



AGENDA
AUDIT COMMITTEE MEETING
12 MARCH 2019

Notice of Meeting

The next Audit Committee Meeting of the Murchison Regional Vermin Council will be held on Tuesday 12 March 2019 in Council Chambers of the Shire of Mount Magnet 90 Hepburn Street, Mount Magnet commencing at 10.00 am.

A handwritten signature in blue ink, appearing to read 'D. Carbone'.

Dominic Carbone
Acting Chief Executive Officer
7 March 2019

Disclaimer

No responsibility whatsoever is implied or accepted by the Murchison Regional Vermin Council for Any act, omission, statement or intimation occurring during this meeting. It is strongly advised that persons do not act on what is heard at this meeting and should only rely on written confirmation of Council's decision.





**AGENDA
AUDIT COMMITTEE MEETING
12 MARCH 2019**

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1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

At the meeting of the Audit Committee held on 13 March 2018 Cr Les Price was elected as Presiding Member and Cr Robert Grinham was elected as Deputy Presiding Member.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Present:

Apologies:

Leave of Absence:

Also in Attendance:

Member of Public:

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

3.1 Minutes of Audit Committee Meeting held on 13 March 2018

AUDIT COMMITTEE RECOMMENDATION

Moved:

Seconded:

That the minutes of the Ordinary Meeting held on 12 March 2018 as circulated be confirmed as a true and correct record of proceedings.

CARRIED / LOST

4. REPORTS

4.1 Local Government 2018 Compliance Audit Return

File:	
Author:	Dominic Carbone, CEO
Interest Declared:	No interest to disclose
Date:	7 March 2019
Attachment	Draft 2018 Audit Compliance Return

Matter for Consideration

Consideration of the Compliance Audit Return for the 2018 financial year and recommendation to Council.

Background

A local government inclusive of a Regional Council is to carry out a compliance audit for the period 1 January to 31 December in each year in a form approved by the Minister. The Compliance Return is to be submitted to the Executive Director by the 31 March the following year.

Statutory Environment

Local Government Act 1995

Section 7.13 Regulations as to audits sub-clause (1)(i) states:

“requiring local governments to carry out; in the prescribed manner and in a form approved by the Minister, an audit compliance with such statutory requirements as are prescribed whether those requirements are:

- (i) of a financial nature or not, or
- (ii) under this Act or another written law.

13. Prescribed statutory requirements for which compliance audit needed (Act s. 7.13(1)(i))

For the purposes of section 7.13(1)(i) the statutory requirements set forth in the Table to this regulation are prescribed.

Table

<i>Local Government Act 1995</i>		
s. 3.57	s. 3.58(3) and (4)	s. 3.59(2), (4) and (5)
s. 5.16	s. 5.17	s. 5.18
s. 5.36(4)	s. 5.37(2) and (3)	s. 5.42
s. 5.43	s. 5.44(2)	s. 5.45(1)(b)
s. 5.46	s. 5.67	s. 5.68(2)
s. 5.70	s. 5.73	s. 5.75
s. 5.76	s. 5.77	s. 5.88
s. 5.103	s. 5.120	s. 5.121
s. 7.1A	s. 7.1B	s. 7.3
s. 7.6(3)	s. 7.9(1)	s. 7.12A

<i>Local Government (Administration) Regulations 1996</i>		
r. 18A	r. 18C	r. 18E
r. 18.F	r. 18G	r. 19
r. 22	r. 23	r. 28
r. 34B	r. 34C	
<i>Local Government (Audit) Regulations 1996</i>		
r. 7	r.10	
<i>Local Government (Elections) Regulations 1997</i>		
r. 30G		
<i>Local Government (Functions and General) Regulations 1996</i>		
r. 7	r. 9	r. 10
r. 11A	r. 11	r. 12
r. 14(1), (3) and (5)	r. 15	r. 16
r. 17	r. 18(1) and (4)	r. 19
r. 21	r. 22	r. 23
r. 24	r. 24AD(2), (4) and (6)	r. 24AE
r. 24AF	r. 24AG	r. 24AH(1) and (3)
r. 24AI	r. 24E	r. 24F
<i>Local Government (Rules of Conduct) Regulations 2007</i>		
r. 11		

Regulation 14 States as follows:

14. Compliance audits by local governments

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.

- (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be -
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

Regulation 15 states as follows:

15. Compliance audit return, certified copy of etc. to be given to Executive Director

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —
 - (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
 - (b) any additional information explaining or qualifying the compliance audit,

is to be submitted to the Executive Director by 31 March next following the period to which the return relates.

- (2) In this regulation —

certified in relation to a compliance audit return means signed by —

 - (a) the mayor or president; and
 - (b) the CEO.

Financial Implications

Nil

Consultation

Nil

Comment

The 2018 Audit Compliance Return as determined by the Minister has been duly completed and the Audit Committee is requested to review the return and report to Council the results of the review. A copy of the 2018 Audit Compliance Return is attached to this report.

Voting Requirement

Simple Majority

OFFICER RECOMMENDATION:

Moved:

Seconded:

That the Audit Committee recommend to Council that the 2018 Compliance Audit Return be adopted and certified by the Chairperson and Chief Executive Officer and forwarded to the Department of Local Government along with the relevant section of the Minutes in accordance with Regulation 14(3) and Regulation 15 of the Local Government (Audit) Regulations 1996.

CARRIED / LOST

4.2 Report on 2018-19 Annual Budget Review

File:

Author: Dominic Carbone, CEO

Interest Declared: No interest to disclose

Date: 7 March 2019

Attachments: Statement of Financial Activities
Statement of Rate Setting
Statement of Current Assets and Liabilities
Budget analysis Worksheets

Matter for Consideration

That Council adopts the 2018-19 Annual Budget Review

Background

Regulation 33A of the Local Government Act (Financial Management) Regulations 1996 requires that a Regional Local Government between 1st February and 31st March in each year carry out a review of its Annual Budget for that year. A copy of the review and the determination is to be provided to the Department of Local Government within 30 days of the adoption of the review.

Council adopted a 10% or \$2,000.00 variance or whatever is the greater for the reporting of material variances identified in the annual budget review.

33A. Review of budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
 - (a) consider the local government’s financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and

- (b) consider the local government’s financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
 - (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

*Absolute majority required.

- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

Business Implications

Nil

Consultation

Nil

Comment

A review of the Regional Local Government 2018-19 Annual Budget has been undertaken in accordance with the Financial Management Regulations and the following worksheets have been prepared;

Statement of Financial Activities	(refer attachments)
Statement of Rate Setting	(refer attachments)
Statement of Current Assets and Liabilities	(refer attachments)
Budget Analysis Worksheets	(refer attachments)

The review of the 2018-19 Annual Budget revealed:

- (1) An increase in operating revenue amounting to \$8,905, comprising
 - Interest on Investments \$8,000
 - Other \$ 905

- (2) An increase in operating expenditure amounting to \$8,768 comprising
 - Reduction in insurance premiums \$(3,232)
 - Additional travel expenses CEO \$3,000
 - Additional legal fees \$10,000
 - Reduction in Other Administration Expenses \$(1,000)

(3) Contributions and Grants

- Reduction in member Shire contributions to construct cell fence \$(498,000)
- Additional Grant from BBRF to construct cell fence \$2,250,000

(4) Capital Expenditure

- Additional Capital Expenditure to construct cell fence \$1,755,103

In summary the Net Surplus is estimated to decrease by \$2,765 to \$174,529

Voting Requirements

Absolute Majority

OFFICER RECOMMENDATION:

Moved:

Seconded:

That the Audit Committee recommends to Council that:

1. *Adopts the 2018-19 Annual Budget Review together with the variations detailed in the Budget Analysis Worksheet attached to this Report.
A copy of the 2018-19 Annual Budget Review and the determination be provided to the Department of Local Government Sport and Cultural Industries.*

CARRIED / LOST

5. LATE BUSINESS

6. CLOSURE OF MEETING

There being no further business, the chairperson closed the meeting at _____.



**MINUTES OF THE
AUDIT COMMITTEE MEETING
13 MARCH 2018**

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**MINUTES OF THE
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1. DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

The Chief Executive Officer declared the meeting open at 10.00am.

1.1 Election of Presiding Member

The Chief Executive Officer asked for nominations for the position of Presiding Member and received a nomination from Cr Les Price, there being one nomination the Chief Executive Officer declared that Cr Les Price be elected as the Presiding Member for the Audit Committee.

Cr Les Price assumed the chair and proceeded with the meeting.

1.2 Election of Deputy Presiding Member

The Presiding Member asked for nominations for the position of Deputy Presiding Member and received a nomination from Cr Robert Grinham there being one nomination the Chairperson declared that Cr Robert Grinham be elected as the Deputy Presiding Member for the Audit Committee.

2. RECORD OF ATTENDANCE / APOLOGIES / LEAVE OF ABSENCE

Present:

Chairperson Cr Les Price
Deputy Chairperson Cr Robert Grinham
Cr Gregory Payne
Cr Bethal Walton
Cr Eliz Morris
Cr David Lefroy
Cr Frederick Spindler.

Apologies:

Cr Carol Hodshon, Cr Jason Homewood

Leave of Absence:

Nil

Also in Attendance:

Dominic Carbone MRVC CEO

Member of Public:

Mr Neil Grinham

3. CONFIRMATION OF MINUTES OF PREVIOUS MEETING

3.1 Minutes of Audit Committee Meeting held on 14 March 2017

AUDIT COMMITTEE DECISION

Moved: Cr Robert Grinham Seconded: Cr David Lefroy
That the minutes of the Ordinary Meeting held on 14 March 2017 as circulated be confirmed as a true and correct record of proceedings.

CARRIED 7/0

4. REPORTS

4.1 Local Government 2017 Compliance Audit Return

File:	
Author:	Dominic Carbone, CEO
Interest Declared:	No interest to disclose
Date:	3 March 2018
Attachment	Draft 2017 Audit Compliance Return

Matter for Consideration

Consideration of the Compliance Audit Return for the 2017 financial year and recommendation to Council.

Background

A local government inclusive of a Regional Council is to carry out a compliance audit for the period 1 January to 31 December in each year in a form approved by the Minister. The Compliance Return is to be submitted to the Executive Director by the 31 March the following year.

Statutory Environment

Local Government Act 1995

Section 7.13 Regulations as to audits sub-clause (1)(i) states:

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s. 5.46	s. 5.67	s. 5.68(2)
s. 5.70	s. 5.73	s. 5.75
s. 5.76	s. 5.77	s. 5.88
s. 5.103	s. 5.120	s. 5.121
s. 7.1A	s. 7.1B	s. 7.3
s. 7.6(3)	s. 7.9(1)	s. 7.12A
<i>Local Government (Administration) Regulations 1996</i>		
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r. 30G		

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r. 14(1), (3) and (5)	r. 15	r. 16
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r. 24AF	r. 24AG	r. 24AH(1) and (3)
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- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be -
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

Regulation 15 states as follows:

15. Compliance audit return, certified copy of etc. to be given to Executive Director

- (1) After the compliance audit return has been presented to the council in accordance with regulation 14(3) a certified copy of the return together with —

- (a) a copy of the relevant section of the minutes referred to in regulation 14(3)(c); and
- (b) any additional information explaining or qualifying the compliance audit,

is to be submitted to the Executive Director by 31 March next following the period to which the return relates.

- (2) In this regulation —
certified in relation to a compliance audit return means signed by —
 - (a) the mayor or president; and
 - (b) the CEO.

Financial Implications

Nil

Consultation

Nil

Comment

The 2017 Audit Compliance Return as determined by the Minister has been duly completed and the Audit Committee is requested to review the return and report to Council the results of the review. A copy of the 2017 Audit Compliance Return is attached to this report.

Voting Requirement

Simple Majority

AUDIT COMMITTEE RECOMMENDATION:

Moved: Cr Gregory Payne Seconded: Cr David Lefroy

That the Audit Committee recommend to Council that the 2017 Compliance Audit Return be adopted and certified by the Chairperson and Chief Executive Officer and forwarded to the Department of Local Government along with the relevant section of the Minutes in accordance with Regulation 14(3) and Regulation 15 of the Local Government (Audit) Regulations 1996.

CARRIED 7/0

4.2 Audit Management Letter for the Year Ended 30 June 2017

File:	
Author:	Dominic Carbone, CEO
Interest Declared:	No interest to disclose
Date:	3 March 2018
Attachment	Auditors' Management Letter

Matter for Consideration

That Council give consideration to the Audit Management letter for the year ended 30 June 2017 together with responses provided by the Chief Executive Officer.

Background

Council is required to examine the report of the Auditor and take appropriate action in relation to the matters raised.

The Auditor has been requested to be available for the Audit Committee Meeting via tele-conferencing.

Statutory Environment

7.12A. Duties of local government with respect to audits

- (3) A local government is to examine the report of the auditor prepared under section 7.9(1), and any report prepared under section 7.9(3) forwarded to it, and is to —
 - (a) determine if any matters raised by the report, or reports, 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 is to —
 - (a) prepare a report on any actions under subsection (3) in respect of an audit conducted in respect of a financial year; and
 - (b) forward a copy of that report to the Minister, by the end of the next financial year, or 6 months after the last report prepared under section 7.9 is received by the local government, whichever is the latest in time.

Business Implications

Nil

Consultation

Nil

Comment

The findings identified during the Audit of the Regional Councils' Financial Statements for the year ended 30 June 2017 are as follows, together with the response provided by the Chief Executive Officer under the heading of "Management Comment".

Financial Ratios

We noted during our audit that the basic standard was not achieved for the operating surplus ratio. This indicates that the regional local government may not be able to cover its operational costs and have revenues available for capital funding or other purposes. We acknowledge that this financial ratio did not meet the basic standard due to the depreciation expense being greater than the operating revenue.

We recommend that the regional local government examine potential financial weaknesses and risks and take the necessary steps to rectify or mitigate these issues for the purposes of improving the Shire's financial position.

Management Comment

The net result of the Murchison Regional Vermin Council for the Financial Year ended 30 June 2017 states that the net result amounted to a negative \$139,104 inclusive of depreciation and excluding depreciation a positive net result of \$7,410.

The Auditors' comments are acknowledged and the MRVC has endeavored to increase its limited revenue base and reduce its administrative costs in order to reduce the negative net result. The MRVC has now insured the fence which will reduce the cost of major reinstatements of the fence as a result of floods, fire etc.

Voting Requirement

Simple Majority

The Auditor Billy-Joe Thomas from Anderson Munro & Wyllie was present at the meeting via a tele-conferencing.

AUDIT COMMITTEE RECOMMENDATION:

Moved: Cr Bethel Walton

Seconded: Cr Gregory Payne

That Audit Committee recommends to Council that:

- 1. Receive the Report on the Audit Management Letter for the financial year ended 30 June 2017.*
- 2. Subject to (1) above forward a copy of the report to the Minister for Local Government Sport and Cultural Industries and the MRVC Auditor Anderson Munro and Wyllie.*

CARRIED 7/0

4.3 Report on 2017-18 Annual Budget Review

File:	
Author:	Dominic Carbone, CEO
Interest Declared:	No interest to disclose
Date:	3 March 2018
Attachments:	Statement of Financial Activities Statement of Rate Setting Statement of Current Assets and Liabilities Budget analysis Worksheets

Matter for Consideration

That Council adopts the 2017-18 Annual Budget Review

Background

Regulation 33A of the Local Government Act (Financial Management) Regulations 1996 requires that a Regional Local Government between 1st February and 31st March in each year carry out a review of its Annual Budget for that year. A copy of the review and the determination is to be provided to the Department of Local Government within 30 days of the adoption of the review.

Council adopted a 10% or \$2,000.00 variance or whatever is the greater for the reporting of material variances identified in the annual budget review.

33A. Review of budget

- (1) Between 1 January and 31 March in each financial year a local government is to carry out a review of its annual budget for that year.
- (2A) The review of an annual budget for a financial year must —
 - (a) consider the local government's financial performance in the period beginning on 1 July and ending no earlier than 31 December in that financial year; and
 - (b) consider the local government's financial position as at the date of the review; and
 - (c) review the outcomes for the end of that financial year that are forecast in the budget.
- (2) Within 30 days after a review of the annual budget of a local government is carried out it is to be submitted to the council.
- (3) A council is to consider a review submitted to it and is to determine* whether or not to adopt the review, any parts of the review or any recommendations made in the review.

*Absolute majority required.

- (4) Within 30 days after a council has made a determination, a copy of the review and determination is to be provided to the Department.

Business Implications

Nil

Consultation

Nil

Comment

A review of the Regional Local Government 2017-18 Annual Budget has been undertaken in accordance with the Financial Management Regulations and the following worksheets have been prepared;

Statement of Financial Activities	(refer attachments)
Statement of Rate Setting	(refer attachments)
Statement of Current Assets and Liabilities	(refer attachments)
Budget Analysis Worksheets	(refer attachments)

The review of the 2017-18 Annual Budget revealed:

- (1) An increase in operating expenditure amounting to \$13,141 comprising
- | | |
|--|---------|
| - Additional insurance premiums | \$9,217 |
| - Additional member travel and accommodation costs | \$3,023 |
| - Additional expenditure to prepare funding applications | \$ 901 |
- (2) Contributions and Grants
- | | |
|---|-------------|
| - Additional member Shire contributions to construct cell fence | \$1,004,000 |
| - Additional Grant from DPIRD to construct cell fence | \$1,144,000 |
- (3) Capital Expenditure
- | | |
|--|------------|
| - Additional Capital Expenditure to construct cell fence | \$2,198.00 |
|--|------------|

Voting Requirements

Absolute Majority

AUDIT COMMITTEE RECOMMENDATION:

Moved: Cr Gregory Payne

Seconded: Cr David Lefroy

That the Audit Committee recommends to Council that it:

1. *Adopts the 2017-18 Annual Budget Review together with the variations detailed in the Budget Analysis Worksheet attached to this Report. A copy of the 2017-18 Annual Budget Review and the determination be provided to the Department of Local Government Sport and Cultural Industries.*

CARRIED 7/0

4.4 Annual Report 2016-17

File:	
Author:	Dominic Carbone, CEO
Interest Declared:	No interest to disclose
Date:	3 March 2018
Attachments:	Annual Report 2016-17

Matter for Consideration

The acceptance of the 2016-17 Annual Report.

Background

The Council is required to prepare and adopt an Annual Report.

Statutory Environment

Local Government Act 1995

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 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.]

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 required.*

- (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.

[Section 5.54 amended by No. 49 of 2004 s. 49.]

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.

Business Implications

Nil

Consultation

Nil

Comment

The Annual Report for the 2016-17 financial year has been prepared and Council is now requested to give consideration to adopting the Report. The annual Report is to contain the information as detailed in Section 5.53 (2) of the Local Government Act 1995 as stated above and copies be made available the Shire of Mount Magnet Administration Centre and on the MRVC Website.

A Regional Local Government is exempt from complying with Part 5, Division 2 and Subdivision 4 of the Local Government Act and therefore is not required to hold an Electors general meeting as per section 5.27 of the Local Government Act 1995.

Voting Requirement

Absolute Majority

AUDIT COMMITTEE RECOMMENDATION:

Moved: Cr David Lefroy

Seconded: Cr Robert Grinham

That the Audit Committee recommends to Council that it:

1. Accepts its 2016-17 Annual Report for the MRVC as attached to this report in accordance with Section 5.54 of the Local Government Act 1995.

CARRIED 7/0

5. LATE BUSINESS

6. CLOSURE OF MEETING

There being no further business, the chairperson closed the meeting at 11.22 am.



4.1

ATTACHMENT

- **Local Government 2018 Compliance Audit Return**





Murchison Regional Vermin Council - Compliance Audit Return Regional Local Government 2018

Certified Copy of Return

Please submit a signed copy to the Director General of the Department of Local Government, Sport and Cultural Industries together with a copy of section of relevant minutes.

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2018.	N/A		DOMINIC CARBONE
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2018.	N/A		MURCHISON REGIONAL VERMIN COUNCIL
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2018.	N/A		MURCHISON REGIONAL VERMIN COUNCIL
4	s3.59(4)	Has the local government given Statewide public notice of each proposal to commence a major trading undertaking or enter into a major land transaction for 2018.	N/A		MURCHISON REGIONAL VERMIN COUNCIL
5	s3.59(5)	Did the Council, during 2018, resolve to proceed with each major land transaction or trading undertaking by absolute majority.	N/A		MURCHISON REGIONAL VERMIN COUNCIL



Delegation of Power / Duty					
No	Reference	Question	Response	Comments	Respondent
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority.	N/A	NO DELEGATIONS TO COMMITTEES	MURCHISON REGIONAL VERMIN COUNCIL
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing.	N/A	NO DELEGATIONS TO COMMITTEES	MURCHISON REGIONAL VERMIN COUNCIL
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17.	N/A	NO DELEGATIONS TO COMMITTEES	MURCHISON REGIONAL VERMIN COUNCIL
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations.	N/A	NO DELEGATIONS TO COMMITTEES	MURCHISON REGIONAL VERMIN COUNCIL
5	s5.18	Has Council reviewed delegations to its committees in the 2017/2018 financial year.	N/A	NO DELEGATIONS TO COMMITTEES	MURCHISON REGIONAL VERMIN COUNCIL
6	s5.42(1),5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act.	Yes		MURCHISON REGIONAL VERMIN COUNCIL
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority.	Yes		MURCHISON REGIONAL VERMIN COUNCIL
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing.	Yes		MURCHISON REGIONAL VERMIN COUNCIL
9	s5.44(2)	Were all delegations by the CEO to any employee in writing.	N/A	NO OTHER EMPLOYEES	MURCHISON REGIONAL VERMIN COUNCIL
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority.	N/A		MURCHISON REGIONAL VERMIN COUNCIL
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees.	Yes		MURCHISON REGIONAL VERMIN COUNCIL
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2017/2018 financial year.	Yes		DOMINIC CARBONE
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required.	Yes		MURCHISON REGIONAL VERMIN COUNCIL

Disclosure of Interest					
No	Reference	Question	Response	Comments	Respondent



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68).	Yes		DOMINIC CARBONE
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of the Council and Committee meetings.	N/A		DOMINIC CARBONE
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made.	Yes		DOMINIC CARBONE
4	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day.	N/A	NO NEW MEMBERS	DOMINIC CARBONE
5	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day.	N/A	NO NEW EMPLOYEES	DOMINIC CARBONE
6	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2018.	Yes		MURCHISON REGIONAL VERMIN COUNCIL
7	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2018.	Yes		MURCHISON REGIONAL VERMIN COUNCIL
8	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return.	Yes		MURCHISON REGIONAL VERMIN COUNCIL
9	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76	Yes		MURCHISON REGIONAL VERMIN COUNCIL
10	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28.	Yes		DOMINIC CARBONE
11	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76.	Yes		DOMINIC CARBONE
12	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee.	Yes		DOMINIC CARBONE



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
13	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes.	N/A		DOMINIC CARBONE
14	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report.	Yes		DOMINIC CARBONE
15	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee.	Yes		DOMINIC CARBONE
16	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees.	Yes		DOMINIC CARBONE

Disposal of Property

No	Reference	Question	Response	Comments	Respondent
1	s3.58(3)	Was local public notice given prior to disposal for any property not disposed of by public auction or tender (except where excluded by Section 3.58(5)).	N/A		MURCHISON REGIONAL VERMIN COUNCIL
2	s3.58(4)	Where the local government disposed of property under section 3.58(3), did it provide details, as prescribed by section 3.58(4), in the required local public notice for each disposal of property.	N/A		MURCHISON REGIONAL VERMIN COUNCIL

Finance

No	Reference	Question	Response	Comments	Respondent
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act.	N/A		MURCHISON REGIONAL VERMIN COUNCIL
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority.	N/A		MURCHISON REGIONAL VERMIN COUNCIL
3	s7.3	Was the person(s) appointed by the local government to be its auditor, a registered company auditor.	N/A		MURCHISON REGIONAL VERMIN COUNCIL
4	s7.3, 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council.	N/A		MURCHISON REGIONAL VERMIN COUNCIL



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
5	Audit Reg 10	Was the Auditor's report for the financial year ended 30 June 2018 received by the local government within 30 days of completion of the audit.	N/A	AUDIT NOT YET FINALIZED	MURCHISON REGIONAL VERMIN COUNCIL
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2018 received by the local government by 31 December 2018.	No	AUDIT NOT YET FINALIZED	MURCHISON REGIONAL VERMIN COUNCIL
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken by the local government, was that action undertaken.	N/A	AUDIT NOT YET FINALIZED	MURCHISON REGIONAL VERMIN COUNCIL
8	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a report prepared on any actions undertaken.	N/A	AUDIT NOT YET FINALIZED	MURCHISON REGIONAL VERMIN COUNCIL
9	S7.12A (4)	Where the local government determined that matters raised in the auditor's report (prepared under s7.9 (1) of the Act) required action to be taken by the local government, was a copy of the report forwarded to the Minister by the end of the financial year or 6 months after the last report prepared under s7.9 was received by the local government whichever was the latest in time.	N/A	AUDIT NOT YET FINALIZED	MURCHISON REGIONAL VERMIN COUNCIL
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit.	N/A		MURCHISON REGIONAL VERMIN COUNCIL
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit.	N/A		MURCHISON REGIONAL VERMIN COUNCIL
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit.	N/A		MURCHISON REGIONAL VERMIN COUNCIL
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor.	N/A		MURCHISON REGIONAL VERMIN COUNCIL
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor.	N/A		MURCHISON REGIONAL VERMIN COUNCIL
15	Audit Reg 17	Has the CEO reviewed the appropriateness and effectiveness of the local government's systems and procedures in accordance with regulation 17 of the Local Government (Audit) Regulations 1996.	No		DOMINIC CARBONE



Department of
**Local Government, Sport
and Cultural Industries**

GOVERNMENT OF
WESTERN AUSTRALIA

No	Reference	Question	Response	Comments	Respondent
16	Audit Reg 17	If the CEO has not undertaken a review in accordance with regulation 17 of the Local Government (Audit) Regulations 1996, is a review proposed and when.	Yes		DOMINIC CARBONE



Integrated Planning and Reporting					
No	Reference	Question	Response	Comments	Respondent
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	11 JUNE 2013	DOMINIC CARBONE
2	s5.56 Admin Reg 19DA (6)	Has the local government adopted a modification to the most recent Corporate Business Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	10 JUNE 2014	DOMINIC CARBONE
3	s5.56 Admin Reg 19C (7)	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments. This question is optional, answer N/A if you choose not to respond.	Yes	11 JUNE 2013	DOMINIC CARBONE
4	s5.56 Admin Reg 19C (7)	Has the local government adopted a modification to the most recent Strategic Community Plan. If Yes, please provide adoption date in Comments. This question is optional, answer N/A if you choose not to respond.	N/A		DOMINIC CARBONE
5	S5.56	Has the local government adopted an Asset Management Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	THE ONLY ASSET MRVC HAS IS THE VERMIN CELL FENCE.A REVIEW OF COUNCIL MINUTES DOES NOT REVEAL THAT AN ASSET MANAGEMENT PLAN HAS BEEN PREPARED HOWEVER THE CORPORATE BUSINESS PLAN ADDRESSES THE REQUIREMENT OF THE ASSET MANAGEMENT PLAN IN SECTIONS 2 AND 3	DOMINIC CARBONE
6	S5.56	Has the local government adopted a Long Term Financial Plan. If Yes, in Comments please provide date of the most recent Plan, plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	Yes	11 JUNE 2013	DOMINIC CARBONE
7	S5.56	Has the local government adopted a Workforce Plan. If Yes, in Comments please provide date of the most recent Plan plus if adopted or endorsed by Council the date of adoption or endorsement. This question is optional, answer N/A if you choose not to respond.	No	THE MRVC EMPLOYED FOR THE FIRST TIME A PART TIME CEO IN MAY 2017 PRIOR TO THE SHIRE OF MOUNT MAGNET CEO PERFORMED THE DUTIES ALONG WITH THE SHIRE'S OFFICE STAFF	DOMINIC CARBONE



Local Government Employees						
No	Reference	Question	Response	Comments	Respondent	
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised.	N/A		DOMINIC CARBONE	
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A.	N/A		DOMINIC CARBONE	
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4).	N/A		DOMINIC CARBONE	
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only).	N/A		DOMINIC CARBONE	
5	s5.37(2)	Did the CEO inform council of each proposal to employ or dismiss a designated senior employee.	N/A		DOMINIC CARBONE	



Official Conduct					
No	Reference	Question	Response	Comments	Respondent
1	s5.120	Where the CEO is not the complaints officer, has the local government designated a senior employee, as defined under s5.37, to be its complaints officer.	N/A		DOMINIC CARBONE
2	s5.121(1)	Has the complaints officer for the local government maintained a register of complaints which records all complaints that result in action under s5.110(6)(b) or (c).	Yes		DOMINIC CARBONE
3	s5.121(2)(a)	Does the complaints register maintained by the complaints officer include provision for recording of the name of the council member about whom the complaint is made.	Yes		DOMINIC CARBONE
4	s5.121(2)(b)	Does the complaints register maintained by the complaints officer include provision for recording the name of the person who makes the complaint.	Yes		DOMINIC CARBONE
5	s5.121(2)(c)	Does the complaints register maintained by the complaints officer include provision for recording a description of the minor breach that the standards panel finds has occurred.	Yes		DOMINIC CARBONE
6	s5.121(2)(d)	Does the complaints register maintained by the complaints officer include the provision to record details of the action taken under s5.110(6)(b) or (c).	Yes		DOMINIC CARBONE

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2)).	Yes	TENDER NOS MRVC 01/2018 AND 02/2018	DOMINIC CARBONE
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract.	Yes	TENDERS WERE CALLED FOR THE SUPPLY OF MATERIALS AND CONSTRUCTION OF THE CELL FENCE	DOMINIC CARBONE
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice.	Yes	ADVERTISED ON 8/12/2018	DOMINIC CARBONE
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16.	Yes	ADVERTISED ON 8/12/2018	DOMINIC CARBONE



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
5	F&G Reg 14(5)	If the local government sought to vary the information supplied to tenderers, was every reasonable step taken to give each person who sought copies of the tender documents or each acceptable tenderer, notice of the variation.	Yes	CLARIFICATION PROVIDED ON 19/12/2018	DOMINIC CARBONE
6	F&G Reg 16	Did the local government's procedure for receiving and opening tenders comply with the requirements of F&G Reg 16.	N/A	THE TENDERS CLOSED ON 7/01/2019	DOMINIC CARBONE
7	F&G Reg 18(1)	Did the local government reject the tenders that were not submitted at the place, and within the time specified in the invitation to tender.	N/A	THE TENDERS CLOSED ON 7/01/2019	DOMINIC CARBONE
8	F&G Reg 18 (4)	In relation to the tenders that were not rejected, did the local government assess which tender to accept and which tender was most advantageous to the local government to accept, by means of written evaluation criteria.	N/A	THE TENDERS CLOSED ON 7/01/2019	DOMINIC CARBONE
9	F&G Reg 17	Did the information recorded in the local government's tender register comply with the requirements of F&G Reg 17.	N/A	THE TENDERS CLOSED ON 7/01/2019	DOMINIC CARBONE
10	F&G Reg 19	Was each tenderer sent written notice advising particulars of the successful tender or advising that no tender was accepted.	N/A	THE TENDERS CLOSED ON 7/01/2019	DOMINIC CARBONE
11	F&G Reg 21 & 22	Did the local governments's advertising and expression of interest documentation comply with the requirements of F&G Regs 21 and 22.	N/A		DOMINIC CARBONE
12	F&G Reg 23(1)	Did the local government reject the expressions of interest that were not submitted at the place and within the time specified in the notice.	N/A		DOMINIC CARBONE
13	F&G Reg 23(4)	After the local government considered expressions of interest, did the CEO list each person considered capable of satisfactorily supplying goods or services.	N/A		DOMINIC CARBONE
14	F&G Reg 24	Was each person who submitted an expression of interest, given a notice in writing in accordance with Functions & General Regulation 24.	N/A		DOMINIC CARBONE
15	F&G Reg 24AD(2)	Did the local government invite applicants for a panel of pre-qualified suppliers via Statewide public notice.	N/A		DOMINIC CARBONE
16	F&G Reg 24AD(4) & 24AE	Did the local government's advertising and panel documentation comply with F&G Regs 24AD(4) & 24AE.	N/A		DOMINIC CARBONE



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
17	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application.	N/A		DOMINIC CARBONE
18	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, notice of the variation.	N/A		DOMINIC CARBONE
19	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications.	N/A		DOMINIC CARBONE
20	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application (s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria.	N/A		DOMINIC CARBONE
21	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG.	N/A		DOMINIC CARBONE
22	F&G Reg 24AI	Did the local government send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted.	N/A		DOMINIC CARBONE
23	F&G Reg 24E	Where the local government gave a regional price preference in relation to a tender process, did the local government comply with the requirements of F&G Reg 24E in relation to the preparation of a regional price preference policy (only if a policy had not been previously adopted by Council).	N/A		DOMINIC CARBONE
24	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy.	N/A		DOMINIC CARBONE



Department of
**Local Government, Sport
and Cultural Industries**

No	Reference	Question	Response	Comments	Respondent
25	F&G Reg 11A	Does the local government have a current purchasing policy in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less.	N/A	DELEGATION TO CEO PURCHASE OF GOODS AND SERVICES LIMITED TO THE VALUE OF \$10,000 EXCLUDING GST PROVIDED THAT IT IS A BUDGETED EXPENSE TO PREPARE A PURCHASING POLICY AND ADOPTION BY COUNCIL IN 2019	DOMINIC CARBONE

I certify this Compliance Audit return has been adopted by Council at its meeting on _____

Signed Mayor / President, Murchison Regional Vermin Council

Signed CEO, Murchison Regional Vermin Council



4.2

ATTACHMENT

- **Statement of Financial Activities**
- **Statement of Rate Setting Statement**
- **Statement of Current Assets & Liabilities**
- **Budget Analysis Worksheets**



**MURCHISON REGIONAL VERMIN COUNCIL
FINANCIAL ACTIVITY STATEMENT
BUDGET REVIEW
FOR THE PERIOD ENDED 30 JUNE 2019**

	2018-19 ANNUAL BUDGET	2018-19 JULY-FEB BUDGET	2018-19 JULY-FEB ACTUAL	PROJECTED ESTIMATES 30/06/2019	VARIANCE		MATERIAL VARIANCES	
		YTD	YTD		YTD	YTD	YTD	YTD
OPERATING REVENUE								
General Purpose Funding	\$ 12,000	\$ 9,000	\$ 16,522	20,000	89%	\$ 8,000	Additional funds invested	
Economic Services	1,499,467	1,124,367	442,369	3,251,468	156%	1,752,001	Additional Grant BBRF and reduced Member Council Contributions	
Other Property and Services	0	0	905	905	100%	905	Adjustment to 2017-18 workers compensation insurance premiums	
	\$1,511,467	\$1,133,367	\$459,796	\$3,272,373		\$1,760,906		
LESS OPERATING EXPENDITURE								
Governance	(13,035)	(6,628)	(7,561)	(12,835)	3%	200	minor variance	
Economic Services	(122,899)	(71,000)	(80,809)	(122,899)	0%	0		
Other Property and Services	(208,579)	(142,725)	(46,771)	(217,347)	-6%	(8,768)	Additional legal expenses	
	(\$344,513)	(\$220,353)	(\$135,141)	(\$353,081)		(\$8,568)		
ADD	\$1,166,954	\$913,014	\$324,655	\$2,919,292		\$1,752,338		
Member Council Contributions and Non Operating Grants	0	0	0	0				
Profit/ Loss on the disposal of assets	0	0	0	0				
Employee Provisions	0	0	0	0				
Depreciation Written Back	146,553	95,259	0	146,553	0%	0		
Book Value of Assets Sold Written Back	0	0	0	0				
	\$146,553	\$95,259	\$0	\$146,553		\$0		
	\$1,313,507	\$1,008,273	\$324,655	\$3,065,845		\$1,752,338		
	\$ 0	\$ 0	\$ 0	0		\$		
LESS CAPITAL PROGRAMME								
Plant and Equipment	(2,244,897)	(965,000)	(19,915)	(4,000,000)	-182%	(1,755,103)	Additional Grant BBRF and reduced Member Council Contributions	
Infrastructure Assets - Other								
	(\$2,244,897)	(\$965,000)	(\$19,915)	(\$4,000,000)		(1,755,103)		
ABNORMAL ITEMS								
			(1)					
	(\$2,244,897)	(\$965,000)	(\$1)	\$0		\$0		
	(\$931,390)	\$43,273	\$304,740	(\$934,155)		(\$2,765)		
LESS FUNDING FROM								
Opening Funds	1,108,684	1,108,684	1,108,684	1,108,684	0%	0	Financial statements for 2017-18 not yet audited	
	\$1,108,684	\$1,108,684	\$1,108,684	\$1,108,684		\$0		
	\$177,294	\$1,151,957	\$1,413,424	\$174,529		(\$2,765)		
NET (SURPLUS) DEFICIT								

**MURCHISON REGIONAL VERMIN COUNCIL
RATE SETTING STATEMENT
BUDGET REVIEW**

ACTUALS AS AT 28 FEBRUARY 2018	2017-18 ADOPTED BUDGET	2017-18 REVISED BUDGET	2017-18 YTD ACTUAL
TOTAL OF OPERATING AND CAPITAL REVENUE AND EXPENDITURE	\$ (300,909)	\$ (364,422)	\$ 472,246
ADD DEPRECIATION WRITTEN BACK	146514	146514	0
ADD SURPLUS BROUGHT FORWARD	327613	327112	327112
LESS SURPLUS CARRIED FORWARD	(173,218)	(109,204)	(799,358)
RATES LEVIED	0	0	0

**MURCHISON REGIONAL VERMIN COUNCIL
SUMMARY OF CURRENT ASSETS AND LIABILITIES
BUDGET REVIEW**

ACTUALS AS AT 28 FEBRUARY 2018	2017-18 ADOPTED BUDGET	2017-18 REVISED BUDGET	2017-18 YTD ACTUAL
	\$	\$	\$
CURRENT ASSETS			
Cash on Hand			0
Cash at Bank	166,218	102,180	801,637
Trade and Other Receivables	0	2,000	3,373
Inventories	7,000	7,000	7,541
Total Current Assets	173,218	111,180	812,551
LESS CURRENT LIABILITIES			
Provisions	0	1,976	1,976
Interest Bearing Loans and Borrowings	0	0	0
Trade and Other Payables	0	0	11,218
Total Current Liabilities	0	1,976	13,194
NET CURRENT ASSETS	173,218	109,204	799,357
Less Cash Backed Reserve	0	0	0
Plus Leave Liabilities	0	0	0
	0	0	0
SURPLUS OF CURRENT ASSETS OVER LIABILITIES	173,218	109,204	799,357

NOTE 2017-18 ADOPTED BUDGET HAS NOT BEEN AMENDED SINCE ADOPTION

MURCHELSON REGIONAL VERMILY COUNCIL
 BUDGET REVIEW 2018-19

Details By function Under The Following Programme Titles
 And Type Of Activities Within The Programme

	YTD 2018-19 Actual July - February		Adopted Budget 2018-19		Projected Estimates to 30/06/2018	Variance Projected Estimates to Budget \$	Variance Projected Estimates to Budget %	Comment
	Income	Expenditure	Income	Expenditure				
GENERAL PURPOSE FUNDING								
OTHER GENERAL PURPOSE FUNDING								
OPERATING EXPENDITURE								
Sub Total - OTHER GENERAL PURPOSE FUNDING OIEXP	\$0	\$0	\$0	\$0	\$0			
OPERATING INCOME								
000000 - Interest on Investment	(\$16,522)	\$0	(\$12,000)	\$0	(\$20,000)	(\$8,000)	66.67%	Additional funds invested
	\$0	\$0	\$0	\$0				
Sub Total - OTHER GENERAL PURPOSE FUNDING OIINC	(\$16,522)	\$0	(\$12,000)	\$0	(\$20,000)			
Total - OTHER GENERAL PURPOSE FUNDING	(\$16,522)	\$0	(\$12,000)	\$0	(\$20,000)			
Total - GENERAL PURPOSE FUNDING	(\$16,522)	\$0	(\$12,000)	\$0	(\$20,000)			
GOVERNANCE								
MEMBERS OF COUNCIL								
OPERATING EXPENDITURE								
000000 - Chairman Allowance	\$0	\$250	\$0	\$508	\$508	\$0		
000000 - Deputy Chair Allowance	\$0	\$63	\$0	\$127	\$127	\$0		
000000 - Member Meeting Fee	\$0	\$6,236	\$0	\$10,200	\$10,200	\$0		
000000 - Meeting Expenses	\$0	\$1,012	\$0	\$1,200	\$1,500	\$300	25.00%	Additional meetings
000000 - Travel Costs	\$0	\$0	\$0	\$0	\$0	\$0		
000000 - Other Costs	\$0	\$0	\$0	\$1,000	\$500	(\$500)	-50.00%	Estimated savings
Sub Total - MEMBERS OF COUNCIL OIEXP	\$0	\$7,561	\$0	\$13,035	\$12,835			
OPERATING INCOME								
Sub Total - MEMBERS OF COUNCIL OIINC	\$0	\$0	\$0	\$0	\$0			
Total - GOVERNANCE	\$0	\$7,561	\$0	\$13,035	\$12,835			
Total - GOVERNANCE	\$0	\$7,561	\$0	\$13,035	\$12,835			

ECONOMIC SERVICES										
RURAL SERVICES										
OPERATING EXPENDITURE										
000000- Vermin Fence Maintenance	\$0	\$78,259	\$0	\$100,000	\$100,000	\$0	\$0	\$0	\$0	
000000- MRVC Cell Expenditure - Other	\$0	\$2,550	\$0	\$6,000	\$6,000	\$0	\$0	\$0	\$0	
000000- Refund of Unspent Portion of CLGF Grant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
000000- MRVC Cell Expenditure - Balance of Member Contribution Yet to Allocated	\$0	\$0	\$0	\$16,899	\$16,899	\$0	\$0	\$0	\$0	
Sub Total - RURAL SERVICES OPIEXP	\$0	\$80,809	\$0	\$122,899	\$122,899	\$0	\$0	\$0	\$0	
OPERATING INCOME										
000000 - MRVC Cell Contributions - Shire of Yalgoo	(\$83,333)	\$0	(\$301,333)	\$0	\$166,000	(\$135,333)	\$0	\$0	\$0	Less contribution required from member councils -55.09%
000000 - MRVC Cell Contributions - Shire of Mount Magnet	(\$83,333)	\$0	(\$301,333)	\$0	\$166,000	(\$135,333)	\$0	\$0	\$0	Less contribution required from member councils -55.09%
000000 - MRVC Cell Contributions - Shire of Cue	(\$83,333)	\$0	(\$301,334)	\$0	\$166,001	(\$135,333)	\$0	\$0	\$0	Less contribution required from member councils -55.09%
000000 - MRVC Cell Contributions - Shire of Sandstone	(\$50,000)	\$0	(\$50,000)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
000000 - Grant - DPRD Cell Fence Construction Stage 1	\$0	\$0	(\$237,600)	\$0	\$0	(\$237,600)	\$0	\$0	\$0	0.00%
000000 - Grant - DPRD Cell Fence Construction Stage 2	\$0	\$0	(\$137,500)	\$0	\$0	(\$137,500)	\$0	\$0	\$0	0.00%
000000 - Grant - BBRF Cell Fence Construction Stage 1	\$0	\$0	\$0	\$0	(\$2,250,000)	(\$2,250,000)	\$0	\$0	\$0	100.00% Additional grant received from BBRF
000000 -Reimbursement Insurance Claim No.2 Fence	(\$65,000)	\$0	(\$65,000)	\$0	\$0	(\$65,000)	\$0	\$0	\$0	0.00%
Conditional on the basis that the MRVC receives a contribution from the MRBA or member local governments will be levied the additional \$28,000										
000000 - Precepts	\$0	\$0	(\$98,000)	\$0	\$0	(\$98,000)	\$0	\$0	\$0	0.00%
000000 - Precepts Shire of Cue	(\$12,381)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
000000 - Precepts Shire of Meekatharra	(\$19,843)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
000000 - Precepts Shire of Mount Magnet	(\$13,591)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
000000 - Precepts Shire of Sandstone	(\$4,545)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
000000 - Precepts Shire of Yalgoo	(\$19,640)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
000000 - Rental Fences Windimurra Station	(\$1,209)	\$0	(\$1,211)	\$0	\$2	(\$1,209)	\$0	\$2	\$0	-0.14% minor variance
000000 - Rental Fences Youno Downs Station	(\$498)	\$0	(\$498)	\$0	\$0	(\$498)	\$0	\$0	\$0	-0.01%
000000 - Rental Fences Windsor Station	(\$512)	\$0	(\$512)	\$0	(\$0)	(\$0)	\$0	(\$0)	\$0	0.00%
000000 - Rental Fences Pindaburna Station	(\$508)	\$0	(\$506)	\$0	(\$2)	(\$508)	\$0	(\$2)	\$0	0.39% minor variance
000000 - Rental Fences Paroo Station	(\$1,246)	\$0	(\$1,245)	\$0	(\$1)	(\$1,246)	\$0	(\$1)	\$0	0.05% minor variance
000000 - Rental Fences Neels Creek Station	(\$390)	\$0	(\$390)	\$0	\$0	(\$390)	\$0	\$0	\$0	0.03%
000000 - Rental Fences Narndee Station	(\$778)	\$0	(\$778)	\$0	\$0	(\$778)	\$0	\$0	\$0	0.04%
000000 - Rental Fences Murchison Downs Station	(\$458)	\$0	(\$458)	\$0	\$0	(\$458)	\$0	\$0	\$0	-0.01%
000000 - Rental Fences Meelina Station	(\$85)	\$0	(\$85)	\$0	\$0	(\$85)	\$0	\$0	\$0	0.40%
000000 - Rental Fences Hill View Station	(\$718)	\$0	(\$718)	\$0	\$0	(\$718)	\$0	\$0	\$0	0.00%
000000 - Rental Fences Dept of CALM Station	(\$244)	\$0	(\$244)	\$0	\$0	(\$244)	\$0	\$0	\$0	0.07%
000000 - Rental Fences Barrambie Station	(\$192)	\$0	(\$191)	\$0	(\$1)	(\$192)	\$0	(\$1)	\$0	0.27% minor variance
000000 - Rental Fences Gidgee Station	(\$124)	\$0	(\$124)	\$0	\$0	(\$124)	\$0	\$0	\$0	0.39%
000000 - Rental Fences Colglia Downs Station	(\$406)	\$0	(\$407)	\$0	\$1	(\$406)	\$1	\$0	\$0	-0.16% minor variance
Sub Total - RURAL SERVICES OPI/INC	(\$442,369)	\$0	(\$1,499,467)	\$0	\$0	(\$3,251,468)	\$0	\$0	\$0	
Total - RURAL SERVICES	(\$442,369)	\$80,809	(\$1,499,467)	\$122,899	\$122,899	(\$3,251,468)	\$0	\$0	\$0	
Total - ECONOMIC SERVICES	(\$442,369)	\$80,809	(\$1,499,467)	\$122,899	\$122,899	(\$3,128,569)	\$0	\$0	\$0	

OTHER PROPERTY AND SERVICES													
PRIVATE WORKS													
OPERATING EXPENDITURE													
000000 - Private Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - PRIVATE WORKS OI/EXP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OPERATING INCOME													
000000 - Reimbursement MRWA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - PRIVATE WORKS OI/INC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - PRIVATE WORKS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - PUBLIC WORKS OVERHEADS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
UNCLASSIFIED													
OPERATING EXPENDITURE													
Administration													
000000 - Salaries	\$0	\$14,564	\$0	\$20,000	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
000000 - Superannuation	\$0	\$1,384	\$0	\$1,900	\$1,900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
000000 - Travel Expenses	\$0	\$3,550	\$0	\$2,000	\$5,000	\$3,000	\$0	\$0	\$0	\$0	\$0	\$0	Additional meetings and associated travel
000000 - Advertising General	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
000000 - Other Admin Expenses	\$0	\$0	\$0	\$1,500	\$500	(\$1,000)	\$0	\$0	\$0	\$0	\$0	\$0	Estimated savings
000000 - Telephones	\$0	\$545	\$0	\$1,100	\$1,100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
000000 - Bank Charges	\$0	\$45	\$0	\$100	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
000000 - Administration Fee - Shire of Mount Magnet	\$0	\$6,000	\$0	\$6,000	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
000000 - Audit Fees	\$0	\$0	\$0	\$6,000	\$6,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
000000 - Accounting Fees	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
000000 - Depreciation	\$0	\$0	\$0	\$146,553	\$146,553	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
000000 - Insurance	\$0	\$17,194	\$0	\$20,426	\$17,194	(\$3,232)	\$0	\$0	\$0	\$0	\$0	\$0	Premiums less then estimated Additional legal costs for loss of livestock claim and review of establishment agreement
000000 - Legal Expenses	\$0	\$3,490	\$0	\$0	\$10,000	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	
000000 - Accrued Annual Leave and Long Service leave	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
000000 - Dad Debts Written -Off	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - UNCLASSIFIED OI/EXP	\$0	\$46,771	\$0	\$208,579	\$217,347	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OPERATING INCOME													
000000-Reimbursements Workers Compensation Adjustment 2017-18	(\$905)	\$0	\$0	\$0	(\$905)	(\$905)	\$0	\$0	\$0	\$0	\$0	\$0	Refund of worker compensation premium for 2017-18 resulting from adjust in salaries paid
Sub Total - UNCLASSIFIED OI/INC	(\$905)	\$0	\$0	\$0	(\$905)	(\$905)	\$0	\$0	\$0	\$0	\$0	\$0	
Total - UNCLASSIFIED	(\$905)	\$46,771	\$0	\$208,579	\$216,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - OTHER PROPERTY AND SERVICES	(\$905)	\$46,771	\$0	\$208,579	\$216,442	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

FUND TRANSFERS

0000000- Transfer to Fence Reserve	\$0	\$0	\$0	\$0	\$0
Sub Total - Fund Transfers	\$0	\$0	\$0	\$0	\$0
Total - FUND TRANSFERS	\$0	\$0	\$0	\$0	\$0

SURPLUS

New (Surplus) / Deficit - Brought Forward	(\$1,108,684)	\$0	(\$1,108,684)	\$0	(\$1,108,684)	\$0
New (Surplus) / Deficit - Carried Forward	\$0	\$0	\$0	\$177,294	\$174,529	(\$2,765)
Sub Total - SURPLUS C/FWD	(\$1,108,684)	\$0	(\$1,108,684)	\$177,294	(\$934,155)	

Review forecasts a lower surplus to be carried forward

**Total - SURPLUS
DEPRECIATION**

Total - SURPLUS	(\$1,108,684)	\$0	(\$1,108,684)	\$177,294	(\$934,155)	
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New · Depreciation Written Back	\$0	\$0	\$0	(\$146,553)	(\$146,553)	\$0
New · Employee Provisions	\$0	\$0	\$0	\$0	\$0	\$0
New · Prov for Audit Fees	\$0	\$0	\$0	\$0	\$0	\$0
New · Book Value of Assets Written Back	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - DEPRECIATION WRITTEN BACK	\$0	\$0	\$0	(\$146,553)	(\$146,553)	\$0

Total - DEPRECIATION

Total - DEPRECIATION	\$0	\$0	\$0	(\$146,553)	(\$146,553)	\$0
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INFRASTRUCTURE ASSETS - OTHER

0000000- Fence Works New 326Km fence to Enclose the Cell-Member Contribution to Project	\$0	\$0	\$0	\$1,100,897	\$606,000	(\$494,897)	Less funding required from member local governments for cell fence
0000000- Fence Works New 326Km fence to Enclose the Cell -DPIRD Grant Stage 2	\$0	\$19,915	\$0	\$550,000	\$550,000	\$0	
0000000- Fence Works New 326Km fence to Enclose the Cell -DPHCU Grant Stage 1	\$0	\$0	\$0	\$594,000	\$594,000	\$0	
0000000- Fence Works New 326Km fence to Enclose the Cell-BBRF Grant Stage 1	\$0	\$0	\$0	\$0	\$2,250,000	\$2,250,000	Additional funding for cell fence
0000000- Fence Works New 326Km fence to Enclose the Cell -Pastoralists in Kind Contribution to Project \$160,000	\$0	\$0	\$0	\$0	\$4,000,000		
Sub Total - CAPITAL WORKS	\$0	\$19,915	\$0	\$2,244,897	\$4,000,000		
Total - OTHER	\$0	\$19,915	\$0	\$2,244,897	\$4,000,000		
Total - INFRASTRUCTURE ASSETS - OTHER	\$0	\$19,915	\$0	\$2,244,897	\$4,000,000		

GRAND TOTALS

GRAND TOTALS	(\$1,568,480)	\$155,055	(\$2,620,151)	\$2,620,151	(\$0)	(\$0)	
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