



Shire of **Ngaanyatjaraku**
ON A JOURNEY

Minutes

Ordinary Council Meeting

29 May 2024

1:00pm

Shire of Ngaanyatjaraku

Ordinary Council Meeting 29 May 2024

The Chief Executive Officer recommends the endorsement of these minutes at the next Ordinary Meeting of Council.

David Mosel
Chief Executive Officer
29 May 2024



The minutes were confirmed by Council as a true and correct record of proceedings of the Meeting of Council held on 29 May 2024.

Damian McLean
Shire President
26 June 2024



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1. DECLARATION OF OPENING

The Presiding Member declared the meeting open at 1:10pm.

2. ANNOUNCEMENT OF VISITORS

The Presiding Member welcomed members of the public to the gallery.

3. RECORD OF ATTENDANCE

3.1 Present

Elected Members:	President Deputy President Councillor Councillor	D McLean D Frazer J Frazer J Porter
Staff:	CEO EO FAO	D Mosel H Wegner F Butler (via video conference)
Guests:	Mel Lymon – Moore Australia	
Members of the Public:	There were no members of the public in attendance at the commencement of the meeting.	

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 24 April 2024

Voting Requirement

Simple majority

Officers Recommendation and Council Resolution

Moved: Cr D Frazer

Seconded: Cr J Porter

That the minutes of the Ordinary Council Meeting held on 24 April 2024 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.

Carried 4/0

Voting for: Cr D McLean, Cr D Frazer, Cr J Porter, Cr J Frazer

Voting Against: Nil

10. CHIEF EXECUTIVE OFFICER REPORTS

10.1 Council Investments

File Reference:	FM.04
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	16 May 2024
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Simple Majority

Summary

For Council to be advised of the Shires Municipal Account and Investments.

Background

To invest the Shire of Ngaanyatjarraku surplus funds with consideration of risk and at the most favourable rate of interest available to it at the time, for that investment type, whilst ensuring that liquidity requirements are being met.

Comment

Preservation of capital is to be the principal objective with consideration given to liquidity, cash flow requirements and return on investments.

Preservation of capital is the principal objective of the investment portfolio. Investments are to be performed in a manner that seeks to ensure security and safeguarding the investment portfolio. This includes managing credit and interest rate risk within identified thresholds and parameters.

The investment portfolio will ensure there is sufficient liquidity to meet all reasonably anticipated cash flow requirements, as and when they fall due, without incurring significant costs due to the unanticipated sale of an investment.

The investment is expected to achieve a predetermined market average rate of return that considers the Shire's risk tolerance. Any additional target set by the Shire will also consider the risk limitation and prudent investment principles.

Better rates have been received through a quotation process with the Westpac and Commonwealth Bank and as such funds have been deposited with the bank providing better interest rates. Westpac Business Premium Reserve Account has also been opened with the intention of keeping surplus operating funds in this bank account yielding higher interest income. Money is also held in Westpac's 31-day Notice Account. These funds are mainly from the Commonwealth's FAGS 2023-2024 and Roads Grants paid in advance along with Shire reserve accounts.

Attached is a copy of the Shire Investment Register recording the details of these longer-term investments.

Statutory Environment

Local Government Act 1995, Section 6.14 – Power to Invest

- (1) *Money held in the municipal fund or the trust fund of a local government that is not, for the time being, required by the local government for any other purpose may be invested as trust funds may be invested under the Trustees Act 1962 Part III*
- (2A) *A local government is to comply with the regulations when investing money referred to in subsection (1)*
- (2) *Regulations in relation to investments by local governments may –*
 - (a) *Make provision in respect of the investment of money referred to in subsection (1); and*
 - (b) *[deleted]*
 - (c) *Prescribe circumstances in which a local government is required to invest money held by it; and*
 - (d) *Provide for the application of investment earnings; and*
 - (e) *Generally, provide for the management of those investments.*

Local Government (Financial Management) Regulations 1996

Regulation 19 – Investment of money, restrictions on (Act s. 6.14 (2)(a))

- (1) *A local government is to establish and document internal control procedures to be followed by employees to ensure control over investments.*
- (2) *The control procedures are to enable the identification of –*
 - (a) *The nature and location of all investments; and*
 - (b) *The transactions related to each investment.*

Regulation 19C – Investment of money, restrictions on (Act s. 6.14 (2)(a))

- (1) *In this regulation –*

Authorised institution means –

 - (a) *An authorised deposit taking institution as defined in the Banking Act 1959 (Commonwealth) Section 5; or*
 - (b) *The Western Australian Treasury Corporation established by the Western Australia Treasury Corporation Act 1986;*

Foreign currency means a currency except the currency of Australia.

- (2) *When investing money under section 6.14 (1), a local government may not do any of the following –*
- (a) *Deposit with an institution except an authorised institution;*
 - (b) *Deposit for a fixed term of more than 3 years;*
 - (c) *Invest in bonds that are not guaranteed by the Commonwealth Government, or a State or Territory government;*
 - (d) *Invest in bonds with a term to maturity of more than 3 years;*
 - (e) *Invest in a foreign currency.*

Financial Implications

There are no known financial implications for this matter.

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

Corporate Policy. Finance 2.12 – Invest.

Attachments

10.1 – Investment Register April 2024

Officers Recommendation and Council Resolution

Moved: Cr J Porter

Seconded: Cr D Frazer

That Council receive the Council Investment Register detailing investment activity for April 2024 (Attachment 10.1).

Carried 4/0

Voting for: Cr D McLean, Cr D Frazer, Cr J Porter, Cr J Frazer

Voting Against: Nil

10.2 Payments by Employees Via Purchasing Cards 28 March 2024 to 27 April 2024

11. File Reference:	FM.02
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	16 May 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 28 March 2024 to 27 April 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 28 March 2024 to 27 April 2024 of \$7,469.47 via credit card payments totalling \$7,469.47 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 March 2024 to 27 April 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 – 28 March 2024 to 27 April 2024.

Officers Recommendation and Council Resolution

Moved: Cr D Frazer

Seconded: Cr J Porter

That Council receive the listing of payments made by authorised employees using transaction cards for the period 28 March 2024 to 27 April 2024 (Attachment 10.2)

Carried 4/0

Voting for: Cr D McLean, Cr D Frazer, Cr J Porter, Cr J Frazer

Voting Against: Nil

10.3 Annual Report 2022/2023 and Annual General Meeting of Electors

File Reference:	CS.13
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	15 May 2024
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Absolute Majority

Summary

Under section 5.53 of the Local Government Act 1995, the Shire is required to prepare an annual report for each financial year. In addition to this, under section 5.27 of the Local Government Act 1995 the Chief Executive Officer must convene an annual general meeting (AGM) of electors once every financial year.

Background

The annual report, including the annual financial and auditor's report, is to be accepted by Council no later than 31 December 2023 or within two months of the auditor's report becoming available if not received prior to 31 December 2023. The auditor's report, prepared by Moore Australia was received on 19 April 2024. The Shire of Ngaanyatjarraku Annual Report 2022/2023 was prepared prior to 31 December 2023 and contains all required elements as outlined in the Act.

The AGM requires at least 14 days' public notice of the date, time, place and purpose of the meeting. The meeting must be held within 56 days from the date Council accepts the annual report.

Comment

If Council accepts the annual report at this meeting, the latest possible date the AGM can be held is 24 July 2024. The AGM will therefore be scheduled for 26 June 2024, to coincide with the Ordinary Council Meeting.

Copies of the Shire of Ngaanyatjarraku Annual Report 2022/2023 will be placed on the Shire's website when adopted.

Statutory Environment

Local Government Act 1995

5.27. Electors' general meetings

- (1) A general meeting of the electors of a district is to be held once every financial year.*
- (2) A general meeting is to be held on a day selected by the local government but not more than 56 days after the local government accepts the annual report for the previous financial year.*
- (3) The matters to be discussed at general electors' meetings are to be those prescribed.*

5.29. Convening electors' meetings

- (1) *The CEO is to convene an electors' meeting by giving —*
 - a. *at least 14 days' local public notice; and*
 - b. *each council member at least 14 days' notice of the date, time, place and purpose of the meeting.*
- (2) *The local public notice referred to in subsection (1)(a) is to be treated as having commenced at the time of publication of the notice under section 1.7(1)(a) and is to continue by way of exhibition under section 1.7(1)(b) and (c) until the meeting has been held.*

5.53. Annual reports

- (1) *The local government is to prepare an annual report for each financial year.*
- (2) *The annual report is to contain –*
 - a. *A report from the mayor or president; and*
 - b. *A report from the CEO; and*
 - c. *Deleted*
 - d. *Deleted*
 - e. *An overview of the plan for the future of the district made in accordance with section 5.56, including major initiatives that are proposed to commence or to continue in the next financial year; and*
 - f. *The financial report for the financial year; and*
 - g. *Such information as may be prescribed in relation to the payments made to employees; and*
 - h. *The auditor's report prepared under section 7.9 (1) or 7.12AD(1) for the financial year; and*
 - ha. *A matter on which a report must be made under section 29(2) of the Disability Services Act 1993; and*
 - hb. *Details of entries made under section 5.121 during the financial year in the register of complaints, including –*
 - a. *the number of complaints recorded in the register of complaints; and*
 - ii. *how the recorded complaints were dealt with; and*
 - iii. *any other details that the regulations may require; and*
 - iv. *such other information as may be prescribed.*

5.54. Acceptance of annual reports

- (1) *Subject to subsection (2), the annual report for a financial year is to be accepted* by the local government no later than 31 December after that financial year.*
- (2) *If the auditor's report is not available in time for the annual report for a financial year to be accepted by 31 December after that financial year, the annual report is to be accepted by the local government no later than 2 months after the auditor's report becomes available.*

Financial Implications

The financial implications are detailed in the Annual Financial Report. Budget allocation has been made in the Adopted Annual Budget for holding the Annual Electors Meeting.

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 10.3 – Shire of Ngaanyatjarraku Annual Report 2022/2023

Officers Recommendation and Council Resolution

Moved: Cr D Frazer

Seconded: Cr J Porter

That Council:

1. Accepts the Shire of Ngaanyatjarraku Annual Report 2022/2023 (Attachment 10.3);
2. Hold the AGM on Wednesday, 26 June 2024; commencing at 1.00pm prior to the Ordinary Meeting of Council in Warburton;
3. Publish the Shire of Ngaanyatjarraku Annual Report 2022/2023 on the Shire’s website within by no later than 12 June 2024;
4. Provide public notice of availability of the Shire of Ngaanyatjarraku Annual Report 2022/2023; and
5. Advertise the AGM by no later than 12 June 2024 to give at least 14 days local public notice.

Carried 4/0

Voting for: Cr D McLean, Cr D Frazer, Cr J Porter, Cr J Frazer

Voting Against: Nil

11 OPERATIONS REPORTS

11.1 Action Report – Operational Services

File Reference:	CP.00, PE.00, RD.00, WM.00
Reporting Officer:	Stephen Latham, Manager Operations
Authorising Officer:	David Mosel, Chief Executive Officer
Date Report Written:	24 May 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 April-May 2024.

Officers Recommendation and Council Resolution

Moved: Cr J Frazer

Seconded: Cr J Porter

That Council receive the Operational Services Action Report for April-May 2024.
(Attachment 11.1).

Carried 4/0

Voting for: Cr D McLean, Cr D Frazer, Cr J Porter, Cr J Frazer

Voting Against: Nil

11.2 Action Report – Environmental Health and Building Services

File Reference:	EM.00
Reporting Officer:	Terry Sargent, Environmental Health Officer
Authorising Officer:	David Mosel, Chief Executive Officer
Date Report Written:	24 May 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

See Attachment 11.2 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.

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

11.2 – Environmental Health and Building Services Action Report May 2024.

Officers Recommendation and Council Resolution

Moved: Cr J Frazer

Seconded: Cr J Porter

That Council receive the Environmental Health and Building Services Action Report for May 2024 (Attachment 11.2).

Carried 4/0

Voting for: Cr D McLean, Cr D Frazer, Cr J Porter, Cr J Frazer

Voting Against: Nil

12. CORPORATE AND COMMUNITY SERVICES REPORTS

12.1 Monthly Payments Listing - April 2024

File Reference:	FM.02
Reporting Officer:	Fiona Butler, Finance and Administration Officer
Authorising Officer:	David Mosel, Chief Executive Officer
Date Report Written:	20 May 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 April 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 April is consistent with previous months, as per Attachment 12.1.

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 April 2024

Officers Recommendation and Council Resolution

Moved: Cr J Porter

Seconded: Cr D Frazer

That Council receive the monthly payment listing for April 2024 totaling payments of \$1,459,797.14 (Attachment 12.1).

Carried 4/0

Voting for: Cr D McLean, Cr D Frazer, Cr J Porter, Cr J Frazer

Voting Against: Nil

12.2 Monthly Statement of Financial Activity for the Month Ended

File Reference:	FM.10
Reporting Officer:	Fiona Butler, Finance and Administration Officer
Authorising Officer:	David Mosel, Chief Executive Officer
Date Report Written:	20 May 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 April 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 included 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 (refer last page of statements). These materiality levels have been applied in the preparation of this report.

Comment

Comments in relation to budget to actual variances are included as notes (last page) in the Financial Report attached. Comments related to 'timing' refer to an estimate of when costs would occur at the time the budget was formulated versus actual costs being incurred.

'Permanent' variances to note as at month end are:

- Operating Grants under budget are yet to be received.
- Building Fees over budget due to Oz Minerals building applications for their 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 April 2024

Officers Recommendation and Council Resolution

Moved: Cr J Porter

Seconded: Cr J Frazer

That Council receive the Monthly Financial Report for the period ended April 2024 (Attachment 12.2).

Carried 4/0

Voting for: Cr D McLean, Cr D Frazer, Cr J Porter, Cr J Frazer
Voting Against: Nil

The Presiding Member advised of Council's decision for the Confidential Agenda item.

Officers Recommendation and Council Resolution

Moved: Cr J Porter

Seconded: Cr D Frazer

That the actions proposed in the confidential report be endorsed.

Carried 4/0

Voting for: Cr D McLean, Cr D Frazer, Cr J Porter, Cr J Frazer

Voting Against: Nil

15. NEXT MEETING

The next meeting is scheduled for Wednesday 26 June 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 at 1.34pm.