



Shire of **Ngaanyatjaraku**
ON A JOURNEY

AGENDA

**Ordinary Council Meeting
27 November 2024**

1:00pm

Notice Paper

Ordinary Council Meeting 27 November 2024

President and Councillors

I inform you that an Ordinary Council Meeting of the Shire of Ngaanyatjarraku will be held on Wednesday 27 November 2024, commencing at 1:00pm.

This will take place in the Council Chambers of the Tjulyuru Cultural and Civic Centre in the Warburton community.

The business to be transacted is shown in the agenda.

Yours faithfully



David Mosel
Chief Executive Officer

Disclaimer

The recommendations contained in the agenda are subject to resolution by the Council are not to be interpreted as being the position of the Council. The minutes of the meeting held to discuss this agenda should be read to ascertain the decision of the Council.

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The Shire of Ngaanyatjarraku warns that anyone who has any matter lodged with the Council must obtain and should only rely on written confirmation of the outcomes of the matter following the Council meeting, and any conditions attaching to the decision made by the Council in respect of the matter.

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1. DECLARATION OF OPENING

Meeting to be declared open by the Presiding Member.

2. ANNOUNCEMENT OF VISITORS

Welcoming and recording of visitors to the public gallery by the Presiding Member.

3. RECORD OF ATTENDANCE

3.1 Attendees

Council:

Shire President	D McLean
Deputy Shire President	D Frazer
Councillors	J Porter
	J Frazer

Staff:

Chief Executive Officer	D Mosel
Manager Operations	S Latham
Finance and Administration Officer	F Butler
Executive Officer	T Baldock

Guests:

Nil

3.2 Apologies

Nil

3.3 Approved Leave of Absence

Nil

4. APPLICATIONS FOR LEAVE OF ABSENCE

Nil

5. DECLARATION OF INTEREST

Councillors are requested to give due consideration to all matters contained in the agenda before the meeting.

A member who has an Impartiality, Proximity or Financial Interest in any matter to be discussed at a Council or Committee meeting, that will be attended by the member, must disclose the nature of the interest:

- (a) in a written notice given to the Chief Executive Officer before the meeting, or
- (b) at the meeting, immediately before the matter is discussed.

A member, who makes a disclosure in respect to an interest must not:

- (a) Preside at the part of the meeting relating to the matter, or

- (b) Participate in or be present during any discussion or decision-making procedure relative to the matter, unless to the extent that the disclosing member is allowed to do so under Section 5.68 or Section 5.69 of the Local Government Act 1995.

Declarations of Interest provided:

Item Number / Name	Type of Interest	Nature / Extent of Interest

6. PUBLIC QUESTIONS

6.1 Response to Previous Public Questions Taken on Notice

Nil

6.2 Public Questions

Questions invited from the public gallery by the Presiding Member.

7. ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION

8. RECEIVING OF PETITIONS, PRESENTATIONS AND DEPUTATIONS

8.1 Petitions

No petitions have been received.

8.2 Presentations

No awards or gifts have been accepted by the Council on behalf of the Shire of Ngaanyatjarraku or the community.

8.3 Deputations

No requests to formally address the Council have been received.

9. CONFIRMATION OF MINUTES

9.1 Confirmation of Minutes from the Ordinary Meeting of Council Held on 30 October 2024

Voting Requirement

Simple majority

Officers Recommendation

That the minutes of the Ordinary Council Meeting held on 30 October 2024 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.

10. CHIEF EXECUTIVE OFFICER REPORTS

10.1 Payments by Employees Via Purchasing Cards 27 September to 27 October 2024

File Reference:	FM.02
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	20 September 2024
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Simple Majority

Summary

To provide Council with the list of payments made by authorised employees using transaction cards for the period 27 September to 27 October 2024.

Background

On 1 September 2023, Regulation 13A of the *Local Government (Financial Management) Regulations 1996* was introduced requiring local governments to prepare a list of all payments made by an authorised employee using a credit, debit or other purchasing card.

Credit card payments were previously included in the accounts for payment listing presented to Council and are now provided as a separate attachment to distinguish these from the list of account payments made under delegated authority.

The listing of relevant cards has been prepared to highlight the information required by legislation:

- (a) the payee's name;
- (b) the amount of the payment;
- (c) the date of the payment;
- (d) sufficient information to identify the payment.

Comment

Purchasing card payments for the period 27 September to 27 October 2024 of \$14,738.07 via credit card payments totalling \$14,738.07 are presented to Council to be received.

The attached schedule provides the information required by legislation. A detailed copy of the payments and statements with supporting information will be kept in the Finance Office.

The list of payments made by authorised employees using transaction cards to be received by Council for the period 28 July 2024 to 27 August 2024 (Attachment 10.2) are presented to Council.

Statutory Environment

Regulation 13A of the Local Government (Financial Management) Regulations 1996 provides that a list of all payments made by an authorised employee using a credit, debit or other purchasing card be prepared and presented to Council.

This list must include all payments made since the list was last prepared and presented to Council and included in the minutes of the meeting.

Financial Implications

Expenditure relating to payments made using transaction cards is included in the 2023/24 budget.

Strategic Implications

Shire of Ngaanyatjarraku Plan for the Future 2021-2031

Goal 3 – Our Leadership

Outcome 8 – A well-functioning Organisation

Strategy 8.1 – Maintain corporate governance, responsibility, and accountability.

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is “Low” risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

There are no known policy implications for this matter.

Attachments

Attachment 10.2 – Schedule of Payments Made by Employees via Purchasing Cards – 27 September to 27 October 2024.

Officers Recommendation

That Council receive the listing of payments made by authorised employees using transaction cards for the period of 27 September to 27 October 2024 (Attachment 10.1)

10.2 Chief Executive Officer Report

File Reference:	GV.05
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	22 November 2024
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Information Only report

Summary

This monthly report provides Council with a regular update of key activities and issues of the Chief Executive Officer (CEO) and is provided for information.

The CEO maintains regular communication with the Shire President both in person and via phone to discuss Council business.

Calendar of meetings and events		Meeting Format
October 2024		
27	CEO Travel - Home to Perth	
28	The Outback Way Round Table	In person
	Finance Meeting – Auditor documentation preparation	Online
29	CEO Travel – Perth to Warburton	
	Finance Meeting – Auditor documentation preparation	Online
	Outback Way discussion with Ngaanyatjarra Council	In person
	Department of Transport WA meeting	In person
30	Finance Meeting – Audit documentation preparation	Online
	Shire of Ngaanyatjaraku Council meeting	In person
	Grants Commission of WA public hearing	In person

	Grants Commission of WA funding update	In person
31 October	Meeting with Auditors and audit documentation preparation	Online
	Finance Meeting – R2R Annual Return	Online
November 2024		
1	Finance Meeting – Auditor documentation preparation	Online
2	Finance Meeting – auditor documentation preparation	Online
	Road’s inspection	In person
3	CEO Travel – Warburton to Kalgoorlie	
4	CEO Travel – Kalgoorlie to Perth	
	Shire Vehicle Repairs - Perth	In person
	CEO Travel – Perth to Home	
5	Meeting with Administration Coordinator applicant	In person
	Warburton Sub DLG Committee meeting	Online
	Goldfields District Leadership Meeting	Online
	HR Discussion with LG Talent	Online
6	Meeting with Auditors and audit documentation preparation	Online
	Tri State Stakeholder Meeting	Online
	Outback Highway Governance /Regional Road Group discussion	Phone
7	Introductory meeting with Government Frameworks	Online

	Leadership Meeting	Online
	Internal meeting re HR Services	Online
	Meeting with Executive Officer	Online
	Meeting with UHY Haines Norton	Online
	Meeting with NG Council re Charter flights	Online
10	CEO Travel – Home to Perth	
11	Meeting with McLeod Lawyers and Breakaway Earthmoving re Contract Management	In person
	Collect Shire Vehicle	In person
	CEO Travel - Perth to Home	
13	Fortnightly CGR Road Maintenance Meeting	Online
	Finance Meeting re Investments	Online
	Administration Coordinator Interview	Online
	Finance Meeting with UHY Haines Norton	Online
14	Roads Presentation – Walkthrough ACEAM	Online
	LRCIP Funding discussions	Online
	Quarterly IT meeting with Focus Networks	Online
	GVROC Meeting	Online
	Meeting with Ngaanyatjarraku Council CEO	Phone
21	CEO Travel - Home to Perth	
	Meeting with Department Communities	In person
	Meeting with Pitcher Partners – Auditors	In person
	CEO Travel – Perth to Kalgoorlie	

22	Outback Way Governance Group Meeting – CEO & Shire President attendance	In person
	Regional Road Group meeting	In person
	Outback Highway Development Council Meeting	In person / Online
	CEO Travel – Kalgoorlie to Perth	
	CEO Travel – Perth to Home	

Officers Recommendation

That Council receive the Chief Executive Officers Report for 28 October – 22 November 2024.

10.3 Annual Office Closure

File Reference:	GV.05
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	20 September 2024
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Simple Majority

Background

Each year the Council is requested to approve a closure of Shire operations over the Christmas and New Year period, with the period varying depending on the days the public holidays fall.

Council is requested to approve an annual close-down for the Shire of Ngaanyatjarraku for the period 12.30pm Tuesday 24 December 2024 to Sunday 5 January 2025, inclusive.

Comment

Historically, most Shire employees leave the district for the Christmas and New Year period.

Employees are required to use annual leave entitlements or unpaid leave for the period of closure, which represents no additional financial cost to the Shire.

Due to the public holidays falling midweek, and the travel time needed for employees to safely leave and return to the Shire in a timely manner, it is recommended the annual office close-down be for the period from 12.30pm Tuesday 24 December to Sunday 5 January 2025 (inclusive).

Statutory Environment

Local Government Industry Award 2020
Clause 23.5 Annual Close Down

The Shire may require an employee to take leave as part of a close-down of its operations by giving at least four 4 weeks' notice.

Financial Implications

Annual leave and rostered day off arrangements are included in the Annual budget. Not additional expense is incurred other than minor advertising expense.

Strategic Implications

Nil.

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is “Low” risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

11.3 Annual Leave

Council has, via CEO Procedures, acknowledged the closure of Shire operations over the Christmas/New year period, with the variable details being the actual closure dates.

Officers Recommendation:

- 1. That the Shire of Ngaanyatjarraku approves the annual close-down of Shire operations from 12.30pm Tuesday 24 December 2024 to Sunday 5 January 2025 (inclusive).**
- 2. Gives public notice of closure of the Warburton Administration Building from 12.30pm Tuesday 24 December 2024 up to and including Sunday 5 January 2025.**

10.4 Schedule of Ordinary Meetings for Council - 2025

File Reference:	GV.00
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	22 November 2024
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Simple Majority

Background

It is a statutory requirement for Council to adopt the schedule of meeting dates, times and locations for Ordinary Meetings of Council each year.

This report sets out the proposed locations and commencement times of Council Meetings for the calendar year 2024. Council has generally set dates for Audit Committee meetings as required during the year.

Comment

In determining the date, times and locations for the Ordinary Meeting of Council for the upcoming year, consideration has been given to a number of factors including travel and other cultural events that may clash.

To have consistency with operational requirements for preparing Council agendas it is suggested that meetings continue to be held on the last Wednesday of the month. It is also suggested that the January 2025 meeting not be held due to the Christmas break and the December 2025 meeting to also be scheduled for the third Wednesday (17 December 2025) to ensure it is not too close to the Christmas period.

Statutory Environment

Local Government Act 1995

Section 5.3 requires Council to hold an Ordinary Meeting not more than three months apart.

Section 5.25(1)(g) indicates regulations may be made concerning the giving of public notice of the date and agenda for council or committee meetings.

Local Government (Administration) Regulations 1996

Regulation 12 specifies the date, time and venue of Ordinary Council meetings for the next 12 months must be advertised once a year.

Financial Implications

Council sets aside sufficient funds in its budget to meet the cost of the advertisement and the associated Council meetings.

Strategic Implications

Plan for the Future 2021-2031

Goal 3, Our leadership

Outcome 8, A well-functioning organisation.

Strategy 8.2, Maintain corporate governance, responsibility and accountability.

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is “Low” risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

There are no known policy implications for this matter.

Attachments

10.4 – Council OCM Dates 2025

Officers Recommendation:

Adopts the Schedule of Ordinary Council Meeting dates, times and locations for the period of February 2025 to December 2025 as per attachment 10.4.

10.5 Review of Delegations – 2024 - 2025

File Reference:	GV.00
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	22 November 2024
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Simple Majority

Summary

For Council to consider the review of its powers of delegation to the Chief Executive Officer.

Background

The Local Government Act 1995 requires Council to review its Register of Delegations at least annually. The Shire's Register was last reviewed in October 2023 and as such a review of the register has been undertaken, in accordance with statutory requirements.

Comment

The Register of Delegations was adopted by Council at its Ordinary Council Meeting on 25 October 2023. A review of the register has been conducted and is presented to Council for consideration.

The review considered changes to the organisational structure, alignment with best practice.

Statutory Environment

The Local Government Act 1995:

Section 5.42 - Delegation of some powers and duties to CEO.

1. *A local government may delegate* to the CEO the exercise of any of its powers or the discharge of any of its duties under —*
 - a. *this Act other than those referred to in section 5.43; or*
 - b. *the Planning and Development Act 2005 section 214(2), (3) or (5).*

** Absolute majority required.*
2. *A delegation under this section is to be in writing and may be general or as otherwise provided in the instrument of delegation.*

Section 5.46. Register of, and records relevant to, delegations to CEO and employees.

1. *The CEO is to keep a register of the delegations made under this Division to the CEO and to employees.*
2. *At least once every financial year, delegations made under this Division are to be reviewed by the delegator.*

3. *A person to whom a power or duty is delegated under this Act is to keep records in accordance with regulations in relation to the exercise of the power or the discharge of the duty.*

Financial Implications

There are no known financial implications for this matter.

Strategic Implications

Plan for the Future 2021 – 2031

Goal 3, Our Leadership

Outcome 8, A well-functioning organisation

Strategy 8.1, Maintain corporate governance, responsibility, and accountability.

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is “Low” risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

Not applicable.

Attachments

10.5 – Register of Delegations

Officers Recommendation:

That Council adopts by absolute majority the reviewed Register of Delegations 2024/25 as attached. (Attachment 10.5)

11. OPERATIONAL REPORTS

11.1 Action Report – Operational Services

File Reference:	CP.00, PE.00, RD.00, WM.00
Business Area:	Operations
Reporting Officer:	Stephen Latham, Manager Operations
Date Report Written:	22 November 2024
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Simple Majority

Summary

To inform Council of building maintenance, plant and equipment, road and waste activities and actions for the preceding month.

Background

Not applicable.

Comment

See attachment 11.1 for actions achieved.

Statutory Environment

Not applicable.

Financial Implications

There are no financial implications resulting for this matter.

Strategic Implications

Shire of Ngaanyatjarraku Plan for the Future 2021-2031

Goal 1 – Our People

Outcome 2 – Healthy People

Strategy 2.2 – Ensure appropriate regulatory health and waste services provision with funding.

Goal 2 – Looking after our Land

Outcome 6 – Living on our Land

Strategy 6.1 – Maintain Shire owned buildings and facilities.

Goal 3 – Our Leadership

Outcome 8 – A well-functioning Organisation

Strategy 8.2 – Provide a good place to work.

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is “Low” risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

There are no known policy implications for this matter.

Attachments

11.1 – Operations Report September 2024.

Officers Recommendation

That Council receive the Operational Services Action Report for September 2024.
(Attachment 11.1).

11.2 Action Report – Environmental Health and Building Services

File Reference:	EM.00
Business Area:	Operations
Reporting Officer:	Terry Sargent, Environmental Health Officer
Date Report Written:	22 November 2024
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Simple Majority

Summary

To inform Council of Environmental Health and Building Services activities and actions for the preceding month.

Background

Not applicable.

Comment

The Environmental Health and building services activities will be reported to the 18 December Council Meeting.

Statutory Environment

Not applicable.

Financial Implications

There are no financial implications resulting for this matter.

Strategic Implications

Shire of Ngaanyatjarraku Plan for the Future 2021-2031

Goal 1 – Our People

Outcome 2 – Healthy People

Strategy 2.2 – Ensure appropriate regulatory health and waste services provision with funding.

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is “Low” risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

There are no known policy implications for this matter.

Attachments

Nil

Officers Recommendation

That Council note that the Environmental Health and Building Services action report will be provided at the 18 December 2024 meeting.

12. CORPORATE AND COMMUNITY SERVICES REPORTS

12.1 Monthly Payments Listing - October 2024

File Reference:	FM.02
Business Area:	Corporate & Community Services
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	22 November 2024
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Simple Majority

Summary

For Council to receive the list of payments made by authority as attached in the Monthly Payments Listing for October 2024 (Attachment 12.1).

Background

In accordance with Regulation 13 of the *Local Government (Financial Management) Regulations 1996*, the Chief Executive Officer is required to present a list of payments to the Council at the next ordinary meeting of the Council after the list is prepared.

Comment

The list of payments made during the month of July is consistent with previous months, as per Attachment 12.1, though the payments made by employees who are authorised to use credit cards have been removed from this listing and are presented in a separate report and listing.

Statutory Environment

Local Government (Financial Management) Regulations 1996

Section 13 – Payments from municipal fund or trust fund by CEO, CEO’s duties as to etc.

- (1) *If the local government has delegated to the CEO the exercise of its powers to make payments from the municipal fund or the trust fund, a list of accounts paid by the CEO is to be prepared each month showing for each account paid since the last such list was prepared –*
 - (a) *The payee’s name; and*
 - (b) *The amount of the payment; and*
 - (c) *The date of the payment; and*
 - (d) *Sufficient information to identify the transaction.*
- (2) *A list of accounts for approval to be paid is to be prepared each month showing –*
 - (a) *For each account for approval to be paid is to be prepared each month showing*
–

- i. The payee's name; and*
 - ii. The amount of the payment; and*
 - iii. Sufficient information to identify the transaction; and*
 - (b) The date of the meeting of the council to which the list is to be presented.*
- (3) A list prepared under sub regulation (1) or (2) is to be –*
 - (a) Presented to the council at the next ordinary meeting of the council after the list is prepared; and*
 - (b) Recorded in the minutes of that meeting.*

Financial Implications

The Shire makes annual budget allocations for payments of accounts.

Strategic Implications

Shire of Ngaanyatjarraku Plan for the Future 2021-2031

Goal 3 – Our Leadership

Outcome 8 – A well-functioning Organisation

Strategy 8.1 – Maintain corporate governance, responsibility, and accountability.

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is “Low” risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

There are no known policy implications for this matter.

Attachments

12.1 - Payment Listing October 2024

Officers Recommendation

That Council receive the monthly payment listing for October 2024 totalling payments of \$1,812,015.97 (Attachment 12.1).

12.2 Monthly Statement of Financial activity for the Months of October 2024.

File Reference:	FM.10
Business Area:	Corporate and Community Services
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	22 November 2024
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Simple Majority

Summary

For Council to receive the monthly financial report for October 2024.

Background

Council is to prepare monthly financial reports as required by the Local Government (Financial Management) Regulations 1996.

Council has resolved those details and explanations of the material variances reflected on the Statement of Financial Activity and are provided as required by Local Government (Financial Management) Regulation 34 (1)(d). The attached statements include details of variances between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold of \$20,000 or 10% whichever is the greater.

Comment

Over recent weeks, a new financial reporting tool has been implemented via the Local Government Solutions (LGS) portal. The new monthly reporting format is prepared for October 2024.

Administration will continue to progress implementation of this new reporting format, which will evolve to allow alignment of budget timings with actual expenditure and timely variance reporting. This new format will result in financial data being presented in an alternative reporting sequence, updates will be communicated as they occur, with the main changes to date being outlined as below; no changes since last reported.

Table: Revised Format Changes to Financial Reporting

Old/ Existing Format	New LGS Format
Financial Activity & Activity Information	Cashflow and Statement of Financial Activity
Note 3: Cash & Financial Assets	Cash & Cash Equivalents
Note 4: Reserve Accounts	Reserve Accounts
Note 5/6/7: Capital Acquisitions	Infrastructure movement and balances
Note 8: Receivables	Trade & Other Receivables
Note 9: Payables	Trade and Other Payables
Note 10: Rate Revenue	Rating Information

Further inclusion is the Shire's Investment Cash Position report is now included with in the monthly financial report under note 2 Cash & Cash Equivalent.

Once completed, this new monthly reporting will reflect the financial statements format on a monthly basis and so minimise the annual financial statements procedure at year end.

Comments in relation to ‘timing’ variances for each monthly report refer to expenditure delays between the budgeted timings versus the actual costs once incurred.

Note: This report is an indicative result for 30 June 2024 closing YTD Actuals, as the end of year process is still being finalised.

‘Permanent’ variances to note as at month end are:

- Operating Grants - over budget as grants have been received earlier than projected.
- Interest Revenue – favourable to budget due to higher interest rates.
- Building Fees - over budget due to building applications for the Oz Minerals mine construction, noting that some is payable to the Building Commission.

Statutory Environment

Local Government (Financial Management) Regulations 1996

Regulation 34. Financial activity statement required each month (Act s. 6.4)

(1A) In this regulation —

committed assets means revenue unspent but set aside under the annual budget for a specific purpose.

1. A local government is to prepare each month a statement of financial activity reporting on the revenue and expenditure, as set out in the annual budget under regulation 22(1)(d), for the previous month (the *relevant month*) in the following detail —

- a. annual budget estimates, taking into account any expenditure incurred for an additional purpose under section 6.8(1)(b) or (c); and
- b. budget estimates to the end of the relevant month; and
- c. actual amounts of expenditure, revenue and income to the end of the relevant month; and
- d. material variances between the comparable amounts referred to in paragraphs (b) and (c); and
- e. the net current assets at the end of the relevant month and a note containing a summary explaining the composition of the net current assets.

(1B) The detail included under subregulation (1)(e) must be structured in the same way as the detail included in the annual budget under regulation 31(1) and (3)(a).

(1C) Any information relating to exclusions from the calculation of a budget deficiency that is included as part of the budget estimates referred to in subregulation (1)(a) or (b) must be structured in the same way as the corresponding information included in the annual budget.

(2) Each statement of financial activity is to be accompanied by documents containing —

- a. [deleted]
- b. an explanation of each of the material variances referred to in subregulation (1)(d); and
- c. such other supporting information as is considered relevant by the local government.

- (3) The information in a statement of financial activity must be shown according to nature classification.
- (4) A statement of financial activity, and the accompanying documents referred to in subregulation (2), are to be —
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the relevant month; and
 - (b) recorded in the minutes of the meeting at which it is presented.
- (5) Each financial year, a local government is to adopt a percentage or value, calculated in accordance with the AAS, to be used in statements of financial activity for reporting material variances.

Regulation 35. Financial position statement required each month.

- (1) A local government must prepare each month a statement of financial position showing the financial position of the local government as at the last day of the previous month (the *previous month*) and —
 - (a) the financial position of the local government as at the last day of the previous financial year; or
 - (b) if the previous month is June, the financial position of the local government as at the last day of the financial year before the previous financial year.
- (2) A statement of financial position must be —
 - (a) presented at an ordinary meeting of the council within 2 months after the end of the previous month; and
 - (b) recorded in the minutes of the meeting at which it is presented.

Financial Implications

Monthly financial reporting is a primary financial management and control process. It provides the Council with the ability to oversee the Shire's financial performance against budgeted targets.

Strategic Implications

Shire of Ngaanyatjarraku Plan for the Future 2021-2031

Goal 3 – Our Leadership

Outcome 8 – A well-functioning Organisation

Strategy 8.1 – Maintain corporate governance, responsibility, and accountability.

Risk Management

This item has been evaluated against the Shire of Ngaanyatjarraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is “Low” risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

No policy implications apply in the preparation of this report.

Attachments

12.2 Monthly Financial Report October 2024

Officer Recommendation

That Council receive the Monthly Financial Report for the periods ended 30 October 2024.
(Attachment 12.2)

13. NEW BUSINESS OF AN URGENT NATURE AS ADMITTED BY DECISION

14. CONFIDENTIAL ITEMS

15. NEXT MEETING

The next meeting is scheduled for Wednesday 18 December 2024 at the Tjulyuru Cultural and Civic Centre, Warburton Community, commencing at 1.00pm.

16. CLOSURE OF MEETING

Meeting to be declared closed by the Presiding Member.