



Shire of **Ngaanyatjaraku**
ON A JOURNEY

AGENDA

**Ordinary Council Meeting
17 December 2025**

1:00pm

Notice Paper

Ordinary Council Meeting 17 December 2025

President and Councillors

I inform you that an Ordinary Council Meeting of the Shire of Ngaanyatjarraku will be held on Wednesday 17 December, commencing at 1:00pm.

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

The business to be transacted is shown in the agenda.

Yours faithfully



David Mosel
Chief Executive Officer

Disclaimer

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

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Order of Business

1.	DECLARATION OF OPENING	5
2.	ANNOUNCEMENT OF VISITORS.....	5
3.	RECORD OF ATTENDANCE	5
3.1	Attendees.....	5
3.2	Apologies	5
3.3	Approved Leave of Absence	5
4	APPLICATIONS FOR LEAVE OF ABSENCE	5
5	DECLARATION OF INTEREST	5
6	PUBLIC QUESTIONS	6
7	ANNOUNCEMENTS BY THE PRESIDING MEMBER WITHOUT DISCUSSION	6
8	RECEIVING OF PETITIONS, PRESENTATIONS AND DEPUTATIONS	6
8.1	Petitions.....	6
8.2	Presentations	6
8.3	Deputations	6
9	CONFIRMATION OF MINUTES.....	7
9.1	Confirmation of Minutes from the Ordinary Meeting of Council Held on 29 October 2025.	7
10	CHIEF EXECUTIVE OFFICER REPORTS	8
10.1	Payments by Employees Via Purchasing Cards 27 October to 26 November 2025.....	8
10.2	Chief Executive Officer Report	10
10.3	Council Resolution Register	13
10.4	Waiving of Rent – Early Learning Centre and Lot 255B Rental.....	15
10.5	Provision of Lot 183 Warburton (Early Years Complex) to Ngaanyatjarra Council to support community services.	17
10.6	Annual Financial Report and Audit Report 2024/2025	19
10.7	Annual Report 2024/25	26
10.8	Regulation 17 & 5 (2) Audit Review.....	31
11.	OPERATIONAL REPORTS	36
11.1	Action Report – Operational Services.....	36
11.2	Action Report – Environmental Health Services	38
12.	CORPORATE AND COMMUNITY SERVICES REPORTS	40

12.1 Monthly Payments Listing – November 2025	40
12.2 Monthly Statement of Financial activity for the Month of November 2025 .	42
13. NEW BUSINESS OF AN URGENT NATURE AS ADMITTED BY DECISION	46
14. CONFIDENTIAL ITEMS	46
15. NEXT MEETING	46
16. CLOSURE OF MEETING	46

1. DECLARATION OF OPENING

Meeting to be declared open by the Presiding Member.

2. ANNOUNCEMENT OF VISITORS

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

3. RECORD OF ATTENDANCE

3.1 Attendees

Council:

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

Staff:

Chief Executive Officer	D Mosel
Governance Manager	T Baldock
Finance Officer	M Pacsen
Human Resource Coordinator	M Roberts

Guests:

UHY Norton Consultant	J Thompson
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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 29 October 2025.

Voting Requirement
Simple majority

Officers Recommendation

That the minutes of the Ordinary Council Meeting held on 29 October 2025 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community be confirmed as a true and accurate record of that meeting.

9.2 Confirmation of Minutes from the Audit, Risk and Improvement Committee 17 December 2025.

Officer Recommendation

That Council:

1. Notes the unconfirmed minutes tabled of the Audit and Risk Committee meeting held on 17 December 2025 at the Council Chambers, Tjulyuru Cultural and Civic Centre, Warburton Community; and
2. Adopts the recommendations from the Audit and Risk Committee

10 CHIEF EXECUTIVE OFFICER REPORTS

10.1 Payments by Employees Via Purchasing Cards 27 October to 26 November 2025

File Reference:	FM.02
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	12 December 2025
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Simple Majority

Summary

To provide Council with the list of payments made by authorised employees using transaction cards for the period 27 October to 26 November 2025.

Background

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

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

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

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

Comment

Purchasing card payments for the period 27 October to 26 November 2025 via credit card payments totalling \$9,724.17 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 27 October to 26 November 2025 (Attachment 10.1) 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 2025/26 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 10.1– Schedule of Payments Made by Employees via Purchasing Cards –27 October to 26 November 2025.

Officers Recommendation

That Council receive the listing of payments made by authorised employees using transaction cards for the period of 27 October to 26 December 2025 (Attachment 10.1)

10.2 Chief Executive Officer Report

File Reference:	GV.05
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	12 December 2025
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Information Only report

Summary

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

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

Calendar of meetings and events		Meeting Format
November 2025		
23	CEO Travel Home to Perth	
24	CEO Travel Perth to Warburton	
	Environmental Health Strategy Meeting	Online
	CEO-Shire President meeting – WALGA State Agenda Review	In person
	NG Council Housing meeting	In person
	Councilfirst Onboarding discussions	Online
25	EHO Daily Planning meeting	In person
	Pitcher Partner – Auditors – Close out meeting	Online
	WHS – Lone Worker and GPS monitoring services discussion	Online
	HR Meeting	Online
26	Finance Meeting	Online
	Ordinary Council Meeting	In person

	Meeting with Warburton School Principal regarding Kapi Café	In person
27	CEO, EHO and Finance Officer – Site visit NIco	In person
28	Core Business	Online
	Councilfirst – CF Financial Framework	Online
	Recruitment meeting	Online
30	CEO Travel – Warburton to Perth	
December 2025		
1	Meeting with NCAMS	In person
	Collect Kapi Café coffee machine	In person
2	WHS Staff Training at LGIS	In person
	EHO Recruitment Interview	In person
	Roadwise Quarterly Meeting	In person
3	Meeting with CEO Laverton	In person
	Meeting with Department of Planning	In person
	Finance meeting	Online
4	Meeting with IT Provider – Focus	In person
	Meeting with Core Australia	In person
	Meeting with Market Creations	In person
5	Councilfirst implementation discussions	Online
6	CEO Travel – Perth to Home	
9	DLG Warburton Sub Committee meeting	Online
10	NG Council – Housing discussions	Online

11	Outback Way Governance Meeting	Online
14	CEO Travel – Adelaide to Perth	

Officers Recommendation

That Council receive the Chief Executive Officers Report for 23 November to 14 December 2025.

10.3 Council Resolution Register

File Reference:	GV.05
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	12 December 2025
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Simple Majority

Background

To update Council on the status of outstanding resolutions at the time of the agenda preparation and allow Council to confirm resolutions market as complete.

Comment

The attached register lists all Council resolutions since 2024 that are still in progress or not yet confirmed. It includes the meeting date, the latest progress commentary (if applicable), the status of each decision (Not Stared, IN progress, on hold or Complete), the intended date of completion and the responsible officer,

A Council decision that acknowledges the Council Resolution Register as a true and correct record, will confirm that Council is satisfied that decisions marked as 'complete' have been fully enacted to the satisfaction of Council. These decisions will then be closed by Administration and will no longer appear on the next Council Resolution Register. Confidential decisions that are still outstanding will be listed separately in the Council Resolution database and not included in this report.

If a Council member wishes to discuss a confidential decision, Council must move into confidence in accordance with section 5.23 of the Local Government Act 1999.

The attached Resolution Register will include decisions that are fully completed and confirmed from the previous month's meeting. A full version, including all resolutions is available to Council members upon request.

Statutory Environment

Nil

Financial Implications

There are no financial implications of adopting this resolution.

Strategic Implications

Nil.

Risk Management

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

Policy Implications

Nil

Attachment

10.3

Officers Recommendation

That Council receive the Council Resolution Register for November 2025 as presented in this meeting agenda, as a true and correct record, and confirms that it is satisfied that decisions marked as 'complete' have been fully enacted to the satisfaction of Council (Attachment 10.3)

10.4 Waiving of Rent – Early Learning Centre and Lot 255B Rental

File Reference:	GV.05
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	12 December 2025
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Absolute Majority

Summary

For Council to consider further provision of staff housing to the Ngaanyatjarra Council Group to reinitiate a program in the community.

Background

Playgroup WA withdrew the delivery of a program within the Warburton community. Ngaanyatjarra Council Group is in the final stages of reinitiating a program and part of this process was the securement of staff housing. In October 2024 Council ratified to support the Ngaanyatjarra Council Group in providing short term accommodation until alternative accommodation can be found.

Whilst the Ngaanyatjarra Council Group are finalising arrangements for ongoing funding for the playgroup program, it is recommended that the Shire of Ngaanyatjaraku provide ongoing support to the Council during this time through the provision of Lot 255b Motel Street, Warburton for a further three-month period, followed by a review.

Comment

Lot 255b Motel Street Warburton was previously under a rental agreement with Playgroup WA and was vacant when the program was withdrawn in May 2024.

To assist the Ngaanyatjarra Council Group in finalising the process it is recommended that the Shire provide housing on a month-to-month arrangement, with a report to Council to review the arrangement in three months.

Statutory Environment

Local Government Act 1995

2.7. Role of council

(1) The council —

- (a) governs the local government's affairs; and
- (b) is responsible for the performance of the local government's functions.

(2) Without limiting subsection (1), the council is to -

- (a) oversee the allocation of the local government's finances and resources; and
- (b) determine the local government's policies.

Financial Implications

The current rent is set at \$552.00 per week, according to the 2025-2026 Schedule of Fees and Charges. The Shire Council has the power to rent staff housing for less than the Adopted Fees and Charges set by Council.

Strategic Implications

Plan for the Future 2021 – 2031

Goal 1, Our People: looking after our people.

Outcome 3, Informed People.

Strategy 3.1, Support education opportunities and advocate for appropriate education services.

Action 3.1.1, Advocate for early years learning service.

Risk Management

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

Policy Implications

There are no known policy implications for this matter.

Attachments

Nil

Officers Recommendation:

That Council by absolute majority

1. Authorises the CEO to waive adopted fees and charges for the rental of Lot 255b Motel Street, Warburton and
2. Authorises Lot 255b Motel Street, Warburton to be provided to Ngaanyatjaraku Council Group on a month-to-month basis, to be reviewed in three (3) months (March 2026).

10.5 Provision of Lot 183 Warburton (Early Years Complex) to Ngaanyatjarra Council to support community services.

File Reference:	GV.00
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	12 December 2025
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Absolute Majority

Summary

For Council to approve the continued use of Lot 183 Warburton (Early Years complex) to the Ngaanyatjarra Council Group to continue the program in the community.

Background

Playgroup WA withdrew the delivery of a program within the Warburton community in May 2024.

Whilst the Ngaanyatjarra Council Group are finalising arrangements for ongoing funding for the playgroup program, the Shire of Ngaanyatjarraku support the Council during this time through the provision of Lot 183 Warburton, (Early Years Complex) for an additional three-month period, followed by a review.

Comment

Lot 183 Warburton (Early Years Complex) was previously under a rental agreement with Playgroup WA and was vacant when delivery of the program was withdrawn in May 2024.

To assist the Ngaanyatjarra Council Group reinstate the service it was recommended in October 2024 that the Shire waive rent on a month-to-month basis, with a report to Council to review the arrangement ongoing.

Statutory Environment

Local Government Act 1995

2.7. Role of council

- (1) The council —
 - (a) governs the local government's affairs; and
 - (b) is responsible for the performance of the local government's functions.
- (2) Without limiting subsection (1), the council is to -
 - (a) oversee the allocation of the local government's finances and resources; and
 - (b) determine the local government's policies.

Financial Implications

The current rent is set at \$866.30 per week.

Strategic Implications

Plan for the Future 2021 – 2031

Goal 1, Our People: looking after our people.

Outcome 3, Informed People.

Strategy 3.1, Support education opportunities and advocate for appropriate education services.

Action 3.1.1, Advocate for early years learning service.

Risk Management

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

Policy Implications

There are no known policy implications for this matter.

Attachments

Nil

Officers Recommendation:

That Council by absolute majority:

1. Authorises the CEO Officer to waive adopted Fees and Charges for the rental of Lot 183 Warburton (Early Years Complex).
2. Authorises Lot 183 Warburton (Early Years Complex) to be provided to Ngaanyatjarra Council Group on a month – to month basis, to be reviewed in three (3) months (March 2026).

10.6 Annual Financial Report and Audit Report 2024/2025

File Reference:	FM.04
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	12 December 2025
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Absolute Majority

Summary

The Council is requested to review and adopt the 2025 Annual Financial Report, Audit Report 2024/25 following the Audit, Risk and Improvement Committee's recommendation.

Background

In accordance with section 7.9 of the *Local Government Act 1995* (the Act), an auditor is required to examine the accounts and annual financial report of a local government. Upon completion of the audit, the auditor must prepare a report and submit it by 31 December following the end of the financial year to:

- (a) The Mayor or President,
- (b) The Chief Executive Officer (CEO), and
- (c) The Minister.

Under *Regulation 10(4) of the Local Government (Audit) Regulations 1996*, the auditor may also prepare a Management Letter, which provides additional commentary on the audit process, internal control issues, or any other matters deemed relevant. While generally not material in relation to the overall audit of the financial report, are nonetheless considered relevant to the day-to-day operations of the Shire. This Management Letter accompanies the auditor's report and is similarly forwarded to the individuals specified under section 7.9 of the Act.

The Office of the Auditor General (OAG), with Pitcher Partners as its contracted auditor for the second consecutive year, conducted the Shire's 2024/25 financial year audit.

The final audit occurred between 3rd October 2025 and 25 November 2025, with follow-up discussions continuing up to and including the 3rd December 2025.

The Final Audit Exit Meeting was held on 25 November 2025, attended by the Presiding Member of the Audit and Risk Committee, CEO and Shire officers. This satisfies the requirement of section 7.12A(2) of the Act requiring a local government to meet with its auditor at least once every year. During the meeting, the auditors presented an overview of the audit, including:

1. Areas of focus

2. Prior year restatements
3. Management letter points

The ARIC, under its terms of reference, is required to:

1. Review the auditor's reports after considering a report from the CEO on the matters raised.
2. Assess whether any matters raised require action by the local government.
3. Ensure appropriate responses and remedial actions are implemented.

In the instance that the auditor raised findings considered significant in the audit report, the ARIC must consider a report prepared by the CEO addressing those significant findings, and state what action the local government has taken or intends to take with respect to each of those findings. As per section 7.12A(4) of the Act:

- within three months of receiving the auditor's report it must be provided to the Minister, and
- a copy of the report published on the local government's official website within 14 days after a local government gives a report to the Minister.

This agenda item ensures compliance with the legislative requirements of the *Local Government Act 1995*, the *Local Government (Audit) Regulations 1996*, and the *Local Government (Financial Management) Regulations 1996*, while facilitating the necessary review and recommendation process for the adoption of the Annual Financial Report.

Comments

A report to the ARIC in relation to the Annual Financial Report and Audit Report 2024/2025, was prepared by the CEO to recommended the adoption of the audited financial statements, audit management letter, and related budget amendments. It explained compliance requirements under the *Local Government Act 1995* and associated regulations, outlined the audit process conducted by the Office of the Auditor General and Pitcher Partners, and confirmed that no significant issues were identified, with only minor findings addressed in the management letter.

It is noted that the Shire of Ngaanyatjarraku has received a clear (unmodified) audit opinion from the OAG.

Audit Findings

The 2024/25 final audit did not identify any issues or matters requiring attention. The accompanying Management Letter provides additional detail on minor findings, including audit recommendations and management responses. None of the findings were classified as significant.

The report is considered confidential to mitigate the risk of exposing the Shire to potential fraudulent or illegal activities if released publicly.

Audit findings are generally rated as significant, moderate, or minor. For this audit, no significant issues were reported, and overall, the audit outcome was satisfactory.

2024/25 Operating Result

The Shire's audited financial report for the year ended 30 June 2025 was signed off on 4 December 2025, reporting an operating deficit of \$1.5 million. This result is primarily due to depreciation expenses, which are non-cash accounting adjustments and do not represent a cash shortfall. The deficit was partially offset by the early receipt of the Financial Assistance Grant for 2025/26.

Auditors identified two misstatements in the financial report:

- GST treatment on the Financial Assistance Grant
- Asset revaluations

Despite these findings, the Shire demonstrated strong financial management. These savings were achieved mainly through salary reductions due to vacancies, although offset by increased expenditure in Materials and Contracts.

Statutory Environment

Statutory Environment

Local Government Act 1995

6.4. Financial report

(1) *A local government is to prepare an annual financial report for the preceding financial year and such other financial reports as are prescribed.*

(2) *The financial report is to —*

- (a) *be prepared and presented in the manner and form prescribed; and*
- (b) *contain the prescribed information.*

(3) *By 30 September following each financial year or such extended time as the Minister allows, a local government is to submit to its auditor —*

- (a) *the accounts of the local government, balanced up to the last day of the preceding financial year; and*
- (b) *the annual financial report of the local government for the preceding financial year.*

s7.9 Audit to be conducted

(1) *An auditor is required to examine the accounts and annual financial report submitted for audit and, by the 31 December next following the financial year to*

- which the accounts and report relate or such later date as may be prescribed, to prepare a report thereon and forward a copy of that report to —*
- (a) the mayor or president; and*
 - (b) the CEO of the local government; and*
 - (c) the Minister.*
- (2) Without limiting the generality of subsection (1), where the auditor considers that —*
- (a) there is any error or deficiency in an account or financial report submitted for audit; or*
 - (b) any money paid from, or due to, any fund or account of a local government has been or may have been misapplied to purposes not authorised by law; or*
 - (c) there is a matter arising from the examination of the accounts and annual financial report that needs to be addressed by the local government, details of that error, deficiency, misapplication or matter, are to be included in the report by the auditor.*
- (3) The Minister may direct the auditor of a local government to examine a particular aspect of the accounts and the annual financial report submitted for audit by that local government and to —*
- (a) prepare a report thereon; and*
 - (b) forward a copy of that report to the Minister, and that direction has effect according to its terms.*
- (4) If the Minister considers it appropriate to do so, the Minister is to forward a copy of the report referred to in subsection (3), or part of that report, to the CEO of the local government*

7.12A. Duties of local government with respect to audits

- (1) A local government is to do everything in its power to —*
- (a) assist the auditor of the local government to conduct an audit and carry out the auditor's other duties under this Act in respect of the local government; and*
 - (b) ensure that audits are conducted successfully and expeditiously.*
- (2) Without limiting the generality of subsection (1), a local government is to meet with the auditor of the local government at least once in every year.*
- (3) A local government must —*

- (aa) examine an audit report received by the local government; and*
 - (a) determine if any matters raised by the audit report, require action to be taken by the local government; and*
 - (b) ensure that appropriate action is taken in respect of those matters*
- (4) A local government must —*
 - (a) prepare a report addressing any matters identified as significant by the auditor in the audit report, and stating what action the local government has taken or intends to take with respect to each of those matters; and*
 - (b) give a copy of that report to the Minister within 3 months after the audit report is received by the local government.*
- (5) Within 14 days after a local government gives a report to the Minister under subsection (4)(b), the CEO must publish a copy of the report on the local government's official website.*

Local Government (Audit) Regulations 1996

Local Government (Financial Management) Regulations 1996

Local governments are required to present to Council an audited annual financial report for the preceding financial year, within specified timeframes as prescribed.

Section 7.13 Regulations as to audits

- 1. Regulations make provisions as follows –*
 - i. Requiring local governments to carry out, in the prescribed manner and in a form approved by the Minister, an audit of compliance with such statutory requirements as are prescribed whether those requirements are –*
 - ii. Of a financial nature or not; or*
 - iii. Under this Act or another written law*

Financial Implications

Adopting the Annual Financial Report ensures compliance with statutory financial reporting obligations and promotes transparency for both Council and the community.

Strategic Implications

Plan for the Future 2021-2031

Our Leadership

Outcome 8 – A well-functioning organisation

8.1 Maintain corporate governance, responsibility and accountability

Risk Management

The audited Annual Financial Report is a critical control tool, ensuring transparency and accountability in the Shire's financial management. It communicates to Council and stakeholders that the financial position, operational outcomes, cash flows, equity changes, and financial activities are free from material misstatements due to fraud or error.

The audit findings highlight areas where improvements are necessary, prompting management to either implement corrective measures or recommend reviews of existing processes. These actions support the Shire's ongoing efforts to maintain robust internal controls and sound financial governance.

The report also evaluates Council's financial capacity to meet its strategic and operational objectives. Identified variances or findings may highlight the need to reassess budget assumptions, workforce allocation, or overall resource capacity to achieve strategic goals effectively.

A recommendation from the Audit, Risk and Improvement Committee for Council to adopt the Annual Financial Report, Audit and Management Reports, and the CEO's Report is crucial to ensure compliance with statutory requirements. Failure to adopt these documents could delay the approval of the 2024/25 Annual Report, which would, in turn, impact the timely scheduling of the Annual Electors' Meeting (AEM).

This represents a significant risk, as it could disrupt compliance with statutory obligations related to the AEM.

Policy Implications

There are no known policy implications for this matter.

Attachments

9.1a - Management Representation Letter 2024/25

9.1b - Audited Annual Financial Report 2024/25

9.1c – Auditor Opinion 2024/25

9.1d - Audit Management Letter 2024/25

9.1.d -Audit Closing report – (Confidential attachment to Elected members and Staff only)

This attachment is confidential in accordance with section 5.23(2) of the Local Government Act 1995 section 5.23(2)((f)(ii)) as it contains “a matter that if disclosed, could be reasonably expected to endanger the security of the local governments property”.

Audit Risk and Improvement Recommendation

That the Audit and Risk Committee recommends that Council by Absolute Majority:

1. Receive the Chief Executive officer's report relating to the audit.
2. Receive the:
 - (a) Management Representation Letter 2024-25 as per attachment 9.1a
 - (b) Audited Annual Financial Report including the Independent Auditors Report as per attachment 9.1b
 - (c) Auditor Opinion 2024-25 as per attachment 9.1c
 - (d) Audit Management Letter 2024-25 as per attachment 9.1d; and
 - (e) Audit closing report as per Confidential attachment.
3. That Council adopt the Audited Annual Financial Report (attachment 9.1b) and the Audit Management Letter for the year ended 30 June 2025 as per attachment 9.1d and 9.1e respectively.

10.7 Annual Report 2024/25

File Reference:	GV.00
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	12 December 2025
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Absolute Majority

Summary

The Shire of Ngaanyatjarraku Annual Report 2024/25 (Attachment 1) is presented to the Council in accordance with the *Local Government Act 1995*. The Annual Report includes the Shire of Ngaanyatjarraku's (Shire) Annual Financial Report for the same period which has been audited and includes the Office of the Auditor General's Audit Report.

Council is also requested to consider the date of Wednesday, 11 February 2026 as the date of the Annual General Meeting of Electors.

Background

Sections 5.53 and 5.54 of the *Local Government Act 1995* (the Act) and Regulation 19B of the *Local Government (Administration) Regulations 1996* (the Admin Regs) require the Shire to prepare an Annual Report for each financial year and present it to Council for acceptance by 31 December after that financial year.

Section 6.4 of the Act requires local governments to prepare and submit an annual financial report to its auditors by 30 September each year. Once audited, the Annual Financial Report and Audit Report are incorporated in the Annual Report for acceptance by Council.

The Auditor's Report for 2024/25, provided by contract auditor Pitcher Partners, was received from the Office of the Auditor General (OAG) on 8 December 2025.

Section 5.27 of the Act prescribes that within 56 days of accepting the Annual Report, Annual Financial Statements and Auditors Report, a general meeting of electors must be held.

Comment

The Annual Report is one of the key reporting mechanisms outlined in the Integrated Planning and Reporting Framework and Guidelines published by the then Department of Local Government, Sport and Cultural Industries in 2016. The Annual Report for 2024/25 has been prepared in accordance with the requirements of the Act and the Admin Regs and provides a review of how the Shire has performed against its goals and objectives. The Annual Report for 2024/25 has been prepared in accordance with section 5.53 of the Act which lists the minimum content requirements. This year's Annual Report highlights the continuation of the delivery of quality local government services to the community, completion of capital works projects

Following acceptance by Council, the report will be made available to the public in preparation for the Annual Electors Meeting. The 2024/25 Audited Annual Financial Report makes up a significant portion of the Annual Report. The Audit, Risk and Improvement Committee (ARIC) met on 17 December 2025 to consider the Audited Financial Report and Management Letter and to recommend Council receipt and adoption.

With the preparation of the Annual Report and Annual Financial Statements completed, and receipt of the independent Auditor's Audited Financial Report, Council can propose a date to hold a general meeting of electors. It is recommended that Council support this meeting to be held on Wednesday 11 February 2026, 56 days after the Annual Report is tabled with Council for consideration.

Statutory Environment

The statutory environment applicable to the Annual Report are sections 5.53, 5.54, 5.55 and 5.55A of the *Local Government Act 1995*. Section 5.54(1) requires Council to accept the annual report by Absolute Majority.

The convening of the Annual Electors meeting is governed by sections 5.27, 5.29 of the *Local Government Act 1995*. Section 5.29 requires that a minimum of 14 days local public notice is provided.

Local Government Act 1995

Division 5 – Annual reports and planning

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), (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 —

(i) 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 (i) such other information as may be prescribed.

[Section 5.53 amended by No. 44 of 1999 s. 28(3); No. 49 of 2004 s. 42(4) and (5); No. 1 of 2007 s. 6; No. 5 of 2017 s. 7(1).]

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.*

**Absolute majority require.*

(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.

5.55 Notice of annual reports

The CEO is to give local public notice of the availability of the annual report as soon as practicable after the report has been accepted by the local government.

5.55A. Publication of annual reports

The CEO is to publish the annual report on the local government's official website within 14 days after the report has been accepted by the local government. [Section 5.55A inserted by No. 5 of 2017 s. 8.]

5.56 Planning for the future

(1) A local government is to plan for the future of the district.

(2) A local government is to ensure that plans made under subsection (1) are in accordance with any regulations made about planning for the future of the district.

Division 2 – Council meetings, committees and their meetings and elector's meetings

Subdivision 4 – Electors' meetings

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.

Disability Services Act 1993

29. Report about disability access and inclusion plan

(2) A local government or regional local government that has a disability access and inclusion plan must include in its annual report prepared under section 5.53 of the Local Government Act 1995 a report about the implementation of the plan.

State Records Commission Standard 2 – Record keeping Plans

Principle 6 – Compliance

Government organisations ensure their employees comply with the recordkeeping plan.

Rationale

An organisation and its employees must comply with the organisations recordkeeping plan.

Organisations should develop and implement strategies for ensuring that each employee is aware of the compliance responsibilities.

Minimum Compliance Requirements

The recordkeeping plan is to provide evidence to adduce that:

- 1. The efficiency and effectiveness of the organisation's recordkeeping systems is evaluated not less than once every 5 years.*
- 2. The organisation conducts a recordkeeping training program.*
- 3. The efficiency and effectiveness of the recordkeeping training program is reviewed from time to time.*
- 4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's recordkeeping plan.*
- 5. The organisation includes within its annual report an appropriate section that Addresses points 1-4.*

Policy Implications

Nil.

Financial Implications

Nil

Risk

This is an annual recurring compliance obligation. Reputational damage may result should statutory timeframes not be met although consequence is minimal.

Strategic Implications

Our Leadership

Outcome 8 – A well functioning organisation

8.1 Maintain corporate governance, responsibility and accountability

8.1.1 Maintain accountability and financial responsibility through effective planning.

Voting Requirements

Absolute Majority

Attachments

10.7 Shire of Ngaanyatjaraku Annual Report 2024/25

Officers Recommendation:

That Council by an Absolute Majority:

1. Pursuant to section 5.54(1) of the Local Government Act 1995 endorses the Shire of Ngaanyatjaraku Annual Report for the 2024/25 period as presented in Attachment 10.7.
2. Authorises the Chief Executive Officer to include the 2024/25 Annual Financial Statement in the Shire of Ngaanyatjaraku Annual Report 2024/25 as presented in Attachment 10.7 prior to publishing.
3. Pursuant to section 5.27 of the Local Government Act 1995 endorses the date of the Annual Electors Meeting to be held on Wednesday 11 February 2026 commencing at 1:00pm in Council Chambers of the Tjulyuru Cultural and Civic Centre in the Warburton community.
4. Pursuant to section 5.29 of the Local Government Act 1995 requests that the Chief Executive Officer provide local public notice of the details of the Annual Electors Meeting.
5. Pursuant to sections 5.55 and 5.55A of the Local Government Act 1995 requests that the Chief Executive Officer provide local public notice of the availability of the Shire of Ngaanyatjaraku Annual Report 2024/25 and that it be published on the Shire's website.

10.8 Regulation 17 & 5 (2) Audit Review.

File Reference:	FM.04
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	12 December 2025
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Absolute Majority

Summary

Regulation 17 of the *Local Government (Audit) Regulations* requires the Chief Executive Officer (CEO) to review the appropriateness and effectiveness of a local government's systems and procedures in relation to risk management, internal control and legislative compliance.

The Shire of Ngaanyatjarraku engaged Dry Kirkness to undertake this review on behalf of the CEO.

This report follows the presentation of the review to the Audit, Risk and Improvement Committee.

Background

This review was conducted to satisfy the requirements of:

- Regulation 5(2) of the Local Government (Financial Management) Regulations 1996 (Financial Management Review)
- Regulation 17 of the Local Government (Audit) Regulations 1996 (Risk Management, Internal Control, and Legislative Compliance Review)

In line with Regulation 17 requirements, the Shire's last review was undertaken by Moore in 2021 and was presented to the Audit and Risk Committee on the 15 November 2021, then subsequently endorsed by Council.

The review covered the period from 1 July 2024 to 30 April 2025 and included assessment of policies, procedures, and plans across key operational areas.

Comment

The review was conducted remotely by Dry Kirkness via email, shared electronic folders and telephone correspondence with the findings and outcomes of the review detailed in the attached report (Attachment 10.8).

Regulation 17: Risk Management, Internal Control, and Legislative Compliance

Under Regulation 17, the review assesses the Shire's systems in three main areas: risk management, internal control, and legislative compliance. It evaluates the adoption and effectiveness of the Risk Management Framework, risk identification and monitoring processes, and the adequacy of the Risk Register and escalation procedures. The review also examines business continuity, insurable risk management, and the identification of

fraud and misconduct risks. Internal controls are evaluated by reviewing segregation of duties, authorisation processes, IT system access, financial account maintenance, and comparing financial results with budgets and asset counts. Legislative compliance is assessed through adherence to laws, use of a compliance calendar, and procedures for handling complaints and disclosures. Management plans for addressing adverse trends and governance effectiveness are also reviewed.

The report highlighted the following in relation to the Reg 17:

- The Shire has implemented a Risk Management Framework aligned with AS/NZS ISO 31000:2018.
- The risk management process is effective, with most findings categorised as “Moderate” or “Minor.”
- Recommendations include improving documentation of risk reviews, formalising escalation procedures, and identifying fraud and misconduct risks in the Risk Register.

Regulation 5: Financial Management Review

Regulation 5 requires a review of the Shire’s financial management systems for both appropriateness and effectiveness. This includes examining bank reconciliations, petty cash, trust funds, receipts, rates, fees, purchases, payments, payroll, credit card procedures, asset management, overhead allocations, budgeting, financial reporting, register maintenance, delegations, audit committee processes, insurance, document storage, record keeping, integrated planning, and compliance with financial legislation and best practices.

The report highlighted the following in relation to the Reg 5 review:

- The financial management framework is generally in good order, with all major controls in place for receipting, expenditure, revenue, and record keeping.
- Recommendations for improvement relate to regular audits of records management, staff training, timely review and documentation of bank reconciliations, updating the Fixed Assets Register monthly, and timely calculation and recording of depreciation.

Recommended Improvements and Ratings

The review found that the Shire’s systems and procedures are appropriate and effective, with a small number of moderate and minor findings. The recommended improvements, once implemented, will further strengthen compliance, risk management, and financial controls.

Risk Area	Finding	Dry Kirkness Risk Rating
1 & 2. Records Management	<ul style="list-style-type: none"> ○ Undertake regular internal audits of records management practices to identify and rectify weaknesses, especially ahead of transitioning to a 	Minor

	new Electronic Data Records Management System (EDRMS). <ul style="list-style-type: none"> ○ Provide ongoing and regular staff training on records management policies and systems, with updates integrated into all-staff meetings. 	
3. Bank Reconciliations	<ul style="list-style-type: none"> ○ Ensure all bank reconciliations are reviewed and documented, with evidence of review (physical or digital signature) by a senior employee. 	Moderate
4. Asset Management	<ul style="list-style-type: none"> ○ Update the Fixed Assets Register monthly, including timely recognition of asset additions, disposals, and Work in Progress assets. ○ Calculate and record depreciation monthly to ensure accurate financial reporting. 	Moderate
5. Risk Management	<ul style="list-style-type: none"> ○ Improve documentation of risk reviews, including clear timelines, actions, and status updates in the Risk Register. ○ Ensure regular (quarterly) review and presentation of the Risk Register to Council and the Audit & Risk Committee. 	Minor
6. Plan for the Future – strategic Community Plan and Corporate Business Plan	<ul style="list-style-type: none"> ○ Develop a formal Business Continuity Plan that identifies key services, defines disruption responses, assigns recovery roles, and includes procedures for testing and review. 	Moderate
7. Risk Management Strategy - Insurance	<ul style="list-style-type: none"> ○ Establish formal processes for regular review of insurance policies, ensuring alignment with current risk exposures and integration with the Risk Register and asset management plans. 	Minor
8. Risk Register	<ul style="list-style-type: none"> ○ Explicitly identify and document fraud and misconduct risks in the Risk Register, including risk ratings, existing controls, and treatment plans. 	Moderate

The Shire has committed to implementing these recommendations, including integrating audit activities into the compliance calendar, enhancing staff training, and updating procedures for asset and risk management. A consultant has been engaged to review and

update Integrated Planning Documents, including the development of a Business Continuity Plan, expected to be finalised in 2025–26.

Statutory Environment

Local Government (Audit) Regulations 1996

17. CEO to review certain systems and procedures

- (1) *The CEO is to review the appropriateness and effectiveness of a local government's systems and procedure in relation to-*
 - (a) *Risk management; and*
 - (b) *Internal control; and*
 - (c) *Legislative compliance.*
- (2) *The review may relate to any or all of the matters referred to in subregulation (1)(a), (b) and (c), but each of those matters is to be the subject of a review not less than once in every 3 financial years.*
- (3) *The CEO is to report to the audit committee the results of that review.*

Financial Implications

The cost of conducting the Regulation 17 Audit was included in the 2025/2026 Budget.

Strategic Implications

Plan for the Future 2021-2031

Our Leadership

Outcome 8 – A well-functioning organisation

8.1 Maintain corporate governance, responsibility and accountability

Risk Management

There is reputational risk from non-compliance with the legislative requirement to complete an audit regulation 17 review triennially. The external Regulation 17 Audit being conducted mitigates this risk.

Policy Implications

Shire of Ngaanyatjaraku Policies:

- 1.3 Risk Management
- 1.2 Internal Control

Attachments

Attachment 10.8 - Dry Kirkness Pty Ltd - Financial management, risk management, internal control and legislative compliance review report - 30 September 2025

Audit, Risk and Improvement Committee recommendation

That Council by Absolute Majority

Adopt the report by the CEO detailing the results of the Review of Financial Management, Risk Management, Legislative Compliance and Internal Controls report. as per attachment 10.8.

11. OPERATIONAL REPORTS

11.1 Action Report – Operational Services

File Reference:	CP.00, PE.00, RD.00, WM.00
Business Area:	Operations
Reporting Officer:	Phillip O’Loughlin, Building Maintenance Officer
Date Report Written:	12 December 2025
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 Ngaanyatjaraku 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 Ngaanyatjaraku 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 November 2025.

Officers Recommendation

That Council receive the Operational Services Action Report for November 2025.
(Attachment 11.1).

11.2 Action Report – Environmental Health Services

File Reference:	EM.00
Business Area:	Operations
Reporting Officer:	Environmental Health Officer
Date Report Written:	12 December 2025
Disclosure of Interest:	The author has no financial, proximity, or impartiality interests in the proposal.
Voting Requirement:	Simple Majority

Summary

To report to Council the Environmental Health Officer activities during the period of 24-28 November 2025.

Background

Not applicable.

Comment

The Environmental Health and building services activities for the period between 24 – 28 November when onsite.

Inspections conducted

Inspection Type	No. Conducted	Non-Compliances Identified	Follow-Up Actions
Food Premises	4		Re-inspection (1)
Public Buildings			
Lodging Houses			
Wastewater Systems			
Swimming Pools/Spas	1	NA	Provided email advise.
Contacted Ng Community service	1		

Statutory Environment

Not applicable.

Financial Implications

There are no financial implications resulting for this matter.

Strategic Implications

Shire of Ngaanyatjaraku 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 Ngaanyatjaraku Risk Management Framework, Risk Assessment Matrix. The perceived level of risk is “Low” risk and can be managed by routine procedures and is unlikely to need specific application of resources.

Policy Implications

There are no known policy implications for this matter.

Attachments

Nil

Officers Recommendation

That Council receive the Environmental Health Services Report for November 2025.

12. CORPORATE AND COMMUNITY SERVICES REPORTS

12.1 Monthly Payments Listing – November 2025

File Reference:	FM.02
Business Area:	Corporate & Community Services
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	9 December 2025
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 November 2025 (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 June is consistent with previous months, as per Attachment 12.1, though the payments made by employees who are authorised to use credit cards have been removed from this listing and are presented in a separate report and listing.

Statutory Environment

Local Government (Financial Management) Regulations 1996

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

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

- ii. *The amount of the payment; and*
 - iii. *Sufficient information to identify the transaction; and*
- b. *The date of the meeting of the council to which the list is to be presented.*
- 3. *A list prepared under sub regulation (1) or (2) is to be –*
 - a. *Presented to the council at the next ordinary meeting of the council 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 November 2025

Officers Recommendation

That the Council received the month payment listing for November 2025 payments of \$827,487.91. (Attachment 12.1)

12.2 Monthly Statement of Financial activity for the Month of November 2025

File Reference:	FM.10
Business Area:	Corporate and Community Services
Reporting Officer:	David Mosel, Chief Executive Officer
Date Report Written:	9 December 2025
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 November 2025.

Background

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

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

Comment

Comments in relation to budget to actual variances are include below. Comments related to 'timing' refer to an estimate of when costs would occur at the time the budget was formulated versus the actual costs once incurred. Any substantial variances will be addressed in the Mid-year Budget review.

The audit has been completed and Statement of Financial Position "Actual 2024/25" has been updated accordingly.

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

- **Grants, Subsidies & Contribution** - *Favourable*: increase in grant funding received for LRCI projects.
- **Fees and Charges** – *Favourable*: Increase in rentals income.
- **Interest** – *Favourable*: The variance is attributed to the timing of investment maturities.
- **Employee Costs** – *Favourable*: Reflects savings from current vacancies in budgeted positions.
- **Utility Charges** – *Favourable*: Caused by timing differences between budgeted and actual expenditure.
- **Depreciation** – Has been applied to November 2025 except for Plant & equipment reconciliation for sale of vehicles.

- **Other Expenditure – Favourable:** General underspending across various accounts.

During the scheduled meeting, the CEO is expected to give a verbal update about Council investments for November 2025.

The Council has also been advised that Financial Assistance Grant and will receive an increase, approximate \$426,000 for the current financial year.

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 Ngaanyatjaraku 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 Ngaanyatjaraku 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 November 2025

Officer Recommendation

That Council receive the Monthly Financial Report for the periods ended 30 November 2025 (Attachment 12.2)

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

14. CONFIDENTIAL ITEMS

15. NEXT MEETING

The next meeting is scheduled for Wednesday 25 February 2026 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.