expenses		106,937	128,425	(21,488)	0	0	0	0	0	0	0	0	0
Council Committee & LA Allowances		0	3,356	(3,356)	3,050	2,225	825	4,600	2,950	1,650	7,400	4,050	3,350
Council Committee & LA Expenses		0	0	0	0	53	(53)	0	0	0	0	0	0
Depreciation, Amortisation and Impairment		2,738,182	2,738,182	0	0	0	0	0	0	0	0	0	0
Interest Expenses		0	0	0	0	0	0	0	0	0	0	0	0
Other Expenses		1,443,961	2,904,912	(1,460,951)	405,436	476,144	(70,708)	317,237	411,993	(94,756)	960,355	758,165	202,190
<b>TOTAL OPERATING EXPENDITURE</b>		<b>8,518,468</b>	<b>10,754,971</b>	<b>(2,236,503)</b>	<b>1,308,107</b>	<b>1,631,977</b>	<b>(323,870)</b>	<b>2,380,638</b>	<b>2,252,363</b>	<b>128,275</b>	<b>2,377,873</b>	<b>2,611,995</b>	<b>(234,122)</b>
<b>OPERATING SURPLUS / DEFICIT</b>		<b>3,917,420</b>	<b>5,880,692</b>	<b>(1,963,272)</b>	<b>9,896</b>	<b>171,670</b>	<b>(161,774)</b>	<b>(63,190)</b>	<b>2,754</b>	<b>(65,945)</b>	<b>(123,714)</b>	<b>(532,897)</b>	<b>409,183</b>

	NOTES	Maningrida LA			Kakadu Ward Advisory Committee			Total		
		YTD Actuals \$	YTD Budget \$	YTD Variance \$	YTD Actuals \$	YTD Budget \$	YTD Variance \$	YTD Actuals \$	YTD Budget \$	YTD Variance \$
<b>OPERATING INCOME</b>										
Rates		579,863	308,941	270,923	1,713,521	727,179	986,342	2,799,697	1,333,915	1,465,782
Charges		614,655	367,626	247,029	1,518,551	1,301,991	216,560	2,603,399	1,952,188	651,211
Fees and Charges		25,461	46,311	(20,849)	234,420	198,770	35,650	348,811	365,971	(17,160)
Operating Grants and Subsidies		1,516,127	1,535,930	(19,803)	316,990	293,404	23,586	14,256,594	18,623,426	(4,366,832)
Interest / Investment Income		0	0	0	0	0	0	116,083	77,000	39,083
Commercial and Other Income		758,076	746,226	11,850	1,001,565	736,959	264,606	6,480,143	6,684,363	(204,221)
<b>TOTAL OPERATING INCOME</b>		<b>3,494,183</b>	<b>3,005,033</b>	<b>489,149</b>	<b>4,785,046</b>	<b>3,258,303</b>	<b>1,526,744</b>	<b>26,604,726</b>	<b>29,036,862</b>	<b>(2,432,136)</b>
<b>OPERATING EXPENDITURE</b>										
Employee Expenses		948,895	1,146,248	(197,353)	1,887,009	1,951,343	(64,334)	8,268,734	9,400,934	(1,132,200)
Materials and Contracts		1,197,869	1,806,549	(608,680)	916,995	806,026	110,969	5,097,364	5,926,863	(829,500)
Elected Member Allowances		0	0	0	0	0	0	182,597	203,220	(20,623)
Elected Member Expenses		0	0	0	0	0	0	106,937	128,425	(21,488)
Council Committee & LA Allowances		2,850	4,000	(1,150)	0	0	0	17,900	16,581	1,319
Council Committee & LA Expenses		0	0	0	0	0	0	0	53	(53)
Depreciation, Amortisation and Impairment		0	0	0	0	0	0	2,738,182	2,738,182	0
Interest Expenses		0	0	0	0	0	0	0	0	0
Other Expenses		681,324	630,535	50,789	946,558	804,860	141,698	4,754,871	5,984,087	(1,229,216)
<b>TOTAL OPERATING EXPENDITURE</b>		<b>2,830,938</b>	<b>3,587,332</b>	<b>(756,394)</b>	<b>3,750,562</b>	<b>3,562,229</b>	<b>188,333</b>	<b>21,166,585</b>	<b>24,398,345</b>	<b>(3,231,760)</b>
<b>OPERATING SURPLUS / DEFICIT</b>		<b>663,245</b>	<b>(582,299)</b>	<b>1,245,543</b>	<b>1,034,485</b>	<b>(303,926)</b>	<b>1,338,411</b>	<b>5,438,141</b>	<b>4,638,516</b>	<b>799,625</b>

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## WEST ARNHEM REGIONAL COUNCIL

### FOR THE MEETING 27 February 2025

<b>Agenda Reference:</b>	<b>8.2</b>
<b>Title:</b>	<b>Qualifications Audit</b>
<b>Author:</b>	<b>Andrew Walsh, Chief Executive Officer</b>

#### SUMMARY

This report is to inform the Risk Management & Audit Committee of an audit of personnel records of public officers instructed by the Independent Commission Against Corruption (ICAC) recently undertaken by Council.

#### RECOMMENDATION

THAT THE COMMITTEE receive and note the report titled *Qualifications Audit*.

#### BACKGROUND

On 18 May 2023 Commissioner Riches issued a public statement titled Operation Pacific – corrupt conduct in recruitment in relation to findings of corrupt conduct by a public officer. The findings related to factual misrepresentations and forged documents made by an applicant in applying for public officer positions. The applicant’s claims were not verified during the selection and recruitment processes and as a consequence they were appointed to public officer roles that required qualifications, which they did not hold.

The ICAC’s public statement outlined risks that arise when checks are not undertaken and requested that all public bodies audit the personnel records of public officers whose employment or appointment is contingent upon the holding of a particular qualification. Anomalies identified should be reported to the ICAC in accordance with mandatory reporting directions.

In January 2024 public bodies were invited in writing to share the outcomes of their audits with our office, culminating in a General Report that was tabled in Parliament 22 May 2024. The General Report outlined the status of audits, audit findings, and identified initiatives that some public bodies have introduced. In that report Commissioner Riches noted his intention to write to the chief executive officers of local councils, the Charles Darwin University and the Batchelor Institute of Indigenous Tertiary Education to ascertain whether those bodies have, or will, conduct an audit of personnel records.

#### COMMENT

On 25 June 2024, West Arnhem Regional Council received correspondence from Namoi Loudon, Deputy Commissioner of the Office of the Independent Commissioner Against Corruption requesting that Council audit their personnel records of staff where employment or appointment is contingent on holding a qualification.

Council, complied with the request and undertook an audit of its personnel files. The outcome of the audit was provided to the ICAC and the matter has been closed.

Council on reviewing the correspondence between the Commissioner and Council requested that the audit and outcome be presented to the Risk & Audit Committee for review and comment.

All correspondence is attached to this report for review by the Committee.

#### STATUTORY ENVIRONMENT

Local Government Act 2019

#### FINANCIAL IMPLICATIONS

## **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 6.2 Records**

Delivery of storage and retrieval of records processes which support efficient and transparent administration.

#### **Goal 6.3 Council and Local Authorities**

Excellence in governance, consultation administration and representation.

#### **Goal 6.4 Risk Management**

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

## **ATTACHMENTS**

1. 1 Qualifications audit CEO letter West Arnhem Regional Co [**8.2.1** - 1 page]
2. 2. 2024.12.18 - Letter - Response to ICAC - Qualification Audit WARC [**8.2.2** - 1 page]
3. 3. 2024.12.18 - Qualifications Audit for ICAC - Deidentified [**8.2.3** - 2 pages]
4. 4. 2025-01-14 Ltr Loudon to Walsh West Arnhem Regional Council [**8.2.4** - 2 pages]
5. 5. 2025.01.22 - Letter - Response to ICAC enquiry - Qualification Audit WARC [**8.2.5** - 2 pages]



Andrew Walsh  
Chief Executive Officer  
West Arnhem Regional Council  
Jabiru, NT

By email: [andrew.walsh@westarnhem.nt.gov.au](mailto:andrew.walsh@westarnhem.nt.gov.au)  
CC: [jasmine.mortimore@westarnhem.nt.gov.au](mailto:jasmine.mortimore@westarnhem.nt.gov.au)

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**File ref:** REC-2023121

Dear Andrew Walsh,

**Re: Request to audit personnel records of public officers**

On 18 May 2023 Commissioner Riches issued a public statement titled [Operation Pacific – corrupt conduct in recruitment](#) in relation to findings of corrupt conduct by a public officer. The findings related to factual misrepresentations and forged documents made by an applicant in applying for public officer positions. The applicant's claims were not verified during the selection and recruitment processes and as a consequence they were appointed to public officer roles that required qualifications, which they did not hold.

The ICAC's public statement outlined risks that arise when checks are not undertaken and requested that all public bodies audit the personnel records of public officers whose employment or appointment is contingent upon the holding of a particular qualification. Anomalies identified should be reported to the ICAC in accordance with mandatory reporting directions.

In January 2024 public bodies were invited in writing to share the outcomes of their audits with our office, culminating in a [General Report](#) that was tabled in Parliament 22 May 2024. The General Report outlined the status of audits, audit findings, and identified initiatives that some public bodies have introduced. In that report Commissioner Riches noted his intention to write to the chief executive officers of local councils, the Charles Darwin University and the Batchelor Institute of Indigenous Tertiary Education to ascertain whether those bodies have, or will, conduct an audit of personnel records.

While there was no obligation to do so, if your organisation has undertaken such an audit, I would be grateful to receive the findings and outcomes of your inquiries. This can be provided to Anna Collins, Director Strategic Intelligence and Reviews at [reviews@icac.nt.gov.au](mailto:reviews@icac.nt.gov.au).

If you have not conducted an audit but are planning to in the future, an outline of the intended audit expected completion date would be of assistance. A response to this letter is appreciated on or before 31 July 2024.

If you have any questions in respect of this letter please contact Anna Collins at [reviews@icac.nt.gov.au](mailto:reviews@icac.nt.gov.au) or on 8999 4023.

Yours sincerely

Naomi Loudon  
**Acting Independent Commissioner Against Corruption**  
25 June 2024

[www.icac.nt.gov.au](http://www.icac.nt.gov.au)



18 December 2024

Ms Anna Collins  
Director Strategic Intelligence and Reviews  
Office of the Independent Commissioner Against Corruption NT – ICAC  
DARWIN CITY NT 0800

Delivered via email: [reviews@icac.nt.gov.au](mailto:reviews@icac.nt.gov.au)

Dear Anna Collins,

**RE: Request to audit personnel records of public officers – File ref: REC-2023121**

In response to ICAC's request to review the personnel records of public officers whose employment is contingent upon the holding of a particular qualification; the West Arnhem Regional Council (WARC) has conducted an internal audit in December 2024 to that effect.

### Findings

The audit has identified sixteen (16) positions within Council that require tertiary qualifications in relevant disciplines or, a specific certification to perform the job. It is important to highlight that even though having a qualification is preferred for most of these roles, having extensive proven experience is also accepted for some.

With that in mind, mandatory qualifications are only required for thirteen (13) roles:

- CEO – Chief Executive Officer
- Director Finance
- Finance Manager (currently vacant)
- Human Resources Manager
- Child Care Centre Manager Jabiru
- Early Childhood Educational Leader Jabiru
- Early Childhood Educator – Group Leader Jabiru x 2
- Early Childhood Educator – Assistant Jabiru x 5

The personnel files of the employees in these roles were reviewed, and it can be confirmed all the employees in these positions possess the required qualifications or, are currently enrolled. Specifically, four (4) Early Childhood Educator - Assistants are currently enrolled and actively studying towards the Certificate III in Early Childhood Education and Care, which is accepted and compliant as per the *Australian Children's Education and Care Quality Authority (ACECQA)*, the independent national authority for the for children's education and care industry.

I hope this information contributes to the successful completion of the *Operation Pacific Against Corrupt Conduct in Recruitment*. If you have any questions in respect of this letter, please contact Karen Borgelt, Human Resources Manager at WARC on 8982 9506 or at [hr@westarnhem.nt.gov.au](mailto:hr@westarnhem.nt.gov.au).

Yours sincerely,

**Andrew Walsh**  
Chief Executive Officer  
West Arnhem Regional Council

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## QUALIFICATIONS INTERNAL AUDIT

Date completed: 18 December 2024

POSITION	Qualification(s) required in Position Description	Current Employee in the Position Certificate(s) on file – Year achieved
CEO – Chief Executive Officer	Tertiary qualifications in a relevant discipline.	<ul style="list-style-type: none"> <li>Masters Business Administration (MBA) - 2021</li> </ul>
Director Finance	Tertiary qualifications in Accounting, Business, or a similar field with substantial depth and range of financial management experience at a senior management level and member of a recognised accounting body i.e. CA/CPA.	<ul style="list-style-type: none"> <li>Bachelor of Business (Accounting) – 1993</li> <li>CPA – Certified Practising Accountant - 1997</li> <li>Bachelor of Laws – 2007</li> <li>Graduate Diploma in Legal Practice – 2011</li> <li>Certificate IV in Government (Investigation) - 2015</li> <li>Advanced Diploma of Procurement and Contracting - 2018</li> </ul>
Finance Manager	Specialist skills, knowledge and experience - Degree in Finance/Accounting and  Member of a recognised accounting body, e.g. CA / CPA	<ul style="list-style-type: none"> <li>VACANT</li> </ul>
Management Accountant	Proven <u>experience</u> in undertaking accounting functions including general ledger reconciliations, performance reporting on periodic actuals to budget and journal entries.  Tertiary qualification in accounting (CA or CPA) is <u>desirable</u> , not mandatory.	<ul style="list-style-type: none"> <li>Bachelor of Accounting - 2016</li> </ul>
Human Resources Manager	Tertiary qualifications/certification in Human Resources and/or significant experience in a relevant management-level role.	<ul style="list-style-type: none"> <li>PhD - Doctor of Philosophy (Business) - 2014</li> </ul>
Manager Technical Services	Tertiary qualifications in Engineering or Civil Construction and/or a minimum of 5 years relevant experience, preferably in local government.	<ul style="list-style-type: none"> <li>Masters Business Administration (MBA) - 2009</li> </ul>
Senior Project Manager	Tertiary qualifications in engineering, project or asset management or related field, and/or extensive proven experience in the provision and management of	<ul style="list-style-type: none"> <li>Bachelor of Science in Civil Engineering – 2015</li> <li>Certificate IV in Business - 2019</li> </ul>

	assets, projects, and contracts preferably within a local government environment.	
Child Care Centre Manager Jabiru	A National Quality Framework (NQF) recognised Diploma of Early Childhood Education or equivalent or higher.	<ul style="list-style-type: none"> <li>Bachelor of Teaching (Early Childhood Education) - 2013</li> </ul>
Early Childhood Educational Leader Jabiru	A National Quality Framework (NQF) recognised Bachelor of Early childhood Education or equivalent or must be actively working towards a qualification and a minimum 3 years' experience working in early childhood services.	<ul style="list-style-type: none"> <li>Diploma of Early Childhood Education and Care - 2020</li> </ul>
Early Childhood Educator – Group Leader – No. 1	A National Framework Quality recognised early childhood Diploma or equivalent or must be actively working towards it.	<ul style="list-style-type: none"> <li>Diploma of Early Childhood Education and Care - 2021</li> </ul>
Early Childhood Educator – Group Leader – No. 2	A National Framework Quality recognised early childhood Diploma or equivalent or must be actively working towards it.	<ul style="list-style-type: none"> <li>Certificate III in Children's Services – 2007</li> <li>Going through enrolment process for the Diploma.</li> </ul>
Early Childhood Educator – Assistant 1	Certificate III in Children's Services or higher or be actively studying to obtain it.	<ul style="list-style-type: none"> <li>Certificate III in early Childhood Education and Care - 2024</li> </ul>
Early Childhood Educator – Assistant 2	Certificate III in Children's Services or higher or be actively studying to obtain it.	<ul style="list-style-type: none"> <li>Going through enrolment process for the Diploma.</li> </ul>
Early Childhood Educator – Assistant 3	Certificate III in Children's Services or higher or be actively studying to obtain it.	<ul style="list-style-type: none"> <li>Certificate III in Children's Services (OSHC) – 2000</li> <li>Going through enrolment process to update her certification</li> </ul>
Early Childhood Educator – Assistant 4	Certificate III in Children's Services or higher or be actively studying to obtain it.	<ul style="list-style-type: none"> <li>Enrolled and actively studying a Certificate III in early Childhood Education and Care</li> </ul>
Early Childhood Educator – Assistant 5	Certificate III in Children's Services or higher or be actively studying to obtain it.	<ul style="list-style-type: none"> <li>Enrolled and actively studying a Certificate III in early Childhood Education and Care</li> </ul>
Early Childhood Cook and Educator	Certificate III in Children's Services or higher or be actively studying to obtain it.	<ul style="list-style-type: none"> <li>Certificate III Early Childhood Education and Care – 2017</li> <li>Diploma of Early Childhood Education and Care - 2021</li> </ul>



Mr Andrew Walsh  
Chief Executive Officer  
West Arnhem Regional Council  
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**File ref:** REC-2023121 / RFR-202449

By email: [andrew.walsh@westarnhem.nt.gov.au](mailto:andrew.walsh@westarnhem.nt.gov.au)  
CC: [jasmine.mortimore@westarnhem.nt.gov.au](mailto:jasmine.mortimore@westarnhem.nt.gov.au)

Dear Mr Walsh,

**Re: Request to audit personnel records of public officers**

On 25 June 2024 I wrote to you in relation to the public statement made by Commissioner Riches requesting all public bodies audit their personnel records of staff where employment or appointment is contingent on holding a qualification. I asked if you had undertaken an audit to provide your findings and outcomes.

On 18 December 2024 my office received correspondence from you which included a copy of the audit report. I thank you for your attention to this matter and ask that you provide me with some clarification in respect to some of the early childhood educator positions.

1. The Early Childhood Educational Leader Jabiru position - requirement for a National Quality Framework (NQF), Bachelor of Early Childhood Education or equivalent or, must be actively working towards a qualification.  
You advise the person occupying the position holds a Diploma of Early Childhood Education and Care. Can you clarify if that person is working to a Bachelor of Early Childhood Education or equivalent as required.
2. The Early Childhood Educator – Group Leader No. 2 position - requirement for a NQF recognised early childhood Diploma or equivalent or must be actively working towards it.  
You advise the person occupying that position holds a Certificate III in Children's Services and is going through the enrolment process for the Diploma. Can you clarify if that person has progressed through the enrolment process and is actively studying for the Certificate III?
3. The Early Childhood Educator – Assistant 2 position - the requirement is for a Certificate III in Children's Services or higher or be actively studying to obtain it.  
You advise the person occupying that position is going through the enrolment process for the Diploma. Can you clarify if that person has progressed through the enrolment process and is actively studying for the Certificate III?

I would be grateful if you could provide further information in respect of these three positions by 25 January 2025 to [icac.nt@icac.nt.gov.au](mailto:icac.nt@icac.nt.gov.au).

[www.icac.nt.gov.au](http://www.icac.nt.gov.au)

If you have any questions please contact Cormac MacCarthy, Senior Evaluations and Review Officer at [reviews@icac.nt.gov.au](mailto:reviews@icac.nt.gov.au) or on 8999 4039.

Yours sincerely



Naomi Loudon  
**Deputy Commissioner**  
**Office of the Independent Commissioner Against Corruption**

14 January 2025



22 January 2025

Ms Naomi Loudon  
Deputy Commissioner  
Office of the Independent Commissioner Against Corruption NT – ICAC  
DARWIN CITY NT 0800

Delivered via email: reviews@icac.nt.gov.au

Dear Ms Loudon,

**RE: Request for clarification of three of West Arnhem Regional Council's early childhood educator positions (Jabiru) – File ref: REC-2023121/RFR - 202499**

The following provides further clarification of the matters raised in your letter of 14 January 2025:

1. Bachelor of Early Childhood Education or equivalent as required for the Early Childhood Educational Leader position.

The Bachelor of Early Childhood Education or equivalent requirement was erroneously included in the position description that was written a year ago and which we reported against, but which is now being updated in line with the following ACECQA requirements for this role:

*The educational leader may be the approved provider, a nominated supervisor or person with management or control (who has suitable experience and qualifications), an early childhood teacher, or a diploma or certificate III qualified educator within the service. The regulations do not specify a minimum qualification or the number of hours the educational leader should work, or whether this person must work directly with children.*

Ref: Australian Children's Education & Care Quality Authority (ACECQA), 2020. Guide to the National Quality Framework, Chapter 4, - Operational requirements. p. 436. Available at: <https://www.acecqa.gov.au> [Accessed 22 January 2025]

The current incumbent in the Early Childhood Educational Leader role, holds a Diploma of Early Childhood Education and Care qualification, and therefore meets the ACECQA requirements for this position.

2. Early childhood Educator – Group 2 Leader, no. 2 position – requirement for a NQF recognised early childhood Diploma or equivalent or must be actively working towards it.

The incumbent is pursuing her studies in the Diploma of Early Childhood Education and Care, and therefore meets the ACECQA requirements for this position.

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3. The Early Childhood Educator – Assistant 2 position – the requirement is for a Certificate III in Children’s Services or higher or be actively studying to obtain it.

The incumbent is actively studying the Certificate III in Early Childhood Education and Care and therefore meets the ACECQA requirements for this position.

Should you require further information, please contact Karen Borgelt, Human Resources Manager, West Arnhem Regional Council.

Yours sincerely,

A handwritten signature in blue ink, appearing to read "A Walsh".

Andrew Walsh  
Chief Executive Officer  
West Arnhem Regional Council



## WEST ARNHEM REGIONAL COUNCIL

### FOR THE MEETING 27 February 2025

<b>Agenda Reference:</b>	<b>8.3</b>
<b>Title:</b>	<b>Credit Card Reconciliations</b>
<b>Author:</b>	<b>Jocelyn Nathanael-Walters, Director of Finance</b>

#### SUMMARY

This report is to provide the Committee with information on the expenditure and use of Council issued credit cards between September 2024 and February 2025.

#### RECOMMENDATION

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

#### BACKGROUND

##### Regular credit card reconciliations

Cardholders are required to regularly reconcile their Council issued credit card expenditure.

Credit card reconciliations for:

- Elected members and the CEO are to be put before the Council at the next Council meeting; and
- Reconciliations for all other Cardholders are to be provided at the next meeting of the Committee.

##### Cardholder agreements

To comply with the local government legislation the Council has two credit card policies: one for the Mayor and the CEO; and the other for employees. These credit card policies contain the rules, responsibilities and expectations on Cardholders of Council issued credit cards.

All Cardholder are required to sign Council's Corporate Credit Cardholder Agreement to acknowledge they have read and understood the Council's credit card policy (whichever policy is relevant).

Any new Corporate Credit Cardholder Agreements are to be provided at the next meeting of the Committee.

##### Cardholder register

In accordance with Council's credit card policies a register of Cardholders is to be maintained by the Director Finance. A copy of the register showing current Council issued credit cards is to be provided at each Committee meeting.

#### STATUTORY ENVIRONMENT

##### *Local Government Act 2019*

*Local Government (General) Regulations 2021* regulation 17 outlines the requirements for financial reporting to council.

The format of the monthly financial report follows the prescribed format set out in the CEO of the Department of Chief Minister and Cabinet's approved form published on the NT Government Local Government Unit's website.

Council's Credit Card (Mayor and CEO) policy

Council's Credit Card (Employee) policy

#### FINANCIAL IMPLICATIONS

The Council is required to manage its resources including ensuring, through the support of the Committee, suitable controls are in place and proper records are being kept.

#### 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**

Nil

## WEST ARNHAM REGIONAL COUNCIL

### FOR THE MEETING 27 FEBRUARY 2025

<b>Agenda Reference:</b>	<b>9.1</b>
<b>Title:</b>	<b>Closure to the Public for the Discussion of Confidential Items</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

#### **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 27 FEBRUARY 2025**

**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*.

<b>Agenda Reference:</b>	<b>10.1</b>
<b>Title:</b>	<b>Confirmation of Confidential Risk Management Audit Committee Minutes</b>
<b>Author:</b>	<b>Jasmine Mortimore, Governance Advisor</b>

*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)(ii). It contains information that would, if publicly disclosed, be likely to: prejudice the maintenance or administration of the law.*

<b>Agenda Reference:</b>	<b>10.2</b>
<b>Title:</b>	<b>Information Management Update</b>
<b>Author:</b>	<b>Ben Heaslip, Information Advisor</b>

*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)(e). It contains information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest.*

<b>Agenda Reference:</b>	<b>10.3</b>
<b>Title:</b>	<b>Local Government Funding Levels</b>
<b>Author:</b>	<b>Andrew Walsh, Chief Executive Officer</b>

*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)(i). It contains information that would, if publicly disclosed, be likely to: cause commercial prejudice to, or confer an unfair commercial advantage on, any person.*

**WEST ARNHEM REGIONAL COUNCIL**

**FOR THE MEETING THURSDAY 27 FEBRUARY 2025**

**RE-ADMITTANCE OF THE PUBLIC**

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