



WEST ARNHEM REGIONAL COUNCIL AGENDA

**RISK MANAGEMENT AND AUDIT COMMITTEE
TUESDAY, 19 AUGUST 2025**

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WEST ARNHEM 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 {meeting-room} on Tuesday 19 August 2025 at 10:00 am.

Katharine Clare Murray
Chief Executive Officer

Code of Conduct: The Local Government Act 2019

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

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

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Acknowledgement of Country

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

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

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 19 AUGUST 2025

Agenda Reference:	3.1
Title:	Apologies, Leave of Absence and Absence Without Notice
Author:	Debbie Branson, Governance Advisor

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 19 August 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 19 AUGUST 2025

Agenda Reference:	4.1
Title:	Acceptance of Agenda
Author:	Debbie Branson, Governance Advisor

SUMMARY

Agenda papers are presented for acceptance at the Risk Management and Audit Committee meeting held on 19 August 2025.

RECOMMENDATION

THAT THE COMMITTEE accept the agenda papers as circulated for the Risk Management and Audit Committee meeting held on 19 August 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 ARNHEM REGIONAL COUNCIL

FOR THE MEETING 19 AUGUST 2025

Agenda Reference:	5.1
Title:	Disclosure of Interest of Members or Staff
Author:	Debbie Branson, Governance Advisor

SUMMARY

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

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

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

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

RECOMMENDATION

THAT THE COMMITTEE received the declarations of interest as listed for the Risk Management and Audit Committee meeting held on 19 August 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

Nil

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 19 AUGUST 2025

Agenda Reference:	6.1
Title:	Confirmation of Risk Management and Audit Committee Minutes
Author:	Debbie Branson, Governance Advisor

SUMMARY

The unconfirmed minutes of the of the Risk Management and Audit Committee meeting held Thursday 19 June 2025 are submitted to Council for confirmation.

RECOMMENDATION

THAT THE COMMITTEE confirmed the minutes of the Risk Management and Audit Committee meeting held Thursday 19 June 2025 as a true and correct record of the meeting.

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. 2025-06-19 Risk Management Audit Committee Minutes [6.1.1 - 7 pages]



Minutes of the West Arnhem Regional Council Risk Management and Audit Committee Meeting
Thursday, 19 June 2025 at 1:00 pm
Council Chambers

1 ACKNOWLEDGEMENT OF COUNTRY AND OPENING OF MEETING

Member Jackson (as Acting Chair) declared the meeting open at 1:04 pm, welcomed all in attendance and did an Acknowledgement of Country.

Noting due to the late arrival of the Chairperson Carolyn Eagle, Independent Member Jackson tentatively assumed the Chairperson's position as acting.

2 PERSONS PRESENT

ELECTED MEMBERS PRESENT

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

STAFF PRESENT

Chief Executive Officer	Katharine Clare Murray
Director Community and Council Services	Fiona Ainsworth
Governance Advisor	Debbie Branson

GUESTS

Auditor	Noel Clifford, Nexia (via conference call)
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3 APOLOGIES AND ABSENCES

Agenda Reference:	3.1
Title:	Apologies, Leave of Absence and Absence Without Notice
Author:	Debbie Branson, Governance Advisor

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

RMAC25/2025 RESOLVED:
On the motion of Mayor Woods
Seconded Acting Chairperson Jackson

THAT THE COMMITTEE:

1. Notes the apology received from Cr Phillips;
1. Notes the late attendance of the Chairperson, Carolyn Eagle; and
2. Determines Cr Phillips was absent with permission of the Committee.

CARRIED

4 ACCEPTANCE OF AGENDA

Agenda Reference:	4.1
Title:	Acceptance of Agenda
Author:	Debbie Branson, Governance Advisor

The Committee considered a report on Acceptance of Agenda.

RMAC26/2025 RESOLVED:
On the motion of Deputy Mayor Williams
Seconded Mayor Woods

THAT THE COMMITTEE accept the agenda papers as circulated for the Risk Management and Audit Committee meeting held on 19 June 2025.

CARRIED

5 DECLARATION OF INTEREST OF MEMBERS OR STAFF

Agenda Reference:	5.1
Title:	Disclosure of Interest of Members or Staff
Author:	Debbie Branson, Governance Advisor

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

Acting Chairperson Jackson advised that Carolyn Eagle has declared an interest previously in regards to Item 10.1 Updated on ICT Changes and CouncilBIZ. Noting that in the confidential session Chairperson Eagle indicated that there is no longer a conflict and therefore she can remain present during deliberations on this item.

RMAC27/2025 RESOLVED:

On the motion of Acting Chairperson Jackson
Seconded Deputy Mayor Williams

THAT THE COMMITTEE received the declarations of interest as listed for the Risk Management and Audit Committee meeting held on 19 June 2025.

CARRIED

6 CONFIRMATION OF PREVIOUS MINUTES

Agenda Reference:	6.1
Title:	Confirmation of Risk Management and Audit Committee Minutes
Author:	Debbie Branson, Governance Advisor

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

Carolyn Eager joined the meeting at 1:18pm and resumed the position as Chairperson. Acting Chairperson Jackson resume position as Independent Member.

RMAC17/2025 RESOLVED:

On the motion of Deputy Mayor Williams
Seconded Member Jackson

THAT THE COMMITTEE confirmed the minutes of Risk Management and Audit Committee held 27 February 2025 as a true and correct record of the meeting.

CARRIED

7 ACTION REPORTS

Agenda Reference:	7.1
Title:	Review of Action Items
Author:	Debbie Branson, Governance Advisor

The Committee considered a report on Review of Action Items.

RMAC18/2025 RESOLVED:

On the motion of Mayor Woods

Seconded Deputy Mayor Williams

THAT THE COMMITTEE:

1. Receive and note the report titled *Review of Action Items*;
1. Request an out of session briefing paper in relation to Items 2 to 3; and
2. Request that the out of session briefing paper be included in the Ordinary Council Meeting agenda for 30 July 2025.

CARRIED

8 RECEIVE AND NOTE REPORTS

Agenda Reference:	8.1
Title:	Finance Report for the period ended 31 March 2025
Author:	Jocelyn Nathanael-Walters, Director Finance

The Committee considered the reports on Finance Report for the period ended 31 March 2025 together with Item 8.2 Finance Report for the period ended 30 April 2025.

RMAC19/2025 RESOLVED:

On the motion of Chairperson Eagle

Seconded Member Jackson

THAT THE COMMITTEE receive and note the reports titled *Finance Report for the period ended 31 March 2025* and *Finance Report for the period ended 30 April 2025*.

CARRIED

Agenda Reference:	8.2
Title:	Financial Report for the period ended 30 April 2025
Author:	Jocelyn Nathanael-Walters, Director Finance

This item was considered together with Item 8.1.

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

The Committee considered a report on Credit Card Reconciliations.

RMAC20/2025 RESOLVED:
On the motion of Chairperson Eagle
Seconded Mayor Woods

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

CARRIED

Agenda Reference:	8.4
Title:	2024-25 Audit Plan and Engagement Letter
Author:	Jocelyn Nathanael-Walters, Director of Finance

The Committee considered a report on 2024-25 Audit Plan and Engagement Letter.

Auditor Noel Clifford joined the meeting at 1:54pm via a conference call and departed at 2:01pm.

RMAC21/2025 RESOLVED:
On the motion of Member Jackson
Seconded Deputy Mayor Williams

THAT THE COMMITTEE receive and note the report titled *2024-25 Audit Plan and Engagement Letter*.

CARRIED

9 PROCEDURAL MOTIONS

Agenda Reference:	9.1
Title:	Closure to the Public for the Discussion of Confidential Items
Author:	Debbie Branson, Governance Advisor

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

RMAC29/2025 RESOLVED:
On the motion of Chairperson Eagle
Seconded Member Jackson

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 at 2:01pm 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*.

Agenda Reference:	10.1
Title:	Update on ICT Changes and CouncilBIZ
Author:	Jocelyn Nathanael-Walters, Director of Finance

The Committee considered a report on Update on ICT Changes and CouncilBIZ.

RMAC30/2025 RESOLVED:

On the motion of Chairperson Eagle
Seconded Mayor Woods

THAT THE COMMITTEE:

1. Receive and note the report titled *Update on ICT Changes and CouncilBIZ*; and
2. Request a Special Risk Management and Audit Committee Meeting mid July 2025 for the purpose of an update in relation to CouncilBiz, the outstanding accounts with Telstra and the implications on West Arnhem Regional Council; and
3. Request that a standing agenda item on ICT Risks are included in the Ordinary Meeting agenda going forward.

CARRIED

Agenda Reference:	10.2
Title:	Update on Local Government Funding Subsidy
Author:	Jocelyn Nathanael-Walters, Director of Finance

The Committee considered a report on Update on Local Government Funding Subsidy.

RMAC31/2025 RESOLVED:

On the motion of Mayor Woods
Seconded Deputy Mayor Williams

THAT THE COMMITTEE receive and note the report titled *Update on Local Government Funding Subsidy*.

CARRIED

11 DISCLOSURE OF CONFIDENTIAL RESOLUTIONS AND RE-ADMITTANCE OF THE PUBLIC AND

Agenda Reference: 11.1

Title: Disclosure of Confidential Resolutions and Re-Admittance of the Public

Author: Debbie Branson, Governance Advisor

The Committee considered a report on Disclosure of Confidential Resolutions and Re-Admittance of the Public

RMAC32/2025 RESOLVED:

On the motion of Chairperson Eagle

Seconded Mayor Woods

THAT THE COMMITTEE opened the meeting to the public at 3:09pm after the discussion of confidential items and approved to disclose all resolutions from the confidential section of this meeting to the open meeting minutes.

CARRIED

12 NEXT MEETING

The next meeting is scheduled to take place on Thursday, 14 August 2025.

13 MEETING DECLARED CLOSED

Chairperson Eagle declared the meeting closed at 3:11 pm.

This page and the preceding pages are the minutes of the Risk Management and Audit Committee held on Thursday 19 June 2025.

Click [here](#) to view the agenda for the Risk Management and Audit Committee Meeting held on Thursday 19 June 2025.

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 19 AUGUST 2025

Agenda Reference:	7.1
Title:	Review of Action Items
Author:	Debbie Branson, Governance Advisor

SUMMARY

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

RECOMMENDATION

THAT THE COMMITTEE:

1. 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

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. Action Items [7.1.1 - 2 pages]

Item No.	Status	Item	Action Required	Assignees	Action Taken
1	In Progress	Review of Action Items	ACM31/2023 RESOLVED: Credit Card Policy and Procedure to come to the RMAC for endorsement	Jocelyn Nathanael-Walters	<p>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.</p> <p>20/02/2025 Jasmine Mortimore Item to be progressed and reported to the August 2025 meeting.</p> <p>13/08/2025 Debbie Branson Draft credit card policies to be laid before the Council as part of the NTG Compliance Review Report response, after the caretaker period ends in September 2025.</p>
2	In Progress	Review of Action Items	ACM26/2023 RESOLVED: Administration to bring Strategic Asset Management Framework to the next RMAC for endorsement.	Jocelyn Nathanael-Walters	<p>17/09/2024 Jocelyn Nathanael-Walters Suggest this be developed in early 2025 following completion of the asset revaluation exercise.</p> <p>20/02/2025 Jasmine Mortimore Asset Valuation expected to be completed in May 2025 and item to be reported at the June 2025 meeting.</p> <p>13/08/2025 Debbie Branson Asset valuation report to be completed for Council's consideration after the caretaker period ends in September 2025. This report can be discussed, at the next RMAC/OCM joint meeting scheduled for November 2025, when considering the audited 2024-25 financial report before the Council approves the 2024-25 Annual Report.</p>
3	In Progress	Review of Action Items	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	<p>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.</p> <p>13/08/2025 Debbie Branson To be progressed, once the NTG Compliance Review Report responses have been completed. Possibly seek Council's support to include an internal audit activity/program into the next annual audit contract which is to be tended after November 2025.</p>
4	In Progress	2023-2024 Annual Report	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	<p>04/03/2025 Jasmine Mortimore Report was included in the Risk Management and Audit Committee meeting held on 27 February 2025</p> <p>13/08/2025 Debbie Branson Suggest a report from HR at the first RMAC meeting each calendar year (i.e. February) be provided to monitor/verify mandatory job qualifications within council's recruitment process are being upheld/obtained.</p>
5	Not yet started	Review of Risk Management and Audit Committee Charter, Terms of Reference and Annual Work Plan	RMAC7/2025 RESOLVED: RMAC Charter, Terms of Reference and 2025 Annual Work Plan, amended to be circulated to members for approval followed by Council's endorsement.	Jocelyn Nathanael-Walters	

6	In Progress	Review of Action Items	RMAC18/2025 RESOLVED: Out of session briefing paper on Item 2 (Strategic Asset Management Framework to RMAC for endorsement) and Item 3 (Priorities List of potential internal audit projects)	Jocelyn Nathanael-Walters	12/08/2025 Debbie Branson Declined at this time.
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WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 19 August 2025

Agenda Reference:	8.1
Title:	Financial Report for the period ended 30 June 2025
Author:	Jocelyn Nathanael-Walters, Director Finance

SUMMARY

The purpose of this report is to provide the Committee with the Financial Management Report for the period ended 30 June 2025 which was laid before the Council at the Ordinary Council Meeting held 29 July 2025.

RECOMMENDATION

THAT THE COMMITTEE receive and note the report titled *Financial Report for the period ended 30 June 2025*.

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. Monthly Financial Reports June 2025 [**8.1.1** - 18 pages]

Monthly Financial Report for June 2025[Report 1](#)**Table 1. Income and Expenditure Statement**

Expected YTD Annual Budget Completion

100%

Period ended 30 June 2025	Notes	YTD Actuals (A) \$	Commitments (B) \$	YTD Budget (C) \$	YTD Variance (A - C) \$	2nd Revised Approved Budget (E) \$	YTD Actual Compared to 2nd Revised Approved Budget (A / E) %
OPERATING INCOME							
Rates		2,525,946	-	2,667,829	(141,883)	2,667,829	95%
Charges	1	3,326,355	-	3,904,376	(578,021)	3,904,376	85%
Fees and Charges		799,791	-	725,448	74,343	725,448	110%
Operating Grants and Subsidies		20,480,039	-	22,263,569	(1,783,530)	22,263,569	92%
Interest / Investment Income		221,413	-	154,000	67,413	154,000	144%
Commercial and Other Income	2	13,338,058	-	13,279,963	58,095	13,279,963	100%
TOTAL OPERATING INCOME		40,691,602	-	42,995,185	(2,303,583)	42,995,185	95%
OPERATING EXPENDITURE							
Employee Expenses		16,987,227		18,169,847	(1,182,620)	18,169,847	93%
Materials and Contracts	4	7,828,925	1,112,130	10,905,386	(3,076,461)	10,905,386	72%
Elected Member Allowances		368,053	-	418,928	(50,875)	418,928	88%
Elected Member Expenses		210,527	-	212,150	(1,623)	212,150	99%
Council Committee & LA Allowances		40,862	-	49,800	(8,938)	49,800	82%
Council Committee & LA Expenses		18,963	-	37,546	(18,583)	37,546	51%
Depreciation, Amortisation and Impairment		5,155,329	-	5,271,438	(116,109)	5,271,438	98%
Interest Expenses		-	-	-	-	-	-
Other Expenses	3	10,142,529	163,746	12,634,068	(2,491,539)	12,634,068	80%
TOTAL OPERATING EXPENDITURE		40,752,414	1,275,876	47,699,163	(6,946,750)	47,699,163	85%
OPERATING SURPLUS / (DEFICIT)		(60,812)		(4,703,978)	4,643,166	(4,703,978)	

Period ended 30 June 2025	Notes	YTD Actuals (A) \$	Commitments (B) \$	YTD Budget (C) \$	YTD Variance (A - C) \$	2nd Revised Approved Budget (E) \$	YTD Actual Compared to 2nd Revised Approved Budget (A / E) %
<u>Charges Income</u>	1						
Sewerage		657,544	-	750,797	(93,252)	750,797	88%
Water		1,174,803	-	1,550,000	(375,197)	1,550,000	76%
Waste Collection		1,494,008	-	1,603,579	(109,571)	1,603,579	93%
		3,326,355	-	3,904,376	(578,021)	3,904,376	
<u>Commercial and Other Income</u>	2						
Income Allocations		6,528,416	-	6,855,620	(327,205)	6,855,620	95%
Agency and Commercial Services Income		6,433,631	-	6,231,227	202,404	6,231,227	103%
Other Income		376,012	-	193,116	182,896	193,116	195%
		13,338,058	-	13,279,963	58,095	13,279,963	
<u>Other Expenses</u>	3						
Travel, Freight & Accommodation		947,957	96,667	1,096,135	(148,178)	1,096,135	86%
Fuel, Utilities & Communication		2,311,863	10,945	2,338,535	(26,672)	2,338,535	99%
Finance Expenses		11,694	254	13,798	(2,104)	13,798	85%
Other Expenses		6,871,015	55,879	9,185,600	(2,314,584)	9,185,600	75%
		10,142,529	163,746	12,634,068	(2,491,539)	12,634,068	

Note. 4 All Commitments		Budget Commitments \$
1	Water Management: Jabiru	233,821
2	Animal Control	190,564
3	West Arnhem Cemetery Establishment - Maningrida	121,519
4	Maintain local roads	94,989
5	Regional and Remote Burials Grant - Minjilnag	47,000
6	Operate post office business	46,483
7	ABA - Maningrida Oval	40,719
8	Warruwi Community Hall Upgrade	33,416
9	Manage Information Technology and Communications	31,881
10	Manage Work Health and Safety	30,255
11	Sports and Recreation	25,158
12	Parks and Public Open Space - including weed control	24,751
13	Active Regional and Remote	24,489
14	Manage Creche	24,256
15	LAP - Connection of Water Service - New Cemetery WARRUWI	18,605
16	Maintain plant, equipment and	18,472
17	Manage Council Governance	18,218
18	Community Service Delivery	17,993
19	LAP - Gunbalanya Oval Lighting: Contribute \$100K	17,583
20	Install and maintain street lights	17,137
21	LAP - Pebble Ice Machine - Community Use - MANINGRIDA	16,818
22	Operate Fuel Storage Facility	13,677
23	ICT Transition	13,000
24	Local Authorities Community Project Income	11,350
25	LAP - Installation of outdoor gym equipment at the pool	10,488
26	Revitalisation Project - Jabiru	10,363
27	Operate and maintain swimming pool	9,981
28	LRCI Phase 4 - Part B - Malabam Road - Maningrida	8,500
29	Maintain staff houses	7,405
30	Executive leadership CEO	6,853
31	CBF - Jabiru Library Revitalisation	6,598
32	IEI - NT Jobs Package - Aged Care	6,025
33	NDIS - National Disability Insurance	5,613

Note. 4 All Commitments		Budget Commitments \$
34	LAP - Public Toilet proposal - MGD	5,601
35	Aerodromes Inspection and	5,115
36	Home Care Packages Program	4,817
37	Food Preparation Services	4,631
38	LAP - Additional Garden Hard	4,400
39	LAP -Installation Speed Bump - Top Camp Road - Maningrida	3,943
40	Manage Electricity and water	3,932
41	Brockman Oval Lights - Jabiru	3,927
42	Sewerage Management	3,859
43	Library Service: Jabiru	3,835
44	Human Resource Management	3,000
45	Manage and maintain cemeteries	2,988
46	NAIDOC Week	2,572
47	Waste Management	2,381
48	Commonwealth Home Support	2,359
49	Operate Long day care	2,327
50	Manage Assets	1,921
51	NDIA - Remote Community	1,405
52	Maintain & construct council	1,216
53	LAP - Solar Lights at Gunbalanya	1,182
54	Manage Visitor accommodation	1,166
55	Municipal Services	916
56	Support Civic and community events	741
57	Corporate Financial Management	739
58	Manage Technical Services	641
68	Sport and Recreation - Jabiru	591
69	National Australia Day Council - Australia Day Grant	545
70	Trade Services	390
71	Australia Day Grant	259
72	LAP - Beautification of township - Warruei	158
73	Wellbeing-HR	129
74	Four POs <100	212
Total		1,275,876

Table 2. Monthly Operating Position

Expected YTD Annual Budget Completion 100%

Period ended 30 June 2025	Notes	YTD Actuals (A) \$	YTD Budget (C) \$	YTD Variance (A - C) \$	2nd Revised Approved Budget (E) \$	YTD Actual Compared to 2nd Revised Approved Budget (A / E) %
BUDGETED OPERATING SURPLUS / (DEFICIT) (Table 1.)		(60,812)	(4,703,978)	4,643,165	(4,703,978)	
Remove NON-CASH ITEMS						
Less Non-Cash Income	5	(6,528,416)	(6,855,620)	327,205	(6,855,620)	95%
Add Back Non-Cash Expenses	6	11,683,745	12,127,058	(443,313)	12,127,058	96%
TOTAL NON-CASH ITEMS		5,155,329	5,271,438	(116,109)	5,271,438	
Less ADDITIONAL OUTFLOWS						
Capital Expenditure	Table 3.	4,770,991	5,826,123	(1,055,132)	5,826,123	82%
Borrowing Repayments (Principal Only)		-	-	-	-	-
Transfer to Reserves	7	1,233,000	-	1,233,000	-	-
Other Outflows	8	21,284,074	-	21,284,074	-	-
TOTAL ADDITIONAL OUTFLOWS		(27,288,066)	(5,826,123)	(21,461,942)	(5,826,123)	
Add ADDITIONAL INFLOWS						
Capital Grants Income	9	7,033,205	3,050,000	3,983,205	3,050,000	231%
Prior Year Carry Forward Tied Funding	10	1,629,374	1,716,074	(86,700)	1,716,074	95%
Other Inflow of Funds	11	1,744,595	437,503	1,307,093	437,503	-
Transfers from Reserves		55,087	55,087	-	55,087	-
TOTAL ADDITIONAL INFLOWS		10,462,262	5,258,664	5,203,598	5,258,664	
Net BUDGETED OPERATING SURPLUS / (DEFICIT)		(11,731,287)	-	(11,731,288)	-	

21,284,074	Never Budgeted	21,284,074	Add back Road Asset Writeoff (Note 8)
(1,275,876)	Already Budgeted	(1,275,876)	Less YTD Expenditure Commitments (Note 3 & 4)
8,276,912	-	8,276,911	YTD Surplus variance after removing Road Asset Writeoff

Period ended 30 June 2025	Notes	YTD Actuals (A) \$	YTD Budget (C) \$	YTD Variance (A - C) \$	2nd Revised Approved Budget (E) \$	YTD Actual Compared to 2nd Revised Approved Budget (A / E) %
<u>Non-Cash Income</u>	5					
Income Allocations (internal movement)		(6,528,416)	(6,855,620)	327,205	(6,855,620)	95%
<u>Non-Cash Expenses</u>	6					
Expense Allocations (internal movement)		6,528,416	6,855,620	(327,205)	6,855,620	95%
Depreciation, Amortisation and Impairment		5,155,329	5,271,438	(116,109)	5,271,438	98%
		11,683,745	12,127,058	(443,313)	12,127,058	
<u>Transfer to Reserve</u>						
Election Reserve - Transfer In	7	33,000	-	33,000	-	-
Disaster Recovery Funding - Transfer In		100,000	-	100,000	-	-
Insurance Cost for FY2025-26		1,100,000	-	1,100,000	-	-
		1,233,000	-	1,233,000	-	-
<u>Other Outflows</u>	8					
Write-off of Roads Assets [SCM20/2025]		21,284,074	-	21,284,074	-	-
<u>Capital Grants Income</u>	9					
Capital Grants - Australian Government		4,646,075	2,270,000	2,376,075	2,270,000	-
Capital Grants - Territory Government		2,344,400	780,000	1,564,400	780,000	-
Capital Grants - Other		42,730	-	42,730	-	-
		7,033,205	3,050,000	3,983,205	3,050,000	
<u>Prior Year Carry Forward Tied Funding</u>						
Capital Grants Income Carried Forward	10	1,629,374	1,716,074	(86,700)	1,716,074	95%
<u>Other Inflow of Funds</u>	11					
Transfer to Reserve (Note 7)		1,233,000	-	1,233,000	-	-
Sale of Motor Vehicles		149,595	75,913	73,683	75,913	197%
Sale of Plant		362,000	361,590	410	361,590	100%
		1,744,595	437,503	1,307,093	437,503	

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

CAPITAL EXPENDITURE	Notes	YTD Actuals \$	YTD Budget \$	YTD Variance \$	Current Financial Year 2nd Revised Approved Budget \$
Infrastructure	12	3,117,381	3,761,012	(643,631)	3,761,012
Buildings	13	706,111	1,028,251	(322,140)	1,028,251
Vehicles	14	208,238	360,757	(152,519)	360,757
Plant and Equipment	15	208,043	568,445	(360,402)	568,445
Roads	16	-	43,480	(43,480)	43,480
Local Authority Funded Projects	17	531,220	64,178	467,041	64,178
TOTAL CAPITAL EXPENDITURE		4,770,991	5,826,123	(1,055,133)	5,826,123
TOTAL CAPITAL EXPENDITURE FUNDED BY:					
Operating Income (amount allocated to fund capital items)		498,248	940,783	(442,535)	940,783
LA Funding		531,220	64,179	467,040	64,179
Capital Grants		2,588,282	3,050,000	(461,718)	3,050,000
Prior Year Carry Forward Tied Funding		1,098,154	1,716,074	(617,920)	1,716,074
Transfers from Cash Reserves		55,087	55,087	-	55,087
TOTAL CAPITAL EXPENDITURE FUNDING		4,770,991	5,826,123	(1,055,134)	5,826,123

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

Table 4. Quarterly Report on Planned Major Capital Works
As at 30 June 2025

Class of Assets	By Major Capital Project *	Total Prior Year(s) Actuals \$ (A)	Commitments \$	YTD Actuals Plus Commitment \$ (B)	Total Actuals \$ (C = A + B)	Total Planned Project Budget ** \$ (D)	Total Yet to Spend \$ (E = D - C)	Expected Project Completion Date
Building	Upgrade Staff Housing - Gunbalanya	-	-	-	-	200,000	200,000	30/08/2025
Building	Upgrade Staff Housing - Jabiru	-	-	193,335	193,335	300,000	106,665	30/06/2026
Building	Warruwi Community Hall	42,331	-	339,081	381,412	415,000	33,588	30/06/2025
Infrastructure	Gunbalanya Oval Lights	898,791	-	507,083	1,405,874	1,550,000	144,126	30/06/2025
Infrastructure	Maningrida Oval Change Room	145,270	1,336,959	3,804,966	3,950,236	4,581,700	631,464	30/06/2025
Infrastructure	Jabiru Brockman Oval Lights	-	1,288,006	1,374,508	1,374,508	1,500,000	125,492	30/06/2025
Infrastructure	Cemetery Maningrida	-	178,948	178,948	178,948	412,000	233,052	30/06/2025
Infrastructure	Replacement of Toad Hall (visitor accommodation) Laundry - Gunbalanya	-	-	-	-	Insurance Claim	-	31/10/2025
Plant	Grabage Compactor - Minjilang	-	-	208,043	208,043	250,000	41,957	30/06/2025
Plant	Maningrida Landfill Wheel Loader	-	318,446	318,446	318,446	318,445	-	30/06/2025
Vehicle	4 x Utility vehicles and Mayor's vehicle	-	113,898	322,136	322,136	360,575	38,439	30/06/2025
TOTAL		1,086,392	3,236,257	7,246,546	7,484,313	9,887,720	1,554,783	

* A council must, by resolution, adopt a minimum threshold as the basis for including planned major capital works projects in Table 2.2 (for example, Council resolved major capital works projects are projects that are expected to cost more than \$150 000 in total). Nothing precludes a council from including capital works projects lower than the threshold value in Table 2.2 (for example, where a capital project is of significant public interest.)

CAPITAL EXPENDITURE	Notes	YTD Actuals \$	YTD Budget \$	YTD Variance \$	Current Financial Year 2nd Revised Approved Budget \$
<u>Infrastructure</u>					
ABA - Maningrida Oval Changerooms		2,468,007	2,595,196	(127,189)	2,595,196
Brockman Oval Lights - Jabiru		86,502	150,000	(63,498)	150,000
Gunbalanya Oval Lighting		507,083	505,209	1,874	505,209
Regional and Remote Burials :Region		13,685	-	13,685	-
Regional and Remote Burials :Maningrida		535	-	535	-
Mobilisation and Demobilisation Maningrida Oval Contractors		3,010	8,735	(5,725)	8,735
Concrete Stand for Diesel Tank - Gunbalanya		1,360	2,872	(1,512)	2,872
Maintain Parks and Garden: Maningrida		254	-	254	-
CBF - Jabiru Library Revitalisation Phase 2		16,946	70,000	(53,054)	70,000
Maningrida - Sports & Recreation		20,000	-	20,000	-
Projects not yet commenced					
Revitalisation Project - Jabiru		-	16,500	(16,500)	16,500
West Arnhem Cemetery Establishment - MANINGRIDA		-	412,500	(412,500)	412,500
		3,117,381	3,761,012	(643,631)	3,761,012
<u>Buildings</u>					
Critical upgrades to Warruwi staff housing -		77,273	75,792	1,482	75,792
Maintain staff houses : Jabiru		193,335	300,000	(106,665)	300,000
Maintain staff houses : Maningrida		84,265	80,000	4,265	80,000
Maintain staff houses : Warruwi		12,156	-	12,156	-
Warruwi Community Hall Upgrade		339,081	337,459	1,622	337,459
Projects not yet commenced					
Maintain staff houses : Gunbalanya		-	200,000	(200,000)	200,000
Janiru - Operate Long day care		-	20,000	(20,000)	20,000
Jabiru - Operate post office business		-	15,000	(15,000)	15,000
		706,111	1,028,251	(322,140)	1,028,251
<u>Vehicles</u>					
Replacement of Mayor's vehicle		208,238	360,757	(152,519)	360,757
		208,238	360,757	(152,519)	360,757

CAPITAL EXPENDITURE	Notes	YTD Actuals \$	YTD Budget \$	YTD Variance \$	Current Financial Year 2nd Revised Approved Budget \$
<u>Plant and Equipment</u>					
Purchase of a new garbage compactor for Miniilang		208,043	250,000	(41,957)	250,000
<u>Projects not yet commenced</u>	15				
Maningrida Landfill Wheel loader		-	318,445	(318,445)	318,445
		208,043	568,445	(360,402)	568,445
<u>Roads</u>					
Waruwi - Kerb and Channel Airport to Workshop Road	16	-	43,480	(43,480)	43,480
		-	43,480	(43,480)	43,480
<u>Local Authority Funded Projects</u>					
Gunbalanya - Assessment Report for Gunbalanya Oval		4,500	5,000	(500)	5,000
Gunbalanya - Community Garden Hard Structure & Amenities Lot 649		70,340	-	70,340	-
Gunbalanya - Gunbalanya Oval Lighting: Contribute		82,417	-	82,417	-
Gunbalanya - Installation of hard structure at the Gunbalanya Office		2,541	2,542	-	2,542
Gunbalanya - Modifications to staff and visitors rest area near Office		34,941	-	34,941	-
Maningrida - Basketball Competitions		7,882	-	7,882	-
Maningrida - Construct 2 Half Basketball Courts		4,221	4,221	-	4,221
Maningrida - Installation of outdoor gym equipment at the pool	17	64,512	-	64,512	-
Maningrida - Purchase of 4x4 Hearse		66,729	-	66,729	-
Maningrida - Purchase of Additional Grandstands for Maningrida		18,471	18,471	0	18,471
Maningrida - Purchase of Grandstands and Additional Pedestrian		14,997	14,997	-	14,997
Maningrida - Supply and install bollards for perimeter Soccer		75,000	-	75,000	-
Maningrida - Camp/Childcare Road - Solar Lights for New Subdivision/Entrance to Bottom		66,969	-	66,969	-
Minjilang - Purchase of Sea Container for Storage at Basketball		17,700	18,948	(1,247)	18,948
		531,220	64,178	467,042	64,178

Table 5. Monthly Balance Sheet Report

BALANCE SHEET AS AT 30 June 2025	YTD Actuals \$	Notes
ASSETS		
Cash at Bank		A & A.1
Tied Funds	9,912,042	
Untied Funds	4,213,916	
Accounts Receivable		
Trade Debtors	793,196	B
Rates & Charges Debtors	374,708	C
Other Current Assets	793,389	
TOTAL CURRENT ASSETS	16,087,250	
Non-Current Financial Assets		
Property, Plant and Equipment	68,554,304	D
TOTAL NON-CURRENT ASSETS	68,554,304	
TOTAL ASSETS	84,641,554	
LIABILITIES		
Trade Creditors	1,239,046	E
ATO & Payroll Liabilities	65,219	F
Current Provisions	2,210,980	G
Accrued Expenses	493,129	
Other Current Liabilities	2,308,630	
TOTAL CURRENT LIABILITIES	6,317,004	
Non-Current Provisions	238,473	G
Other Non-Current Liabilities	8,328,368	H
TOTAL NON-CURRENT LIABILITIES	8,566,840	
TOTAL LIABILITIES	14,883,844	
NET ASSETS	69,757,710	
EQUITY		
Asset Revaluation Reserve	26,857,569	
Capital Reserve	13,726	
Election Reserve - Transfer In	33,000	
Disaster Recovery Funding - Transfer In	100,000	
Insurance - Transfer In	1,100,000	
Equity Adjustments	4,502,557	
Accumulated Surplus	37,150,858	
TOTAL EQUITY	69,757,710	

BALANCE SHEET NOTES

Note A. Details of Cash and Investments Held	\$	\$
<u>Investments Held</u>		
Operating Bank Account	402,248	
Business One - Post Office Bank Account	43,449	
Business Maxi Bank Account (Note A.1)	11,293,621	
General Trust Bank Account	130,000	
Traditional Credit Union - Shares	-	
Term Deposits (Note A.1)	2,255,000	14,124,320
<u>Cash Held</u>		
Floats	1,638	1,638
Total Cash and Investments Held		14,125,958
Less: Restricted Cash		9,912,042
Balance Unrestricted Cash		4,213,916

Note A.1 Higher Interest Earning Investments	Deposit Date	Principal	\$	Interest Rate	Maturity Date	Terms
Westpac	21/03/2024	5,000		3.85%	21/03/2025	365
NAB	30/04/2025	450,000		4.46%	29/07/2025	90
NAB	13/05/2025	300,000		4.40%	13/08/2025	92
NAB	31/03/2025	500,000		4.75%	1/07/2025	92
NAB	11/06/2025	500,000		4.29%	9/09/2025	90
NAB	14/04/2025	500,000		4.56%	14/07/2025	91
Business Maxi Bank Account		11,293,621		1.55%		
Total Higher Interest Earning Investments		13,548,621				

Note B. Trade Debtors	Current	Past Due 31 - 60 Days	Past Due 61 - 90 Days	Past Due 90+ Days	Total \$
NDIS Debtors	20,112	2,666	1,115	26,072	49,964
ChildCare Debtors	5,844	29,019	150	17,405	52,418
Trade Debtors	427,554	23,362	15,103	227,269	690,813
Total Trade Debtors	453,510	55,047	16,368	270,746	793,196

Note C. 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				54,728	88,992
Special Rates	164,542				2,920	2,920
Water Charges	1,550,000	137,559			61,002	198,561
Waste Charges	2,272,161				84,235	84,235
Total Rates & Charges Debtors	6,448,660	137,559	-	-	202,885	374,708

Note D. New Physical Assets (including WIP) YTD	1 July 2024 WDV	YTD WIP	YTD Additions	YTD Disposals	Accumulated Depreciation	YTD WDV Balance	Notes
Land	688,500	-	-	-	-	688,500	
Section 19 Leases	5,079,270	-	-	-	(1,077,666)	4,001,604	
Jabiru Town Sub Leases	4,009,671	-	-	-	(657,106)	3,352,565	
Buildings	32,067,046	-	765,138	-	(17,037,754)	15,794,430	
WIP - Buildings	75,150	48,793	-	-	-	123,943	D1
Infrastructure	53,512,689	-	161,448	-	(16,050,032)	37,624,105	
WIP - Infrastructure	1,221,085	3,248,090	-	-	-	4,469,175	D2
Vehicles	2,908,635	-	208,238	(343,681)	(2,441,379)	331,813	
WIP - Vehicles	-	66,729	-	-	-	66,729	D3
Furniture and Fittings	927,205	-	-	-	(753,461)	173,744	
WIP - Furniture	-	64,515	-	-	-	64,515	D4
Plant and Machinery	9,408,356	-	208,042	(763,897)	(6,989,319)	1,863,182	
WIP - Plant and Machinery	-	-	-	-	-	-	
Roads	34,647,986	-	-	(21,219,628)	(13,428,358)	-	
Total Non- Current Assets	144,545,593	3,428,127	1,342,866	(22,327,206)	(58,435,075)	68,554,304	

Work-In-Progress (WIP - items not yet recorded in the Asset Register) Note:	
D1 - Expenditure not yet capitalised - Staff Housing Upgrades \$123K	
D2 - Expenditure not yet capitalised - Maningrida Oval Change Rooms \$2.62M; Gunbalanya Oval Lights \$1.47M and other projects \$600K	
D3 - Expenditure not yet capitalised - Hiace bus	
D4 - Expenditure not yet capitalised - Maningrida Gym Equipment	

Note E. Trade Creditors	Current	Past Due 31 - 60 Days	Past Due 61 - 90 Days	Past Due 90+ Days **	Unapplied Credit	Total \$
Trade Creditors	1,052,292	1,374,337	30,872	174,667	(1,393,123)	1,239,046

** Under Retention \$170,806

Note F. 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 G. Provisions (Current and Non-Current)	\$	\$
Current Provisions		
Employees Annual Leave	1,343,675	
Long Service Leave	830,666	
Doubtful Debts	36,638	
		2,210,980
Non-Current Provisions		
Long Service Leave	238,473	
		238,473
Total Provisions		2,449,452

Note H. Other Non Current Liabilities	\$	\$
Section 19 Lease Liability	4,543,669	
Jabiru Town Sub Lease Liability	3,784,699	
Total Other Non Current Liabilities		8,328,368

Monthly Financial Report for Local Authority Areas

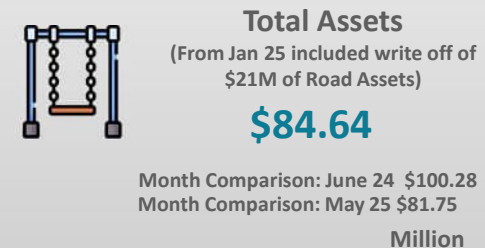
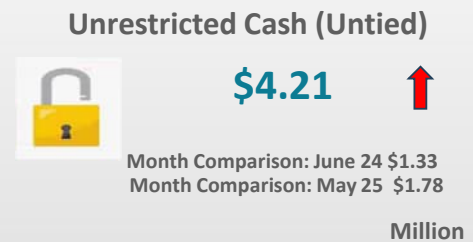
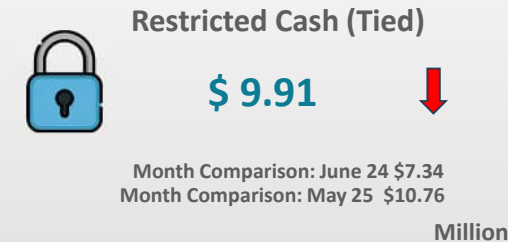
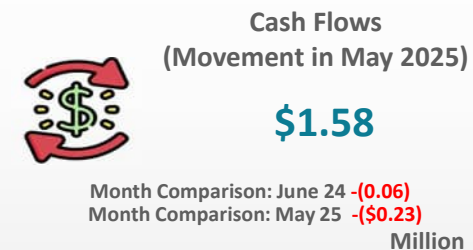
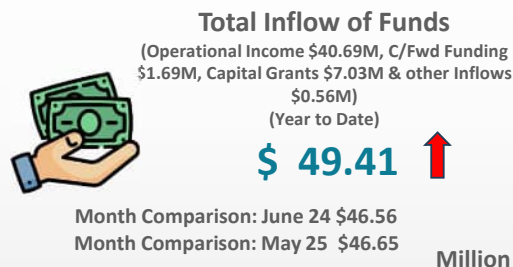
Operating Income and Expenditure for Local Authorities for the Period Ending 30 June 2025

[Report 2](#)

	Regional Office / Unallocated			Gunbalanya LA			Minijilang LA			Waruwi 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 \$
OPERATING INCOME												
Rates	13,278	21,648	(8,370)	346,290	372,376	(26,086)	65,394	81,526	(16,132)	100,370	120,039	(19,669)
Charges	-	-	-	325,931	390,621	(64,690)	67,857	67,857	0	105,472	106,664	(1,192)
Fees and Charges	172,801	160,480	12,321	18,412	46,400	(27,988)	26,335	21,300	5,035	27,991	13,600	14,391
Operating Grants and Subsidies	14,418,878	16,208,243	(1,789,365)	826,967	681,690	145,276	999,313	1,222,874	(223,561)	1,892,533	2,096,280	(203,747)
Interest / Investment Income	221,413	154,000	67,413	-	-	-	-	-	-	-	-	-
Commercial and Other Income	6,131,569	6,236,922	(105,352)	2,043,970	2,160,944	(116,974)	1,026,983	996,405	30,578	923,916	842,650	81,266
TOTAL OPERATING INCOME	20,957,939	22,781,292	(1,823,354)	3,561,570	3,652,031	(90,461)	2,185,882	2,389,963	(204,080)	3,050,282	3,179,233	(128,951)
OPERATING EXPENDITURE												
Employee Expenses	6,681,729	6,661,845	19,884	1,788,168	2,082,041	(293,874)	1,492,614	1,607,324	(114,710)	1,559,962	1,787,433	(227,471)
Materials and Contracts	1,378,740	2,737,689	(1,358,949)	989,304	1,382,325	(393,021)	314,150	560,815	(246,665)	1,459,691	1,700,754	(241,063)
Elected Member Allowances	368,053	418,928	(50,875)	-	-	-	-	-	-	-	-	-
Elected Member Expenses	210,527	212,150	(1,623)	-	-	-	-	-	-	-	-	-
Council Committee & LA Allowances	6,712	14,000	(7,288)	14,100	14,900	(800)	5,000	6,100	(1,100)	7,800	9,200	(1,400)
Council Committee & LA Expenses	-	-	-	3,357	8,000	(4,643)	4,378	12,705	(8,327)	3,212	4,841	(1,629)
Depreciation, Amortisation and Impairment	5,155,329	5,271,438	(116,109)	-	-	-	-	-	-	-	-	-
Interest Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	4,274,841	6,065,240	(1,790,400)	1,449,865	1,492,035	(42,170)	811,476	1,291,623	(480,147)	721,910	1,128,851	(406,941)
TOTAL OPERATING EXPENDITURE	18,075,930	21,381,291	(3,305,360)	4,244,793	4,979,301	(734,508)	2,627,618	3,478,567	(850,949)	3,752,576	4,631,079	(878,503)
OPERATING SURPLUS /(DEFICIT)	2,882,008	1,400,002	1,482,007	(683,223)	(1,327,270)	644,047	(441,736)	(1,088,605)	646,869	(702,294)	(1,451,847)	749,552

	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 \$
OPERATING INCOME									
Rates	627,321	617,882	9,439	1,373,293	1,454,358	(81,065)	2,525,946	2,667,829	(141,883)
Charges	676,827	735,252	(58,425)	2,150,268	2,603,982	(453,714)	3,326,355	3,904,376	(578,021)
Fees and Charges	133,788	88,478	45,309	420,465	395,190	25,275	799,791	725,448	74,343
Operating Grants and Subsidies	1,889,327	1,813,968	75,359	453,021	240,514	212,507	20,480,039	22,263,569	(1,783,530)
Interest / Investment Income	-	-	-	-	-	-	221,413	154,000	67,413
Commercial and Other Income	1,592,758	1,545,608	47,150	1,618,862	1,497,435	121,427	13,338,058	13,279,963	58,095
TOTAL OPERATING INCOME	4,920,021	4,801,188	118,833	6,015,909	6,191,478	(175,570)	40,691,602	42,995,185	(2,303,583)
OPERATING EXPENDITURE									
Employee Expenses	1,914,619	2,138,353	(223,735)	3,550,134	3,892,850	(342,715)	16,987,227	18,169,847	(1,182,620)
Materials and Contracts	2,007,816	2,773,667	(765,851)	1,679,224	1,750,136	(70,912)	7,828,925	10,905,386	(3,076,461)
Elected Member Allowances	-	-	-	-	-	-	368,053	418,928	(50,875)
Elected Member Expenses	-	-	-	-	-	-	210,527	212,150	(1,623)
Council Committee & LA Allowances	7,250	5,600	1,650	-	-	-	40,862	49,800	(8,938)
Council Committee & LA Expenses	5,544	12,000	(6,456)	2,472	-	2,472	18,963	37,546	(18,583)
Depreciation, Amortisation and Impairment	-	-	-	-	-	-	5,155,329	5,271,438	(116,109)
Interest Expenses	-	-	-	-	-	-	-	-	-
Other Expenses	1,370,245	1,242,120	128,125	1,514,193	1,414,199	99,994	10,142,529	12,634,068	(2,491,539)
TOTAL OPERATING EXPENDITURE	5,305,473	6,171,740	(866,267)	6,746,024	7,057,185	(311,161)	40,752,414	47,699,163	(6,946,749)
OPERATING SURPLUS /(DEFICIT)	(385,452)	(1,370,552)	985,100	(730,115)	(865,706)	135,591	(60,812)	(4,703,978)	4,643,166

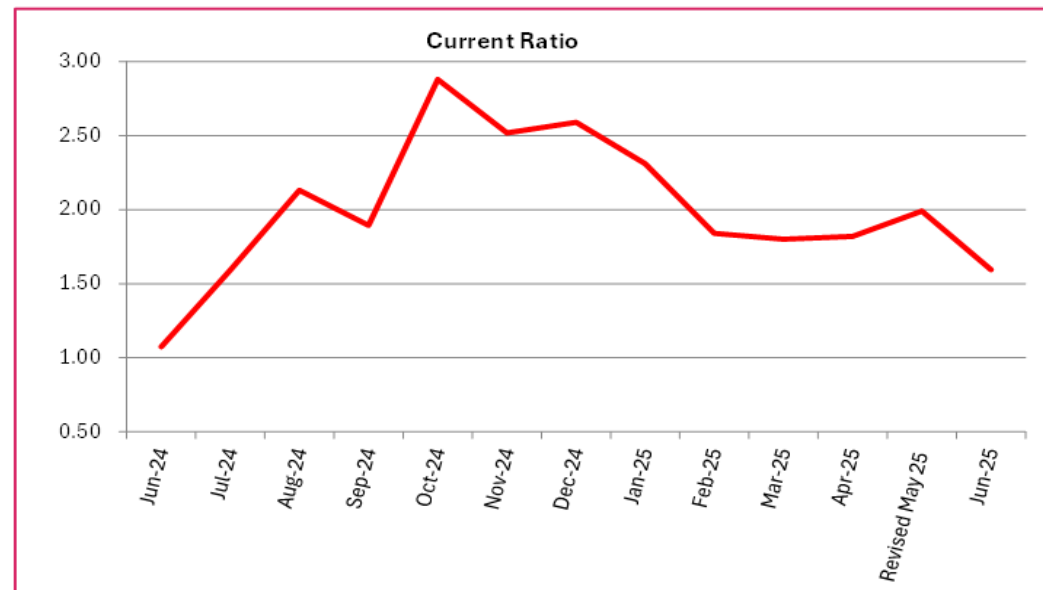
Snapshot – June 2025 Financial Report



Current Ratio for the past Year



Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	Revised May 25	Jun-25
1.07	1.59	2.13	1.89	2.88	2.52	2.59	2.31	1.84	1.80	1.82	1.99	1.59

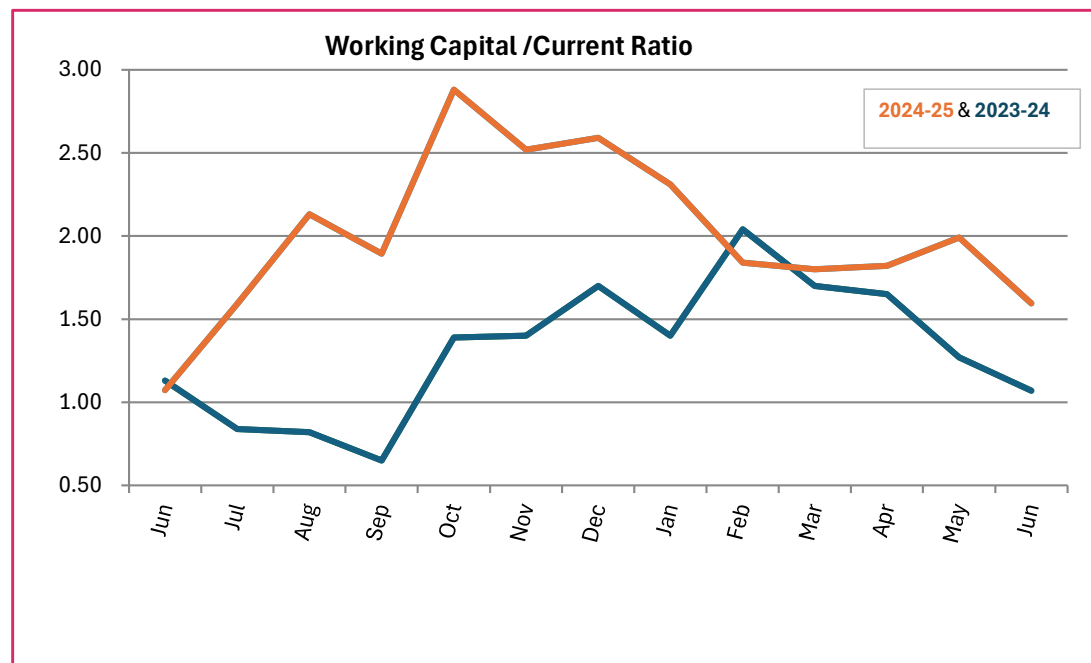


General Purpose funds received from NT Operating Subsidy, Federal Assistance Grants, Roads and Federal Assistance Grants General are included into the Restricted cash report and therefore in this Working Capital Graph. This commenced in August 2018.



Jun-24	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25	Mar-25	Apr-25	May-25	Jun-25
1.07	1.59	2.13	1.89	2.88	2.52	2.59	2.31	1.84	1.80	1.82	1.99	1.59

Jun-23	Jul-23	Aug-23	Sep-23	Oct-23	Nov-23	Dec-23	Jan-24	Feb-24	Mar-24	Apr-24	May-24	Jun-24
1.13	0.84	0.82	0.65	1.39	1.40	1.70	1.40	2.04	1.70	1.65	1.27	1.07



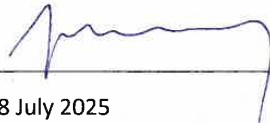
Certification by the CEO to the Council

Council Name:	West Arnhem Regional Council
Reporting Period:	June 2025

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

28 July 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*)

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 19 August 2025

Agenda Reference:	8.2
Title:	Credit Card Reconciliations
Author:	Jocelyn Nathanael-Walters, Director of Finance

SUMMARY

This report is to provide the Committee with information on the expenditure and use of Council issued credit cards between May 2025 and June 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

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

1. All Credit cards - May and June 2025 [**8.2.1** - 20 pages]
2. Credit Cardholder Agreement Form - K Murray CEO 5.08.2025 [**8.2.2** - 1 page]
3. Credit Card Register as at 29.07.2025 [**8.2.3** - 1 page]



Cardholder statement

Run Date: 3 June 2025

Company details

WEST ARNHEM REGIONAL COUN
 WEST ARNHEM REGIONAL COUNCIL
 WEST ARNHEM REGIONAL COUNCIL
 ATT DAVID GLOVER PO BOX 721
 JABIRU NT 0886

Cardholder name: JAMES WOODS
 Cardholder number: xxxx-xxxx-xxxx-5837

Cost centre no:
 Statement date: 02/06/25

Opening balance: 0.00

For enquiries please call: 1300 650 107

C indicates a credit or payment

*Closing balance: 56.00

* The closing balance will be transferred automatically in terms of the authority held.

Payment due date:	12/06/25	Credit limit:	5,000.00	Annual percentage rate:	15.65%
Past due:	0.00	Available credit:	4,944.00	Monthly percentage rate:	1.30%
Minimum payment due:	0.00				

Date	Description of transaction	Amount	Ref.
02/06/25	CARD FEE	56.00	0000

*** END OF LIST ***

Westpac Banking Corporation ABN 33 007 457 141.

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder:

Fiona Ainsworth - Director Community and Council Services

Reconciliation for the month of:

May 2025

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
03/05/25	Vend Pos	\$149.00	Monthly Subscription - Newsagents POS System - Australia Post Jabiru	GL	4012.02.7996
04/05/25	PropertyMe	\$264.00	Monthly subscription - Tenancy software system	GL	2049.00.7944
08/05/25	Qantas	\$1,454.99	RPT Flights 14-27.05.2025 - Contractor Mark Gavenlock - Coffs Harbour-Sydney-Darwin-Return	GL	4009.03.7421
13/05/25	Crocodile Creek	\$889.64	Invoice 460/2025 - Minjilang Creche - T-shirt x 20 and Bucket Hats x 24	GL	3028.04.7251
14/05/25	Crocodile Creek	\$889.64	Invoice 461/2025 - Warruwi Creche - T-shirt x 20 and Bucket Hats x 24	GL	3028.05.7251
14/05/25	Officeworks	\$14.00	Folder & Dividers - Rick Mitchell - Local Authority Agends	GL	2012.00.7253
15/05/25	Jabiru Foodland	\$38.58	Catering - Kakadu Advisory Committee Meeting - Friday 16.05.2025	GL	2071.00.7255
18/05/25	Crocodile Creek	-\$889.64	Refund Inv 460/2025 - Minjilang Creche - T-shirt x 20 and Bucket Hats x 24	GL	3028.04.7251
19/05/25	Podcast Subscription	\$4.83	Monthly Subscription - Local Government News Roundup	GL	2012.00.7996
21/05/25	Bunnings	\$58.00	Active Response Personal Alarm x 2 - Gunbalanya Post Office Staff	GL	4012.01.7251
21/05/25	Bunnings	\$58.00	Active Response Personal Alarm x 2 - Jabiru Post Office Staff	GL	4012.02.7251
21/05/25	Bunnings	\$58.00	Active Response Personal Alarm x 2 - Maningrida Post Office Staff	GL	4012.03.7251
21/05/25	Bunnings	\$58.00	Active Response Personal Alarm x 2 - Minjilang Post Office Staff	GL	4012.04.7251
21/05/25	Bunnings	\$58.00	Active Response Personal Alarm x 2 - Warruwi Post Office Staff	GL	4012.05.7251
23/05/25	Qantas	\$864.99	RPT Flights 15-20.06.2025 - Minjilang USC Jeffrey Mitchell - Darwin-Perth-Return	GL	4009.03.7421
26/05/25	ALGWA Tickets	\$198.00	Networking Breakfast ALGA NGA25 25/06/25 x 2 Tickets - Mayor James Woods, Cr Jacqueline Phillips	GL	2071.00.7932
26/05/25	ALGWA Tickets	\$107.94	Networking Breakfast ALGA NGA25 25/06/25 x 1 Ticket - Katharine Murray, CEO	GL	2028.00.7932
26/05/25	JB HIFI	\$80.00	Playstation Store Voucher - Replacing stolen game for Gunbalanay YSR Hall	GL	3154.01.7251
27/05/25	Jabiru Foodland	\$4.90	Catering - Ordinary Council Meeting - Wednesday 28.05.2025	GL	2071.00.7255
31/05/25	News Pyt Ltd	\$16.00	Monthly subscription - NT News Pty Ltd	GL	2042.00.7944

MONTHLY CREDIT CARD RECONCILIATION FORM



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

Reconciliation for the month of: May 2025

01/06/25	Card Fee	\$56.00	Card Fee	GL	2028.00.7311
	Total =	\$4,432.87			

Signature of Cardholder:  **Date:** 5/06/2025
Fiona Ainsworth - Director Community & Council Services

Signature of Authoriser:  **Date:** 10/06/2025
Katharine Murray - Chief Executive Officer



Cardholder statement

Run Date: 3 June 2025

Company details

WEST ARNHEM REGIONAL COUN
WEST ARNHEM REGIONAL COUNCIL
WEST ARNHEM REGIONAL COUNCIL
ATT DAVID GLOVER PO BOX 721
JABIRU NT 0886

Cardholder name: FIONA AINSWORTH
Cardholder number: xxxx-xxxx-xxxx-3855

Cost centre no:
Statement date: 02/06/25

Opening balance: 755.79

For enquiries please call: 1300 650 107

C indicates a credit or payment

*Closing balance: 4,432.87

* The closing balance will be transferred automatically in terms of the authority held.

Payment due date:	12/06/25	Credit limit:	10,000.00	Annual percentage rate:	15.65%
Past due:	0.00	Available credit:	5,567.00	Monthly percentage rate:	1.30%
Minimum payment due:	0.00				

Date	Description of transaction	Amount	Ref.
05/05/25	Vend Pos South MelbourAUS	149.00	4816
05/05/25	PROPERTYME SOFTWARE SYDNEY AUS	264.00	5734
09/05/25	QANTAS0812370154432 NSW AUS	1,454.99	3012
09/05/25	AUTOMATIC PAYMENT	755.79 C	0000
13/05/25	750Pin* Crocodile Cree BEROWRA AUS	889.64	5137
14/05/25	903Pin* Crocodile Cree BEROWRA AUS	889.64	5137
15/05/25	OFFICEWORKS 0801OFFICE STUART PARK AUS	14.00	5943
16/05/25	JABIRU FOODLAND JABIRU AUS	38.58	5411
19/05/25	903Pin* Crocodile Cree BEROWRA AUS	889.64 C	5137
20/05/25	PODCAST SUBSCRIPTION JACKSONVILLE USA	4.83	7372
	3.00 U. S. DOLLAR		
21/05/25	BUNNINGS GROUP LTD HAWTHORN EASTAUS	290.00	5200
26/05/25	QANTAS0812370844890 NSW AUS	864.99	3012
27/05/25	Tickets*ALGWA Netw BELROSE AUS	305.94	8398
27/05/25	JB HI FI BERRIMAH BERRIMAH AUS	80.00	5733
28/05/25	JABIRU FOODLAND JABIRU AUS	4.90	5411
02/06/25	NEWS PTY LIMITED SURRY HILLS AUS	16.00	5818
02/06/25	CARD FEE	56.00	0000

*** END OF LIST ***

Westpac Banking Corporation ABN 33 007 457 141.

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Jocelyn Nathanael-Walters

Reconciliation for the month of: May 2025

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
14/05/25	Coles	\$ 37.80	Staff amenities - coffee beans	GL	2012.00.7255
15/05/25	Sinister Offroad	-\$ 34.95	Credit for MV fuse holder originally paid by credit card 16/4/25	MV	SV3973.725100
20/05/25	Qantas	\$1,723.30	Airfare Dwn to Canberra (ALGA) 23/6/25 and Canberra to Dwn 28/6/25 - K Murray (CEO)	GL	2028.00.7421
20/05/25	Qantas	\$1,723.30	Airfare Dwn to Canberra (ALGA) 23/6/25 and Canberra to Dwn 28/6/25 - J Woods (Mayor)	GL	2071.00.7421
20/05/25	Qantas	\$1,723.30	Airfare Dwn to Canberra (ALGA) 23/6/25 and Canberra to Dwn 28/6/25 - J Phillips (Councillor)	GL	2071.00.7421
20/05/25	Qantas	\$ 16.19	Airfare change Bris to Canberra 23/6/25 and Canberra to Bris 27/6/25 - K Murray (CEO)	GL	2028.00.7421
20/05/25	Qantas	\$ 99.00	Airfare change Bris to Canberra 23/6/25 and Canberra to Bris 27/6/25 - K Murray (CEO) Note travel Dwn to Bris paid privately per agreement with Mayor	GL	2028.00.7421
22/05/25	Qantas	\$ 310.73	Airfare change Bris to Canberra 23/6/25 and Canberra to Dwn 27/6/25 - K Murray (CEO)	GL	2028.00.7421
22/05/25	Qantas	-\$ 2.85	Credit airfare change Bris to Canberra 23/6/25 and Canberra to Dwn 27/6/25 - K Murray (CEO)	GL	2028.00.7421
22/05/25	Qantas	\$ 99.00	Airfare change Bris to Canberra 23/6/25 and Canberra to Dwn 27/6/25 - K Murray (CEO)	GL	2028.00.7421
02/06/25	Card Fee	\$ 56.00	Annual Credit Card Fee	GL	2025.00.7311

	Total =	\$5,750.82			
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Signature of Cardholder: Jocelyn Nathanael-Walters

Date: 1/07/2025

Signature of Authoriser: Katharine Murray

Date: 02/07/2025



Cardholder statement

Run Date: 3 June 2025

Company details

WEST ARNHEM REGIONAL COUN
 WEST ARNHEM REGIONAL COUNCIL
 WEST ARNHEM REGIONAL COUNCIL
 ATT DAVID GLOVER PO BOX 721
 JABIRU NT 0886

Cardholder name: JOCELYN NATHANAEL-WALT
 Cardholder number: xxxx-xxxx-xxxx-7142

Cost centre no:
 Statement date: 02/06/25

Opening balance: 150.80 C

For enquiries please call: 1300 650 107

C indicates a credit or payment

*Closing balance: 5,600.02

* The closing balance will be transferred automatically in terms of the authority held.

Payment due date:	12/06/25	Credit limit:	8,000.00	Annual percentage rate:	15.65%
Past due:	0.00	Available credit:	2,399.00	Monthly percentage rate:	1.30%
Minimum payment due:	0.00				

Date	Description of transaction	Amount	Ref.
14/05/25	COLES 0460COLES 0460 DARWIN AUS	37.80	5411
15/05/25	SINISTER OFFROAD BURPENGARY EAAUS	34.95 C	5734
20/05/25	QANTAS0812370637522 NSW AUS	1,723.30	3012
20/05/25	QANTAS0812370637523 NSW AUS	1,723.30	3012
20/05/25	QANTAS0812370637524 NSW AUS	1,723.30	3012
20/05/25	QANTAS0812370640435 NSW AUS	16.19	3012
20/05/25	QANTAS0814413153996 NSW AUS	99.00	3012
22/05/25	QANTAS0812370701693 NSW AUS	310.73	3012
22/05/25	QANTAS0812370743539 NSW AUS	2.85 C	3012
22/05/25	QANTAS0814413181498 NSW AUS	99.00	3012
02/06/25	CARD FEE	56.00	0000

*** END OF LIST ***

Westpac Banking Corporation ABN 33 007 457 141.

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder:

Linda M. Veugen-Yong

Reconciliation for the month of:

May - 2025

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
08/05/25	NTG Territory Business Centre	\$ 29.00	White Card - Application fee - Malanduna Murrubgun	GL	2237.03.7135
13/05/25	NTG Territory Business Centre	\$ 29.00	White Card - Application fee - Alfred Gibson	GL	2237.03.7135
13/05/25	NTG Territory Business Centre	\$ 29.00	White Card - Application fee - Christopher Pascoe	GL	2237.03.7135
14/05/25	NTG Territory Business Centre	\$ 29.00	White Card - Application fee - Seniola Terepo	GL	2237.03.7135
14/05/25	NTG Territory Business Centre	\$ 29.00	White Card - Application fee - Richard Mason	GL	2237.03.7135
15/05/25	Safe NT	\$ 84.00	Police Check - Ourania Tsirigos	GL	4012.03.7135
16/05/25	NTG Territory Business Centre	\$ 29.00	White Card - Application fee - Gavin Tirrawala	GL	2237.03.7135
16/05/25	NTG Territory Business Centre	\$ 29.00	White Card - Application fee - Fonzie Brown	GL	2237.03.7135
21/05/25	Safe NT	\$ 84.00	Work With Children Check Renewal - Debbie Gough	GL	2012.03.3175
21/05/25	Safe NT	\$ 84.00	Police Check - Tapoteisi Tapera	GL	3004.04.3175
21/05/25	Safe NT	\$ 84.00	Police Check - George Wheeler	GL	2058.00.3175 - 80% 2009.00.3175 - 20%
22/05/25	Safe NT	\$ 84.00	Police Check - Jeffrey (Sid) Mitchell	GL	4009.03.3175
22/05/25	Safe NT	\$ 84.00	Police Check - Debbie Branson	GL	2028.00.3175
27/05/25	Safe NT	\$ 84.00	Police Check - Samuel Nowicki	GL	3154.01.3175
27/05/25	Safe NT	\$ 84.00	Police Check - Voase Naivalu	GL	4009.04.7135
27/05/25	Safe NT	\$ 84.00	Police Check - Elijah Apurriyanka	GL	3004.05.7135
27/05/25	Safe NT	\$ 84.00	Police Check - Jaye Galaminda	GL	3004.05.7135
29/05/25	Safe NT	\$ 84.00	Police Check - William Wurluri	GL	2237.05.3175
29/05/25	Safe NT	\$ 84.00	Police Check - Joelle Puantulura	GL	3028.04.3175
02/06/25	Card Fee	\$ 56.00	Credit Card Fee	GL	
Total =		\$1,267.00			

Signature of Cardholder:

Date: 3/06/2025

Signature of Authoriser:

Date: 4/06/2025



Cardholder statement

Run Date: 3 June 2025

Company details

WEST ARNHEM REGIONAL COUN
 WEST ARNHEM REGIONAL COUNCIL
 WEST ARNHEM REGIONAL COUNCIL
 ATT DAVID GLOVER PO BOX 721
 JABIRU NT 0886

Cardholder name: LINDA VEUGEN-YONG
 Cardholder number: xxxx-xxxx-xxxx-2834

Cost centre no:
 Statement date: 02/06/25

Opening balance: 3.00

For enquiries please call: 1300 650 107

C indicates a credit or payment

*Closing balance: 1,267.00

* The closing balance will be transferred automatically in terms of the authority held.

Payment due date:	12/06/25	Credit limit:	2,000.00	Annual percentage rate:	15.65%
Past due:	0.00	Available credit:	733.00	Monthly percentage rate:	1.30%
Minimum payment due:	0.00				

Date	Description of transaction	Amount	Ref.
08/05/25	WHITE CARD DARWIN AUS	29.00	9399
09/05/25	AUTOMATIC PAYMENT	3.00 C	0000
13/05/25	WHITE CARD DARWIN AUS	29.00	9399
13/05/25	WHITE CARD DARWIN AUS	29.00	9399
14/05/25	LICENSING NT ALICE SPRINGSAUS	29.00	9399
14/05/25	WHITE CARD DARWIN AUS	29.00	9399
15/05/25	SAFE NT DARWIN AUS	84.00	9399
16/05/25	LICENSING NT KATHERINE AUS	58.00	9399
21/05/25	SAFE NT DARWIN AUS	84.00	9399
21/05/25	SAFE NT DARWIN AUS	84.00	9399
21/05/25	SAFE NT DARWIN AUS	84.00	9399
22/05/25	SAFE NT DARWIN AUS	84.00	9399
22/05/25	SAFE NT DARWIN AUS	84.00	9399
27/05/25	SAFE NT DARWIN AUS	84.00	9399
27/05/25	SAFE NT DARWIN AUS	84.00	9399
27/05/25	SAFE NT DARWIN AUS	84.00	9399
27/05/25	SAFE NT DARWIN AUS	84.00	9399
29/05/25	SAFE NT DARWIN AUS	84.00	9399
29/05/25	SAFE NT DARWIN AUS	84.00	9399
02/06/25	CARD FEE	56.00	0000

*** END OF LIST ***

Westpac Banking Corporation ABN 33 007 457 141.



Cardholder statement

Run Date: 4 July 2025

Company details

WEST ARNHEM REGIONAL COUN
 WEST ARNHEM REGIONAL COUNCIL
 WEST ARNHEM REGIONAL COUNCIL
 ATT DAVID GLOVER PO BOX 721
 JABIRU NT 0886

Cardholder name: JAMES WOODS
 Cardholder number: xxxx-xxxx-xxxx-5837

Cost centre no:
 Statement date: 02/07/25

Opening balance: 56.00

For enquiries please call: 1300 650 107

C indicates a credit or payment

*Closing balance: 0.00

* The closing balance will be transferred automatically in terms of the authority held.

Payment due date:	14/07/25	Credit limit:	5,000.00	Annual percentage rate:	15.65%
Past due:	0.00	Available credit:	5,000.00	Monthly percentage rate:	1.30%
Minimum payment due:	0.00				

Date	Description of transaction	Amount	Ref.
09/06/25	AUTOMATIC PAYMENT	56.00 C	0000

*** END OF LIST ***

Westpac Banking Corporation ABN 33 007 457 141.

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder:

Katharine Murray

Reconciliation for the month of:

June 2025

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
30.06.2025	Coles - Darwin	\$21.68	Recpt #2937 - OCM morning/afternoon tea	GL	2071.00.7255
01.07.2025	Aussie Snack Bar	\$608.52	2xdays lunch - OCM - 322281 + \$8.52 Card Fee	GL	2071.00.7255
01.07.2025	Warf One	\$58.00	Mayor James Woods - OCM Dinner	GL	2071.00.7255
01.07.2025	Warf One	\$60.00	Cr. Steven Nabalmarda - OCM Dinner	GL	2071.00.7255
01.07.2025	Warf One	\$45.00	CEO Katharine Murray - OCM Dinner	GL	2028.00.7255
01.07.2025	Warf One	\$60.00	DF Jocelyn Nathanael-Walters - OCM Dinner	GL	2025.00.7255
01.07.2025	Warf One	\$53.00	DCCS Fiona Ainsworth - OCM Dinner	GL	2236.00.7255
01.07.2025	Warf One	\$54.00	Cr. Jermaine Namanurki - OCM Dinner	GL	2071.00.7255
01.07.2025	Warf One	\$53.00	Cr. Tamar Nawiridj - OCM Dinner	GL	2071.00.7255
01.07.2025	Warf One	\$49.00	Cr. Monica wilton - OCM Dinner	GL	2071.00.7255
01.07.2025	WarfOne	\$7.78	Surcharges on Card	GL	2028.00.7311
02.07.2025	Westpac	\$51.33	Credit Card Fee	GL	2025.00.7311
	Total =	\$1,121.31			

Signature of Cardholder:

Katharine Murray

Date: 04/07/2025

Signature of Authoriser:

James Woods

Date: 04/07/2025

Jocelyn Nathanael-Walters, Director Finance

14/08/2025



Cardholder statement

Run Date: 4 July 2025

Company details

WEST ARNHEM REGIONAL COUN
 WEST ARNHEM REGIONAL COUNCIL
 WEST ARNHEM REGIONAL COUNCIL
 ATT DAVID GLOVER PO BOX 721
 JABIRU NT 0886

Cardholder name: KATHARINE MURRAY
 Cardholder number: xxxx-xxxx-xxxx-1043

Cost centre no:
 Statement date: 02/07/25

Opening balance: 0.00

For enquiries please call: 1300 650 107

C indicates a credit or payment

*Closing balance: 1,121.31

* The closing balance will be transferred automatically in terms of the authority held.

Payment due date:	14/07/25	Credit limit:	15,000.00	Annual percentage rate:	15.65%
Past due:	0.00	Available credit:	13,878.00	Monthly percentage rate:	1.30%
Minimum payment due:	0.00				

Date	Description of transaction	Amount	Ref.
30/06/25	COLES 0460 DARWIN AUS	21.68	5411
01/07/25	ZLR*Aussie Snack Bar Winnellie AUS	608.52	5814
01/07/25	WHARFONE.COM.AU DARWIN AUS	439.78	5812
02/07/25	CARD FEE	51.33	0000

*** END OF LIST ***

Westpac Banking Corporation ABN 33 007 457 141.

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder:

Fiona Ainsworth - Director Community and Council Services

Reconciliation for the month of:

June 2025

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
03/06/25	MVR	\$1,623.25	Registration Renewal - CC10QO - Isuzu Tip Truck - Gunbalanya	MV	CC10QO.7941
03/06/25	Kmart	\$88.00	General Items - 24 Peice Dining Set x 2 & Knift Set - Darwin Council Office	GL	2012.00.7251
03/06/25	Kmart	\$30.00	WHS Items Evacuation Kit - Hi-Vis Vest & Duffle Bag - Darwin Council Office	GL	2039.00.7251
03/06/25	Vend Pos	\$149.00	Monthly Subscription - Newsagents POS System - Australia Post Jabiru	GL	4012.02.7996
04/06/25	PropertyMe	\$264.00	Monthly subscription - Tenancy software system	GL	2049.00.7944
05/06/25	Crocodile Creek	\$889.64	Invoice 460/2025 - Minjilang Creche - T-shirt x 20 and Bucket Hats x 24	GL	3028.04.7251
16/06/25	Qantas	\$2,653.26	RPT Flights - Cr. Jermaine Namanurki - 23-28.06.2025 Darwin-Sydney-Canberra-return	GL	2071.00.7431
18/06/25	Bentley Motel	\$459.00	Accommodation - Jeffrey Leon Mitchell - 15-18.06.2025 Perth - Gas Chlorine & BA Training	GL	4009.03.7432
16/06/25	LG Professionals	\$75.00	Registration Fee - Mayor James Woods - National LG Professional Leaders Breakfast - 26.06.2025 Canberra	GL	2071.00.7944
16/06/25	LG Professionals	\$75.00	Registration Fee - Cr. Jermaine Namanurki - National LG Professional Leaders Breakfast - 26.06.2025 Canberra	GL	2071.00.7944
16/06/25	LG Professionals	\$75.00	Registration Fee - CEO Katharine Murray - National LG Professional Leaders Breakfast - 26.06.2025 Canberra	GL	2028.00.7944
17/06/25	Qantas	-\$2,536.56	RPT Flights - Cr. Jermaine Namanurki - 23-28.06.2025 Darwin-Sydney-Canberra-return	GL	2071.00.7431
18/06/25	ALGWA Ticket	-\$99.00	Refund Registration Fee - Cr. Jermaine Namanurki - Networking Breakfast ALGA NGA25 25.06.2025	GL	2071.00.7932
19/06/25	Coles Online	\$120.00	Food Order - Coffee Beans - WARC Darwin Office	GL	2012.00.7255
19/06/25	Podcast Subscription	\$4.77	Monthly Subscription - Local Government News Roundup	GL	2012.00.7996
23/06/25	LG Professionals	-\$75.00	Refund Registration Fee - Cr. Jermaine Namanurki - National LG Professional Leaders Breakfast - 26.06.2025 Canberra	GL	2071.00.7944
24/06/25	LG Professionals	-\$75.00	Refund Registration Fee - Mayoior James Woods - National LG Professional Leaders Breakfast - 26.06.2025 Canberra	GL	2071.00.7944

MONTHLY CREDIT CARD RECONCILIATION FORM



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

Reconciliation for the month of: June 2025

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
28/06/25	News Pyt Ltd	\$16.00	Monthly subscription - NT News Pty Ltd	GL	2042.00.7944
	Total =	\$3,736.36			

Signature of Cardholder:  **Date:** 14.07.2025

Fiona Ainsworth - Director Community & Council Services

Signature of Authoriser: Katharine Murray  **Date:** 14.07.2025

Katharine Murray - Chief Executive Officer



Cardholder statement

Run Date: 4 July 2025

Company details

WEST ARNHEM REGIONAL COUN
 WEST ARNHEM REGIONAL COUNCIL
 WEST ARNHEM REGIONAL COUNCIL
 ATT DAVID GLOVER PO BOX 721
 JABIRU NT 0886

Cardholder name: FIONA AINSWORTH
 Cardholder number: xxxx-xxxx-xxxx-3855

Cost centre no:
 Statement date: 02/07/25

Opening balance: 4,432.87

For enquiries please call: 1300 650 107

C indicates a credit or payment

*Closing balance: 3,736.36

* The closing balance will be transferred automatically in terms of the authority held.

Payment due date:	14/07/25	Credit limit:	10,000.00	Annual percentage rate:	15.65%
Past due:	0.00	Available credit:	6,263.00	Monthly percentage rate:	1.30%
Minimum payment due:	0.00				

Date	Description of transaction	Amount	Ref.
04/06/25	MOTOR VEHICLE REG CASUARINA AUS	1,623.25	9399
04/06/25	KMART 1049KMART 1049 CASUARINA AUS	99.00	5310
04/06/25	KMART 1049KMART 1049 CASUARINA AUS	19.00	5310
04/06/25	Vend Pos South MelbourAUS	149.00	4816
05/06/25	PROPERTYME SOFTWARE SYDNEY AUS	264.00	5734
05/06/25	024Pin* Crocodile Cree BEROWRA AUS	889.64	5137
09/06/25	AUTOMATIC PAYMENT	4,432.87 C	0000
16/06/25	QANTAS0812371739012 NSW AUS	2,653.26	3012
16/06/25	BENTLEY MOTEL BENTLEY AUS	459.00	7011
17/06/25	EZI*LG Professionals MASCOT AUS	75.00	8699
18/06/25	EZI*LG Professionals MASCOT AUS	75.00	8699
18/06/25	EZI*LG Professionals MASCOT AUS	75.00	8699
18/06/25	QANTAS0812371739012 NSW AUS	2,536.56 C	3012
19/06/25	Tickets*ALGWA Netw BELROSE AUS	99.00 C	8398
20/06/25	Coles Online Hawthorn EastAUS	120.00	5411
20/06/25	PODCAST SUBSCRIPTION JACKSONVILLE USA	4.77	7372
	3.00 U. S. DOLLAR		
23/06/25	EZI*LG Professionals MASCOT AUS	75.00 C	8699
27/06/25	EZI*LG Professionals MASCOT AUS	75.00 C	8699
30/06/25	NEWS PTY LIMITED SURRY HILLS AUS	16.00	5818

*** END OF LIST ***

Westpac Banking Corporation ABN 33 007 457 141.

MONTHLY CREDIT CARD RECONCILIATION FORM



Name of card holder: Jocelyn Nathanael-Walters

Reconciliation for the month of: June 2025

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
19/06/25	Crowne Plaza Hotel Canberra	\$ 1,869.87	Accommodation in Canberra to attend ALGA 23/6-27/6/25 - K Murray (CEO)	GL	2028.00.7432
19/06/25	Crowne Plaza Hotel Canberra	\$ 1,869.87	Accommodation in Canberra to attend ALGA 23/6-27/6/25 - J Woods (Mayor)	GL	2071.00.7432
19/06/25	Crowne Plaza Hotel Canberra	\$ 1,869.87	Accommodation in Canberra to attend ALGA 23/6-27/6/25 - (Councillor) - Cancelled but not refundable	GL	2071.00.7432
30/06/25	AnyDesk Software License Renewal	\$ 680.55	Second year renewal of AnyDesk remote access software	GL	2038.00.7922
Total =		\$ 3,290.16			

Signature of Cardholder: Jocelyn Nathanael-Walters

Date: 7/07/2025

Signature of Authoriser: Katharine Murray

Date: 08/07/2025



Cardholder statement

Run Date: 4 July 2025

Company details

WEST ARNHEM REGIONAL COUN
 WEST ARNHEM REGIONAL COUNCIL
 WEST ARNHEM REGIONAL COUNCIL
 ATT DAVID GLOVER PO BOX 721
 JABIRU NT 0886

Cardholder name: JOCELYN NATHANAEL-WALT
 Cardholder number: xxxx-xxxx-xxxx-7142

Cost centre no:
 Statement date: 02/07/25

Opening balance: 5,600.02

For enquiries please call: 1300 650 107

C indicates a credit or payment

*Closing balance: 3,290.16

* The closing balance will be transferred automatically in terms of the authority held.

Payment due date:	14/07/25	Credit limit:	8,000.00	Annual percentage rate:	15.65%
Past due:	0.00	Available credit:	4,709.00	Monthly percentage rate:	1.30%
Minimum payment due:	0.00				

Date	Description of transaction	Amount	Ref.
09/06/25	AUTOMATIC PAYMENT	5,600.02 C	0000
19/06/25	Crowne Plaza Hotel Can Canberra AUS	1,869.87	7011
19/06/25	Crowne Plaza Hotel Can Canberra AUS	1,869.87	7011
19/06/25	Crowne Plaza Hotel Can Canberra AUS	1,869.87	7011
30/06/25	www.anydesk.com Stuttgart DEU	680.55	5734
	430.80 U. S. DOLLAR		
02/07/25	C43835	3,000.00 C	6010


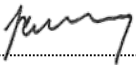
*** END OF LIST ***

Westpac Banking Corporation ABN 33 007 457 141.

MONTHLY CREDIT CARD RECONCILIATION FORM

Name of card holder: **Linda Veugen-Yong**Reconciliation for the month of: **June 2025**

Date	Supplier	Amount	Description	Ledger	Activity or MV ID
04/06/25	Safe NT	\$ 84.00	Ochre Card renewal - Treacy Martin	GL	4011.01.7135
05/06/25	Safe NT	\$ 84.00	Police Check - Imran Shajib	GL	2025.00.7135
05/06/25	Safe NT	\$ 84.00	Ochre Card renewal - Joelle Puantulura	GL	3028.04.7315
05/06/25	Safe NT	\$ 84.00	Police Check - Ben Heaslip	GL	2035.00.7135
05/06/25	First Aid Pro Australia	\$ 114.00	CPR Renewal Online - Savry Chey	GL	4001.02.7931
05/06/25	First Aid Pro Australia	\$ 114.00	CPR Renewal Online - Jessica Scheibe	GL	4001.02.7931
11/06/25	Safe NT	\$ 141.00	NDIS Worker Screening - Kevin Voisey	GL	2012.03.7135
12/06/25	Safe NT	\$ 84.00	Police Check - Matthew Ellis	GL	2049.02.7135 - 65% 2012.02.7135 - 35%
12/06/25	Safe NT	\$ 84.00	Police Check - Mobie Wees	GL	2012.05.7135
12/06/25	Safe NT	\$ 84.00	Police Check - Debbie Stone	GL	4012.02.7135
13/06/25	Safe NT	\$ 84.00	Police Check - Daicos Dirdi	GL	3154.04.7135 - 70% 3158.04.7135 - 30%
13/06/25	Safe NT	\$ 84.00	Police Check - Stuart Wills	GL	2237.02.7135
13/06/25	Safe NT	\$ 141.00	NDIS Worker Screening - Kyle Manakgu	GL	3003.01.7135
18/06/25	Safe NT	\$ 84.00	Ochre Card renewal - Marnie Mitchell	GL	3068.00.7315 - 62% 3004.00.7135 - 20% 3028.04.7135 - 9% 3028.05.7135 - 9%
19/06/25	Safe NT	\$ 84.00	Ochre Card - Kingsley Whitehurst	GL	2237.02.7135
19/06/25	Safe NT	\$ 84.00	Police Check - Mailen Mirochnik	GL	2025.00.7135
20/06/25	Safe NT	\$ 84.00	Police Check - Elimau Johnson	GL	2012.05.7135 - 67% 3004.05.7135 - 17% 3003.05.7135 - 16%
24/06/25	Safe NT	\$ 84.00	Police Check - Hans Wesche	GL	3154.03.7135 - 25% 2218.02.7135 - 20% 3001.02.7135 - 20% 2015.02.7135 - 15% 2144.02.7135 - 10% 4031.02.7135 - 10%
25/06/25	Safe NT	\$ 84.00	Ochre Card - Hans Wesche	GL	3154.03.7135 - 25% 2218.02.7135 - 20% 3001.02.7135 - 20% 2015.02.7135 - 15% 2144.02.7135 - 10% 4031.02.7135 - 10%
26/06/25	Safe NT	\$ 84.00	Ochre Card renewal - Sophia Lee	GL	3154.04.7135
27/06/25	Safe NT	\$ 84.00	Police Check - Rosie Wood	GL	3003.02.7135
30/06/25	Kmart	\$45.00	20 Frames	GL	2037.00.7253
	Total =	\$1,983.00			

Signature of Cardholder:		Date:	7-Jul-25
Signature of Authoriser:	Katharine Murray 	Date:	15.07.2025



Cardholder statement

Run Date: 4 July 2025

Company details

WEST ARNHEM REGIONAL COUN
 WEST ARNHEM REGIONAL COUNCIL
 WEST ARNHEM REGIONAL COUNCIL
 ATT DAVID GLOVER PO BOX 721
 JABIRU NT 0886

Cardholder name: LINDA VEUGEN-YONG
 Cardholder number: xxxx-xxxx-xxxx-2834

Cost centre no:
 Statement date: 02/07/25

Opening balance: 1,267.00

For enquiries please call: 1300 650 107

C indicates a credit or payment

*Closing balance: 1,983.00

* The closing balance will be transferred automatically in terms of the authority held.

Payment due date:	14/07/25	Credit limit:	2,000.00	Annual percentage rate:	15.65%
Past due:	0.00	Available credit:	17.00	Monthly percentage rate:	1.30%
Minimum payment due:	0.00				

Date	Description of transaction	Amount	Ref.
04/06/25	SAFE NT DARWIN AUS	84.00	9399
05/06/25	SAFE NT DARWIN AUS	84.00	9399
05/06/25	SAFE NT DARWIN AUS	84.00	9399
05/06/25	SAFE NT DARWIN AUS	84.00	9399
06/06/25	EZI*FIRSTAIDPRO Southport AUS	114.00	8299
06/06/25	EZI*FIRSTAIDPRO Southport AUS	114.00	8299
09/06/25	AUTOMATIC PAYMENT	1,267.00 C	0000
11/06/25	NDIS SCREENING DARWIN AUS	141.00	9399
12/06/25	SAFE NT DARWIN AUS	84.00	9399
12/06/25	SAFE NT DARWIN AUS	84.00	9399
12/06/25	SAFE NT DARWIN AUS	84.00	9399
13/06/25	NDIS SCREENING DARWIN AUS	141.00	9399
13/06/25	SAFE NT DARWIN AUS	84.00	9399
13/06/25	SAFE NT DARWIN AUS	84.00	9399
18/06/25	SAFE NT DARWIN AUS	84.00	9399
19/06/25	SAFE NT DARWIN AUS	84.00	9399
19/06/25	SAFE NT DARWIN AUS	84.00	9399
19/06/25	SAFE NT DARWIN AUS	84.00	9399
24/06/25	SAFE NT DARWIN AUS	84.00	9399
24/06/25	SAFE NT DARWIN AUS	84.00	9399
26/06/25	SAFE NT DARWIN AUS	84.00	9399
26/06/25	SAFE NT DARWIN AUS	84.00	9399
30/06/25	KMART 1049 CASUARINA AUS	45.00	5310

*** END OF LIST ***

Westpac Banking Corporation ABN 33 007 457 141.



Cardholder statement

Run Date: 4 July 2025

Company details

WEST ARNHEM REGIONAL COUN
 WEST ARNHEM REGIONAL COUNCIL
 WEST ARNHEM REGIONAL COUNCIL
 ATT DAVID GLOVER PO BOX 721
 JABIRU NT 0886

Cardholder name: JASMINE MORTIMORE
 Cardholder number: xxxx-xxxx-xxxx-6104

Cost centre no:
 Statement date: 02/07/25

Opening balance: 72.00

For enquiries please call: 1300 650 107

C indicates a credit or payment

*Closing balance: 0.00

* The closing balance will be transferred automatically in terms of the authority held.

Payment due date:	14/07/25	Credit limit:	1,000.00	Annual percentage rate:	15.65%
Past due:	0.00	Available credit:	1,000.00	Monthly percentage rate:	1.30%
Minimum payment due:	0.00				

Date	Description of transaction	Amount	Ref.
09/06/25	AUTOMATIC PAYMENT	72.00 C	0000

*** END OF LIST ***

Westpac Banking Corporation ABN 33 007 457 141.

The credit card was closed, however a credit was unexpectedly received which reactivated the account. This credit has now been paid into Council's operating account and the card closed.

West Arnhem Regional Council
Corporate Credit Cardholder Agreement

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

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

Credit Cardholder's Name: Katharine C Murray

Credit Cardholder's Position with Council: CEO

Council Credit Card Number: XXXXXXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXXXXXX 5181043

Cardholder's Signature: 

Date of Signature: 5/8/2025

Council Credit Card Limit: \$ 15,000.00

Council Corporate Credit Card Register as at 29 July 2025

Position	Cardholder	Details of Approval		Card No. (Last 6 Digits)	Institution	Expenditure Limits	Expiry Date	Active (Yes/No)	Cardholder Agreement (Yes/No)	Cancellation Date	Card Destroyed Date
		Date of Application	Signatory								
Governance Advisor	MORTIMORE, Jasmine E	17/04/2024	CEO	xx64 6104	Westpac	\$ 1,000.00	Nov-27	Yes	Yes	8/07/2025	8/05/2025
Dir Finance	NATHANAEI-WALTERS, Jocelyn	9/02/2024	CEO	xx66 7142	Westpac	\$ 8,000.00	May-27	Yes	Yes		
Mayor	WOODS, James	17/04/2024	CEO	xx60 5837	Westpac	\$ 5,000.00	Oct-27	Yes	Yes	Cancelled 1/07/2025 for reissue	29/07/2025
HR Coordinator	VEUGEN-YONG, Linda M	4/07/2024	CEO	xx86 2834	Westpac	\$ 2,000.00	Nov-27	Yes	Yes		
Dir C&CS	AINSWORTH, Fiona	Cancelled card replaced	CEO	xx70 3855	Westpac	\$ 10,000.00	Jun-28	Yes	Yes		
CEO	MURRAY, Katharine	Approved by Council Resolution 2/04/2025 [SCM47/2025]	Director Finance, then to advise Mayor of any discrepancies per Council's Policy	xx93 1043	Westpac	\$ 15,000.00	Aug-28	Yes	Yes		
Mayor	WOODS, James	0/01/1900	CEO	xx60 5837	Westpac	\$ 5,000.00	Oct-27	Yes	Yes		

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 19 August 2025

Agenda Reference:	8.3
Title:	2025 Interim Audit Report
Author:	Jocelyn Nathanael-Walters, Director of Finance

SUMMARY

This report is to provide the Committee with a copy of the Auditor's 2025 Interim Report.

RECOMMENDATION

THAT THE COMMITTEE receive and note the report titled *2025 Interim Audit Report*.

BACKGROUND

Each financial year the Council is required to have an external audit firm conduct an audit of its financial affairs, including its record keeping. This audit occurs in two parts: first phase is the interim audit involving the testing of the period 1 July 2024 to a date specified, in this case the 31 May 2025; and the final audit phase after 30 June 2025.

COMMENT

No concerns have been found in the Auditor's 2025 Interim Report.

The Auditor has recommended for the final audit phase, the following actions:

1. Council review its recognition of grant funded revenue in 2025 and unspent grant funding at 30 June 2025.
2. Council prepare detailed supporting workpapers, assessing all unspent grant funding.
3. Council assess whether its non-financial assets are impaired at 30 June 2025, particularly its property, plant and equipment, infrastructure and leasehold improvement assets.

All the above audit recommendations are being actioned.

STATUTORY ENVIRONMENT

Local Government Act 2019 sections 209 and 211

FINANCIAL IMPLICATIONS

Council is required to manage its resources, correctly record transactions in Council's books and as soon as practicable refer Council's annual financial statement to its appointed Auditor for audit.

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 6.4 Risk Management

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

ATTACHMENTS

1. 2025 Interim Completion Letter - West Arnhem Regional Council [**8.3.1** - 11 pages]



West Arnhem Regional Council Audit Completion Report

For the Year Ended 30 June 2025

INTERIM AUDIT PHASE

A large background image on the right side of the page shows a group of people from a high angle, with their arms reaching up and hands stacked in a circle, symbolizing teamwork. The image is partially covered by a teal diagonal overlay.

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01 August 2025

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

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

Dear Council Members,

Interim Report to the Council for the Year Ended 30 June 2025

We have completed our interim audit of West Arnhem Regional Council (the "Council") for the year ended 30 June 2025. During our interim phase we have tested the transaction cycles and their identified controls impacting upon our audit processes.

These include the following transactional cycles and their identified controls for:

- grant revenue
- rates and fees
- other revenue
- receipts
- expenditure and purchases
- payments
- credit/debit cards
- payroll

We note that our interim testing of these was for the period 1 July 2024 to 31 May 2025. We will review June transactions at the commencement of our final audit testing. We will seek support for significant transactions incurred during this period.

We have provided you with our:

- Audit Strategy Memorandum identifying our assessed audit risks and outlining our audit processes and procedures
- Procedures Questionnaire
- Fraud representation letter
- Client Assistance Pack outlining our audit requirements for 2025
- Entity Level Controls work paper to document an understanding of your entity level controls and assess the design and implementation of controls for the areas identified.
- IT Applications – Design and Implementation work paper to identify the general IT applications, environment and controls implemented by the Council.

Acting on the information obtained from yourselves, and our review of legal costs incurred by the organisation in 2025, we have sent legal representation letters to the Council's lawyers at 30 June 2025.

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West Arnhem Regional Council | Audit Interim Completion Report



We also note that you have advised as at the commencement of our 2025 Interim audit: Phase 1 Planning, that you consider the organisation to remain a going concern and able to pay its debts as they fall due.

We advise that there are no outstanding matters from our Interim Audit transactional testing.

We believe that our assessed audit risks and audit processes identified during our planning phase remain relevant and appropriate. As such we are not planning any changes to our audit plan and our approach for the 2025 audit.

Australian Auditing Standards require us to communicate with you matters that include Qualitative aspects of the Council accounting practices and financial reporting; Significant matters that have arisen during the audit including any internal control observations; and any other matters which we feel should be brought to your attention. Accordingly attached to this letter are matters which have come to our attention during the course of our interim audit testing.

In planning for the preparation of the Council's 2025 financial statements and the commencement of the final phase of the 2025 audit processes, we recommend that Council implement the following actions:

- Review its recognition of grant funded revenue in 2025 and unspent grant funding at 30 June 2025. Ensuring these and its accounting policies for revenue recognition are compliant with AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities.
- Detailed supporting workpapers, assessing all unspent grant funding should be prepared. These clearly identifying all (if any) performance obligations and compliance with revenue recognition policies and the Australian Accounting Standards.
- Assessing whether the organisation's non-financial assets are impaired at 30 June 2025. The slowing domestic economy point to the possible existence of impairment indicators for 30 June 2025. They will need to be assessed. These represent external indicators of impairment under AASB 136 Impairment of Assets.

We believe that the Council should in particular assess the fair value of its property, plant and equipment, infrastructure and leasehold improvement assets in line with the requirements of AASB 136 Impairment of Assets. We draw your attention to the Not-for-profit exemptions and specific provisions of this standard. When applicable, we advise that expert consultants may need to be consulted to help you in this assessment.

We will require detailed work papers and or independent reports which support your assessment of fair value, and or impairment provisions of assets at 30 June 2025.



We have appreciated the assistance provided to us during the interim audit by the finance team and ask that you convey our thanks to them.

This information is intended solely for the use of the Council and management of West Arnhem Regional Council and is not intended to be and should not be used by anyone other than these specified parties.

Yours sincerely

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

Noel Clifford
Partner

audit risks

Summary of Key Interim Audit Risks

Risk Area	Audit risk Assessment	Possible Risk of Misstatement Due to	Residual risk subsequent to completion of interim audit procedures only
Revenue including grants, rates and fees, other income and receipts	Medium	<ul style="list-style-type: none"> Incorrect application of revenue standard Incorrect recording of GST Incorrect account allocations Errors in invoicing of rates and other revenue transactions 	Low
Employee benefits expense and associated costs	Medium	<ul style="list-style-type: none"> Significant financial statement balance. Compliance with relevant laws and regulations for payroll. Incorrect authorisation and processing of payroll including leave. Inadequate payroll records and authorisation 	Low
Operating expenditure, purchases, credit/debit cards, petrol cards and payments	Medium	<ul style="list-style-type: none"> Significant financial statement balance. Risks in relation to unrecorded liabilities and cut-off. Inadequate supporting documentation and authorisation Incorrect account allocations 	Low

Risk Area	Audit risk Assessment	Possible Risk of Misstatement Due to	Audit response
Revenue including grants, rates and fees, other income and receipts	Medium	<p>Revenue is not recognised or recognised incorrectly.</p> <p>Revenue is incorrectly recorded or recorded in the incorrect period.</p> <p>Incorrect treatment of deferred revenue.</p> <p>Lack of supporting audit trails and documents.</p> <p>Incorrect application of the Revenue Accounting Standard's provisions.</p> <p>GST is incorrectly applied.</p>	<p>We examined grant revenue recognised in the trial balance and income in 2025. We tested this grant revenue to grant agreements, invoices, remittances and receipt on bank statements. Grant funding carried forward from prior years was agreed to supporting unspent grant funding reconciliations.</p> <p>We advise that during our final audit, we will examine the unspent grant funding deferred, confirming amounts against job cost reports and your supporting work progress. We will consider performance obligations, contracts and your documented analysis and policies, ensuring that the applicable accounting standards have been complied with.</p> <p>A sample of other revenue transactions which occurred throughout the 2025 financial year and which will be recognised at year end was examined against supporting documents. This included invoices, remittances, letters, agreements and or contracts.</p> <p>As part of our testing, we looked at evidence of service and or goods delivery and proof of receipt of monies.</p> <p>GST was checked and verified on all revenue transactions tested. Note that we will perform a GST reasonableness test at year end.</p> <p>We will also review the appropriateness of any deferred revenue recognised at 30 June.</p> <p>Analytical reviews will be conducted on revenue and other income at year end.</p> <p>We advise that currently we have no significant matters to report to date arising from our interim testing of Revenue.</p>

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Risk Area	Audit risk Assessment	Possible Risk of Misstatement Due to	Audit response
Employee benefits expense and associated costs	Medium	Salaries and wages and associated costs may not be correctly calculated, recorded, and remitted. Illegitimate and/or unauthorised payments.	<p>A sample of payroll transactions which occurred throughout the 2025 financial year and at year end were examined against payroll records and other supporting documents including timesheets, employment contracts, and bank statements.</p> <p>As part of our testing of payroll costs, we tested individual's salaries and wages and on costs such as superannuation.</p> <p>The accuracy of the reconciliation between the general ledger and the payroll system records will be checked at year end.</p> <p>Analytical reviews were conducted on payroll and payroll related expenses. These will be finalised at year end.</p> <p>We currently have no significant matters to report to date arising from our interim testing of Payroll.</p>

Risk Area	Audit risk Assessment	Possible Risk of Misstatement Due to	Audit response
Operating expenditure, purchases, credit/debit cards and payments	Medium	<p>Operating expenditure may be inaccurately recorded, inappropriately or inconsistently classified, and/or recorded in the incorrect period.</p> <p>GST may not be properly recorded and reported.</p> <p>Illegitimate and/or unauthorised payments and expenditure.</p> <p>Payroll clearing accounts such as those related to superannuation and PAYG may not be properly reconciled with amounts cleared/remitted on a timely basis.</p>	<p>A sample of expenditure which occurred throughout the 2025 financial year and which will be recognised at year end was examined against supporting documents. This included invoices, purchase orders, delivery dockets and evidence of approval. Subsequent payments of expenditure tested were agreed to bank statements.</p> <p>As part of our expenditure testing, we reviewed credit card and patrol card statements. We also tested in detail two months statements. As part of this testing, we examined the authorisation processes and supporting documentation held.</p> <p>Analytical reviews will be carried out on operating expenditure at year end along with a review of payroll clearing accounts including payments made subsequent to year end.</p> <p>We currently have no significant matters to report to date arising from our interim testing of Expenses.</p>

areas for improvement

Areas For Improvement

Deficiency in Internal Controls Classifications

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

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



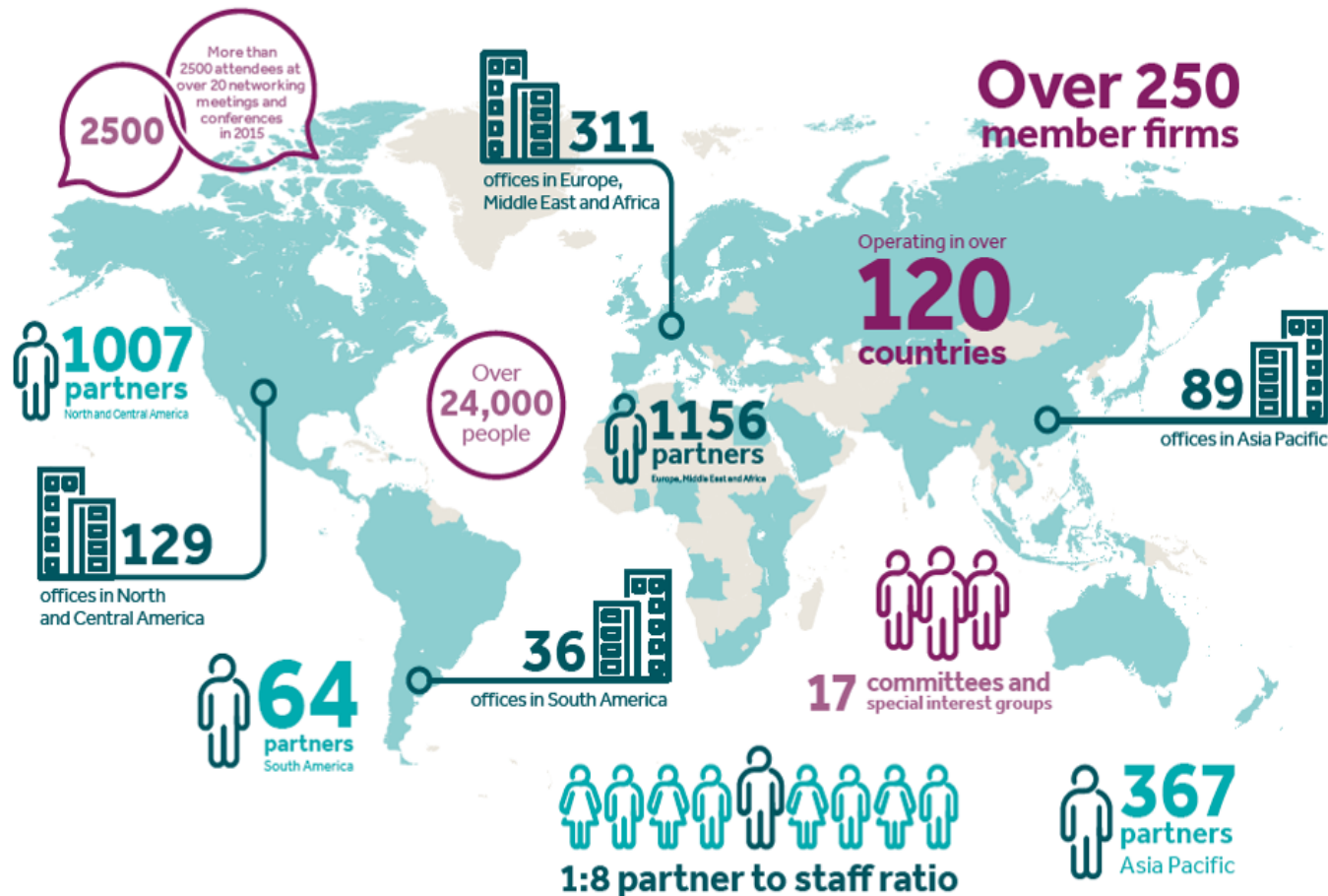
Nexia Edwards Marshall NT

Area	Risk Rating	Issue/Observation	Risk/Implication	Recommendation	Management Response
2024 Completion Letter Matter Payroll:					
Approval of Increments Salary letters in Payroll files	Category B	Increments in employees' salaries are not formally approved in writing with letters attached to Employee Payroll files.	Unauthorised payments to staff. Possibility of errors in salary calculations.	All increments and or changes to employee's remuneration terms should be authorised and approved in writing by letter to the employee. A copy of this letter should be placed in the employee's personal file.	Query resolved

We advise that our 2025 testing of payroll transactions and review of personnel files has shown that the above matter which we reported in 2024, has been successfully resolved. Authorised salary increment letters were provided for those employees selected by us for testing.



Our world in numbers



Nexia International

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

Awards and credentials



10th
International
Accounting Bulletin
Survey 2016



Rising Star
Network Award
at the IAB Awards 2013



US\$3.1
billion
Fee income
for 2015



565
offices globally
A global network
that is where
you want us to be

Service lines

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

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 19 August 2025

Agenda Reference:	8.4
Title:	Appointment of Auditor
Author:	Jocelyn Nathanael-Walters, Director of Finance

SUMMARY

This report to update the Committee on the appointment of the external auditor for 2026 and outer years.

RECOMMENDATION

THAT THE COMMITTEE:

1. Receive and note the report titled *Appointment of Auditor*; and
2. Recommend the Council seek to appoint an external auditor for either 3 or 5 financial years after the 2024-25 Annual Report is adopted.

BACKGROUND

The *Local Government Act 2019* section 209 states the Council must, by resolution, appoint an auditor for a fixed term of between 2 and 5 years.

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

COMMENT

On conclusion of the 2025 audit, and the adoption of the 2024-25 audited Financial Statement and Annual Report, the Council must conduct a procurement process to appoint, by resolution, an auditor, starting the financial year 2025-26.

It is recommended the new audit appointment be either for 3 or 5 financial years to avoid the next local government general election in August 2029, as this is usually when the new Council is occupied with other matters requiring immediate decisions and new member training.

STATUTORY ENVIRONMENT

Local Government Act 2019 section 209

FINANCIAL IMPLICATIONS

The Council is responsible for managing its financial affairs, including appointing an auditor.

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

Nil

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 19 AUGUST 2025

Agenda Reference:	9.1
Title:	Closure to the Public for the Discussion of Confidential Items
Author:	Debbie Branson, Governance Advisor

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 at {time} to consider the Confidential items of the Agenda.

ATTACHMENTS

Nil

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING 19 AUGUST 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*.

WEST ARNHEM REGIONAL COUNCIL

FOR THE MEETING TUESDAY 19 AUGUST 2025

RE-ADMITTANCE OF THE PUBLIC

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