



SHIRE OF EXMOUTH

Attachments

Ordinary Council Meeting – 24 October 2019

1.21 – Appointment of Acting Chief Executive Officer

Adoption		
Date	Meeting	Council Decision
21/06/12	OCM	03-0612 – 10.1.2
Review Details		
Date	Meeting	Council Decision
22/11/18	OCM	04-1118
24/10/19	OCM	
Delegation		
No.	Title	

PURPOSE

The purpose of this policy is to provide direction for the appointment of an Acting Chief Executive Officer during limited absences of the Chief Executive Officer.

POLICY

The CEO will appoint a member of the Executive Management Team (EMT) to the role of Acting Chief Executive Officer on the basis that the employee has the capacity to perform the duties of Acting Chief Executive Officer along with his/her current duties satisfactorily.

Executive Managers still within their probationary period will not be eligible for the appointment to Acting Chief Executive Officer.

If in the opinion of the CEO that a temporary external appointment is in the best interest of the organisation an external temporary appointment can be made.

Appointment to the role of Acting Chief Executive Office shall be made in writing for a defined period that does not exceed 3 months. A Council resolution is required for period exceeding 3 months.

SHIRE OF EXMOUTH
MONTHLY FINANCIAL REPORT
(Containing the Statement of Financial Activity)
For the Period Ended 30 September 2019

LOCAL GOVERNMENT ACT 1995
LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 31 July 2019

Prepared by: Manager of Finance

Reviewed by: Executive Manager Corporate Services

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of *Local Government (Financial Management) Regulations 1996, Regulation 34*. Note: The statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities and to the extent they are not in-consistent with the *Local Government Act 1995* and accompanying regulations), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations. Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

All Funds through which the Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement, but a separate statement of those monies appears at Note 14.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position. Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

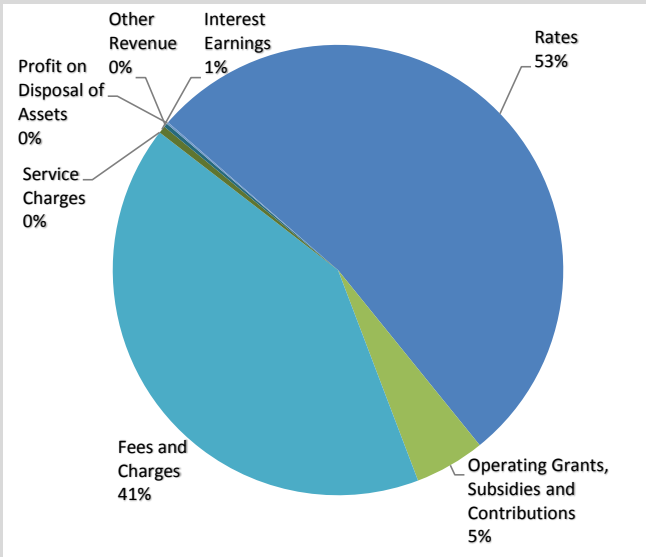
CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

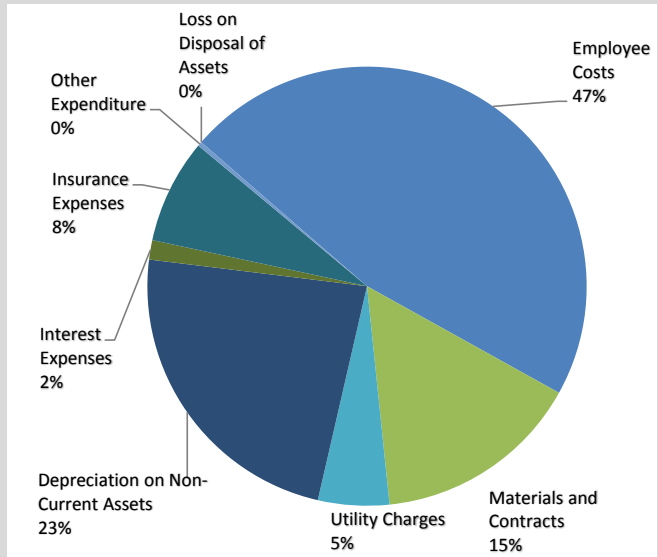
ROUNDING OFF FIGURES

All figures shown in this statement are rounded to the nearest dollar.

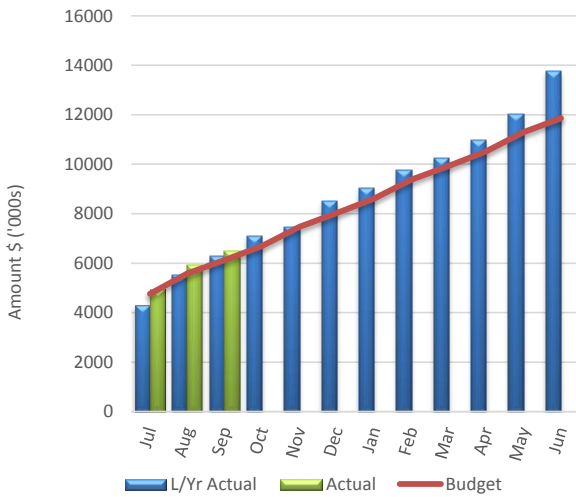
OPERATING REVENUE



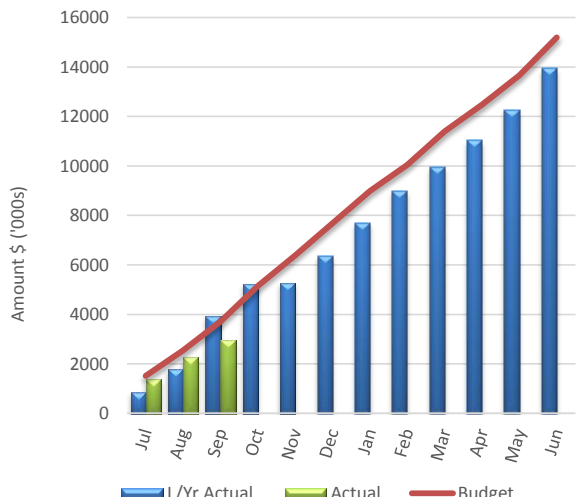
OPERATING EXPENSES



Operating Revenue -v-YTD Budget

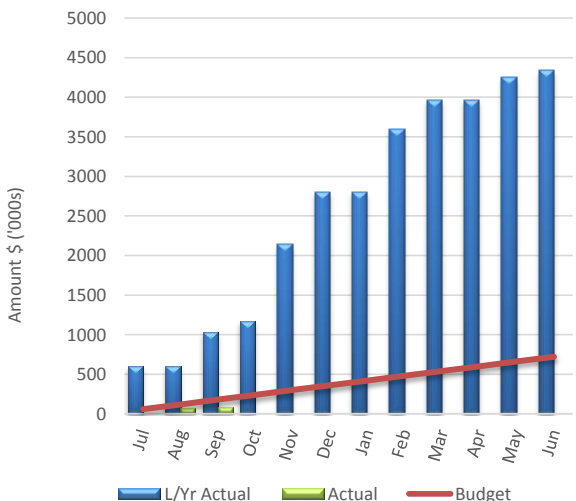


Operating Expenses -v-YTD Budget



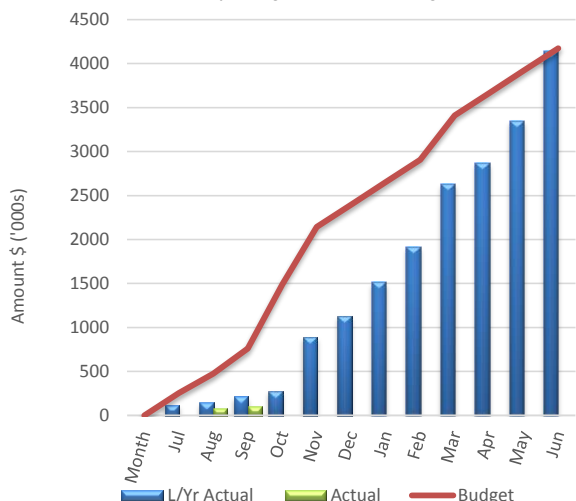
CAPITAL REVENUE

Non-Operating Revenue -v-YTD Budget



CAPITAL EXPENSES

Non-Operating Revenue -v-YTD Budget



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 SEPTEMBER 2019

STATUTORY REPORTING PROGRAMS

Shire operations as disclosed in these financial statements encompass the following service orientated activities/programs.

	ACTIVITIES
GOVERNANCE To provide a decision making process for the efficient allocation of resources.	Includes the activities of members of council and the administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.
GENERAL PURPOSE FUNDING To collect revenue to allow for the provision of services	The collection of rate revenue and the maintenance of valuation and rating records to support the collection process. General purpose government grant and interest revenue.
LAW, ORDER, PUBLIC SAFETY To provide services to help ensure a safer and environmentally conscious community.	The provision of bushfire control services, animal control and support for emergency services, as well as the maintenance and enforcement of local laws.
HEALTH To provide an operational framework for environmental and community health.	Maternal and infant health, preventative service and environmental health.
EDUCATION AND WELFARE To provide services to disadvantaged persons, the elderly, children and youth.	Maintenance of playgroup and senior citizens buildings.
HOUSING To provide housing to staff members.	Administration and operation of residential housing for council staff.
COMMUNITY AMENITIES To provide services required by the community.	Maintenance of rubbish service to residents and maintenance of sanitary landfill sites. Town planning and regional development, maintenance of cemeteries and other community amenities.
RECREATION AND CULTURE To establish and effectively manage infrastructure and resources which will help the social well being of the community.	Maintenance of public halls, centres, swimming pool, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and radio re-broadcasting facilities.
TRANSPORT To provide safe, effective and efficient transport services to the community.	Construction and maintenance of roads, streets, footpaths, depots, cycleways, parking facilities and traffic control. Cleaning of streets and maintenance of street trees, street lighting etc. Administration and operation of airport and aerodrome.
ECONOMIC SERVICES The promotion of the district to increase economic activities and the provision of building control within the shire.	Tourism, area promotion and building control.
OTHER PROPERTY AND SERVICES To monitor and control Council's overheads operation accounts.	The provision of private works to the public and the maintenance of cost pools for plant operating, public works overheads and administration costs.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

STATUTORY REPORTING PROGRAMS

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	3,040,153	3,040,153	3,716,619	676,466	22.25%	
Revenue from operating activities							
General Purpose Funding - Rates	7	3,387,225	3,382,725	3,388,255	5,530	0.16%	
General Purpose Funding - Other		1,157,151	316,785	265,621	(51,164)	(16.15%)	▼
Law, Order and Public Safety		16,020	2,121	2,468	347	16.36%	
Health		46,222	17,926	11,325	(6,601)	(36.82%)	
Education and Welfare		1,600	399	36	(363)	(90.98%)	
Housing		44,200	11,037	14,295	3,258	29.52%	
Community Amenities		1,242,442	896,496	1,007,748	111,252	12.41%	▲
Recreation and Culture		709,450	222,813	240,610	17,797	7.99%	
Transport		4,624,579	1,162,881	1,432,210	269,329	23.16%	▲
Economic Services		613,577	105,617	85,906	(19,711)	(18.66%)	▼
Other Property and Services		16,900	4,224	18,098	13,874	328.46%	▲
		11,859,366	6,123,024	6,466,572	343,548		
Expenditure from operating activities							
Governance		(780,925)	(185,590)	(142,460)	43,130	23.24%	▲
General Purpose Funding		(96,330)	(24,069)	(28,967)	(4,898)	(20.35%)	
Law, Order and Public Safety		(335,438)	(86,757)	(77,132)	9,625	11.09%	
Health		(301,351)	(75,614)	(62,000)	13,614	18.00%	▲
Education and Welfare		(69,998)	(20,913)	(20,117)	796	3.81%	
Housing		(87,547)	(29,917)	(50,695)	(20,778)	(69.45%)	▼
Community Amenities		(1,893,296)	(432,550)	(369,044)	63,506	14.68%	▲
Recreation and Culture		(4,853,077)	(1,269,417)	(909,215)	360,202	28.38%	▲
Transport		(5,476,930)	(1,298,506)	(1,215,839)	82,667	6.37%	
Economic Services		(1,326,842)	(151,994)	(119,645)	32,349	21.28%	▲
Other Property and Services		25,279	(127,164)	(214,821)	(87,657)	(68.93%)	▼
		(15,196,455)	(3,702,491)	(3,209,936)	492,555		
Non-cash amounts excluded from operating activities	1(a)	3,196,907	726,237	497,590	(228,647)	(31.48%)	▼
Amount attributable to operating activities		(140,182)	3,146,770	3,754,226	607,456		
Investing Activities							
Proceeds from non-operating grants, subsidies and contributions	13(b)	722,332	180,579	72,980	(107,599)	(59.59%)	▼
Proceeds from disposal of assets	8	80,500	8,182	8,182	0	0.00%	
Purchase of property, plant and equipment	9	(4,223,270)	(779,788)	(17,831)	761,957	97.71%	▲
Amount attributable to investing activities		(3,420,438)	(591,027)	63,330	654,358		
Financing Activities							
Transfer from Reserves	11	1,329,300	0	0	0	0.00%	
Repayment of Debentures	10	(223,637)	(16,100)	(16,100)	0	0.00%	
Transfer to Reserves	11	(587,049)	(3,275)	(3,275)	0	0.00%	
Amount attributable to financing activities		518,614	(19,375)	(19,375)	0		
Closing Funding Surplus / (Deficit)	1(c)	(1,853)	5,576,520	7,514,800			

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold. Refer threshold. Refer to Note 2 for an explanation of the reasons for the variance.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

This statement is to be read in conjunction with the accompanying Financial Statements and notes.

KEY TERMS AND DESCRIPTIONS

FOR THE PERIOD ENDED 30 SEPTEMBER 2019

REVENUE

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. *Regulation 54 of the Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

NATURE OR TYPE DESCRIPTIONS

EXPENSES

EMPLOYEE COSTS

All costs associate with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

MATERIALS AND CONTRACTS

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation expense raised on all classes of assets.

INTEREST EXPENSES

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

OTHER EXPENDITURE

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

BY NATURE OR TYPE

	Ref Note	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)	Var. % (b)-(a)/(a)	Var.
		\$	\$	\$	\$	%	
Opening Funding Surplus / (Deficit)	1(c)	3,040,153	3,040,153	3,716,619	676,466	22.25%	▲
Revenue from operating activities							
Rates	7	3,387,225	3,382,725	3,388,255	5,530	0.16%	
Specified area rates	7	47,081	47,081	47,359	278	0.59%	
Operating grants, subsidies and contributions	13(a)	976,000	243,998	323,973	79,975	32.78%	▲
Fees and charges		7,165,610	2,368,665	2,647,505	278,840	11.77%	▲
Interest earnings		195,051	62,761	33,428	(29,333)	(46.74%)	
Other revenue		88,399	17,794	17,869	75	0.42%	
Profit on disposal of assets	8	0	0	8,182	8,182	0.00%	
		11,859,366	6,123,024	6,466,572	343,548	5.61%	▲
Expenditure from operating activities							
Employee costs		(6,713,128)	(1,583,947)	(1,498,356)	85,591	5.40%	▲
Materials and contracts		(3,664,652)	(864,768)	(490,897)	373,871	43.23%	▲
Utility charges		(799,314)	(219,899)	(168,157)	51,742	23.53%	▲
Depreciation on non-current assets		(2,905,447)	(726,237)	(749,255)	(23,018)	(3.17%)	
Interest expenses		(81,595)	(8,178)	(45,872)	(37,694)	(460.92%)	
Insurance expenses		(462,594)	(255,034)	(246,898)	8,136	3.19%	
Other expenditure		(437,779)	(44,428)	(10,501)	33,927	76.36%	▲
Loss on disposal of assets	8	(131,946)	0	0	0	0.00%	
		(15,196,455)	(3,702,491)	(3,209,936)	492,555	(13.30%)	▲
Non-cash amounts excluded from operating activities	1(a)	3,196,907	726,237	497,590	(228,647)	(31.48%)	
Amount attributable to operating activities		(140,182)	3,146,770	3,754,226	607,456		▲
Investing activities							
Non-operating grants, subsidies and contributions	13(b)	722,332	180,579	72,980	(107,599)	(59.59%)	
Proceeds from disposal of assets	8	80,500	8,182	8,182	0	0.00%	
Payments for property, plant and equipment	9	(4,223,270)	(779,788)	(17,831)	761,957	(97.71%)	▲
Amount attributable to investing activities		(3,420,438)	(591,027)	63,330	654,358		▲
Financing Activities							
Transfer from reserves	11	1,329,300	0	0	0	0.00%	
Repayment of debentures	10	(223,637)	(16,100)	(16,100)	0	0.00%	
Transfer to reserves	11	(587,049)	(3,275)	(3,275)	0	0.00%	
Amount attributable to financing activities		518,614	(19,375)	(19,375)	0		
Closing Funding Surplus / (Deficit)	1(c)	(1,853)	5,576,520	7,514,800			

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Actual and YTD Actual data as per the adopted materiality threshold.

Refer to Note 2 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

(a) Non-cash items excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with Financial Management Regulation 32.

Notes	Adopted Budget	YTD Budget (a)	YTD Actual (b)
Non-cash items excluded from operating activities	\$	\$	\$
Adjustments to operating activities			
Less: Profit on asset disposals	0	0	(8,182)
Movement in employee benefit provisions (non-current)	160,101		
Add: Loss on asset disposals	131,359	0	0
Add: Depreciation on assets	2,905,447	726,237	505,772
Total non-cash items excluded from operating activities	3,196,907	726,237	497,590

(b) Adjustments to net current assets in the Statement of Financial Activity

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation* 32 to agree to the surplus/(deficit) after imposition of general rates.

	Last Year Closing 30 Jun 2019	This Year Opening 01 Jul 2019	This Time Last Year 30 Sep 2018	Year to Date 30 Sep 2019
Adjustments to net current assets				
Less: Reserves - restricted cash	10 (9,352,157)	(9,352,157)	(6,474,174)	(9,355,432)
Less: Community loans	(23,000)	(23,000)	(59,000)	
Less: Work in Progress				(207,552)
Add: Borrowings	9 223,637	223,637	258,733	207,537
Add: Provisions - employee	11 958,906	958,906	779,782	958,906
Total adjustments to net current assets	(8,192,614)	(8,192,614)	(5,494,659)	(8,396,541)

(c) Net current assets used in the Statement of Financial Activity

Current assets				
Cash and cash equivalents	2 12,165,340	12,165,340	10,000,813	15,954,658
Rates receivables	3 328,807	328,807	2,870,196	1,651,443
Receivables	3 1,453,221	1,453,221	1,067,909	1,278,978
Other current assets	4 96,445	96,445	32,973	42,918
Less: Current liabilities				
Payables	5 (952,037)	(952,037)	(449,610)	(606,728)
Borrowings	9 (223,637)	(223,637)	(258,733)	(207,537)
Provisions	11 (958,906)	(958,906)	(779,782)	(958,906)
Less: Total adjustments to net current assets	1(c) (8,192,614)	(8,192,614)	(5,494,659)	(8,396,541)
Closing Funding Surplus / (Deficit)	3,716,619	3,716,619	6,989,107	8,758,283

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

**NOTE 2
EXPLANATION OF MATERIAL VARIANCES**

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date Actual materially.

The material variance adopted by Council for the 2019-20 year is \$10,000 or 10.00% whichever is the greater.

Reporting Program	Var. \$	Var. %	Timing/ Permanent	Explanation of Variance
	\$	%		
Revenue from operating activities				
General Purpose Funding - Other	(51,164)	(16.15%)	▼ Timing	Low interest rates and reduced grants commission revenue.
Community Amenities	111,252	12.41%	▲ Permanent	Increased revenue for domestic refuse.
Transport	269,329	23.16%	▲ Timing	Increased revenue for airport operations. Funding received from MRWA.
Economic Services	(19,711)	(18.66%)	▼ Permanent	Increased revenue from camping overflow and infringements.
Other Property and Services	13,874	328.46%	▲ Permanent	Reimbursement for consultant expenditure.
Expenditure from operating activities				
Governance	43,130	23.24%	▲ Timing	Councillor Allowances paid in Oct.
Health	13,614	18.00%	▲ Timing	Low legal fees, and mosquito management program not yet commenced.
Housing	(20,778)	(69.45%)	▼ Timing	Overhead allocation recovery under budget.
Community Amenities	63,506	14.68%	▲ Timing	Overhead allocations under budget.
Recreation and Culture	360,202	28.38%	▲ Timing	Community programmes, events and Ningaloo Centre operations.
Economic Services	32,349	21.28%	▲ Timing	Employee costs and lighthouse maintenance is under budget .
Other Property and Services	(87,657)	(68.93%)	▼ Timing	Overhead allocations under budget.
Investing Activities				
Non-operating Grants, Subsidies and Contributions	(107,599)	(59.59%)	▼ Timing	Acquittals not processed at time of reporting.
Capital Acquisitions	761,957	97.71%	▲ Timing	Capital works program not commenced at time of reporting.

KEY INFORMATION

- ▲ increase in surplus
- ▼ decrease in surplus

Description	Classification	Unrestricted	Restricted	Trust	Total	Institution	Interest Rate	Maturity Date
		\$	\$	\$	YTD Actual			
Cash on hand								
Petty Cash and Floats	Cash and cash equivalents	4,048			4,048			
Municipal Fund	Cash and cash equivalents	4,095,177			4,095,177	Westpac		At Call
Reserve Fund	Cash and cash equivalents	0	355,433		355,433	Westpac		At Call
Trust Fund	Cash and cash equivalents	0		103,975	103,975	Westpac		At Call
		0						
Municipal Investment - Term Deposit	Cash and cash equivalents	1,500,000			1,500,000	CBA	1.65%	11-Nov-19
Reserve Investment - Term Deposit	Cash and cash equivalents	0	3,000,000		3,000,000	Westpac	1.85%	25-Nov-19
Reserve Investment - Term Deposit	Cash and cash equivalents	0	4,000,000		4,000,000	Macquarie	1.70%	08-Jan-19
Reserve Investment - Term Deposit	Cash and cash equivalents	0	3,000,000		3,000,000	NAB	1.65%	08-Jan-19
Trust Investment - Term Deposit	Cash and cash equivalents	0		378,887	378,887	CBA	1.09%	11-Nov-19
Total		5,599,225	10,355,433	482,862	16,437,520			
Comprising								
Cash and cash equivalents		5,599,225	10,355,433	482,862	16,437,520			
Financial assets at amortised cost		0	0	0	0			
		5,599,225	10,355,433	482,862	16,437,520			

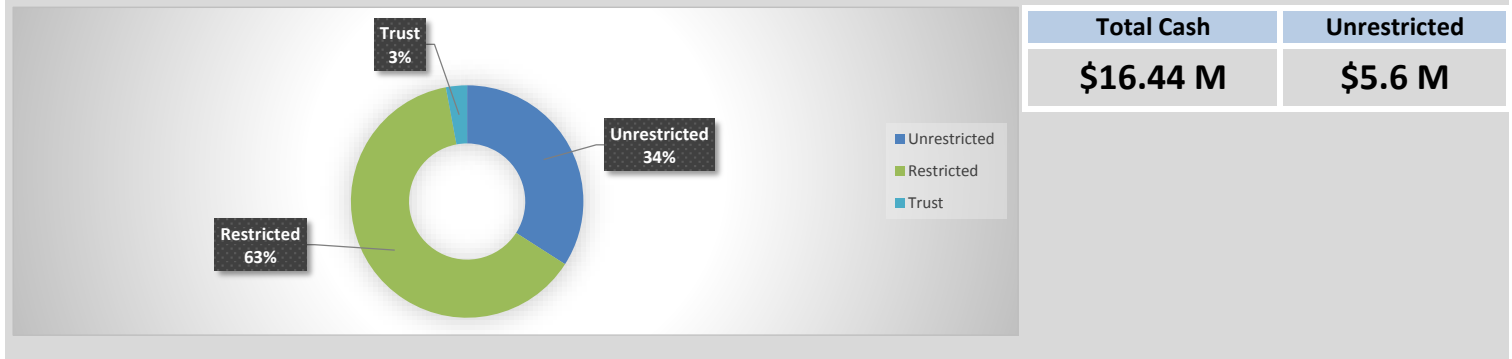
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other assets.



**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

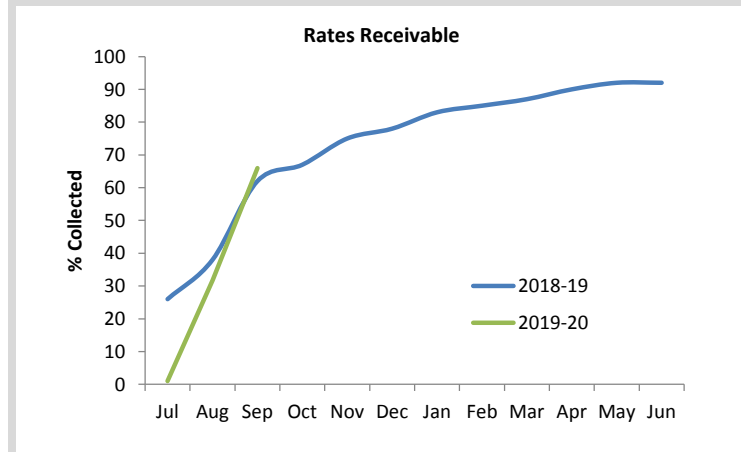
**OPERATING ACTIVITIES
NOTE 4
RECEIVABLES**

Rates Receivable	30 Jun 2019	30 Sep 19
	\$	\$
Opening Arrears Previous Years	302,096	328,807
Levied this year	4,401,647	4,542,982
Plus Interim Rates	(9,150)	3,849
Plus Back Rates	10,701	(665)
Less - Collections to date	(4,332,954)	(3,220,346)
Equals Current Outstanding	370,789	1,651,443
Less - Deferred Pensioners	(41,981)	(41,981)
Less - Credit Balances		(9,261)
Net Rates Collectable	328,807	1,600,201
% Collected	92.1%	66.1%

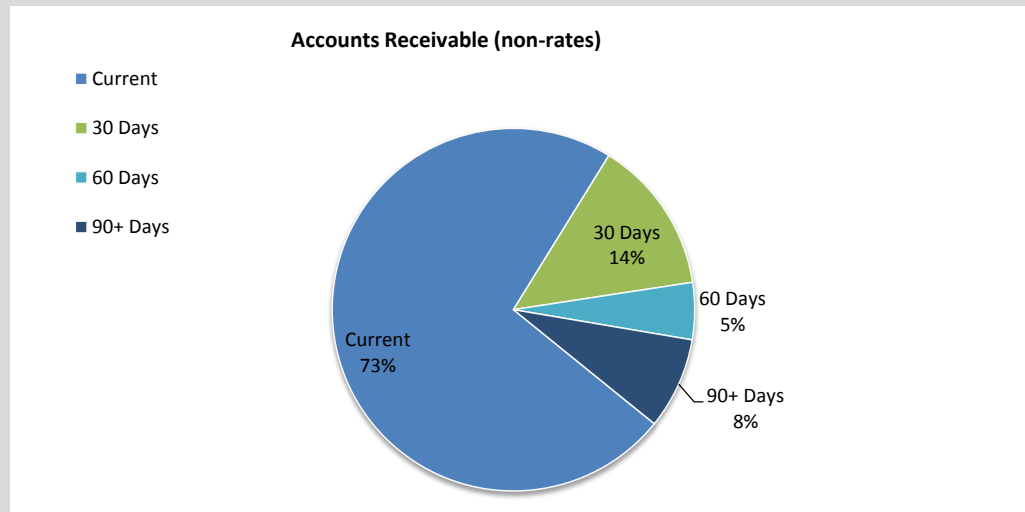
Receivables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - General	(6,362)	902,118	170,126	62,809	100,908	1,229,599
Percentage	-0.5%	73.4%	13.8%	5.1%	8.2%	
Balance per Trial Balance						
Sundry receivable						1,229,699
GST receivable						49,279
Allowance for impairment of receivables						0
Community Loans						0
Other receivables [describe]						0
Total Receivables General Outstanding						1,278,978
Amounts shown above include GST (where applicable)						

KEY INFORMATION

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.



Collected	Rates Due
66.1%	\$1,600,201



Debtors Due
\$1,278,978
Over 30 Days
27%
Over 90 Days
8.2%

Other Current Assets	Opening Balance 1 July 2019	Asset Increase	Asset Reduction	Closing Balance #####
	\$	\$	\$	\$
Inventory				
Inventories - Stock on Hand	55,830	0	(14,087)	42,918
Total Other Current assets				42,918
Amounts shown above include GST (where applicable)				

KEY INFORMATION

Other financial assets at amortised cost

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Inventory

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Land held for resale

Land held for development and resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development.

Borrowing costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed onto the buyer at this point.

Land held for resale is classified as current except where it is held as non-current based on the Council's intentions to release for sale.

CONTRACT ASSETS

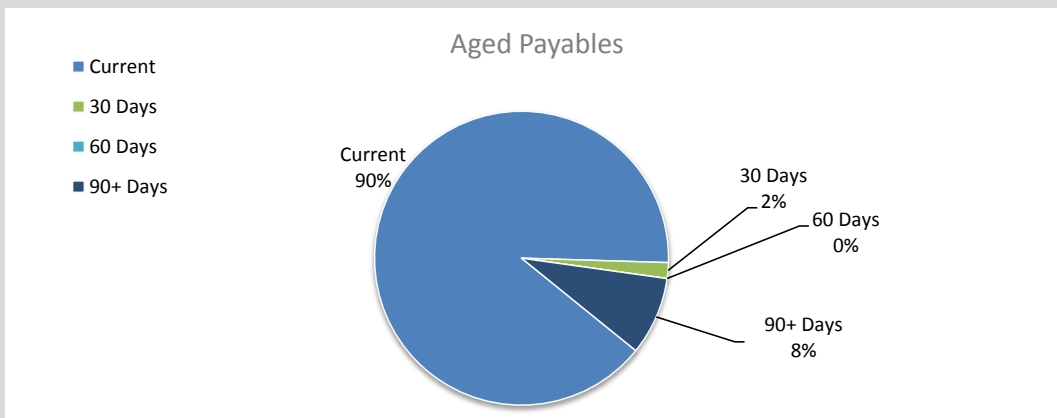
A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

Payables - General	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - General	0	305,667	5,920	0	29,368	340,955
Percentage	0%	89.7%	1.7%	0%	8.6%	
Balance per Trial Balance						
Sundry creditors						340,955
ATO liabilities						69,515
Retentions						42,683
ESL Liability						153,575
Total Payables General Outstanding						606,728

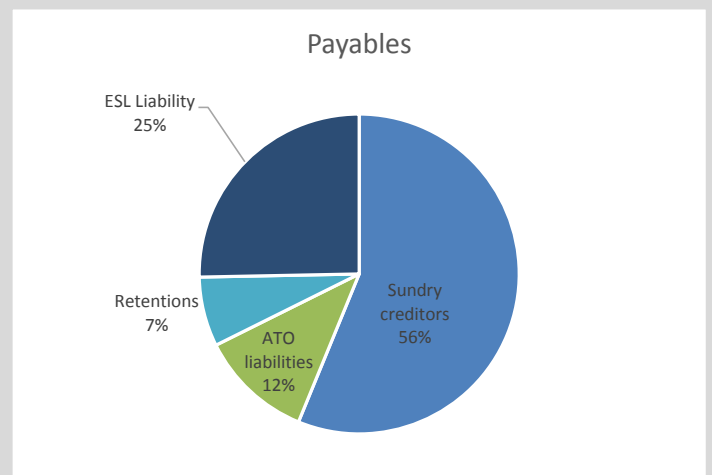
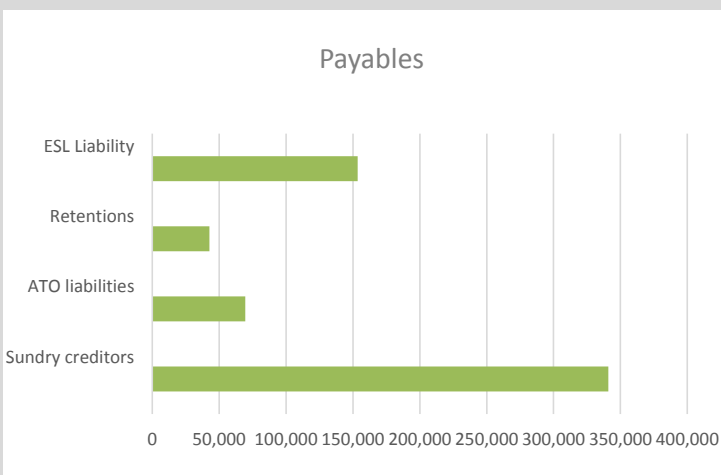
Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.



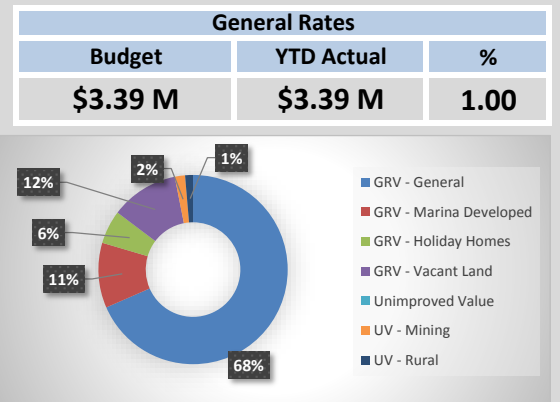
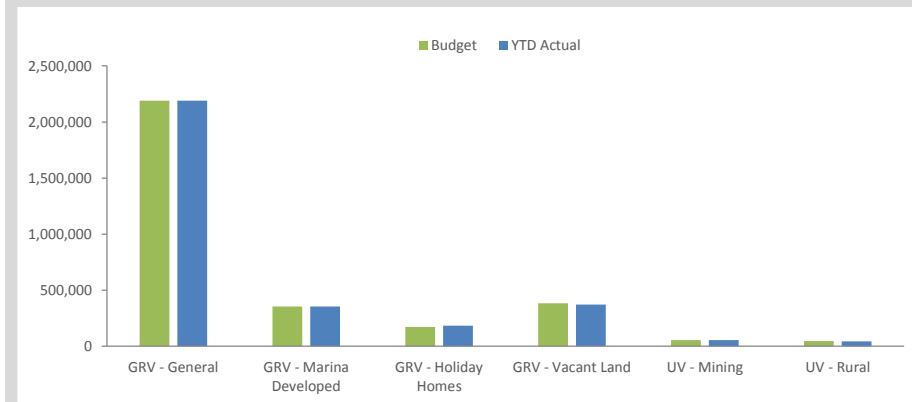
Creditors Due
\$606,728
Over 30 Days
10%
Over 90 Days
8.6%



General Rate Revenue	Budget							YTD Actual			
	Rate in \$ (cents)	Number of Properties	Rateable Value	Rate Revenue	Interim Rate	Back Rate	Total Revenue	Rate Revenue	Interim Rates	Back Rates	Total Revenue
RATE TYPE				\$	\$	\$	\$	\$	\$	\$	\$
Differential General Rate											
Gross Rental Value											
GRV - General	0.075100	1,182	29,077,947	2,183,754	5,000	0	2,188,754	2,194,496	(4,739)	(328)	2,189,429
GRV - Marina Developed	0.101300	98	3,515,907	356,161	0	0	356,161	355,825	(1,416)	1,105	355,514
GRV - Holiday Homes	0.104100	62	1,643,460	171,084	0	0	171,084	182,293	916	0	183,209
GRV - Vacant Land	0.150100	245	2,557,848	383,933	0	0	383,933	369,552	1,620	(113)	371,059
Unimproved Value											
UV - Mining	0.159900	15	334,135	53,908	1,000	0	54,908	56,498	(230)	0	56,268
UV - Rural	0.080000	8	568,380	45,470	0	0	45,470	43,070	0	0	43,070
Sub-Total		1,610	37,697,677	3,194,310	6,000	0	3,200,310	3,201,734	(3,849)	664	3,198,549
Minimum Payment											
Gross Rental Value	Minimum \$										
GRV - General	930	84	842,002	78,120	0	0	78,120	78,120	0	0	78,120
GRV - Marina Developed	930	1	0	930	0	0	930	930	0	0	930
GRV - Holiday Homes	930	0	0	0	0	0	0	0	0	0	0
GRV - Vacant Land	735	142	476,176	104,370	0	0	104,370	107,160	0	0	107,160
Unimproved Value											
UV - Mining	230	12	8,925	2,760	0	0	2,760	2,760	0	0	2,760
UV - Rural	735	1	5,800	735	0	0	735	736	0	0	736
Sub-Total		240	1,332,903	186,915	0	0	186,915	189,706	0	0	189,706
Amount from General Rates							3,387,225				3,388,255
Total General Rates							3,387,225				3,388,255
Specified Area Rates	Rate in \$ (cents)										
GRV Marina	0.013100		3,609,199	46,471	0	0	46,471	47,359	0	0	47,359
Total Specified Area Rates			3,609,199	46,471	0	0	46,471	47,359	0	0	47,359
Total							3,433,696				3,435,614

KEY INFORMATION

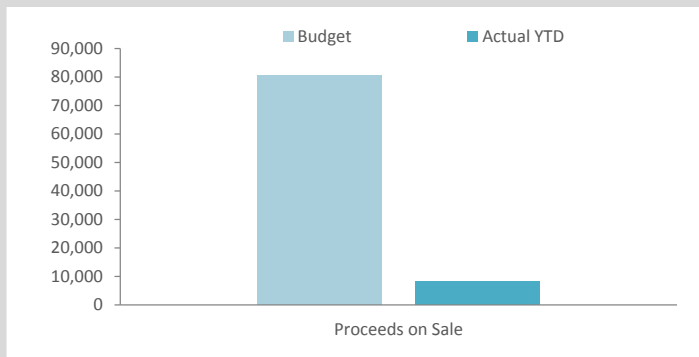
Rates, grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions. Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.



General Rates		
Budget	YTD Actual	%
\$3.39 M	\$3.39 M	1.00

Asset Ref.	Asset Description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
Plant and equipment									
Transport									
	Kubota Mower (P045)	3,050	2,800	0	(250)		0	0	0
	Fuso Canter (P054)	25,000	6,400	0	(18,600)			0	0
	Mitsubishi Fuso (P076)	35,993	6,000	0	(29,993)			0	0
	Ford Ranger Crew Cab (P005)	6,545	5,780	0	(765)		8,182	8,182	0
	Toyota Hiace Bus (P064)	21,194	6,800	0	(14,394)			0	0
	Toyota Hilux Dual Cab (P065)	15,000	4,590	0	(10,410)			0	0
	Toyota Hilux Dual Cab (P069)	15,405	4,590	0	(10,815)			0	0
	Toyota Hilux Dual Cab (P070)	15,405	6,800	0	(8,605)			0	0
	Toyota Hilux (P073)	15,405	5,780	0	(9,625)			0	0
	Holden Colorado (P096)	29,263	15,480	0	(13,783)			0	0
	Holden Colorado (P097)	29,599	15,480	0	(14,119)			0	0
		211,859	80,500	0	(131,359)	0	8,182	8,182	0

KEY INFORMATION



Proceeds on Sale		
Annual Budget	YTD Actual	%
\$80,500	\$8,182	10%

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

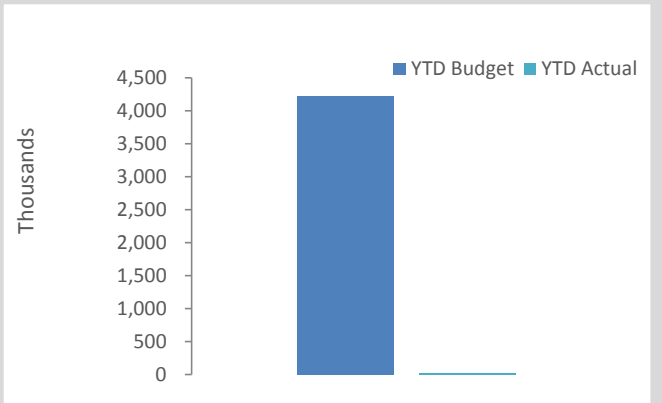
INVESTING ACTIVITIES
NOTE 9
CAPITAL ACQUISITIONS

Capital Acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised - level 2	87,000	21,750	4,376	(17,375)
Buildings - specialised - level 3	1,076,100	269,022	(2,311)	(271,333)
Plant and equipment	995,000	80,248	(5)	(80,253)
Infrastructure - Roads	958,782	189,684	15,786	(173,898)
Infrastructure - Other	1,106,388	219,084	(15)	(219,099)
Capital Expenditure Totals	4,223,270	779,788	17,831	(761,957)
Capital Acquisitions Funded By:				
	\$	\$	\$	\$
Capital grants and contributions	722,332	180,579	72,980	(107,599)
Other (Disposals & C/Fwd)	80,500	8,182	8,182	0
Cash Backed Reserves				
Building Infrastructure Reserve	30,000		0	0
Community Development Reserve	50,000		0	0
Community Interest Free Loans Reserve	30,000		0	0
Plant Reserve	807,000		0	0
Waste Management Reserve	270,000		0	0
Unspent Grants & contributions Reserve	142,300		0	0
Contribution - operations	2,091,138	591,027	(63,330)	(654,358)
Capital Funding Total	4,223,270	779,788	17,831	(761,957)

SIGNIFICANT ACCOUNTING POLICIES

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the local government includes the cost of all materials used in the construction, direct labour on the project and an appropriate proportion of variable and fixed overhead. Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. Assets carried at fair value are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

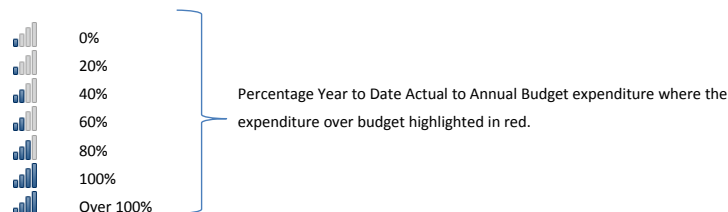
KEY INFORMATION



Acquisitions	Annual Budget	YTD Actual	% Spent
	\$4.22 M	\$0.02 M	0%
Capital Grant	Annual Budget	YTD Actual	% Received
	\$0.72 M	\$0.07 M	10%

Capital Expenditure Total

Level of Completion Indicators



% of
Completion

Level of completion indicator, please see table at the end of this note for further detail.

		Adopted			Variance (Under)/Over	
Account Description		Account Number	Budget	YTD Budget		YTD Actual
100%		Buildings - Non Specialised	87,000	21,750	4,376	
100%		Staff Housing Buildings - Painting/Flooring/Window Treatments	A125001	87,000	21,750	4,376
100%		Buildings - Specialised	1,076,100	269,022	(2,311)	
100%		Municipal Buildings - Old Admin, Library and Hall	A125006	75,000	18,750	1,144
100%		Ningaloo Centre (18/19)	A119003	0	0	(4,725)
		Ningaloo Centre - Solar Power and Aquarium Exhibits	A119004	761,500	190,374	0
		Recreation Hall - Paving and replace staircase	A125009	50,000	12,498	0
100%		Learmonth Building - Upgrade arrivals and lighting	A126800	141,000	35,250	1,270
		Depot - Relocate server and crib room	A125051	48,600	12,150	0
100%		Plant & Equipment	995,000	80,248	(5)	
		Waste Site Recycling Equipment	A101005	53,000	13,248	0
		Plant & Equipment	A123200	674,000	0	0
		Vehicle Replacement	A123201	268,000	67,000	0
		Swimming Pool Equipment (18/19)	A113001	0	0	0
100%		Water Truck (18/19)	A125105	0	0	(5)
100%		Infrastructure - Roads	958,782	189,684	15,786	
		Beach Access Carpark Upgrades	A115150	10,000	2,499	0
		Yardie Creek Road - Road shoulder and seal edge works	A125203	147,300	36,819	0
		Murat Road - includes drainage works	A125209	304,050	76,008	0
		Road Sealing	A125213	267,432	66,858	0
		Street Lights	A124001	30,000	7,500	0
100%		Footpaths/Kerbing - upgrade	A125321	100,000	24,999	2,525
		Footpaths - new	A121002	100,000	24,999	0
100%		Mortiss Street & Neale Cove Road upgrade (DOT)	A125210	0	0	13,261
		Infrastructure - Other	1,106,388	219,084	(15)	
		Dog Pound - Relocation to Depot	A052002	15,000	3,750	0
		Irrigation Sewerage Ponds - Upgrade Chorination Plant	A101012	0	0	0
100%		Waste Water Treatment Ponds - Rehabilitation of old ponds	A101012	45,388	28,842	77,168
100%		Waste Site Weighbridge	A125304	250,000	0	2,818
		Waste Site Recycling Shed	A125021	15,000	3,750	0
		Ningaloo Centre - Disabled ramp and gardens	A119006	69,000	17,250	0
		Multi purpose bike facility	A112001	200,000	49,998	0
		Feceration Park - Facility upgrade	A114101	60,000	15,000	0
		Town Mall - Digital signage	A117003	40,000	9,999	0
		Mildura Wreck - Interpretive	A125319	10,000	2,499	0
		Town Beach - Gazebo lighting	A115152	15,000	3,750	0
		Tantabiddi Boat Ramp - Solar lighting	A125315	10,000	2,499	0
		Bundegi Boat Ramp - Solar lighter and Toilet upgrade	A115107	45,000	11,250	0
		Learmonth Aiport - Reseal carpark (18/19)	A126009	210,000	52,500	0
		Learmonth Airport - Landside remodelling and remedial work	A126009	50,000	0	0
100%		Learmonth Airport - Apron fuel mitigation treatment	A126009	0	0	(80,000)
		Exmouth Aerodrome - Entrance gate, remedial work and fencing	A125331	30,000	7,500	0
		Water dispensing unit	A134201	20,000	4,998	0
		NBN changeover - Shire properties	A125149	22,000	5,499	0
100%		Grand Total		4,223,270	779,788	17,831

0.00

Repayments - Borrowings

Information on Borrowings Particulars	1 July 2019 \$	New Loans		Principal Repayments		Principal Outstanding		Interest Repayments	
		Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$	Actual \$	Budget \$
Housing									
Loan 80 - Staff Dwellings	614,540	0	0	16,100	65,557	598,440	548,983	7,204	27,659
Community amenities									
Loan 81 - Rubbish Truck	251,868	0	0	0	81,953	251,868	169,915	0	5,579
Recreation and culture									
Loan 81 - Ningaloo Centre	893,498	0	0	0	55,948	893,498	837,550	0	29,292
Other property and services									
Loan 76 - 1 Bennett Street	239,053	0	0	0	20,179	239,053	218,874	0	11,797
	<u>1,998,959</u>	<u>0</u>	<u>0</u>	<u>16,100</u>	<u>223,637</u>	<u>1,982,859</u>	<u>1,775,322</u>	<u>7,204</u>	<u>74,327</u>
Community Loans									
Recreation and culture									
Squash Club 2010	5,000	0	0	0	2,500	5,000	2,500	0	0
EGFC 2013	21,000	0	0	0	10,500	21,000	10,500	0	0
Golf Club 2016	28,000	0	0	0	4,000	28,000	24,000	0	0
Truscott Club 2018	54,000	0	0	0	6,000	54,000	48,000	0	0
	<u>108,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>23,000</u>	<u>108,000</u>	<u>85,000</u>	<u>0</u>	<u>0</u>
Total	<u>2,106,959</u>	<u>0</u>	<u>0</u>	<u>16,100</u>	<u>246,637</u>	<u>2,090,859</u>	<u>1,860,322</u>	<u>7,204</u>	<u>74,327</u>
Current borrowings	246,637					207,537			
Non-current borrowings	<u>1,860,322</u>					<u>1,883,322</u>			
	<u>2,106,959</u>					<u>2,090,859</u>			

All debenture repayments were financed by general purpose revenue.

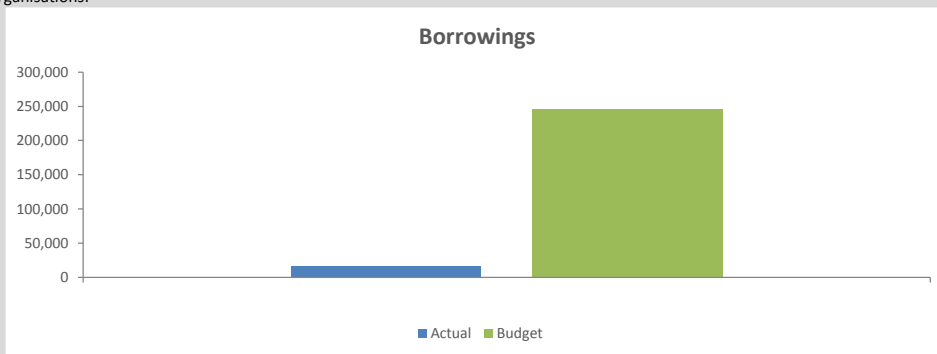
Unspent Borrowings

Particulars	Date Borrowed	Unspent	Borrowed	Expended	Unspent
		Balance 30-06-2019	During Year	During Year	Balance 30/09/2019
		\$	\$	\$	\$
Loan 81 - Rubbish Truck	20/06/2017	410,000			410,000
		<u>410,000</u>	<u>0</u>	<u>0</u>	<u>410,000</u>

KEY INFORMATION

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs. After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Community loans are funded by the Community Interest Free Reserve Fund for the provision of interest free loans to Exmouth clubs and organisations to assist in the provision of facilities and equipment for the betterment of the club or organisation and its members. Applications are subject to the eligibility and criteria outlined in Council Policy 2.2 - Interest Free Loans to Clubs & organisations.

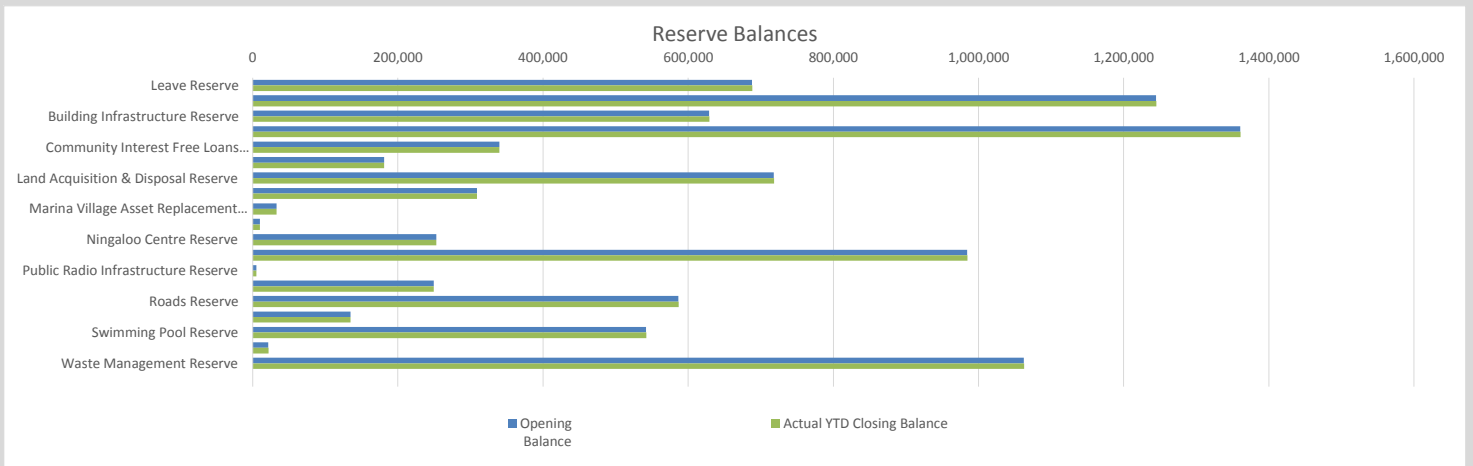


Principal Repayments	\$16,100
Interest Earned	\$33,428
Interest Expense	\$7,204
Reserves Bal	\$9.36 M
Loans Due	\$2.09 M

Cash Backed Reserve

Reserve Name	Opening Balance	Budget Interest Earned	Actual Interest Earned	Budget Transfers In (+)	Actual Transfers In (+)	Budget Transfers Out (-)	Actual Transfers Out (-)	Budget Closing Balance	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$
Leave Reserve	688,110	9,462	241	0	0	0	0	697,572	688,351
Aviation Reserve	1,244,600	17,988	436	0	0	0	0	1,262,588	1,245,036
Building Infrastructure Reserve	628,949	6,307	220	0	0	(30,000)	0	605,256	629,169
Community Development Reserve	1,360,721	27,281	477	0	0	(50,000)	0	1,338,002	1,361,198
Community Interest Free Loans Reserve	339,770	5,585	119	0	0	(30,000)	0	315,355	339,889
Insurance/Natural Disaster Reserve	181,056	3,013	63	0	0	0	0	184,069	181,119
Land Acquisition & Disposal Reserve	717,892	0	251	0	0	0	0	717,892	718,143
Marina Canal Reserve	308,782	5,139	108	0	0	0	0	313,921	308,890
Marina Village Asset Replacement Reserve	32,912	548	12	0	0	0	0	33,460	32,924
Mosquito Management Reserve	10,000	0	4	0	0	0	0	10,000	10,004
Ningaloo Centre Reserve	253,095	2,548	89	80,000	0	0	0	335,643	253,184
Plant Reserve	984,318	12,106	345	390,000	0	(807,000)	0	579,424	984,663
Public Radio Infrastructure Reserve	5,103	85	2	0	0	0	0	5,188	5,105
Rehabilitation Reserve	249,415	3,485	87	0	0	0	0	252,900	249,502
Roads Reserve	586,492	4,614	205	0	0	0	0	591,106	586,697
Shire Staff Housing Reserve	134,917	562	47	0	0	0	0	135,479	134,964
Swimming Pool Reserve	541,961	7,118	190	0	0	0	0	549,079	542,151
Town Planning Scheme Reserve	21,621	348	8	0	0	0	0	21,969	21,629
Waste Management Reserve	1,062,443	10,860	372	0	0	(270,000)	0	803,303	1,062,815
Unspent Grants & contributions Reserve	0	0	0	0	0	(142,300)	0	(142,300)	0
	9,352,157	117,049	3,275	470,000	0	(1,329,300)	0	8,609,906	9,355,432

KEY INFORMATION



Other Current Liabilities	Note	Opening Balance 1 July 2019	Liability Increase	Liability Reduction	Closing Balance #####
		\$	\$	\$	\$
Provisions					
Annual leave		496,084			496,084
Contract Liabilities					
Lease liability		0			0

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at 11(a) and 11(b)

KEY INFORMATION

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

Long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

NOTE 13(a)

OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Operating Grant, Subsidies and Contributions Liability					Unspent Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Operating Grants and Subsidies											
General purpose funding											
Grants Commission - <i>General Purpose / Untied Road Grant</i>							230,000	920,000		920,000	213,749
Health											
Exmouth CLAG										0	5,011
Recreation and culture											
DSCI - Regional Every Club	8,320			8,320						0	
BHP - Sport & Rec Community Program	225,000			225,000						0	
State Library of WA										0	887
Transport											
Main Roads WA - Direct Grant										0	101,772
Economic services											
DPIRD - Tourism Program	30,000			30,000						0	
Other property and services											
ATO - Diesel Fuel Subsidy							3,999	16,000		16,000	2,553
	263,320	0	0	263,320	0	0	233,999	936,000	0	936,000	323,973
TOTALS	263,320	0	0	263,320	0	0	233,999	936,000	0	936,000	323,973

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019

NOTE 13(b)

NON-OPERATING GRANTS AND CONTRIBUTIONS

Provider	Unspent Non Operating Grants, Subsidies and Contributions Liability					Non Operating Grants, Subsidies and Contributions Revenue					
	Liability 1-Jul	Increase in Liability	Liability Reduction (As revenue)	Liability 30-Jun	Current Liability 30-Jun	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	YTD Revenue Actual (b)
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Non-Operating Grants and Subsidies											
Community amenities											
DWER - Recycling Program	67,300			67,300						0	
Recreation and culture											
R4R - Ningaloo Centre							72,498	290,000		290,000	0
Transport											
MRWA - Murat Road SIF	240,000			240,000			0	0		0	0
MRWA - Murat Road							16,674	66,700		66,700	26,680
MRWA - Yardie Creek Road							24,549	98,200		98,200	46,300
RTR - Roads to Recovery Program							66,858	267,432		267,432	0
	307,300	0	0	307,300	0	0	180,579	722,332	0	722,332	72,980
Total Non-operating grants, subsidies and contributions	307,300	0	0	307,300	0	0	180,579	722,332	0	722,332	72,980

**NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 SEPTEMBER 2019**

**NOTE 14
TRUST FUND**

Funds held at balance date over which the Shire has no control and which are not included in this statement are as follows:

Description	Opening Balance 1 July 2019	Amount Received	Amount Paid	Closing Balance 30 Sep 2019
	\$	\$	\$	\$
BCITF	1,589	5,147	(2,302)	4,434
BSL Levy	2,401	6,684	(2,654)	6,432
Cash in Lieu POS	378,887	0	0	378,887
Key Bonds	1,150	50	(100)	1,100
Hire Facility Bonds	8,350	4,050	(1,750)	10,650
Bond Deed Exmouth Marina Holdings	18,186	0	0	18,186
Donations for other Organisations	135	0	0	135
Exmouth Volunteer Fire & Rescue	50,828	0	0	50,828
Sundries	700	0	0	700
Unclaimed Monies	6,916	0	0	6,916
Lease, Licence & Contract Bonds	0	4,114	0	4,114
	469,143	20,045	(6,806)	482,383

MONTHLY LIST OF PAYMENTS - September 2019

The following schedule of accounts have been paid under delegation by the CEO since the previous Council meeting. Checks have been carried out to verify prices, computations and costing.

Municipal Account:	Cheque numbers 13646-13650	\$ 22,598.83
	Direct Debits and EFT Payments EFT15668 - EFT15791, EFT15974 - EFT15975	\$ 6,514,853.96
	Credit Card Purchases	\$ 3,691.80
	Total Municipal Account	\$ 6,541,144.59
Trust Account:	Cheque number	\$ -
	Direct Debits and EFT Payments EFT15667, EFT15992 - EFT15993	\$ 379,987.47
	Total Trust Account	\$ 379,987.47
	TOTAL PAYMENTS - SEPTEMBER 2019	\$ 6,921,132.06

Reference	Date	Name	Description	Municipal Account	Trust Account
13646	06/09/2019	TELSTRA CORPORATION	UTILITIES	\$ 832.21	
13647	06/09/2019	WATER CORPORATION	UTILITIES	\$ 5,102.31	
13648	23/09/2019	PIVOTEL SATELLITE PTY LTD	PHONE CHARGES	\$ 31.00	
13649	23/09/2019	TELSTRA CORPORATION	UTILITIES	\$ 9,254.70	
13650	23/09/2019	WATER CORPORATION	UTILITIES	\$ 7,378.61	
			TOTAL CHEQUES	\$ 22,598.83	\$ -
DD5240.1	02/09/2019	WESTNET PTY LTD	INTERNET - SHIREX/LEAIRPORT/SES-EXM/MESEXMOUTH/RO.LEARMONTH/SHIREPOOL	\$ 434.78	
DD5240.2	02/09/2019	WESTPAC BANKING CORPORATION	MONTHLY BANK ACCOUNT AND MERCHANT FEES	\$ 2,587.64	
DD5256.1	11/09/2019	WA LOCAL GOVERNMENT SUPERANNUATION	PAYROLL DEDUCTIONS	\$ 34,064.25	
DD5276.1	25/09/2019	WESTNET PTY LTD	MONTHLY CHARGES FOR SATELLITE SERVICES	\$ 49.99	
DD5278.1	25/09/2019	WA LOCAL GOVERNMENT SUPERANNUATION	PAYROLL DEDUCTIONS	\$ 35,048.54	
DD5306.1	27/09/2019	WESTPAC BANKING CORPORATION	CODED DEPOSIT BOOKS FOR POOL	\$ 40.00	
			TOTAL DIRECT DEBIT PAYMENTS	\$ 72,225.20	\$ -
EFT15667	04/09/2019	COMMONWEALTH BANK - LOCAL GOVERNMENT BANKING	T113 & T135 TERM DEPOSIT INVESTMENT 30 DAYS @ 1.56%PA		\$ 378,887.47
EFT15668	06/09/2019	AERODROME MANAGEMENT SERVICES PTY LTD (AMS)	WINDSOCK	\$ 493.50	
EFT15669	06/09/2019	AMPAC DEBT RECOVERY	DEBT RECOVERY	\$ 2,733.50	
EFT15670	06/09/2019	STAFF	REIMBURSEMENT	\$ 16.50	
EFT15671	06/09/2019	ATOM SUPPLY / GERALDTON INDUSTRIAL SUPPLIES	PPE	\$ 1,114.68	
EFT15672	06/09/2019	AUSTRALIA POST	AUGUST ACCOUNT	\$ 598.89	
EFT15673	06/09/2019	AUSTRALIAN SAFETY ENGINEERS	ANNUAL SERVICE BA EQUIPMENT	\$ 762.92	
EFT15674	06/09/2019	CAPE WATER CART AND EXMOUTH LANDSCAPE SUPPLIES	TRANSPORT WATER	\$ 726.00	
EFT15675	06/09/2019	ACCOMODATION	ACCOMMODATION FOR EMA CONFRENCE	\$ 340.00	
EFT15676	06/09/2019	CASTROL AUSTRALIA PTY LTD	OIL & DEGREASER	\$ 3,414.99	
EFT15677	06/09/2019	CHADSON ENGINEERING PTY LTD	SERVICE POOLTEST 9	\$ 333.85	
EFT15678	06/09/2019	CLOCKWORK PRINT	BUSINESS CARDS	\$ 324.50	
EFT15679	06/09/2019	DEPARTMENT OF FIRE AND EMERGENCY SERVICES	2019/20 ESL QUARTER 1	\$ 64,680.05	
EFT15680	06/09/2019	DUALCO CONTRACTING (WA) PTY LTD	REPAIR CONDENSOR REC CENTRE COOLROOM	\$ 538.46	
EFT15681	06/09/2019	DUNNINGS FUEL	BULK FUEL	\$ 19,520.93	
EFT15682	06/09/2019	ERA CONTRACTORS	ELECTRICAL REPAIRS	\$ 9,930.77	
EFT15683	06/09/2019	EXMOUTH BETTA ELECTRICAL & GAS	HDMI CABLE	\$ 59.95	
EFT15684	06/09/2019	EXMOUTH CAPE REAL ESTATE	RENT 15/09/19 TO 14/10/19	\$ 533.66	
EFT15685	06/09/2019	EXMOUTH FUEL SUPPLIES	FUEL REQUIREMENTS AUGUST 2019	\$ 77.19	
EFT15686	06/09/2019	EXMOUTH IGA	RATES REFUND FOR ASSESSMENT A329 4 ROSS ST EXMOUTH WA 6707	\$ 13,806.71	
EFT15687	06/09/2019	EXMOUTH INDUSTRIAL SERVICES	FITTING	\$ 10.56	
EFT15688	06/09/2019	EXMOUTH NEWSAGENCY & TOYWORLD	LAMINATOR & GUILLOTINE FOR AIRPORT	\$ 633.84	
EFT15689	06/09/2019	EXMOUTH WHOLESALERS	CONSUMABLES	\$ 885.85	
EFT15690	06/09/2019	EXSECE PTY LTD T/A EXMOUTH SERVICE CENTRE & TOWING	TOW SERVICE	\$ 120.00	
EFT15691	06/09/2019	EXY PLUMBING & CONTRACTING	INVESTIGATE LEAK AT DEPOT	\$ 1,538.59	
EFT15692	06/09/2019	FUSION FABRICATION & MARINE	TROLLEY	\$ 770.00	
EFT15693	06/09/2019	GASCOYNE OFFICE EQUIPMENT	SERVICE AGREEMENT - JULY 2019	\$ 1,905.40	
EFT15694	06/09/2019	GRAMA BAZITA TOTAL FIRE SOLUTIONS GRAMA BAZITA SERVICE & MAINTENANCE PTY	MONTHLY MAINTENANCE - AUGUST 2019	\$ 673.94	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT15695	06/09/2019	HOME TIMBER AND HARDWARE	HARDWARE & CONSUMABLES AUGUST 2019	\$ 3,992.25	
EFT15696	06/09/2019	HORIZON POWER - ACCOUNTS	UTILITIES	\$ 56,004.83	
EFT15697	06/09/2019	HT CLEANING SERVICES PTY LTD	CLEANING SEPTEMBER 2019	\$ 13,622.65	
EFT15698	06/09/2019	IXOM OPERATIONS PTY LTD	SERVICE FEES	\$ 634.26	
EFT15699	06/09/2019	JEDSTER PTY LTD	LABOUR HIRE	\$ 770.00	
EFT15700	06/09/2019	INTERNET	INTERNET	\$ 158.00	
EFT15701	06/09/2019	KERFAB INDUSTRIES	PARTS	\$ 649.00	
EFT15702	06/09/2019	LANDGATE	VALUATIONS GRV SCHEDULES	\$ 197.26	
EFT15703	06/09/2019	MUMBY'S AUTO ELECTRICAL AND AIR CONDITIONING	BATTERY	\$ 1,182.00	
EFT15704	06/09/2019	NETWORK POWER SOLUTIONS PTY LTD	INSTALL AIRCONS UNIT 1 LEFROY	\$ 4,095.00	
EFT15705	06/09/2019	NINGALOO HARVEST IGA	CONSUMABLES AUGUST 2019	\$ 24.09	
EFT15706	06/09/2019	NORTH COAST DESIGN PTY LTD	DRAWINGS	\$ 3,330.80	
EFT15707	06/09/2019	NORTH WEST CONCRETE FINISHERS PTY LTD	RESEAL CONCRETE - 29 SNAPPER LOOP	\$ 1,554.80	
EFT15708	06/09/2019	NORWEST CRANE HIRE #2 PTY LTD	TRUCK HIRE	\$ 3,520.00	
EFT15709	06/09/2019	PURCHER INTERNATIONAL	GLASS SIGHT	\$ 110.44	
EFT15710	06/09/2019	R&L COURIERS	FREIGHT	\$ 199.65	
EFT15711	06/09/2019	ROYAL LIFE SAVING SOCIETY WA INC.	TRAINING	\$ 299.00	
EFT15712	06/09/2019	SCOPE BUSINESS IMAGING	COPIER CHARGES AUGUST	\$ 1,421.74	
EFT15713	06/09/2019	SCOTT PRINT	INFRINGEMENT BOOKS	\$ 518.10	
EFT15714	06/09/2019	STAFF	REIMBURSEMENT	\$ 298.11	
EFT15715	06/09/2019	SPYKER BUSINESS SOLUTIONS	MONTHLY IT SUPPORT - AUGUST	\$ 3,724.99	
EFT15716	06/09/2019	ST JOHNS AMBULANCE	TRAINING	\$ 320.00	
EFT15717	06/09/2019	TADDEN PTY LTD	REMOVE WATER FROM QUALING SCARP	\$ 10,030.90	
EFT15718	06/09/2019	TENNANT AUSTRALIA PTY LTD	PARTS	\$ 1,051.32	
EFT15719	06/09/2019	TOTAL EDEN PTY LTD	RETIC	\$ 139.15	
EFT15720	06/09/2019	WA COUNTRY HEALTH SERVICE - MIDWEST	PRE-EMPLOYMENT MEDICAL	\$ 594.00	
EFT15721	06/09/2019	WALGA	2019 WA LOCAL GOVERNMENT CONVENTION	\$ 3,315.00	
EFT15722	06/09/2019	WESTRAC PTY LTD	PARTS	\$ 372.57	
EFT15723	06/09/2019	WIRTGEN AUSTRALIA PTY LTD	BLOWER	\$ 237.60	
EFT15724	13/09/2019	AUSTRALIAN GOVERNMENT CHILD SUPPORT AGENCY	PAYROLL DEDUCTIONS	\$ 225.99	
EFT15725	13/09/2019	AUSTRALIAN TAX COLLEGE	TRAINING	\$ 330.00	
EFT15726	13/09/2019	AUSTRALIAN TAX OFFICE (PAYG)	PAYROLL DEDUCTIONS	\$ 38,960.00	
EFT15727	13/09/2019	AUSTRALIAN TAXATION OFFICE	BAS STATEMENT - AUGUST 2019	\$ 36,800.00	
EFT15728	13/09/2019	STAFF	EMPLOYEE REIMBURSEMENT	\$ 55.10	
EFT15729	13/09/2019	LOCAL GOVT RACING & CEMETERIES EMP UNION	PAYROLL DEDUCTIONS	\$ 19.40	
EFT15730	20/09/2019	WESTERN AUSTRALIAN TREASURY CORP.	LOAN NO. 180 INTEREST PAYMENT - CONSTRUCT 2 STAFF DWELLINGS SNAPPER LOOP	\$ 7,768.00	
EFT15731	23/09/2019	AFLEX TECHNOLOGY	CUSTOM MADE NINGALOO REEF RACER INFLATABLE	\$ 15,008.40	
EFT15732	23/09/2019	ALCOLIZER PTY LTD	SIX MONTHLY CONTRACT FOR ALCOLIZER UNITS	\$ 154.00	
EFT15733	23/09/2019	ATOM SUPPLY / GERALDTON INDUSTRIAL SUPPLIES	CONSUMABLES	\$ 244.84	
EFT15734	23/09/2019	AUTOPRO/NINGALOO CAR BOAT HIRE	LAWN MOWER REPAIRS	\$ 50.00	
EFT15735	23/09/2019	BEILBY RECRUITMENT	RECRUITMENT CHARGES	\$ 9,240.00	
EFT15736	23/09/2019	BOYA EQUIPMENT	EQUIPMENT PARTS	\$ 667.01	
EFT15737	23/09/2019	BRUCE PITTARD	ENGINEERING FEES	\$ 330.00	
EFT15738	23/09/2019	BUNNINGS GROUP LIMITED	WHEELBARROWS	\$ 583.30	
EFT15739	23/09/2019	CAPRICORN EXTINGUISHERS	FIRE EXTINGUISHER	\$ 107.00	
EFT15740	23/09/2019	CEMETERIES AND CREMATORIA ASSOCIATION OF WA	CEMETARY MEMBERSHIP FEES 2019/2020	\$ 125.00	
EFT15741	23/09/2019	CJ LORD BUILDING AND RENOVATION WA PTY LTD	INSTALLATION OF HAND DRYERS TO AIRPORT	\$ 2,062.50	
EFT15742	23/09/2019	CLEANAWAY CO PTY LTD T/AS TOXFREE	SEPTIC WASTE DISPOSAL	\$ 13,470.00	
EFT15743	23/09/2019	CORAL COAST SHADE SAILS	SHADE SAIL TO SWIMMING POOL	\$ 1,870.00	
EFT15744	23/09/2019	DEPARTMENT OF TRANSPORT - TRANSPORT CENTRE PERTH	ABANDONED VEHICLE SEARCH FEES	\$ 6.80	
EFT15745	23/09/2019	ERA CONTRACTORS	ELECTRICAL WORKS	\$ 496.20	
EFT15746	23/09/2019	EXMOUTH BETTA ELECTRICAL & GAS	SPEAKER LEAD	\$ 59.95	
EFT15747	23/09/2019	EXMOUTH CIVIL PTY LTD	WET HIRE EXCAVATOR	\$ 4,576.00	
EFT15748	23/09/2019	EXMOUTH DISTRICT HIGH SCHOOL	SHARED COMMUNITY COURTS UTILITIES	\$ 386.44	
EFT15749	23/09/2019	EXMOUTH WHOLESALERS	CONSUMABLES FOR KIOSK	\$ 1,603.42	

Reference	Date	Name	Description	Municipal Account	Trust Account
EFT15750	23/09/2019	EXY PLUMBING & CONTRACTING	PLUMBING WORKS	\$ 5,810.97	
EFT15751	23/09/2019	GASCOYNE OFFICE EQUIPMENT	RICOH SERVICE AGREEMENT AUGUST 2019	\$ 3,210.38	
EFT15752	23/09/2019	HOME TIMBER AND HARDWARE	HARDWARE SUPPLIES AUGUST 19	\$ 420.15	
EFT15753	23/09/2019	HORIZON POWER - ACCOUNTS	UTILITIES	\$ 1,303.21	
EFT15754	23/09/2019	HT CLEANING SERVICES PTY LTD	CLEANING FOR EXHIBITION GALLERY	\$ 1,910.57	
EFT15755	23/09/2019	INMARSAT AUSTRALIA PTY LTD	SATELLITE PHONE CHARGES	\$ 124.14	
EFT15756	23/09/2019	LEEWIN AQUARIA	AQUARIUM SUPPLIES	\$ 3,555.20	
EFT15757	23/09/2019	LGISWA	FLU VACCINATIONS & SKIN CHECKS	\$ 954.53	
EFT15759	23/09/2019	MANAGED SYSTEMS SERVICES PTY LTD	I.T. SUPPORT	\$ 6,698.95	
EFT15760	23/09/2019	MARKETFORCE	ADVERTISING	\$ 1,800.80	
EFT15761	23/09/2019	MESSAGE4U PTY LTD	MEDIA MESSAGES	\$ 44.00	
EFT15762	23/09/2019	MOORA EMBROIDERY	UNIFORM EMBROIDERY	\$ 124.80	
EFT15763	23/09/2019	MUMBY'S AUTO ELECTRICAL AND AIR CONDITIONING	MOTORVEHICLE REPAIRS	\$ 1,048.50	
EFT15764	23/09/2019	MCLEODS BARRISTERS AND SOLICITORS	ANNUAL AUDIT FEES 2019	\$ 176.00	
EFT15765	23/09/2019	NETWORK POWER SOLUTIONS PTY LTD	AIR CURTAIN INSTALLATIONS & SUPPLY	\$ 5,985.00	
EFT15766	23/09/2019	NGT LOGISTICS PTY LTD	FREIGHT	\$ 572.50	
EFT15767	23/09/2019	NINGALOO COOKING STUDIO	CATERING FOR FREIGHTING IDEAS EXHIBITION 13.9.19	\$ 1,380.80	
EFT15768	23/09/2019	NINGALOO WATER & ICE	WATER	\$ 240.00	
EFT15769	23/09/2019	NORCAPE HANDY HIRE STARGAZE INVESTMENT PTY LTD	LABOUR TO LEVEL VOLLEYBALL COURT	\$ 165.00	
EFT15770	23/09/2019	NORWEST CRANE HIRE #2 PTY LTD	WASTE REMOVAL	\$ 2,326.50	
EFT15771	23/09/2019	OFFICEWORKS	STATIONERY	\$ 243.17	
EFT15772	23/09/2019	PAINT INDUSTRIES PTY LTD	REPAIRS TO RUNWAY	\$ 198.17	
EFT15773	23/09/2019	POOL ROBOTICS PERTH	POOL PUMP REPAIRS	\$ 1,781.37	
EFT15774	23/09/2019	R&L COURIERS	FREIGHT	\$ 90.75	
EFT15775	23/09/2019	RAECO INTERNATIONAL PTY LTD	POOL PEOPLE COUNTER	\$ 461.50	
EFT15776	23/09/2019	SCENT AUSTRALIA PTY LTD	AMBIENT SCENTING FOR NINGALOO FOR 11 SEPT TO 11 OCT 2019	\$ 143.00	
EFT15777	23/09/2019	SLIMLINE WAREHOUSE DISPLAY SHOPS	A3 WALL MOUNTED LOCKABLE CORK BOARD	\$ 246.68	
EFT15778	23/09/2019	SML ENTERPRISES PTY LTD	PHONE REPAIRS	\$ 176.00	
EFT15779	23/09/2019	SPECIALISED & PRECISION ENGINEERING	FABRICATION AND INSTALLATION OF PAID PARKING SIGNAGE AT LEARMONTH AIRPORT	\$ 13,842.41	
EFT15780	23/09/2019	ST JOHNS AMBULANCE	AMBULANCE FEES	\$ 158.12	
EFT15781	23/09/2019	STAFF	STAFF REIMBURSEMENTS	\$ 134.01	
EFT15782	23/09/2019	TADDEN PTY LTD	PUMP OUT TANTABIDDI TOILETS	\$ 1,809.60	
EFT15783	23/09/2019	TAYLOR BURRELL BARNETT	PLANNING STRATEGY FEES	\$ 2,239.60	
EFT15784	23/09/2019	ACCOMODATION	ACCOMMODATION	\$ 145.00	
EFT15785	23/09/2019	TNT EXPRESS AUSTRALIA - ACCOUNTS	FREIGHT	\$ 200.59	
EFT15786	23/09/2019	TOLL TRANSPORT PTY LTD	FREIGHT	\$ 1,045.45	
EFT15787	23/09/2019	TOTAL EDEN PTY LTD	IRRIGATION SUPPLIES	\$ 1,636.80	
EFT15788	23/09/2019	TOTALLY WORKWEAR MIDLAND	STAFF UNIFORMS	\$ 3,864.94	
EFT15789	23/09/2019	VISUAL CONTRAST	AQUARIUM SUPPLIES	\$ 240.00	
EFT15790	23/09/2019	WA COUNTRY HEALTH SERVICE - MIDWEST	PRE EMPLOYMENT MEDICAL	\$ 198.00	
EFT15791	23/09/2019	WESTRAC PTY LTD	EQUIPMENT PARTS	\$ 1,809.51	
EFT15792	23/09/2019	EXMOUTH VOLUNTEER FIRE AND RESCUE	BOND RETURN FOR AFL GRAND FINAL RAFFLE NIGHT RECREATION CENTRE HIRE 9.8.19	\$ -	\$ 550.00
EFT15793	23/09/2019	MITRO PTY LTD	BOND REFUND WEST COAST CARNIVAL OVAL EVENT 7.8.19 - 10.8.19	\$ -	\$ 550.00
EFT15794	27/09/2019	NATIONAL AUSTRALIA BANK	RESERVE TERM DEPOSIT 3 MONTHS @ 1.65%	\$ 2,000,000.00	
EFT15795	27/09/2019	MACQUARIE BANK LIMITED	TERM DEPOSIT 3 MONTHS @ 1.7%	\$ 4,000,000.00	
			TOTAL EFT PAYMENTS	\$ 6,442,628.76	\$ 379,987.47
			TOTAL CREDIT CARD CEO	\$ 355.00	
			TOTAL CREDIT CARD DCEO	\$ 806.55	
			TOTAL CREDIT CARD EMCC	\$ 2,512.00	
			TOTAL CREDIT CARD EMCS	\$ 18.25	
			TOTAL CREDIT CARD PURCHASES	\$ 3,691.80	
			TOTAL PAYMENTS - SEPTEMBER 2019	\$ 6,541,144.59	\$ 379,987.47

Shire of Exmouth Audit Committee Terms of Reference

1. Objectives of Audit Committees

The Audit Committee's role in accordance with Regulation 16 of the Local Government (Audit) Regulations 1996 (the Regulations) is to provide assistance and guidance to Council on the discharge of its duties under Part 6 and 7 of the Local Government Act 1995 (the Act). The Audit Committee assists Council to monitor the integrity of the Shire's financial reporting, external audit, risk management, internal controls and compliance with legislative requirements.

2. Powers of the Audit Committee

The Audit committee is to report to Council and provide appropriate advice and recommendations on matters relevant to its term of reference. This is in order to facilitate informed decision-making by Council in relation to the legislative functions and duties of the local government that have not been delegated to the CEO.

The committee is a formally appointed committee of council and is responsible to that body. The committee does not have executive powers or authority to implement actions in areas over which the CEO has legislative responsibility and does not have any delegated financial responsibility. The committee does not have any management functions and cannot involve itself in management processes or procedures.

3. Membership

- i. The committee will consist of at least three members and the majority of the members are to be elected members. The members can consist of elected members and external members. All members shall have full voting rights.
- ii. External persons appointed to the committee will have business or financial management/reporting knowledge and experience, and be conversant with financial and other reporting requirements.
- iii. Appointment of external persons shall be made by Council by way of a public advertisement and be for a maximum term of two years. The terms of the appointment should be arranged to ensure an orderly rotation and continuity of membership despite changes to Council's elected representatives.
- iv. Reimbursement of approved expenses will be paid to the external person who is a member of the committee.
- v. The presiding member of the Committee will be an elected member chosen by the members of the Committee.
- vi. The CEO and employees are not members of the committee.
- vii. The CEO or his/her nominee is to be available to attend meetings to provide advice and guidance to the committee.
- viii. The local government shall provide secretarial and administrative support to the committee.

4. Meetings

The committee shall meet at least twice per year.
Additional meetings shall be convened at the discretion of the presiding person.

5. Reporting

Reports and recommendations of each committee meeting shall be presented to the next ordinary meeting of the Council through its minutes.

6. Duties and Responsibilities

The audit committee is responsible for:

- 6.1. Guiding and assisting Council in carrying out its functions under:
 - i. Part 6 of the Act and its functions relating to other audits and other matters related to financial management; and
 - ii. Part 7 of the Act in relation to auditing the Council's financial accounts.
- 6.2. Review report given to it by the CEO under regulation 17(3) and is to –
 - i. Report to the council the results of that review; and
 - ii. Give a copy of the CEO's report to council.
- 6.3. To monitor and advise the CEO when the CEO is carrying out functions in relation to a review under –
 - i. Regulation 17(1); and
 - ii. The Local Government (Financial Management) Regulation 1996 regulation 5(2)(c)
- 6.4. To support the auditor to conduct an audit and carry out the auditor's other duties under the Act
- 6.5. To oversee the implementation of any action that Council
 - i. Is required to take by section 7.12A(3); and
 - ii. Has stated it has taken or intends to take in a report prepared under section 7.12A(4)(a); and
 - iii. Has accepted should be taken following receipt of a report of a review conducted under regulation 17(1); and
 - iv. Has accepted should be taken following receipt of a report of a review conducted under the Local Government (Financial Management) Regulations 1996 regulation 5(2)(c);
- 6.6. To perform any other function conferred on the audit committee by these regulations or another law.
- 6.7. The Audit Committee's duties include:
 - i. Review the Auditor's interim audit report;
 - ii. Review the final audited financial statement and audit report;
 - iii. Review the annual Compliance Audit Return;
 - iv. Review the appropriateness and effectiveness of Council's systems and procedures in the CEO report in relation to risk management, internal control and legislative compliance.
- 6.8. The Office of the Auditor General has been appointed by government to audit the financial operations of the Shire of Exmouth