



# **WEST DALY**

*Regional Council*

## **AGENDA**

### **AUDIT AND RISK MANAGEMENT COMMITTEE**

**Tuesday 23 April 2024**  
10:30 am

Held at the West Daly Regional Council Office  
Wadeye NT

For more information, please contact  
[governance@westdaly.nt.gov.au](mailto:governance@westdaly.nt.gov.au)  
or phone: 08 8977 8718

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**WEST DALY REGIONAL COUNCIL – “Working Together to Make a Difference”**



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## **1 MEETING OPEN**

## **2 ACKNOWLEDGEMENT OF TRADITIONAL OWNERS**

West Daly Regional Council acknowledges the Traditional Owners and custodians of the lands on which we live and work, paying our respect to Elders past, present and in the future.

## **3 PRESENT APOLOGY AND LEAVE OF ABSENCE**

### **COMMITTEE MEMBERS**

- Cathryn Hutton – Chairperson (Independent member)
- Mayor Ralph Narburup – Thamarrurr/Pindi Pindi Ward
- Deputy Mayor Wilfred Harris - Thamarrurr/Pindi Pindi Ward
- Councillor Terry Sams – Nganmarriyanga Ward

### **OFFICERS**

- Mr Mark Blackburn – A/Chief Executive Officer
- Mr David Glover – Executive Director, Corporate Services
- Mr Tinos Rushwaya – Senior Accountant
- Mr Lemaki Curulala – A/Chief Operations Officer
- Mrs Dorothea Janczewska – People & Culture Manager
- Mrs Michelle Griffin – Executive Officer to the CEO
- Mr Renjith Kollakkombil – Governance Officer

#### **4 DISCLOSURE OF INTEREST - COUNCILLORS AND STAFF**

Are there any members present who wish to declare a conflict of interest or raise any concerns regarding potential conflicts that have arisen or may arise in the agenda at this meeting?

## 5 REPORTS FOR INFORMATION

### REPORT FOR INFORMATION

<b>ITEM NUMBER</b>	5.1
<b>REPORT TITLE</b>	Financial Report for the period ended 31 March 2024
<b>PREPARED BY</b>	David Glover (Executive Director of Corporate Services), Tinos Rushwaya (Senior Accountant)



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#### PURPOSE

To provide the Audit and Risk Management Committee the Financial Management Reports for the period ended 31 March 2024.

#### BACKGROUND

The *Local Government (General) Regulations 2021*, Division 7, require that Council receive a report setting out:

- (1)
  - (a) *the actual income and expenditure of the council for the period from the commencement of the financial year up to the end of the previous month; and*
  - (b) *the most recently adopted annual budget; and*
  - (c) *details of any material variances between the most recent actual income and expenditure of the council and the most recently adopted annual budget.*
- (2)
  - (a) *details of all cash and investments held by the Council (including money held in trust); and*
  - (b) *the closing cash at bank balance split between tied and untied funds; and*
  - (c) *a statement on trade debtors and a general indication of the age of the debts owed to the Council; and*
  - (d) *a statement on trade creditors and a general indication of the age of the debts owed by the Council; and*
  - (e) *a statement in relation to Council's payment and reporting obligations for GST, fringe benefits tax, PAYG withholding tax, superannuation and insurance; and*
  - (f) *other information required by the Council.*
- (5)
  - (a) *a certification, in writing, by the (A) CEO to the Council that, to the best of the (A) CEO's knowledge, information, and belief:*
    - (i) *the internal controls implemented by the Council are appropriate;*
    - (ii) *the Council's financial report best reflects the financial affairs of the Council.*

#### COMMENT

##### Tax, Superannuation, and Insurance

Goods and Services Tax – Amounts are reported and remitted monthly;  
PAYG Income Tax Withheld – Amounts are reported and remitted fortnightly as part of Single Touch Payroll (STP) arrangements; and  
Fringe Benefits Tax – Instalment amounts are paid quarterly with an FBT return for the 12-month period ended 31 March required to be lodged each year.

The last Business Activity Statement was lodged on 18<sup>th</sup> March 2024 for the month ended 29 February 2024, and the GST refund was \$84K.  
As at the date of this report all reporting and payment obligations had been met up to 31 March 2024.



<b>Project or Grant Name</b>	<b>Total Budget for Project</b>	<b>Cash Received to 31 March 2024</b>	<b>Expenditure \$</b>	<b>Balance of Cash as at 31 March 2024</b>
AG - Local Roads and Community Infrastructure - Phase 1&2	121,290	121,290	20,000	101,290
AG - Local Roads and Community Infrastructure - Phase 3	804,014	402,007	257,997	144,010
AG - Local Roads and Community Infrastructure - Phase 4	633,893	0	9,870	(9,870)
AG - Peppimenarti Softball Pitch and Football Oval	126,600	126,600	31,194	95,406
AG - Roads to Recovery	1,635,035	338,507	9,700	328,807
NIAA - ABA - Manthape Walkway Bridge	823,592	823,592	787,276	36,316
NIAA - ABA - Solar Power Upgrade	0	(169,045)	0	(169,045)
NIAA - Peppimenarti Library Infrastructure Upgrade	0	(45,339)	(508)	(44,832)
NLC - Diminin Cemetery Upgrade Project	82,162	82,162	131,320	(49,158)
NLC - Fossil Head Solar Power Upgrade	5,390	5,390	0	5,390
NLC - Solar panel upgrade Papangala O/S	1,250	1,250	0	1,250
NTG - AG - Ablution Blocks for Nganmariyanga, Peppimenarti and Wadeye	34,811	34,811	7,560	27,251
NTG - CMC - DRFA Road Damage Flood Event Feb/Mar 2021	471,597	(388,312)	465,413	(853,724)
NTG - CMC - FAA Roads	1,193,411	1,193,411	895,058	298,353
NTG - CMC - Immediate Priority Grant Tipper Truck	14,868	14,868	8,255	6,613
NTG - CMC - Infrastructure Funding - Nganmariyanga's Civil Shed - PIF2100008	116,313	8,957	0	8,957
NTG - CMC - IPG 2022-23 - Removal of Abandoned Vehicles in Wadeye	112,500	112,500	20,091	92,409
NTG - CMC - IPG 2022-23 - Tipper Truck and Backhoe Replacement, Palumpa and Peppimenarti	389,550	389,550	378,303	11,247
NTG - CMC - Local Authority	931,400	1,100,897	165,365	935,532
NTG - CMC - Removal of Abandoned Vehicles in Wadeye	88,500	88,500	38,859	49,641
NTG - CMC - Wadeye Swimming Pool Installation	4,500,000	4,233,514	4,340,508	(106,994)

NTG - CMC - Waste and Resource Management (WaRM)	119,300	183,167	66,999	116,167
NTG - DTFHC - Capital Grant - Fossil Head Shelter Upgrades	126,144	126,144	81,544	44,600
NTG - DTFHC - Emergency Infrastructure – Kudantiga	5,756	5,756	0	5,756
NTG - DTFHC - Homelands Homelands Emergency Grant - Supply and install Machinery shed at Uminyuluk	86,450	86,450	11,276	75,174
NTG - DTFHC - Homelands Capital - Housing works at Fossil Head	105,014	105,014	42,624	62,390
NTG - DTFHC - Homelands Capital - Road works at Fossil Head	1,383,660	1,383,660	593,357	790,303
NTG - DTFHC - Homelands Capital Grant - New Water Tank	21,340	21,400	0	21,400
NTG - DTFHC - Homelands Emergency Grant - Redcliff outstation shade structure and tank stand upgrades	150,462	150,462	96,380	54,082
NTG - DTFHC - Homelands Emergency Grant - Supply and install Machinery shed and playground shade shelter at Merrepen	150,800	150,800	19,667	131,133
NTG - DTFHC - Homelands Emergency Grant - Supply and install Machinery shed, shade table seating and fencing around Cemetery at Wudapuli -	165,519	165,519	92,298	73,221
NTG - DTFHC - SPG MES Water Dosing Station	20,192	20,192	0	20,192
NTG - DTFHC - Waste Management Facilities in Wadeye and Peppimenarti	0	(5,156)	23,530	(28,687)
NTG - DTFHC - Homelands Emergency Grant - Supply and install fencing around water tanks at Kudantiga outstation	52,473	52,473	52,473	0
NTG - DTFHC - Homelands Emergency Grant - Supply and Install Shade table including concrete slab at Nama outstation	15,660	15,660	15,660	0
NTG - DTFHC - Homelands Emergency Grant - Supply and install large shade structure at Kuy outstation	61,630	61,630	61,630	0
NTG - DTFHC - Homelands Emergency Grant - Supply and install large shade structure and concrete floor in existing shed at Old Mission outstation	79,350	79,350	79,350	0
NTG - DTFHC - Homelands Emergency Grant - Fencing of solar skid and generator at Papangala	46,889	46,889	46,889	0
NTG - CMC - Solar Street lights in Peppimenarti	16,010	16,010	16,010	0
NTG - CMC - Solar Street lights in Palumpa	19,200	19,200	19,200	0

NTG - DTFHC - Battery bank replacement at Merrepen	281,256	281,256	281,256	0
Community Annual Clean Up	7,578	7,578	7,578	0
NTG - CMC - Operational Subsidy - NTOP2300013	1,822,000	1,822,000	1,822,000	0
NTG - CMC - Indigenous Development Jobs Funding - IJDF2300010	590,000	295,000	295,000	0
NTG - GC - General Purpose	679,828	679,828	679,828	0
<b>TOTAL CORE SERVICES-TIED</b>	<b>18,092,687</b>	<b>14,245,392</b>	<b>11,297,403</b>	<b>2,274,580</b>
Covid-19 Homelands Stimulus Wadeye	33,535	33,535	0	33,535
NTG - DoH - Safe Talk workshop	5,560	5,560	0	5,560
NTG - CMC -Safer Territory Places Wadeye - ASB00005	14,903	14,903	0	14,903
NTG - DTFHC - Homelands Jobs	0	(115,603)	0	(115,603)
NTG - DTFHC - Housing Maintenance and Essential Services	1,645,157	1,163,954	769,976	393,978
NTG- DIPL - Wadeye Township Bus Service Pilot Project	210,372	210,372	61,132	149,240
NIAA - NAIDOC Event	15,000	19,159	3,383	15,777
NLC - Stimulus Package Homelands	0	(12,034)	0	(12,034)
NTG - DTFHC - Library Fund	73,147	73,147	30,708	42,439
NTG - CMC - Community Place for People 2022-2023 Wadeye Playground	370,400	370,400	0	370,400
NIAA - Community Night Patrol	1,312,976	764,362	537,399	226,963
National Australia Day Council	22,000	19,000	6,183	12,817
International Women's Day	0	2,000	283	1,717
Manthathpe Cemeteries	0	50,000	0	50,000
Purchase of a Motor Grader - IPGrant	0	250,000	0	250,000
<b>TOTAL COMMUNITY SERVICES</b>	<b>3,703,050</b>	<b>2,848,755</b>	<b>1,409,063</b>	<b>1,439,692</b>
<b>TOTAL as of 31 March 2024</b>	<b>21,795,737</b>	<b>17,094,147</b>	<b>12,706,466</b>	<b>3,714,272</b>

Insurance - Council has in place insurance arrangements for the 2023-24 financial year. The period of cover is 1 July 2023 to 30 June 2024. Due to the commercial in confidence nature of the Council's insurance policies, the specifics of the policies can be made available for review upon request.

### Council Grants and Projects – Tied Funding

Council has continued to meet its financial obligations for the period, as per the attached report.

## **STATUTORY ENVIRONMENT**

Regulation 17 of the *Local Government (General) Regulations 2021*.

## **IMPACT FOR COUNCIL**

Under Regulation 17 of the *Local Government (General) Regulations 2021* Council must receive the Financial Report.

## **STRATEGIC ALIGNMENT**

This report is aligned to the West Daly Regional Council Plan 2023-24:

<b>Focus 1 - Strengthen our Organisation</b>	
1.2 Governance	
<b>Journey 1.2.3</b>	Continue to strengthen the governance framework and encourage active contribution at all meetings

### **Recommendation**

- 1. That the Audit and Risk Management Committee receives and notes the report entitled '*Financial Report for the period ended 31 March 2024*'.**

### **Attachments**










1. WDRC Financial Report OCM March 2024 for ARMC [5.1.1 - 16 pages]



# FINANCIAL MANAGEMENT REPORT

For the period ended 31 March 2024

## Snapshot - Financial Report

<b>Revenue</b> <b>\$16.656m</b> 	<b>Current Ratio</b> <b>1.33</b> 	<b>Cash at Bank</b> <b>\$5.143m</b> 
<b>Expenditure</b> <b>\$10.855m</b> <small>(excluding depreciation)</small> 	<b>Unspent Tied Funds</b> <b>\$3.714m</b> 	<b>Net Current Assets</b> <b>\$1.535m</b> 
<b>Operating Result</b> <b>\$5.801m</b> <small>(excluding depreciation)</small> 	<b>Local Authority</b> <b>\$0.935 M</b> 	<b>Capital Expenditure</b> <b>\$6.2m</b> 

WDRC Financial Management Report March 2024

## Income and Expense Statement - Actual v Budget

	YTD Actuals \$	YTD Budget \$	YTD Variance \$	Annual Budget \$	Note Reference
<b>OPERATING INCOME</b>					
Rates	1,239,196	1,239,196	0	1,652,261	
Charges	869,517	847,809	21,709	1,130,412	
Fees and Charges	69,948	97,125	(27,177)	129,500	
Operating Grants and Subsidies	12,901,639	7,665,919	5,235,719	10,221,226	
Interest / Investment Income	298,807	287,263	11,543	383,018	
Commercial and Other Income	1,277,607	1,499,288	(221,681)	1,999,050	
<b>TOTAL OPERATING INCOME</b>	<b>16,656,713</b>	<b>11,636,600</b>	<b>5,020,113</b>	<b>15,515,466</b>	(1)
<b>OPERATING EXPENDITURE</b>					
Employee Expenses	4,852,138	4,743,487	(108,651)	6,324,649	
Operational & Other Expenses	2,564,412	2,301,119	(263,293)	3,068,159	
Elected Member Allowances	190,197	189,000	(1,197)	252,000	
Elected Member Expenses	49,342	66,225	16,883	88,300	
Council Committee & LA Allowances	8,400	19,177	10,777	25,570	
Council Committee & LA Expenses	19,384	58,763	39,379	78,350	
Interest Expenses	355,648	396,980	41,332	529,307	
Repair and Maintenance	1,085,749	982,334	(103,415)	1,309,779	
Materials and Contracts	1,729,729	1,615,567	(114,162)	2,154,089	
<b>TOTAL OPERATING EXPENDITURE</b>	<b>10,855,000</b>	<b>10,372,651</b>	<b>(482,349)</b>	<b>13,830,202</b>	(2)
<b>OPERATING SURPLUS / DEFICIT</b>	<b>5,801,713</b>	<b>1,263,948</b>	<b>4,537,764</b>	<b>1,685,264</b>	(3)
Depreciation, Amortisation and Impairment	1,247,642	1,268,282	20,640	1,691,043	
<b>SURPLUS / (DEFICIT) INCLUDING DEPRECIATION</b>	<b>4,554,071</b>	<b>(4,334)</b>	<b>4,558,405</b>	<b>(5,779)</b>	

WDRC Financial Management Report March 2024

## Financial Report for each Local Authority Area

	LA1 Nganmariyanga 300			LA2 Peppimenarti 400			LA3 Wadeye 700		
	YTD Actuals \$	YTD Budget \$	YTD Variance \$	YTD Actuals \$	YTD Budget \$	YTD Variance \$	YTD Actuals \$	YTD Budget \$	YTD Variance \$
<b>OPERATING INCOME</b>									
Rates	86,652	86,652	0	103,525	103,524	1	1,049,019	1,049,019	(1)
Charges	76,456	74,970	1,486	90,802	89,038	1,764	702,260	683,801	18,459
Fees and Charges	6,011	9,705	(3,693)	4,258	6,945	(2,687)	59,679	80,477	(20,798)
Operating Grants and Subsidies	537,745	415,353	122,391	994,174	776,704	217,470	8,144,311	6,473,862	1,670,449
Interest / Investment Income	0	0	0	0	0	0	298,807	287,263	11,543
Commercial and Other Income	245,367	295,897	(50,530)	139,116	163,476	(24,360)	850,920	980,933	(130,012)
<b>TOTAL OPERATING INCOME</b>	<b>952,231</b>	<b>882,577</b>	<b>69,654</b>	<b>1,331,874</b>	<b>1,139,687</b>	<b>192,187</b>	<b>11,104,994</b>	<b>9,555,355</b>	<b>1,549,639</b>
<b>OPERATING EXPENDITURE</b>									
Employee Expenses	317,148	288,144	(29,004)	523,676	509,633	(14,043)	2,501,766	2,472,482	(29,284)
Operational & Other Expenses	153,820	136,524	(17,297)	166,708	151,484	(15,224)	1,886,712	1,674,797	(211,916)
Elected Member Allowances	16,917	16,513	(405)	20,874	21,281	407	145,250	151,206	5,956
Elected Member Expenses	1,797	1,304	(493)	13,329	17,072	3,743	33,801	47,848	14,047
Council Committee & LA Allowances	2,250	6,077	3,827	2,450	6,617	4,167	3,700	6,482	2,782
Council Committee & LA Expenses	285	4,824	4,538	4,292	5,128	836	14,807	48,812	34,005
Interest Expenses	0	0	0	0	0	0	355,648	396,980	41,333
Repair and Maintenance	111,073	109,355	(1,718)	200,400	188,548	(11,852)	771,039	681,195	(89,844)
Materials and Contracts	483,090	482,472	(618)	213,672	197,134	(16,538)	746,790	669,776	(77,014)
<b>TOTAL OPERATING EXPENDITURE</b>	<b>1,138,478</b>	<b>1,045,212</b>	<b>(93,266)</b>	<b>1,183,805</b>	<b>1,096,898</b>	<b>(86,907)</b>	<b>6,369,014</b>	<b>6,149,579</b>	<b>(219,435)</b>
<b>OPERATING SURPLUS / DEFICIT</b>	<b>(186,248)</b>	<b>(162,636)</b>	<b>(23,612)</b>	<b>148,069</b>	<b>42,789</b>	<b>105,280</b>	<b>4,735,980</b>	<b>3,405,776</b>	<b>1,330,204</b>
Depreciation, Amortisation and Impairment	0	-		5,431	-	(5,431)	1,242,211	1,268,282	26,072
<b>SURPLUS / (DENICIT) INCLUDING DEPRECIATION</b>	<b>(186,248)</b>	<b>(162,636)</b>	<b>(23,612)</b>	<b>142,638</b>	<b>42,789</b>	<b>99,849</b>	<b>3,493,770</b>	<b>2,137,494</b>	<b>1,356,275</b>

\* All Budget Figures are from FY 23 revised Budget approved March24 OCM

WDRC Financial Management Report March 2024

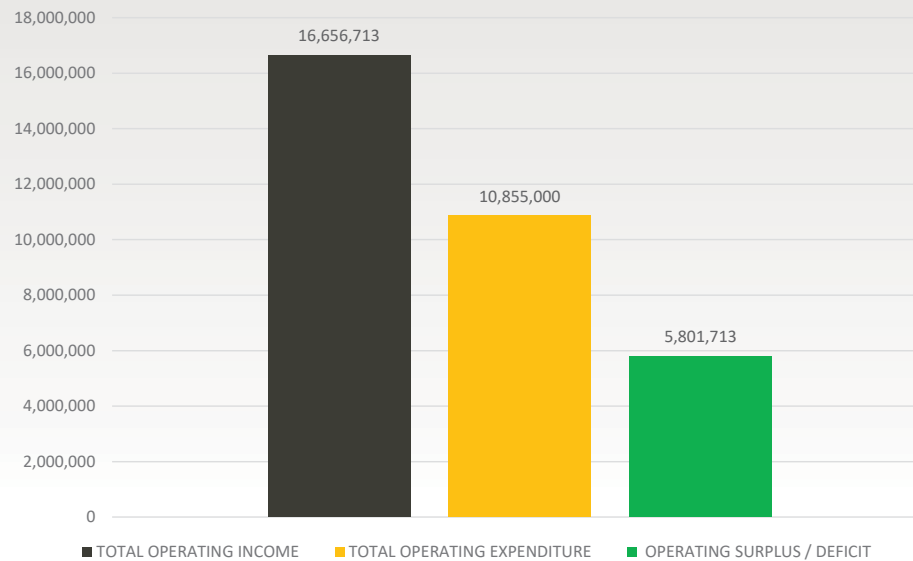


## Financial Report for each Local Authority Area

	Regional Office/Unallocated Darwin 200			TOTAL		
	YTD Actuals \$	YTD Budget * \$	YTD Variance \$	YTD Actuals \$	YTD Budget \$	YTD Variance \$
<b>OPERATING INCOME</b>						
Rates	0	0	0	1,239,196	1,239,196	0
Charges	0	0	0	869,517	847,809	21,709
Fees and Charges	0	0	0	69,948	97,126	(27,178)
Operating Grants and Subsidies	0	0	0	9,676,229	7,665,919	2,010,310
Interest / Investment Income	0	0	0	298,807	287,263	11,543
Commercial and Other Income	42,204	58,983	(16,780)	1,277,607	1,499,289	(221,682)
<b>TOTAL OPERATING INCOME</b>	<b>42,204</b>	<b>58,983</b>	<b>(16,780)</b>	<b>13,431,303</b>	<b>11,636,602</b>	<b>1,794,701</b>
<b>OPERATING EXPENDITURE</b>						
Employee Expenses	1,509,548	1,473,228	(36,320)	4,852,138	4,743,487	(108,651)
Operational & Other Expenses	357,172	338,314	(18,857)	2,564,412	2,301,119	(263,293)
Elected Member Allowances	7,155	0	(7,155)	190,197	189,000	(1,197)
Elected Member Expenses	415	0	(415)	49,342	66,225	16,883
Council Committee & LA Allowances	0	0	0	8,400	19,177	10,777
Council Committee & LA Expenses	0	0	0	19,384	58,763	39,379
Interest Expenses	0	0	0	355,648	396,980	41,333
Repair and Maintenance	3,236	3,236	(0)	1,085,749	982,334	(103,415)
Materials and Contracts	286,177	266,184	(19,993)	1,729,729	1,615,566	(114,163)
Internal Charges	0	682,677		0	666,094	
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,163,703</b>	<b>2,080,963</b>	<b>(82,741)</b>	<b>10,855,001</b>	<b>10,372,652</b>	<b>(482,349)</b>
<b>OPERATING SURPLUS / DEFICIT</b>	<b>(2,121,499)</b>	<b>(2,021,979)</b>	<b>(99,520)</b>	<b>2,576,302</b>	<b>1,263,951</b>	<b>1,312,352</b>
Depreciation, Amortisation and Impairment	0	-	0	1,247,642	1,268,282	20,640
<b>SURPLUS / (DENICIT) INCLUDING DEPRECIATION</b>	<b>(2,121,499)</b>	<b>(2,021,979)</b>	<b>(99,520)</b>	<b>1,328,660</b>	<b>(4,332)</b>	<b>1,332,992</b>
<i>* All Budget Figures are from FY 23 revised Budget approved March24 OCM</i>						

WDRC Financial Management Report March 2024

## Income and Expenditure (before Depreciation)



WDRC Financial Management Report March 2024

## Monthly Balance Sheet Report

BALANCE SHEET	YTD Actuals \$	Note Reference	BALANCE SHEET	YTD Actuals \$	Note Reference
<b>ASSETS</b>			<b>LIABILITIES</b>		
Cash at Bank	5,143,721		Accounts Payable	340,621	
Tied Funds	3,714,271	(4)	ATO & Payroll Liabilities	14,818	
Untied Funds	1,429,450		Current Provisions	397,866	
Accounts Receivable	860,063		Accruals	0	
Trade Debtors	235,692		Other Current Liabilities	3,928,539	
Rates & Charges Debtors	624,371		<b>TOTAL CURRENT LIABILITIES</b>	<b>4,681,844</b>	
Other Current Assets	213,833		Non-Current Provisions	27,268	
<b>TOTAL CURRENT ASSETS</b>	<b>6,217,617</b>		Other Non-Current Liabilities	5,501,718	
			<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>5,528,986</b>	
Right-of-Use Assets	5,089,463		<b>TOTAL LIABILITIES</b>	<b>10,210,830</b>	
Property, Plant and Equipment	14,885,900		<b>NET ASSETS</b>	<b>15,982,150</b>	
Other Non-current Assets	0		<b>EQUITY</b>		
<b>TOTAL NON-CURRENT ASSETS</b>	<b>19,975,363</b>		Asset Revaluation Reserve	4,281,263	
<b>TOTAL ASSETS</b>	<b>26,192,980</b>		Accumulated Surplus	8,361,940	
			YTD Result + Interim PY Result Carried Forward	3,338,947	
			<b>TOTAL EQUITY</b>	<b>15,982,150</b>	

WDRC Financial Management Report March 2024

## Variance Analysis

Income/Expense or Balance Sheet Item	Note Ref	Comments
Total Operating Income	(1)	Rates, Charges and Grant funding are all presented here unadjusted. Most of these balances reflect the full year income
Expense	(2)	Operating Expenses still exceed year to date Revised Budget. Variance is lower than previous period.
Operating Surplus	(3)	Revenue amounts driving Operating result. As grant income is spent that will drive the result back to budgeted results.
Tied Funds	(4)	This figures comprises cash received for grants and other income that must be spent on the grant or project only, and is not yet spent.

WDRC Financial Management Report March 2024

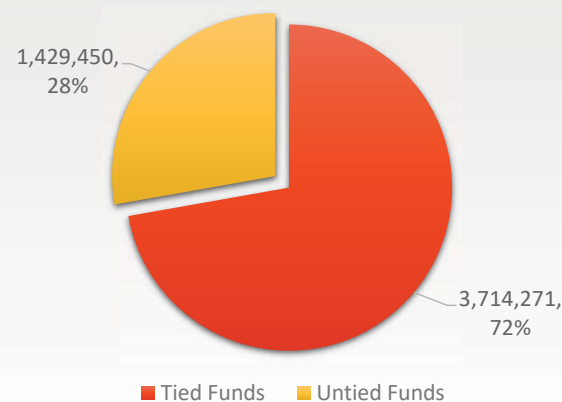
## Monthly Balance Sheet Report

### *Details of Cash and Investments Held*

Cash and Investments Held	
11110 - Bank Operational	20,333
11130 - Bank High Interest	1,122,888
11210 - Petty Cash	500
12110 - Term Deposit	4,000,000
<b>TOTAL CASH</b>	<b>5,143,721</b>

Cash and Investments Held	
Tied Funds	3,714,271
Untied Funds	1,429,450
<b>Cash at Bank</b>	<b>5,143,721</b>

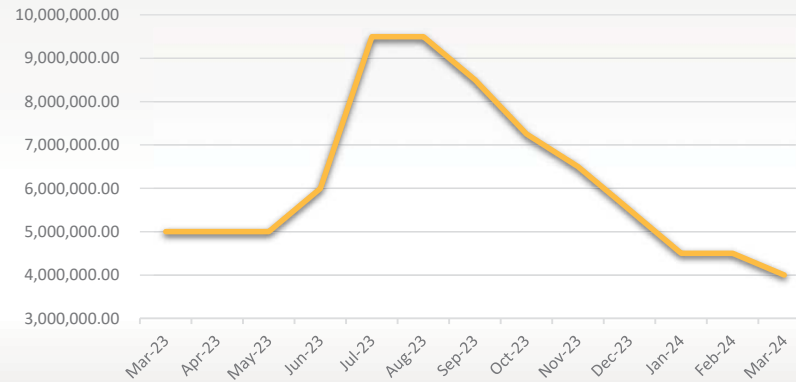
### Tied and Untied Funds



Monthly Balance Sheet Report  
*Details of Cash and Investments Held*

Product	Actual Balance	Available Balance	Interest Rate	Maturity
Fixed Term Deposit	\$ 1,000,000.00	\$ 1,000,000.00	5.21%	2/04/24
Fixed Term Deposit	\$ 500,000.00	\$ 500,000.00	5.04%	16/04/24
Fixed Term Deposit	\$ 500,000.00	\$ 500,000.00	5.00%	30/04/24
Fixed Term Deposit	\$ 500,000.00	\$ 500,000.00	5.04%	22/05/24
Fixed Term Deposit	\$ 500,000.00	\$ 500,000.00	4.83%	28/06/24
Fixed Term Deposit	\$ 500,000.00	\$ 500,000.00	4.85%	29/07/24
Fixed Term Deposit	\$ 500,000.00	\$ 500,000.00	4.73%	13/06/24
	<b>\$4,000,000</b>			

Cash Deposit Account Balance past 12 months

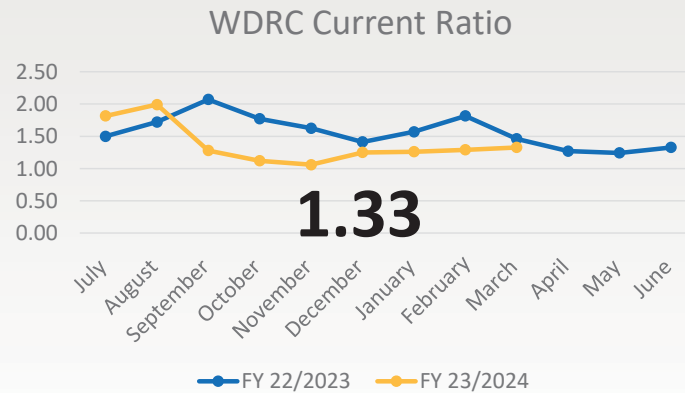


WDRC Financial Management Report March 2024

## Current Ratio

*"How many dollars do we have for every dollar we owe?"*

Current Assets		Current Liabilities	
Cash in Bank	5,143,721	Accounts Payable	340,621
Trade and Rates Debtors	860,063	Other Current Liabilities	412,684
Other Current Assets	213,833	Unspent Grants (Agency & Core)	3,928,539
	6,217,617		4,681,844



### Current Ratio for FY2023/24

PERIOD	July	August	September	October	November	December	January	February	March	April	May	June
FY 22/2023	1.50	1.72	2.07	1.77	1.63	1.41	1.57	1.82	1.46	1.27	1.24	1.33
FY 23/2024	1.82	1.99	1.28	1.12	1.06	1.25	1.26	1.29	1.33			

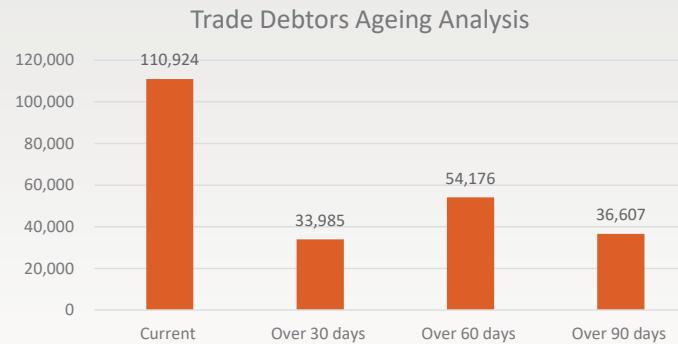
WDRC Financial Management Report March 2024

## Monthly Balance Sheet Report

### Statement on Debts Owed to Council (Accounts Receivable)

#### Trade Debtors Ageing Analysis

Current	110,924
Over 30 days	33,985
Over 60 days	54,176
Over 90 days	36,607
<b>Total</b>	<b>235,692</b>



WDRC Financial Management Report March 2024

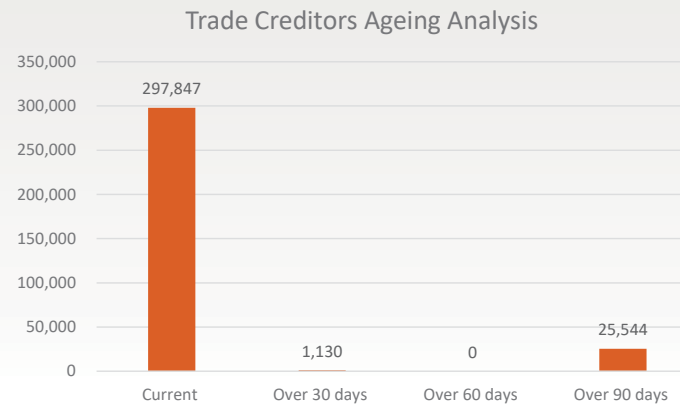


## Monthly Balance Sheet Report

### Statement on Debts Owed by Council (Accounts Payable)

#### Trade Creditors Ageing Analysis

Current	297,847
Over 30 days	1,130
Over 60 days	0
Over 90 days	25,544
<b>Total</b>	<b>324,521</b>



WDRC Financial Management Report March 2024

## Monthly Balance Sheet Report

*Highest 10 Contractor Payments/ Items paid in the month*

Supplier	Territory
Hardy Landscaping (NT)	122,000
Airpower NT	84,455
TOA Construction	70,659
CouncilBIZ	52,740
Murin Travel & Freight Services	42,042
DJ Air & Electrical Services	40,203
Centreline Traffic	30,225
Thamarrurr Development Corporatio	21,163
PT Automotive Repairs	20,790
Sydney Tools	18,259
<b>Total</b>	<b>502,536</b>

WDRC Financial Management Report March 2024

## Monthly Balance Sheet Report

### *Contractor Payments/ Items paid in the month*

CREDITOR NAME	SUM OF PAYMENT	CREDITOR NAME	SUM OF PAYMENT	CREDITOR NAME	SUM OF PAYMENT
ATO-BAS-PAYG	227,712.00	AVDATA	4,370.41	NAVMAN WIRELESS	1,087.14
HARDY LANDSCAP	122,000.00	NEWS CORP AUSTR	3,963.00	HN BEDDING	1,021.80
AIRPOWER	84,455.09	POOLWERX	3,960.00	THE BIG MOWER	1,010.10
TOA CONSTRUCTION	70,658.50	HAYS SPECIALIST	3,897.08	ASPEN LIVING VI	895.00
COUNCILBIZ	52,739.89	AADACAM PTY LTD	3,789.00	TELSTRA LIMITED	745.70
MURIN TRAVEL	42,042.07	DARWINCENTA PTY	3,590.00	NTRS	721.67
DJ AIR & ELECTR	40,203.10	TT DARWIN PTY L	3,541.75	HEALTH MOTOR GR	669.37
CENTRELINE TRAF	30,225.00	PALMERSTON 4WD	2,856.31	BUNNINGS	668.71
THAMARRURR DEVT	21,163.00	INDEPENDENT GRO	2,673.28	TIN CAR DETAILI	660.00
PT AUTOMOTIVE R	20,790.00	TOPLOCK NT	2,479.40	BOC LIMITED	645.20
SYDNEY TOOLS	18,258.86	COZENS JOHANSEN	2,400.20	TYRERIGHT DARWI	600.00
NORSIGN	13,799.29	GTNT GROUP	2,314.88	WRSC	581.01
DE MARCHI & POL	11,669.90	JACANA	2,289.46	DALY RIVER/PORT	563.33
BELGRAVIAPRO PT	10,154.00	CYCLONE CITY CL	2,041.27	NT IT	503.92
TRUE NORTH STRA	9,903.85	NIGHTHAWK TRANS	2,029.16	CHILD SUPPORT	484.61
OTHER CREDITORS	9,790.13	DARWIN STEEL SU	2,025.70	TYRE TRADERS	474.91
LED SCREENS AUS	9,306.00	PEPPI STORE	1,931.36	AUSTRALIA POST	418.93
LEASE PLAN AUST	7,750.32	MVR	1,889.50	SALVAKEN PTY LT	338.18
TNG MECHANICAL	7,689.00	NEXIA EDWARDS M	1,870.00	NORTRUSS	321.20
BUNNINGS GROUP	7,429.42	DWN LOCK & KEY	1,851.80	CLEANAWAY PTY L	303.71
HARVEY NORMAN F	7,409.00	WSP AUSTRALIA P	1,718.75	INLOGIK P/L	294.25
HARVEY NORMAN A	7,192.00	TRANSMETRO CORP	1,685.00	NOVOTEL	287.30
CJD EQUIPMENT P	7,112.05	QUICKSUPER	1,671.79	FLORANCE GROUP	277.31
RED APPOINTMENT	6,643.77	FLEET PARTNERS	1,536.82	LITTLE HOTELIER	186.77
PUMA	6,224.01	TERRITORY UNIFO	1,504.26	MOON (NT) PTY L	165.00
TJM DARWIN	5,742.00	CAMPBELL PROJEC	1,430.00	UMAR AFRIDI	160.00
AUSFUEL	5,445.00	TONKIN CONSULTI	1,430.00	GREENTHEMES	158.40
ST JOHN AMBULAN	5,069.52	BARNYARD	1,354.77	FUJIFILM	148.50
BURSON AUTO	5,057.10	COOLDRIIVE DISTR	1,348.14	CDM AUSTRALIA	142.95
ROYAL LIFE SAVI	4,964.75	SPA	1,336.55	STEVEN SHEFFIEL	120.00
SBA OFFICE NATI	4,843.57	STRATCO	1,284.00	XERO AUSTRALIA	107.50
LJ DYSON	4,785.00	BS WINNELLIE	1,244.70	DARWIN CITY HOT	95.00
SLUMBERCORP AUS	4,634.30	MUDCRAB ENTERPR	1,190.45	UNITED VOICE	55.50
KWIKLEEN PTY LT	4,528.00	H HOTEL	1,125.00	DARWIN BOLT	23.45
				PIVOTEL SATELLI	12.71

WDRC Financial Management Report March 2024

## Member and CEO Council Credit Card Transactions

*Where a council credit card has been issued to an Elected Member and/or the CEO, a list per cardholder of all credit card transactions in the month is to be published including the name of the supplier, the amount for each transaction and the reason for the transaction.*

<b>Cardholder Name</b>	M Blackburn (A/CEO)	<b>Does not hold a Council Credit Card</b>	
<b>Transaction Date</b>	<b>Amount</b>	<b>Supplier's Name</b>	<b>Reasons for the Transaction</b>
<b>NOT APPLICABLE</b>			
<b>TOTAL</b>	<b>\$0</b>		

## REPORT FOR INFORMATION

ITEM NUMBER 5.2

REPORT TITLE Revised Budget for 2023-2024

PREPARED BY David Glover (Executive Director of Corporate Services)



### Purpose

The purpose of this report is to provide the Audit and Risk Management Committee with the budget review, as approved by Council at its 27 March 2024 Ordinary Council Meeting, of the original Budget for 2023-2024 using eight months of current year financial reporting to assist.

### Background

Council is required to adopt an annual budget every financial year. Under the *Local Government Act 2019* and the Australian Accounting Standards, this budget is required to be reviewed. Management undertook a review of Council's expenditure to date and analysed current and anticipated revenue to adjust the budget for the remainder of the financial year as necessary.

Some new grants and additional projects have been approved by Council. This 2023-2024 Budget requires amendment to incorporate them.

The opportunity has also been taken to review income and expenditure overall. Income and expenditure items have been analysed and altered where considered appropriate. A complete revision of wages was also undertaken to ensure they are in line with the current organisational structure, and the number of positions that are required in each area of the business. Budgets have been corrected where the previously adopted version has proved to require it.

### Comment

The attached consolidated budget table provides a comparison between the original operational budget, and this revised budget.

	First Budget	Revised Budget	Movement	Main Reason for Movement
<b>OPERATING INCOME</b>	<b>\$</b>			
Rates	1,626,405	<b>1,652,261</b>	25,855	Minor movement in properties
Charges	1,098,692	<b>1,130,412</b>	31,720	Increased waste charges
User Charges and Other Fees	85,520	<b>129,500</b>	43,980	Increased hotel accommodation
Operating Grants and Subsidies	9,804,886	<b>10,221,226</b>	416,340	Capital projects removed from operational budget
Interest / Investment Income	275,940	<b>383,018</b>	107,078	Higher interest rates, and management of income needs
Commercial and Other Income	2,048,214	<b>1,999,050</b>	-49,164	Less income airport contract, landing fees

<b>TOTAL OPERATING INCOME</b>	<b>14,939,657</b>	<b>15,515,466</b>	<b>575,809</b>	
<b>OPERATING EXPENDITURE</b>				
Employee Expenses	6,223,877	<b>6,324,649</b>	100,772	Review of positions and equivalent full time employees
Materials and Contracts	1,913,066	<b>2,154,089</b>	241,023	Increased operational grants
Repair and Maintenance	1,002,137	<b>1,309,779</b>	307,642	Had to be revised to support repairs
Depreciation, Amortisation and Impairment	1,354,956	<b>1,691,043</b>	336,087	Revaluation exercise last financial year
Interest Expense	224,613	<b>529,307</b>	304,693	Right of use assets costs correction
Operational & Other Expenses	4,008,842	<b>3,512,379</b>	<b>-496,463</b>	
<b>TOTAL OPERATING EXPENDITURE</b>	<b>14,727,491</b>	<b>15,521,245</b>	<b>793,754</b>	
<b>BUDGETED OPERATING SURPLUS/DEFICIT</b>	<b>212,166</b>	<b>-5,779</b>	<b>-217,945</b>	

As a result of this review – Council has forecast an operating deficit of **(\$5,779)**, noting that this includes depreciation expense of \$1.691m. Council includes depreciation into its operational budget.

Council has then separately displayed Capital income and expenditure. It is significant at \$7.2m this year, of which \$4.4m relates to the refurbishment of the Wadeye Pool. Some \$1.54m of capital grant income has also recently been received for Homelands Projects, including battery bank replacement, shade structure, machinery shed, fencing, shelters. Additionally, \$389,000 is available for tipper truck, & backhoe (Palumpa / Peppimenarti). When combined to the operational budget, the overall result becomes a surplus of \$14,221. Note that grant income, both Operational and Capital is assumed to be spent by the 30 June 2024, the end of the financial year.

### Statutory Environment

*Local Government (General) Regulations 2021, Part 4, Section 9.*

### Impact for Council

The revised budget report balanced to a modest surplus of \$14,221, once capital income and expenditure was included, so essentially it balances to Nil. Since approval by Council, the revised budget is utilised in the March 2024, Financial reporting, and be included in the remaining three months to 30 June 2024.

### Strategic Alignment

The annual budget is the most significant financial document that Council deals with and sets out the services and projects that the Council will deliver to its communities. The revised 2023-2024 Budget aims to enable the delivery on an appropriate level of service in accordance with the West Daly regional plan and the available funding.

The Contents of this report are aligned to Focus area 1 in the West Daly Regional Plan and Budget 2023-2024.

## Focus 1 - Strengthen our Organisation

### 1.2 Governance

#### Journey 1.2.3

Continue to strengthen the governance framework and encourage active contribution at all meetings

#### Recommendation

- 1. That the Audit and Risk Management Committee notes the revised Operating and Capital Budget for 2023-2024 as presented and approved by Council on 27 March 2024, in accordance with Section 203 (2) of the Local Government Act 2019.**

#### Attachments

1. WDRC 2023-24 BUDGET R Consolidated - ARMC [5.2.1 - 1 page]
2. WDRC 2023-24 BUDGET R by location - ARMC [5.2.2 - 1 page]

REVISED BUDGET 2023-2024 WEST DALY REGIONAL COUNCIL	2023-2024 Actual Jul-Feb	2023-2024 Budget A	2023-2024 Budget R	Difference Budget A to Budget R
<b>OPERATING INCOME</b>				
Rates	1,101,510	1,626,405	1,652,261	25,855
Charges	768,543	1,098,692	1,130,412	31,720
User Charges and Other Fees	76,863	85,520	129,500	43,980
Operating Grants and Subsidies	12,385,138	9,804,886	10,221,226	416,340
Interest / Investment Income	287,263	275,940	383,018	107,078
Commercial and Other Income	1,072,775	2,048,214	1,999,050	-49,164
<b>TOTAL OPERATING INCOME</b>	<b>15,692,092</b>	<b>14,939,657</b>	<b>15,515,466</b>	<b>575,809</b>
<b>OPERATING EXPENDITURE</b>				
Employee Expenses	4,200,562	6,223,877	6,324,649	100,772
Materials and Contracts	1,615,567	1,913,066	2,154,089	241,023
Repair and Maintenance	982,334	1,002,137	1,309,779	307,642
Elected Member Allowances	159,212	237,801	252,000	14,199
Elected Member Expenses	45,548	56,075	88,300	32,225
Council Committee and LA Allowances	7,100	19,313	25,570	6,256
Council Committee and LA Expenses	76,712	18,467	78,350	59,883
Depreciation, Amortisation and Impairment	1,127,362	1,354,956	1,691,043	336,087
Interest Expense	352,871	224,613	529,307	304,693
Operational & Other Expenses	2,339,471	3,677,186	3,068,159	-609,027
<b>TOTAL OPERATING EXPENDITURE</b>	<b>10,906,739</b>	<b>14,727,491</b>	<b>15,521,245</b>	<b>793,754</b>
<b>BUDGETED OPERATING SURPLUS/DEFICIT</b>	<b>4,785,353</b>	<b>212,166</b>	<b>-5,779</b>	<b>-217,945</b>
<b>CAPITAL INCOME</b>				
Capital Grants		651,136	7,211,997	6,560,861
Sale of Vehicles			120,000	120,000
<b>TOTAL CAPITAL INCOME</b>	<b>-</b>	<b>651,136</b>	<b>7,331,997</b>	<b>6,680,861</b>
<b>CAPITAL EXPENDITURE</b>				
Capital Expenditure-Grants		651,136	7,211,997	6,560,861
Capital Expenditure-Council Funded		0	100,000	100,000
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>-</b>	<b>651,136</b>	<b>7,311,997</b>	<b>6,660,861</b>
<b>BUDGETED CAPITAL SURPLUS/DEFICIT</b>	<b>-</b>	<b>-</b>	<b>20,000</b>	<b>20,000</b>
<b>BUDGETED TOTAL SURPLUS/DEFICIT</b>	<b>4,785,353</b>	<b>212,166</b>	<b>14,221</b>	<b>-197,945</b>



REVISED BUDGET 2023/2024 WEST DALY REGIONAL COUNCIL	Regional Support Darwin / 200	Ngenmarriyanga 300 / LA1	Peppimenarti 400 / LA2	Wadeye LA3 / 700	TOTAL
<b>OPERATING INCOME</b>					
Rates	-	115,536	138,033	1,398,692	1,652,261
Charges	-	99,960	118,717	911,735	1,130,412
User Charges and Other Fees	-	12,939	9,260	107,303	129,500
Operating Grants and Subsidies	-	553,804	1,035,605	8,631,816	10,221,226
Interest / Investment Income	-	-	-	383,018	383,018
Commercial and Other Income	78,645	394,529	217,968	1,307,910	1,999,050
<b>TOTAL OPERATING INCOME</b>	<b>78,645</b>	<b>1,176,769</b>	<b>1,519,583</b>	<b>12,740,473</b>	<b>15,515,466</b>
<b>OPERATING EXPENDITURE</b>					
Employee Expenses	1,964,304	384,192	679,511	3,296,642	6,324,649
Materials and Contracts	354,912	643,296	262,845	893,035	2,154,089
Repair and Maintenance	4,315	145,807	251,397	908,260	1,309,779
Elected Member Allowances	-	22,017	28,375	201,609	252,000
Elected Member Expenses	-	1,739	22,763	63,798	88,300
Council Committee and LA Allowances	-	8,103	8,823	8,643	25,570
Council Committee and LA Expenses	-	6,431	6,837	65,083	78,350
Depreciation, Amortisation and Impairment	-	-	-	1,691,043	1,691,043
Interest Expense	-	-	-	529,307	529,307
Operational & Other Expenses	451,086	182,031	201,979	2,233,062	3,068,159
<b>TOTAL OPERATING EXPENDITURE</b>	<b>2,774,617</b>	<b>1,393,616</b>	<b>1,462,531</b>	<b>9,890,481</b>	<b>15,521,245</b>
<b>BUDGETED OPERATING SURPLUS/DEFICIT</b>	<b>-2,695,972</b>	<b>-216,847</b>	<b>57,052</b>	<b>2,849,992</b>	<b>-5,779</b>
<b>CAPITAL INCOME</b>					
Capital Grants	-	-	-	-	7,211,997
Sale of Vehicles	75,000	-	-	45,000	120,000
<b>TOTAL CAPITAL INCOME</b>	<b>75,000</b>	<b>-</b>	<b>-</b>	<b>45,000</b>	<b>7,331,997</b>
<b>CAPITAL EXPENDITURE</b>					
Capital Expenditure-Grants	25,000	0	0	0	7,211,997
Capital Expenditure-Council Funded	25,000	5,000	5,000	65,000	100,000
<b>TOTAL CAPITAL EXPENDITURE</b>	<b>25,000</b>	<b>5,000</b>	<b>5,000</b>	<b>65,000</b>	<b>7,311,997</b>
<b>BUDGETED CAPITAL SURPLUS/DEFICIT</b>	<b>50,000</b>	<b>-5,000</b>	<b>-5,000</b>	<b>-20,000</b>	<b>20,000</b>
<b>BUDGETED TOTAL SURPLUS/DEFICIT</b>	<b>-2,745,972</b>	<b>-221,847</b>	<b>52,052</b>	<b>2,829,992</b>	<b>14,221</b>

## REPORT FOR INFORMATION

**ITEM NUMBER** 5.3

**REPORT TITLE** Update on reviewed policies of Corporate, Finance, People and Culture, and Governance

**PREPARED BY** Renjith Kollakkombil  
(Governance Officer)



### Purpose

This report informs the Committee on updated policies.

### Background

1. The details of the updated and repealed policies are listed below:

No	Policy Name	Status	Date of decision	Reason	Divisions
GOV11	<a href="#">Use of Common Seal Policy</a>	Reviewed	1/03/2024	The Policy was initially approved on November 24, 2022. However, a review was necessary to ensure compliance with the Local Government Act 2019.	Finance
FIN03	<a href="#">Borrowings Policy</a>	Reviewed	27/03/2024	The Policy was initially approved in January 2019 and was due for review in January 2022.	Finance
FIN06	<a href="#">Credit Cards Policy</a>	Reviewed	27/03/2024	The Policy was initially in January 2019 and due for review in January 2022.	Finance
FIN08	<a href="#">Delegation Policy</a>	Reviewed	27/03/2024	The Council's delegation manual required a review to guarantee compliance with laws and to allow for an improvement in the effectiveness and resilience of the Council's operational procedures.	Corporate
FIN26	<a href="#">Personal Tax Liability Policy</a>	Reviewed	27/03/2024	The Policy was initially approved in January 2019 and was due for review in January 2022 (Previously HR15).	Governance
GOV10	<a href="#">Procurement Policy</a>	Reviewed	27/03/2024	The Policy was approved on 23 June 2022 and was due for review in June 2025. A current review was done to enhance the operations.	Governance

HR07	<a href="#">Discipline Policy</a>	Reviewed	27/03/2024	The Policy was initially approved in January 2019 and was due for review in January 2022.	P&C
HR16	<a href="#">Plane Charters Policy</a>	Reviewed	27/03/2024	The Policy was initially approved in January 2019 and was due for review in January 2022.	P&C
HR27	<a href="#">Workplace Bullying and Harassment Policy</a>	Reviewed	27/03/2024	The Policy was initially approved in January 2019 and was due for review in January 2022.	P&C
HR01	Absences/Abandonment of Employment	repealed	27/03/2024	The Policy was repealed due to the comprehensive coverage of absences and abandonment of employment within the current <i>West Daly Regional Council Enterprise Agreement, 2021</i> .	P&C
HR03	Children in the Workplace	repealed	27/03/2024	The Policy was repealed due to the evolving circumstances surrounding childcare in the workplace.	P&C
HR05	Conferences and Seminars	repealed	27/03/2024	The Policy was repealed due to the evolving nature of professional development opportunities and the Council's changing requirements regarding Conferences and Seminars.	P&C
HR10	Equal Employment Opportunity	repealed	27/03/2024	The Policy was repealed as the content of the policy is effectively addressed by the existing GOV 16 Human Resource Management Policy and the Equal Opportunity legislation, ensuring fairness and equal opportunities for all employees.	P&C
HR14	Organisational Chart	repealed	27/03/2024	The Policy was repealed due to the changing structure and the Council's evolving needs.	P&C
HR17	Re-deployment and Redundancy Policy	repealed	27/03/2024	The Policy was repealed as the provisions outlined in the policy are adequately covered within the current <i>West Daly Enterprise Agreement 2021</i> , ensuring fair treatment of employees in situations of redeployment and redundancy.	P&C

HR22	Staff Travel	repealed	27/03/2024	The Policy was repealed as the provisions outlined in the policy are adequately covered within the current West Daly Enterprise Agreement 2021, ensuring fair treatment of employees in situations of redeployment and redundancy.	P&C
FIN02	Annual Financial Statement	repealed	27/03/2024	The Policy was repealed as the policy is already outlined in the <i>Local Government Act 2019</i> , particularly in sections 207, 208, 209, and 210, and in sections 13, 15, and 16 of the <i>Local Government (General) Regulation 2021</i> and <i>Guideline 6</i> .	Finance
FIN12	Internal Controls	repealed	27/03/2024	The Policy was repealed as the policy is already outlined in the <i>Local Government Act 2019</i> , specifically in sections 172 and 365, along with the <i>Local Government (General) Regulation 2021</i> , which establishes internal controls under sections 6, 20, 29, 30, 31, 32, and 111. Revoked this policy to enable the Council to simplify financial and administrative procedures, boost productivity, and better respond to evolving administrative requirements.	Finance
FIN22	Vehicle Hire	repealed	27/03/2024	Revoked this policy to empower the Council to streamline processes, improve efficiency, and more effectively adjust to changing administrative demands.	Finance

2. Time frame for the removal of operational policies from the Council’s website.

On 27 March 2024, the Council approved the removal of its operational policies from the Council’s website as it is not a requirement under the *Local Government Act 2019* to have them made publicly available (Resolution: OCM-2024/28).

Most of the staff currently retrieve policies from the Council's website. Therefore, once the Council's intranet is established in the future with adequate access, operational policies will be moved from the Council’s public website to the Intranet.

## Statutory Environment

*Local Government Act 2019*

## Impact for Council

The updated policies will strengthen the governance and compliance framework of the West Daly Regional Council, resulting in heightened adherence to regulations and increased operational effectiveness.

## Strategic Alignment

This report is aligned to the West Daly Regional Plan 2023-2024:

<b>Focus 1: A strong Council</b>	
1.2 Governance	
<b>Journey 1.2.3</b>	Review policies against legislative requirements

## Recommendation

1. That the Committee receives and notes the policy updates completed; and
2. That the Committee acknowledges that the operational policies will be taken off the Council’s public website once adequate access to them through internal intranet is established.

## Attachments

Nil

## REPORT FOR INFORMATION

ITEM NUMBER 5.4

REPORT TITLE Planned policy review schedule

PREPARED BY Renjith Kollakkombil (Governance Officer)



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### Purpose

This report informs the Committee on planned policy review schedule.

### Background

In early 2024, a comprehensive assessment of the Council policies was initiated to improve effectiveness. It was noted that numerous policies had exceeded their review deadlines, and certain policies needed repealing or updating to align with current circumstances, relevance, or importance. Consequently, a policy review schedule was established to prioritise and minimise disruption to operations. The attached schedule serves as a reference for these reviews.

### Statutory Environment

*Local Government Act 2019*

### Impact for Council

Following the scheduled policy review will enhance the governance and compliance framework of the West Daly Regional Council, enabling a focus on improving operational effectiveness.

### Strategic Alignment

This report is aligned to the West Daly Regional Plan 2023-2024:

<b>Focus 1: A strong Council</b>	
1.2 Governance	
<b>Journey 1.2.3</b>	Review policies against legislative requirements

### Recommendation

1. That the Committee receives and notes the planned policy review schedule.

### Attachments

1. 2024 Policies Review Action Plan [5.4.1 - 3 pages]

**West Daly Regional Council Policy Review Action Plan**

	Policy Number	Policy Title	Date of completion OCM meeting	Action	Person in Charge	Comments
<b>P&amp;C</b>	HR07	Discipline	<b>27-Mar-24</b>	To amend/ to review	People and Culture Manager	<b>Completed</b>
	HR16	Plane Charters	<b>27-Mar-24</b>	To amend/ to review	People and Culture Manager	<b>Completed</b>
	HR27	Workplace Bullying and Harrasment	<b>27-Mar-24</b>	To amend/ to review	People and Culture Manager	<b>Completed</b>
	HR28	Recruitment and Selection	<b>30-Nov-23</b>	To retain	People and Culture Manager	<b>Completed</b> - OCM 117/2023 (No action required)
<b>P&amp;C - Medium Priority</b>	HR12	Grievance Resolution	30-May-24	To amend/ to review	People and Culture Manager	
	HR18	Relocation Assistance	30-May-24	To amend/ to review	People and Culture Manager	
	HR09	Employee Farewell Gifts, Benefits, Favours, Retirement and Events	30-May-24	To amend/ to review	People and Culture Manager	
<b>P&amp;C - Low Priority</b>	HR23	Study Leave and Assistance	27-Jun-24	To amend/ to review	People and Culture Manager	Not covered in the EA in detail, recommended to review
	HR24	Telephone,Internet,and Computer and Social Media usage Policy	27-Jun-24	To amend/ to review	People and Culture Manager	Not covered in the EA, recommended to review
<b>Operations</b>	HR02	Asset Management	30-May-24	To amend/ to review	COO	
	HR21	Staff Housing	30-May-24	To amend/ to review	COO/ Business Suport Officer	In consultation with the People and Culture Manager
<b>Governance</b>	GOV36	Credit Card by Chief Executive Officer	<b>25-Jan-24</b>	To retain	Executive Director Corporate Services	Presented to OCM and approved 25.01.2024 - <b>Completed</b>
	GOV37	Gifts and Benefits by Chief Executive Officer	<b>25-Jan-24</b>	To retain	Executive Director Corporate Services	Presented to OCM and approved 25.01.2024 - <b>Completed</b>
	GOV11	Use of Commonseal Policy	<b>1-Mar-24</b>	To amend/ to review	CEO	<b>Completed</b>
	GOV10 / FIN17(OLD)	Procurement	<b>27-Mar-24</b>	To amend/ to review	Executive Director Corporate Services	<b>Completed</b>
	GOV35	Records Management	30-May-24	To amend/ to review	Governance Officer	
	HR06	Conflict of Interest	30-May-24	To amend/ to review	Governance Officer	Applicable mainly to Elected Memebers
<b>WHS</b>	HR13	Motor Vehicle Policy	<b>27-Mar-24</b>	To amend/ to review	Health Safety and Risk Officer	In consultation with the People and Culture Manager - <b>In progress</b>
	HR19	Risk Management Policy Framework	30-May-24	To amend/ to review	Health, Safety and Risk Officer	Policy discussess organisational risk to operations In consultation with the COO
	HR20	Smoke free workplace and environment	30-May-24	To amend/ to review	Health, Safety and Risk Officer	
	HR25	Uniforms and protective clothing	30-May-24	To amend/ to review	Health, Safety and Risk Officer	in consultation with the People and Culture Manager
	HR26	Work Health and Safety	27-Jun-24	To amend/ to review	Health, Safety and Risk Officer	
	HR29	Communicable Diseases	27-Jun-24	To amend/ to review	Health, Safety and Risk Officer	
	HR08	Drugs and Alcohol at Work	<b>27-Mar-24</b>	To amend/ to review	Health, Safety and Risk Officer	<b>In progress</b>
	HR11	Fatigue	<b>27-Mar-24</b>	To amend/ to review	Health, Safety and Risk Officer	<b>In progress</b>
	HR01	Absences/Abandonment of Employment	<b>27-Mar-24</b>	To repeal	People and Culture Manager	Absences/Abandonment of Employment is covered under the current EA - <b>Completed</b>
	HR03	Children in the Workplace	<b>27-Mar-24</b>	To repeal	People and Culture Manager	Recommend repealing this policy due to changing circumstances and Council's evolving needs - <b>Completed</b>

P&C - To repeal	HR05	Conferences and Seminars	27-Mar-24	To repeal	People and Culture Manager	Recommend repealing this policy due to changing circumstances and Council's evolving needs - <b>Completed</b>
	HR10	Equal Employment Opportunity	27-Mar-24	To repeal	People and Culture Manager	Suggested for repeal, as the content of the policy is addressed by Equal Opportunity legislation, safeguarding equal opportunities for all employees in the workplace and the Council adheres to and follows those provisions - <b>Completed</b>
	HR14	Organisational Chart	27-Mar-24	To repeal	People and Culture Manager	Recommend repealing this document due to changing structure and Council's evolving needs - <b>Completed</b>
	HR17	Redeployment and Redundancy Policy	27-Mar-24	To repeal	People and Culture Manager	Redeployment and Redundancy Policy is covered under the current EA - <b>Completed</b>
	HR22	Staff Travel	27-Mar-24	To repeal	People and Culture Manager	Staff Travel is covered under the current EA - <b>Completed</b>

Corporate Services	Policy Number	Policy Title	Date completed or to present to OCM meeting	Status	Person in Charge	Comments
High Priority	FIN08	Delegations	27-Mar-24	To amend/ to review	Executive Director Corporate Services	<b>Completed</b>
High Priority	FIN03	Borrowings	27-Mar-24	To amend/ to review	Executive Director Corporate Services	<b>Completed</b>
High Priority	FIN22	Vehicle Hire Policy	27-Mar-24	To amend/ to review	Executive Director Corporate Services	overhaul-removal of actual \$ rates - <b>Repealed - Completed</b>
Medium Priority	FIN06	Credit Cards - Staff	27-Mar-24	To amend/ to review	Executive Director Corporate Services	<b>Completed</b>
Low Priority	HR15	Personal Tax Liability	27-Mar-24	To amend/ to review	Executive Director Corporate Services	Moved to Corporate - <b>Completed</b>
Low Priority	FIN02	Annual Financial Statements	27-Mar-24	To amend/ to review	Executive Director Corporate Services	<b>Repealed - Completed</b>
Low Priority	FIN12	Internal Controls	27-Mar-24	To amend/ to review	Executive Director Corporate Services	<b>Repealed - Completed</b>
High Priority	FIN07	Debt Management	30-May-24	To amend/ to review	Executive Director Corporate Services	
High Priority	FIN10	Fraud	30-May-24	To amend/ to review	Executive Director Corporate Services	Check other Councils fraud policies
High Priority	FIN16	Principal Accounting Policies	30-May-24	To amend/ to review	Executive Director Corporate Services	Long policy
High Priority	FIN23	Assets Policy	30-May-24	To amend/ to review	Executive Director Corporate Services	Longer policy and in need of overhaul
Medium Priority	FIN15	Leases2	30-May-24	To amend/ to review	Executive Director Corporate Services	
Medium Priority	FIN18	Rates Management	30-May-24	To amend/ to review	Executive Director Corporate Services	Longer policy but may not require much change
Medium Priority	FIN19	Rating Principle	30-May-24	To amend/ to review	Executive Director Corporate Services	Long policy-try to shorten, and present same time as FIN18
Low Priority	FIN09	Financial Management Reporting	30-May-24	To amend/ to review	Executive Director Corporate Services	
Low Priority	FIN11	Fuel Cards	30-May-24	To amend/ to review	Executive Director Corporate Services	
Medium Priority	FIN05	Cost Allocation	27-Jun-24	To amend/ to review	Executive Director Corporate Services	
Medium Priority	FIN14	Investments	27-Jun-24	To amend/ to review	Executive Director Corporate Services	
Medium Priority	FIN21	Tendering Process	27-Jun-24	To amend/ to review	Executive Director Corporate Services	



<b>Medium Priority</b>	FIN24	Public Benefit Concession for Commercial Rates Policy	27-Jun-24	To amend/ to review	Executive Director Corporate Services	Requires overhaul, refers to only 1 financial year
<b>Low Priority</b>	FIN001	Accounting Business systems	27-Jun-24	To amend/ to review	Executive Director Corporate Services	
<b>Low Priority</b>	FIN004	Chart of Accounts	27-Jun-24	To amend/ to review	Executive Director Corporate Services	To bring in line with Xero
<b>Low Priority</b>	FIN13	Introduction to Accounting Policy	27-Jun-24	To amend/ to review	Executive Director Corporate Services	
<b>Low Priority</b>	FIN20	Receipt and Banking Monies	27-Jun-24	To amend/ to review	Executive Director Corporate Services	Short policy minor review

## REPORT FOR INFORMATION

**ITEM NUMBER** 5.5  
**REPORT TITLE** Audit and Risk Management Committee Terms of Reference  
**PREPARED BY** Mark Blackburn (Acting CEO)



### Purpose

This report provides an overview of the Terms of Reference (ToR) review of the Audit and Risk Management Committee, which was carried out in compliance with the *Local Government Act 2019* requirements.

### Background

Following a compliance review conducted by the Department of the Chief Minister and Cabinet, it was identified that a review of the Audit and Risk Management Committee ToR was necessary to ensure compliance with the *Local Government Act 2019*.

The review was conducted in February and at the Ordinary Council Meeting held on 29 February 2024, Council passed the following resolution:

<b>6.3 Audit and Risk Management Committee Terms of Reference approval</b>	
Resolution: <b>OCM-2024/17</b>	
<b>1. That the Council approve the Audit and Risk Management Committee Terms of Reference (V1.1).</b>	
Moved: <i>Councillor John Wilson</i>	Carried 4 / 0
Seconded: <i>Deputy Mayor Wilfred Harris</i>	

The revised ToR and a summary of the review are provided for reference.

### Statutory Environment

*Local Government Act 2019 and Local Government (General) Regulations 2021*

### Impact for Council

The reviewed Audit and Risk Management Committee Terms of Reference strengthens the West Daly Regional Council's governance and compliance framework by improving compliance and operational efficiency.

### Strategic Alignment

This report is aligned to the West Daly Regional Plan 2023-2024:

<b>Focus 1 - Strengthen our Organisation</b>	
1.2 Governance	
<b>Journey 1.2.2</b>	Continued development of the compliance framework

**Journey 1.2.3**

Continue to strengthen the governance framework and encourage active contribution at all meetings

**Recommendation**

- 1. That the Committee receives and notes the review of the Audit and Risk Management Committee Terms of Reference**

**Attachments**

1. TOR - Audit and Risk Management Committee - Review Details - 2024-02-20 ( DRAFT - V 1.1) [5.5.1 - 2 pages]
2. TOR - Audit and Risk Management Committee - 2024-03-01 [5.5.2 - 6 pages]

Audit and Risk Management Committee Terms of Reference - Review summary	
Request Date:	01/02/2024
Review Trigger	Amend the Terms of Reference to comply with Local Government Act ('Act')
<b>Terms of Reference Type:</b>	Governance
<b>Policy Custodian:</b>	Executive Director Corporate Services
Old → New Review Date	24/11/2025 → <b>29/02/2026</b>
Old → New Version	1.0 → <b>1.1</b>
<b>Document Number</b>	

Amendments	Details
<b>Amended 2. Purpose</b> Accounting Regulation to <i>Local Government (General) Regulations 2021</i>	Reason: Update
<b>Amended 'committee' to 'Committee'</b>	Reason: Consistency
<b>Removed from 3. Role</b> 'The committee will make recommendations and report directly to the Council'	Reason: Duplicate, already in <b>2. Purpose (Re-worded)</b> .
<b>Amended 5. Accountability</b> 'The committee is accountable to the Chief Executive Officer.'	Amendment proposed: The Committee is subject to control and direction by the Council and hence accountable to the Council ( <i>Section 88 of the act</i> ).
<b>6.2 Convening the meeting</b> is moved to 10.1 and amended. 'The Chair shall convene the meeting..'	Amendment proposed: The CEO shall convene the Committee meetings. The CEO may convene a Committee meeting at the request of the chairperson of the Committee ( <i>section 97 of the Act</i> ).
<b>Removed from 6. Membership of the Committee</b> Role of Member/'Secretarial'; and <b>Added in 3. Role</b> 'Note: The Council will provide administrative/secretarial assistance to the Committee to fulfil its duties.'	Reason: The Committee consists of the persons appointed, by resolution, by the council to be members of the Committee ( <i>section 82(2) of the act</i> ).
<b>Amended, reworded and rearranged several areas.</b>	Reason: For clarity, scope and compliance. Examples: "Committee meetings <b>will</b> be conducted in private" is changed to "Committee meetings <b>may</b> be conducted in private ( <i>section 99(4) of the Act</i> )."
<b>Addition of 11. References and Related Legislation</b>	Prepared and included the "Guidance on Audit and Risk Committee" document. <i>Reference: "Guidance on Audit Committees" Department of the Chief Minister and Cabinet document.</i>

	Linked related legislation and regulation.
<b>Addition of 12. Document Summary and Contents</b>	Title Review trace
<b>Addition of Document number</b>	Record management purpose.
<b>Addition of Version number</b>	In the document summary and in the footer



# Terms of Reference

West Daly Regional Council

Audit and Risk Management Committee



## 1. Background

The Audit and Risk Committee (Committee) is established as an advisory Committee to the Council under the *Local Government Act 2019 ('Act') Section 86(1)*. The Committee will help the Council monitor financial and risk management.

## 2. Purpose

The Committee aims to offer independent assurance and assistance to the West Daly Regional Council ('Council') and the Chief Executive Officer ('CEO') by overseeing the Council's financial and risk management activities. This includes:

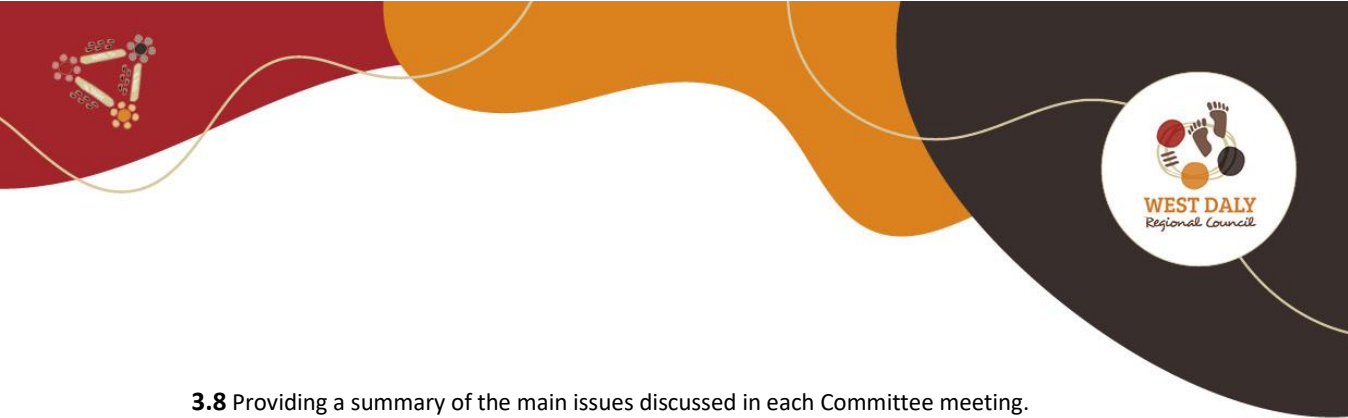
- 2.1 Evaluating and monitoring the Council's risk, control, and compliance frameworks.
- 2.2 Ensuring the Council meets its external accountability obligations outlined in the *Act and Local Government (General) Regulations 2021*.
- 2.3 Assessing and monitoring the effectiveness of strategic and operational risk management functions, as well as the adequacy of internal control policies and procedures.
- 2.4 Summarising the key issues discussed in each Committee meeting.
- 2.5 Reporting annually on an overall assessment of the Council's risk, control and compliance framework, together with a summary of the work the Committee performed in conducting its responsibilities during the preceding year.

*Note: The Committee will make recommendations and report directly to the Council.*

## 3. Role

The Committee's duties involve:

- 3.1 Monitoring both strategic and operational risk management, as well as assessing the effectiveness of internal control policies and procedures in mitigating identified risks.
- 3.2 Overseeing the internal audit function, which involves developing audit programs based on the Council's risk assessment process, ensuring internal audit activities are conducted by qualified personnel, monitoring audit outcomes, and monitoring the implementation of audit recommendations.
- 3.3 Reviewing the quality of annual financial statements and other public accountability documents, such as annual reports, before they are adopted by the Council.
- 3.4 Evaluating management's responses to external audit recommendations and tracking the implementation of agreed-upon recommendations.
- 3.5 Meeting with the external and relevant internal auditors at least once each year to receive direct feedback about any key risk and compliance issues and to provide feedback about the auditor's performance.
- 3.6 Making recommendations to the Council on the appointment of external auditors.
- 3.7 Assessing the adequacy of audit scope and coverage.



- 3.8** Providing a summary of the main issues discussed in each Committee meeting.
- 3.9** Annually providing an assessment of the Council's risk, control, and compliance framework, along with a summary of the Committee's activities conducted in the preceding year.

*Note: The Council will provide administrative/secretarial assistance to the Committee to fulfil its duties.*

**4. Authority**

With consideration of legal and confidentiality implications, the Committee is authorised, within the capacity of its role and responsibilities to:

- 4.1** Gather necessary information from both staff and external parties.
- 4.2** Discuss any matters with the external auditor or other external parties.
- 4.3** Request the attendance of any employee at Committee meetings.
- 4.4** Obtain external legal or other professional advice (with Council's approval), as considered necessary to meet responsibilities.

*Note: Subject to any direction by the Council, the Committee may determine its own procedures (Section 89 of the Act).*

**5. Accountability**

The Committee is subject to control and direction by the Council and hence accountable to the Council (Section 88 of the Act).

**6. Terms of Reference**

The Committee must have terms of reference, approved by Council resolution that set out its functions (section 83(4) of the Act).

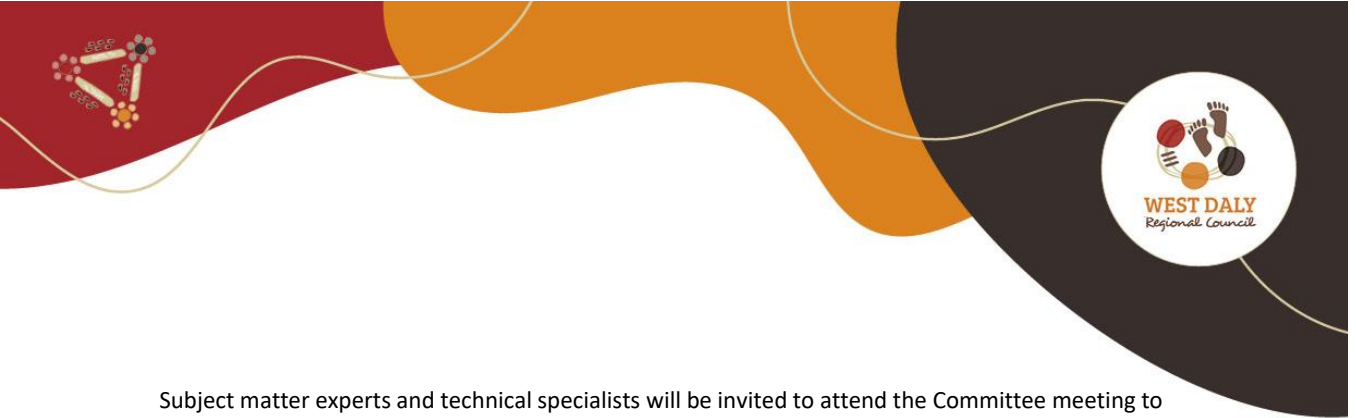
The CEO and the Chair of the Committee will initiate a review of the Committee and Terms of Reference at least every two (2) years, or as required. The review will be conducted based on an internal assessment methodology with input from the Council, CEO, senior managers, internal and external auditors and any other relevant stakeholders.

**7. Membership of the Committee**

The Committee consists of the persons appointed, by resolution, by the council to be members of the Committee (section 82(2) of the Act). Nomination of proxies is not permitted.

Position	Role of Member
Independent Member	Chair
Council member	
Council member	
Council member	





Subject matter experts and technical specialists will be invited to attend the Committee meeting to provide advice on matters, as required. The Chair reserves the right to invite other attendees to Committee meetings as needed.

*Note: The chairperson of the Committee must not be a member of the Council or a member of the Council's staff (section 86 (4) of the Act).*

### **8. Term of Appointment and Termination of Committee Members**

Appointments of external independent members to the Audit and Risk Management Committee shall be for a term of up to four (4) years and no less than two (2) years. The appointment may be terminated by the Council should the member miss two (2) consecutive meetings without an accepted apology, unable to be contacted when organising a meeting or for any other cause reasonably considered by the Council.

Appointments of Councillors shall be for a term of two (2) years or until the end of the term of the Council, whichever is the lesser. Committee members cease being member of the Committee if they are no longer an elected member of the Council. The appointment may be terminated by the Council should the member miss two (2) consecutive meetings without an accepted apology or for any other cause reasonably considered by the Council.

### **9. Member Responsibilities**

Members have the responsibility to:

- 9.1 Act in the best interests of the Council and its staff at all times.
- 9.2 Engage in professional debate, allow diverse perspectives and encourage constructive enquiry.
- 9.3 Leave meetings with clear-cut agreements around recommendations, decisions and actions.
- 9.4 Hold one another accountable to commitments, actions and behaviours.
- 9.5 Retain a single unified voice in any internal and external communications following deliberations.
- 9.6 Provide feedback and communicate decisions to staff as appropriate and encourage two-way communication.
- 9.7 Respect the confidentiality of the information provided.
- 9.8 Committee members must declare any conflicts of interest at the start of each meeting or before the discussion of the relevant agenda item or topic (*sections 114 and 115 of the Act*). All details of any conflict of interest must be recorded in the minutes by the Secretariat. CEO must maintain and publish a register setting out conflicts of interest disclosed by the Council members (*section 116 and 117 of the Act*).
- 9.9 If members or observers at the Committee meeting are deemed to have a real or perceived conflict of interest, they are to be excused from the Committee discussions on the issue where the conflict of interest exists.
- 9.10 Committee members will from time-to-time deal with confidential reports. A person who makes improper use of information acquired as a member of the Council Committee is guilty of an offence under *section 118 of the Act* and the *Act* outlines the penalties applicable to people who disclose confidential information acquired as a member of the Committee.



## 10. Meeting Protocol

### 10.1 Convening the meetings

The CEO shall convene the Committee meetings. The CEO may convene a Committee meeting at the request of the chairperson of the Committee (*section 97 of the Act*).

### 10.2 Meeting Times

The Committee will meet a minimum of twice (2) per year. A forward meeting plan, including meeting dates and agenda items, will be agreed upon by the Committee each year and will address all of the Committee's responsibilities, including the review of the Council's Annual Report and financial statements.

Subject to direction by the council, the Committee meets at times determined by the Committee (*section 96 (1) of the Act*).

### 10.3 Agenda Items, meeting papers and minutes

- 10.3.1 The Secretariat will prepare the agenda in consultation with the Chair and, where necessary, seek papers from members.
- 10.3.2 Where urgent matters arise that need to be discussed at a meeting, then agreement must be sought from the Chair, through the Secretariat, in advance of the meeting.
- 10.3.3 Meeting papers must be provided to the Secretariat at least seven (7) business days in advance of a meeting. Papers received after this may not be included at the discretion of the Chair.
- 10.3.4 Agendas and meeting papers will be made available at least three (3) business days before a meeting.
- 10.3.5 Minutes and action items will be distributed within ten (10) business days of the meeting.

### 10.4 Quorum Requirements

A quorum consists of a majority of its members holding office at the time of the meeting (*section 98(2) of the Act*)

Members are expected to attend all meetings. If a member cannot attend a meeting, a formal apology should be sent in writing to the Chair of the Committee or the Secretariat.

### 10.5 Decision Making

A decision of the Committee is to be the majority vote of the members present at the meeting (*section 98(4) of the Act*).

### 10.6 Private Meeting

Committee meetings may be conducted in private (*section 99(4) of the Act*).

## 11. References and Related Legislation:

Guidance on Audit and Risk Committee

[Local Government Act 2019 \(NT\)](#) and [Local Government \(General\) Regulations 2021](#)



**12. Document Summary**

<b>Document Name</b>	<b>Terms of Reference - Audit and Risk Management Committee – West Daly Regional Council</b>
<b>Committee Type</b>	<b>Council Committee</b>
Past > Current <b>Approval Date</b>	29/09/2021 > <b>01/03/2024</b>
Past > Current <b>Council Resolution</b>	094/2021 > <b>OCM-2024/17</b>
<b>Review Frequency</b>	2 years
Past > New <b>Review Date</b>	September 2023 > <b>01/03/2026</b>
<b>Responsible Officer</b>	<b>Executive Director Corporate Services</b>
Past > Current <b>Version</b>	1.0 > <b>1.1</b>
<b>Document ID</b>	<b>24810</b>

## **6 GENERAL BUSINESS**

## **7 CONFIDENTIAL ITEMS**

### **7.1 Confirmation of Previous Minutes**

#### **7.1.1 Confidential Audit and Risk Management Committee Meeting held on 28 November 2023**

Section 99(2) and (4) of the *local Government Act 2019* and *Regulation 51(1) of the Local Government (General) Regulation 2021* - It contain confidential information of auditing nature and may be conducted in private.

### **7.2 Confidential Reports**

#### **7.2.1 Confidential Action Items**

Section 99(2) and (4) of the *local Government Act 2019* and *Regulation 51(1) of the Local Government (General) Regulation 2021* - It contain confidential information of auditing nature and may be conducted in private.

#### **7.2.2 Council progress with replacement of Enterprise Resource Planning (ERP) Software**

Section 99(2) and (4) of the *local Government Act 2019* and *Regulation 51(1) of the Local Government (General) Regulation 2021* - It contain confidential information of auditing nature and may be conducted in private.

#### **7.2.3 Compliance Review – Final Report**

**Regulation 51(1)(a)** - *The Report will be dealt with under Section 293(1) of the Local Government Act 2019 and General Regulation 2021 Part (3) Administration - Division 2 Section 51(1)(a). It contains information about the employment of a particular individual as a member of the staff or possible member of the staff of the council that could, if publicly disclosed, cause prejudice to the individual.*

## **8 NEXT MEETING**

## **9 MEETING CLOSE**