



VISION OF COUNCIL

"A thriving and friendly community that recognises our history and embraces cultural diversity and economic opportunity, whilst nurturing our unique natural and built environment."

AGENDA

FOR THE

AUDIT AND RISK COMMITTEE MEETING

13 NOVEMBER 2018

OUR VISION

"A thriving and friendly community that recognises our history and embraces cultural diversity and economic opportunity, whilst nurturing our unique natural and built environment."

OUR MISSION

"To deliver affordable and quality Local Government services."

CORE VALUES OF THE SHIRE

The core values that underpin the achievement of the mission will be based on a strong customer service focus and a positive attitude:

Communication

Integrity

Respect

Innovation

Transparency

Courtesy

DISCLAIMER

The purpose of Council Meetings is to discuss, and where possible, make resolutions about items appearing on the agenda. Whilst Council has the power to resolve such items and may in fact, appear to have done so at the meeting, no person should rely on or act on the basis of such decision or on any advice or information provided by a Member or Officer, or on the content of any discussion occurring, during the course of the meeting.

Persons should be aware that the provisions of the Local Government Act 1995 (Section 5.25 (e)) establish procedures for revocation or rescission of a Council decision. No person should rely on the decisions made by Council until formal advice of the Council decision is received by that person. The Shire of Broome expressly disclaims liability for any loss or damage suffered by any person as a result of relying on or acting on the basis of any resolution of Council, or any advice or information provided by a Member or Officer, or the content of any discussion occurring, during the course of the Council meeting.

Should you require this document in an alternative format please contact us.

SHIRE OF BROOME
AUDIT AND RISK COMMITTEE MEETING
TUESDAY 13 NOVEMBER 2018

INDEX – AGENDA

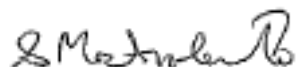
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NOTICE OF MEETING

Dear Committee Member,

The next Audit and Risk Committee of the Shire of Broome will be held on Tuesday, 13 November 2018 in the Committee Room, corner Weld and Haas Streets, Broome, commencing at 3:00pm.

Regards



S MASTROLEMBO
Chief Executive Officer

09/11/2018

1. OFFICIAL OPENING

2. ATTENDANCE AND APOLOGIES

3. DECLARATIONS OF FINANCIAL INTEREST / IMPARTIALITY

4. CONFIRMATION OF MINUTES

RECOMMENDATION:

That the Minutes of the Audit and Risk Committee held on 22 October 2018, as published and circulated, be confirmed as a true and accurate record of that meeting.

5. REPORT OF OFFICERS

5.1 AUDIT REGULATION 17 IMPROVEMENT PLAN BIENNIAL PROGRESS REPORT

| | |
|--------------------------------|-----------------------------|
| LOCATION/ADDRESS: | Nil |
| APPLICANT: | Nil |
| FILE: | COA01 |
| AUTHOR: | Director Corporate Services |
| CONTRIBUTOR/S: | Nil |
| RESPONSIBLE OFFICER: | Director Corporate Services |
| DISCLOSURE OF INTEREST: | Nil |
| DATE OF REPORT: | 31 October 2018 |

SUMMARY: The Audit and Risk Committee (ARC) is presented with a report for review on the progress of the Audit Regulation 17 Risk Profile Register (Risk Register), which was adopted by Council at the Ordinary Meeting of Council held 31 May 2018. The Risk Register replaced the previous Audit Reg 17 Improvement Plan and incorporates a list of items identified by auditors and management as requiring action to improve the appropriateness and effectiveness of the Shire of Broome's systems and processes in regard to risk management, internal control and legislative compliance.

The ARC is required to review the attached updated Risk Register prepared by the Audit Regulation 17 Technical Advisory Group, then report to Council on the result of the Audit and Risk Committee's review.

BACKGROUND

Previous Considerations

| | |
|----------------------|------------|
| SMC 27 June 2014 | Item 9.4.6 |
| OMC 28 August 2014 | Item 10.2 |
| OMC 27 November 2014 | Item 10.3 |
| OMC 2 June 2015 | Item 10.1 |
| OMC 26 May 2016 | Item 10.3 |
| OMC 23 February 2017 | Item 10.3 |
| OMC 25 May 2017 | Item 10.1 |
| OMC 22 February 2018 | Item 10.4 |
| OMC 31 May 2018 | Item 10.1 |

COMMENT

The *Local Government Audit Regulations 1996* (the Regulations) include reviewing the appropriateness and effectiveness of a local government's risk management systems and procedures. Specifically, Audit Regulation 17 (Audit Reg. 17) requires the Chief Executive Officer (CEO) to conduct a review and report the results to the ARC on the effectiveness of risk management, internal control and legislative compliance. The Department of Local Government and Communities Audit in Local Government Guideline No. 9 advises that the review can be undertaken either on an internal or external audit basis.

Initially the Shire of Broome appointed an external auditor to conduct a third-party review of organisational practices in accordance with updated legislation contained within Audit Reg. 17. The Audit Reg. 17 Review Audit produced a comprehensive Improvement Plan separated into the three main compliance areas; Risk Management (RM), Legislative Compliance (LC) and Internal Controls (IC).

In the time since the original review, the Risk TAG has worked with Local Government Insurance Services risk management team to develop an alternate approach utilising a Risk Register. Any remaining actions from the Improvement Plan have been transitioned to the Risk Register to facilitate an improved, centralised reporting mechanism for staff, the ARC and Council.

Remaining actions contained within the Improvement Plan have since been incorporated into the Shire’s Risk Register to facilitate a centralised reporting mechanism for staff, the ARC and Council.

The Risk Profile Register is separated into the following areas for the purpose of identifying, monitoring and reporting on progress of actions to address organisational risks including internal controls and legislative compliance.

| Profile / Section | Risk Context |
|--|--|
| Asset Sustainability Practices | Failure or reduction in service of infrastructure assets, plant, equipment or machinery |
| Business and Community Disruption | Failure to adequately prepare and respond to events that cause disruption to the local community and/or normal business activities. This could be a natural disaster, weather event, or an act carried out by an external party |
| Compliance Requirements | Failure to correctly identify, interpret, assess, respond and communicate laws and regulations as a result of inadequate compliance framework |
| Document Management Processes | Failure to adequately capture, store, archive, retrieve, provide or dispose of documentation |
| Employment Practices | Failure to effectively manage and lead human resources |
| Engagement Practices | Failure to maintain effective working relationships with the Community, Stakeholders, Key Private Sector Companies, Government Agencies and/or Elected Members |
| Environment Management | Inadequate prevention, identification, enforcement and management of environmental issues |
| Errors, Omissions and Delays | Error, omissions or delays in operational activities as a result of unintentional errors or failure to follow due process including incomplete, inadequate or inaccuracies in advisory activities to customers or internal staff |
| External Theft and Fraud (inc Cyber Crime) | Loss of funds, assets, data or unauthorised access (whether attempted or successful) by external parties, through any means (including electronic) |
| Management of Facilities/Venues/Events | Failure to effectively manage the day to day operations of facilities, venues and/or events. |
| IT or Communication Systems and Infrastructure | Disruption, financial loss or damage to reputation from a failure of information technology systems |

| | |
|-------------------------------|---|
| Misconduct | Intentional activities intended to circumvent the Code of Conduct or activities in excess of authority, which circumvent endorsed policies, procedures or delegated authority |
| Project/Change Management | Inadequate analysis, design, delivery and/or status reporting of change initiatives, resulting in additional expenses, time delays or scope changes |
| Safety and Security Practices | Non-compliance with the Occupational Safety and Health Act associated regulations and standards. |
| Supplier/Contract Management | Inadequate management of external suppliers, contractors, IT vendors or consultants engaged for core operations. |

The Shire's Technical Advisory Group (TAG) effect the framework components identified in the Risk Register. The TAG enables the Shire to fulfil its responsibilities in relation to identifying and reporting on risk management, internal control, and legislative compliance. The action items contained within the Risk Register are allocated to members within the TAG and prioritised in accordance with organisational need and capacity. The TAG meets monthly to review and update specific actions contained in the Risk register and report to the Executive Management Group (EMG), the ARC and Council.

The biannual report identifies actioned or completed items as detailed in the Risk Register. All actions are reported to the ARC in May and November each year, after endorsement by EMG.

The following risk outcomes have been completed in the period May 2018 – October 2018.

| Risk Action | Status |
|--|--|
| Set aside funds annually for future road maintenance requirements (as per Asset Management Plan) <i>[Annual]</i> | Complete for 19/20 LTFP - AMP Renewal process incorporated into Long Term Financial Plan (LTFP) and Annual Budget cycle |
| LTFP upgraded to reflect Asset Management Plan <i>[Annual]</i> | Complete for 19/20 LTFP - occurs as part of the Corporate Business Plan / LTFP review and annual budget process. |
| Identify areas for Black Spot funding (high accident prone areas) <i>[Annual]</i> | Complete for 19/20 LTFP - 10 Year Capital Infrastructure Program includes Blackspot identification which is incorporated into LTFP and Annual Budget cycle |
| Purchasing Policy <i>[August 2018]</i> | Complete - Policy adopted at June OMC |
| Investigate feasibility of compliance software <i>[July 2018]</i> | Complete - Attain software implemented. Currently Primary and Annual Returns and Related Party Disclosures with further compliance activities targeted over the coming months. |
| Conduct an internal staff satisfaction survey <i>[Annual]</i> | Initial survey completed - quarterly surveys to be undertaken in future |
| Change key entry at Civic Centre and install further CCTV at BRAC <i>[May 2018]</i> | Complete - BRAC CCTV upgrade |
| Implement Whistle-blower policy (PID / Internal) <i>[Nov 2019]</i> | Complete - Information Statement updated and publicly available |
| Investigate ways to improve procurement process <i>[Nov 2018]</i> | Complete - Procurement review completed; process in place and reviewed |

| | |
|--|----------------------|
| | on an ongoing basis. |
| Review IT Vision contract service delivery conditions [Nov 2018] | Complete |

CONSULTATION

Nil

STATUTORY ENVIRONMENT

Local Government (Audit) Regulations 1996

16. Audit committee, functions of

An audit committee —

- (a) is to provide guidance and assistance to the local government —
 - (i) as to the carrying out of its functions in relation to audits carried out under Part 7 of the Act; and
 - (ii) as to the development of a process to be used to select and appoint a person to be an auditor;
 and
- (b) may provide guidance and assistance to the local government as to —
 - (i) matters to be audited; and
 - (ii) the scope of audits; and
 - (iii) its functions under Part 6 of the Act; and
 - (iv) the carrying out of its functions relating to other audits and other matters related to financial management; and
- (c) is to review a report given to it by the CEO under regulation 17(3) (the CEO's report) and is to —
 - (i) report to the council the results of that review; and
 - (ii) give a copy of the CEO's report to the council.

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 procedures 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 at least once every 2 calendar years.
- (3) The CEO is to report to the audit committee the results of that review.

POLICY IMPLICATIONS

- 2.1.1 Legislative Compliance
- 2.1.4 Risk Management
- 2.2.1 Internal Control

FINANCIAL IMPLICATIONS

The Shire has received membership funds from the Local Government Insurance Scheme (LGIS) which have been allocated to fund organisational risk initiatives.

The financial implications of actioning individual items contained in the Risk Register will be implemented using existing, internal resources. If any additional resources are required, they will be progressed via the quarterly Finance and Costing Review or presented to Council for consideration.

STRATEGIC IMPLICATIONS

Our People Goal – Foster a community environment that is accessible, affordable, inclusive, healthy and safe:

Effective communication

Affordable services and initiatives to satisfy community need

Accessible and safe community spaces

A healthy and safe environment

Our Prosperity Goal – Create the means to enable local jobs creation and lifestyle affordability for the current and future population:

Affordable and equitable services and infrastructure

Our Organisation Goal – Continually enhance the Shire's organisational capacity to service the needs of a growing community:

An organisational culture that strives for service excellence

Sustainable and integrated strategic and operational plans

Responsible resource allocation

Effective community engagement

Improved systems, processes and compliance

VOTING REQUIREMENTS

Simple Majority

REPORT RECOMMENDATION:

That the Audit and Risk Committee recommends that Council:

- 1. Receives the updated Risk Profile Register and notes the progress of actions as contained within the report;*
- 2. Adopts the reviewed actions, timelines and responsible officers as detailed in the attached Risk Profile Register.*

Attachments

1. Risk Profile Register

Item 5.1 - AUDIT REGULATION 17 IMPROVEMENT PLAN BIENNIAL PROGRESS REPORT

| Shire of Broome | | | | | |
|---|--|---|----------|--|--|
| | | Risk | Control | | |
| | | Moderate | Adequate | | |
| Asset Sustainability Practices | | Responsibility | | Status of Actions / Treatments | |
| Actions / Treatments | Due Date | Responsibility | | Status of Actions / Treatments | |
| Documented role-specific skills training for new inductees / post performance reviews | Nov-19 | Manager People & Culture | | To be investigated by MPC | |
| Develop a system to record all asset maintenance and repairs | Nov-19 | Asset Building Coordinator | | Develop process and procedures to ensure all asset maintenance and repairs are recorded in relevant Synergy/Soft modules (Plant, Building) and Road Asset Management Module (RAMM) | |
| Self-assess funds annually for future road maintenance requirements (as per Asset Management Plan) | Annual | Director Infrastructure | | Complete for 19/20 LTFP - AMP Renewal process incorporated into LTFP and Annual Budget cycle | |
| Increase lighting coverage across town | Nov-19 | Director Infrastructure | | | |
| LTFP upgraded to reflect Asset Management Plan | Annual | Manager Finance | | Complete for 19/20 LTFP - occurs as part of the CBP / LTFP review and annual budget process. | |
| Identify areas for Black Spot funding (high accident prone areas) | Annual | Director Infrastructure | | Complete for 19/20 LTFP - 10 Year Capital Infrastructure Program includes Blackspot identification which is incorporated into LTFP and Annual Budget cycle | |
| Reactive maintenance (Buildings & other structures) | Nov-19 | Asset Building Coordinator / Manager Sport & Asset Building Coordinator / Manager Sport & | | | |
| Asset renewal - Buildings | Nov-19 | Asset Building Coordinator / Manager Sport & Asset Building Coordinator / Manager Sport & | | Lack of BRAC specific renewal actions / items in AMP | |
| Business & Community Disruption | | Risk | Control | | |
| | | High | Adequate | | |
| Actions / Treatments | | Responsibility | | Status of Actions / Treatments | |
| Actions / Treatments | Due Date | Responsibility | | Status of Actions / Treatments | |
| RM 2.2 Insurance Strategy or Policy to be developed to provide clarity on issues such as the level of self-insurance, the adequacy of cover and the basis of the valuation of the insured assets. | May-19 | Manager Governance | | Draft document to be developed for presentation to the Audit and Risk Committee May 2019. | |
| RM 3.6 Local Emergency Management Arrangements & recovery plans | Nov-18 | Manager Health Emergencies & Rangers | | Local Emergency Management Plan is being reviewed and will be tested once finalised. The current plan is compliant with the legislation however considered inadequate by officers. Grant funding requests have been made to obtain a fixed term officer to assist in this project. | |
| RM 3.12 Emergency Response Procedures – Shire Buildings | Nov-18 | Asset Building Coordinator | | Update required for procedures at the Admin Centre, Depot and Waste Management Facility. Procedures have been drafted for Admin building however require reviewing following administration office refurbishment Civic Centre – emergency response and evacuation plan in existence – to be updated to reflect cyclone procedures. BRAC, CC & Library? | |
| RM 3.3 BCP - That, as high priority, an effective documented Business Continuity Plan be developed including relevant disaster recovery plans. That, once adopted, the Plan's effectiveness be tested | Nov-19 | Director Corporate Services | | Draft document still requires final review and amendment to ensure suitability and effectiveness. RFQ being developed for implementation in early 2019. | |
| RM 3.14 Information Systems Plans | Jun-19 | Manager Information Services | | Develop Information Services Disaster Recovery and Backup and Recovery Plans | |
| Failure to fulfil Compliance requirements (statutory, regulatory) | | Risk | Control | | |
| | | Moderate | Adequate | | |
| Actions / Treatments | | Responsibility | | Status of Actions / Treatments | |
| Actions / Treatments | Due Date | Responsibility | | Status of Actions / Treatments | |
| LC 2.1 Code of Conduct or similar to be developed for Volunteers | May-19 | Manager People & Culture | | Under development - propose new date of May-19 | |
| LC 2.1 Purchasing Policy | Aug-18 | Senior Procurement Risk & Governance Officer | | Complete - Policy adopted at June OMC | |
| LC 3.1 Communications - ensure staff, contractors and regular volunteers are aware of their obligation to report breaches of legislation to the appropriate Officer. | May-17 | Manager People & Culture | | The Shire's current process is undertaken through OSH reporting and the onsite induction process. Staff Survey conducted in Dec 17 confirms employees are aware of OSH reporting and induction process. Further works to be included in the Shire's corporate contractor induction process pending finalisation. Development of Business Ethics Statement. | |
| IC 2.1 Management Policy - internal control framework be developed reflecting a risk based approach to internal controls, and providing the monitoring and reporting systems. | Nov-18 | Risk TAG | | Internal Control Framework developed and in operation however leaving open until process is firmly established and embedded across organisation. | |
| IC 2.3 Internal audit - as the level of documented procedures increases, an expanded internal audit function to confirm adherence to documented policies and procedures may be required. | Dec-18 | Manager Governance | | Currently, no internal auditors have been appointed, and limited internal audit functions have been undertaken. The Senior Procurement, Risk and Governance Officer will coordinate an internal audit. | |
| IC 4.1 Monitoring - That an internal audit function be developed to monitor the appropriateness and effectiveness of financial and non-financial internal controls. | November - Biennially Now once every 3 financial years | Risk TAG | | December 2016 review completed by external consultant. While internal review is recommended current staff resources do not permit the development of an internal audit function. An external consultant will provide a biennial review as per the Audit Reg 17 regulations with ongoing risk management functions monitored by the Risk TAG. Next external audit review December 2018. | |
| Investigate feasibility of compliance software | Jul-18 | Manager Governance | | Complete - Aftain software implemented. Currently Primary and Annual Returns and Related Party Disclosures with further compliance activities targeted over the coming months. | |
| Document Management processes | | Risk | Control | | |
| | | Moderate | Adequate | | |
| Actions / Treatments | | Responsibility | | Status of Actions / Treatments | |
| Actions / Treatments | Due Date | Responsibility | | Status of Actions / Treatments | |
| IC 3.3 Opportunity exists to improve and document standard operating procedures with key controls clearly identified. Once these procedures are developed and implemented, they require constant monitoring for adherence and efficiency. | November 17 - Ongoing | Manager Finance | | Standard operating procedures exist for selected, but not all, financial procedures. Procedure documentation is being developed by officers where it does not currently exist. | |
| IC 3.9 Workflow diagrams - In conjunction with the development of documented procedures and checklists, development of workflow process diagrams may assist in clearly identifying controls and processes to be followed. | Apr-19 | Manager Information Services | | Workflow diagrams have not been completed. | |
| Implement formal document records management procedures | Mar-19 | Manager Information Services | | Full procedure review. Develop process for tracking all incoming and outgoing email correspondence | |
| Employment practices | | Risk | Control | | |
| | | High | Adequate | | |
| Actions / Treatments | | Responsibility | | Status of Actions / Treatments | |
| Actions / Treatments | Due Date | Responsibility | | Status of Actions / Treatments | |
| RM 2.3 Staff Housing Policy | Apr-18 | Director Corporate Services / Manager People & Culture | | Policy and BOP have been reviewed and are in final draft state. Final Draft out for comment for presentation to December OMC. | |
| RM 3.8 Workforce Plan | Nov-18 | Manager People & Culture | | The Workforce Plan is under review. Please note organisational risks have been identified in the external analysis section 2.1.1-2.1.15 and internal analysis section 3.3.1 -3.3.14 and again in Workforce Planning 4.1.1 page 47. In order to satisfy the auditors, the risk section will itemise the known risks under 4.5.9 organisational risk management. CBP adopted December 2017. Organisational survey completed and will be used to form the basis of the next review. | |
| RM 5.2 Risk management training be available to elected members and all senior staff undergo relevant risk management training. | November - Annually | Director Corporate Services | | Risk Management Training funds not assigned through budget process. Potential to assign funds through LGIS initiatives. | |
| Conduct an internal staff satisfaction survey | Annual | Manager People & Culture | | Initial survey completed - quarterly surveys to be undertaken in future | |
| Engagement practices | | Risk | Control | | |
| | | Moderate | Adequate | | |
| Actions / Treatments | | Responsibility | | Status of Actions / Treatments | |
| Actions / Treatments | Due Date | Responsibility | | Status of Actions / Treatments | |
| Review Communications Strategy | | Media Promotions Officer | | | |
| Ensure communication strategy encapsulates requirements for Advisory groups | | Media Promotions Officer | | | |
| Environment management | | Risk | Control | | |
| | | Moderate | Adequate | | |
| Actions / Treatments | | Responsibility | | Status of Actions / Treatments | |
| Actions / Treatments | Due Date | Responsibility | | Status of Actions / Treatments | |
| Update GIS environmental information | May-19 | Manager Information Services | | No progress | |
| Develop business processes to ensure classified contaminated sites are appropriately managed | May-19 | Director Development & Community | | New action | |
| Errors, omissions & delays | | Risk | Control | | |
| | | Moderate | Adequate | | |
| Actions / Treatments | | Responsibility | | Status of Actions / Treatments | |
| Actions / Treatments | Due Date | Responsibility | | Status of Actions / Treatments | |
| Formalise guidelines for attendance at seminars or training events, especially for non-management staff | May-19 | Manager People and Culture | | Procedures to be developed and endorsed | |
| Formalise membership requirements and benefits of staff | May-19 | Manager People and Culture | | Procedures to be developed and endorsed | |
| Develop improved Performance Appraisal framework including procedures and training | May-19 | Manager People and Culture | | Framework and procedures to be developed and endorsed. Training to be provided post implementation | |
| External theft & fraud (inc. Cyber Crime) | | Risk | Control | | |
| | | Moderate | Adequate | | |
| Actions / Treatments | | Responsibility | | Status of Actions / Treatments | |
| Actions / Treatments | Due Date | Responsibility | | Status of Actions / Treatments | |

Item 5.1 - AUDIT REGULATION 17 IMPROVEMENT PLAN BIENNIAL PROGRESS REPORT

| Shire of Broome | | | |
|--|--------|---|--|
| Implement Civic Centre sign-in book and cash handling procedure | Dec-17 | Civic Centre Coordinator | Outstanding |
| Link library, Civic Centre & BRAC duress alarms to response unit after hours or issue emergency pendant for lone-worker safety | Apr-18 | Manager Community and Development | Ongoing |
| Change key entry at Civic Centre and install further CCTV at BRAC | May-18 | Manager Information Services | BRAC CCTV upgrade complete |
| Install efboss at Library | May-19 | Coordinator Library Services | New action |
| Upgrade waste management facility and Ranger impound yard security | May-19 | Waste Coordinator | New action |
| IT Disaster Recovery Plan to be developed | May-19 | Manager Information Services | No progress - new date proposed |
| Management of Facilities / Venues / Events | | | |
| | | Risk | Control |
| | | Moderate | Adequate |
| | | Responsibility | Status of Actions / Treatments |
| All Improvement Plan actions have been completed for this risk profile. Actions will be populated from the Risk Profile Register | | | |
| Standardise hiring agreements and bonds | Nov-19 | Manager Community & Economic Development | |
| Implement post-event evaluations | May-19 | Manager Community & Economic Development | Evaluation pending for Reconciliation Week Event. Informal evaluations being conducted for minor events and programs. Processes being tightened and developed. |
| Review liquor consumption on Shire facilities policy | May-19 | Manager People & Culture | New date proposed |
| Review Emergency procedures at all venues | May-19 | Asset & Building Coordinator | Evacuation diagrams completed for all Shire facilities however full procedures remain |
| Facility operation manuals and maintenance plans | Nov-19 | Asset & Building Coordinator | Documentation required for all facilities |
| T or communication systems and infrastructure | | | |
| | | Risk | Control |
| | | Moderate | Adequate |
| | | Responsibility | Status of Actions / Treatments |
| Finalise I.T. Disaster Recovery Plan to deal with failure or an attack | | | |
| | May-19 | Manager Information Services | No IT Disaster Recovery Plan or IT Security Plan are in place. Interim protection by relocating a replica of our current system to the civic centre. The backup is then copied offsite on a continuous basis. The replica is working and we also now have a GenSet to maintain power. |
| Finalise installation of building generator | Aug-17 | Manager Information Services | Complete |
| Internal ICT steering committee | Jun-19 | Manager Information Services | |
| Misconduct | | | |
| | | Risk | Control |
| | | Moderate | Adequate |
| | | Responsibility | Status of Actions / Treatments |
| Formalise Governance Framework | | | |
| | May-19 | Manager Governance | Draft prepared by Acting Manager Governance - to be reviewed and presented to Council following adoption of Code of Conduct. |
| Implement Social Media policy | May-19 | Media Promotions Officer | |
| Review credit card procedures | Nov-18 | Manager Finance | Complete |
| Update 'Investment of surplus funds' policy | Jun-19 | Manager Finance | |
| Review and update IT use and e-mail procedures | May-19 | Manager Information Services | New date proposed |
| Implement Whistle-blower policy (PID / Internal) | Nov-18 | Manager Governance | Complete - Information Statement |
| Project / Change management | | | |
| | | Risk | Control |
| | | Moderate | Adequate |
| | | Responsibility | Status of Actions / Treatments |
| Implement formal Project Management Framework / guidelines for all projects, including post-project debriefs | | | |
| | Mar-19 | Chief Executive Officer / Director Corporate Services | Project Management System RFQ out |
| Implement post project debriefs | Mar-19 | Director Corporate Services | |
| Safety and Security practices | | | |
| | | Risk | Control |
| | | High | Adequate |
| | | Responsibility | Status of Actions / Treatments |
| RM 3.15 - Volunteer and Contractor Inductions | | | |
| | Nov-18 | Manager People & Culture | Contractor inductions complete. Will be conducted as required. Volunteer inductions to be developed. |
| Documented labour-hire role-specific inductions | May-19 | Manager People & Culture | Process in place however procedure requires documentation - propose new date |
| Staff certification and licensing requirements calendar accessible to all users | May-19 | Manager People & Culture | Process in place however procedure requires documentation - propose new date |
| Implement minimum number of monthly documented safety inspection audits for feedback to management | May-19 | Manager People & Culture | Needs reviewed in line with OH&S improvement process - propose new date |
| Install swipe-card entry at entry door on right side of Reception | May-19 | Asset & Building Coordinator | No progress - new date proposed |
| Supplier / Contract management | | | |
| | | Risk | Control |
| | | Moderate | Adequate |
| | | Responsibility | Status of Actions / Treatments |
| All Improvement Plan actions have been completed for this risk profile. Actions will be populated from the Risk Profile Register | | | |
| Contract Management Training | May-19 | Senior Procurement Risk & Governance Officer | Cert IV Procurement and Contract Management training rolled out however limited completion rates. New date for relevant staff to be trained. |
| Develop a contractor checklist to ensure all contractor details are confirmed at inception and annually | May-19 | Senior Procurement Risk & Governance Officer | In place however procedure requires documentation - new date proposed |
| Investigate ways to improve procurement process | Nov-18 | Senior Procurement Risk & Governance Officer | Complete - Procurement process in place and reviewed on an ongoing basis |
| Issue guidelines regarding the correct Contract document to use for procurement | Nov-18 | Manager Information Services | Complete |
| Review IT Vision contract service delivery conditions | Nov-18 | Manager Information Services | Complete |
| Statement of Business Ethics | May-19 | Manager Governance | Advice from the DLGSC is that Business Ethics Statements have also been promoted by the CCC as a way for local governments to guide external parties (eg suppliers and contractors) on the expected standards and conduct required when dealing with a local government, or acting on its behalf. New date proposed. |

5.2 1ST QUARTER FINANCE AND COSTING REVIEW 2018-19

| | |
|--------------------------------|--------------------------------|
| LOCATION/ADDRESS: | Nil |
| APPLICANT: | Nil |
| FILE: | FRE02 |
| AUTHOR: | Coordinator Financial Services |
| CONTRIBUTOR/S: | Manager Financial Services |
| RESPONSIBLE OFFICER: | Director Corporate Services |
| DISCLOSURE OF INTEREST: | Nil |
| DATE OF REPORT: | 6 November 2018 |

SUMMARY: The Audit and Risk Committee (ARC) is requested to consider results of the 1st Quarter Finance and Costing Review (FACR) of the Shire's budget for the period ended 30 September 2018, including forecast estimates and budget recommendations to 30 June 2019.

BACKGROUNDPrevious Considerations

OMC 28 June 2018 Item 12.2

Quarter 1 Finance and Costing Review

The Shire of Broome has carried out its 1st Quarter FACR for the 2018/19 financial year. The Q1 review of the 2018/19 Annual Budget is based on actuals and commitments for the first three months of the year from 1 July 2018 to 30 September 2018, and forecasts for the remainder of the financial year.

This process aims to highlight over and under expenditure of funds for the benefit of Executive and Responsible Officers to ensure good fiscal management of their projects and programs.

Once this process is completed, a report is compiled identifying budgets requiring amendments to be adopted by Council. Additionally, a summary of the financial impact of all proposed budget amendments to the Shire of Broome's adopted end-of-year forecast is provided.

It should be noted that the 2018/19 Annual Budget was adopted at the Ordinary Meeting of Council on 28 June 2018 as a balanced budget. There have been further amendments adopted by Council as part of the recently adopted Annual Financial Statements for the use of additional carried forward surplus. The result of all amendments prior to the first quarter FACR had a nil impact upon the Shire of Broome's forecast end of year position.

COMMENT

The 1st Quarter FACR commenced on 18 October 2018. The results from this process indicate a deficit forecast financial position to 30 June 2019 of \$187,272 should Council approve the proposed budget amendments. \$29,233 of this deficit relates to organisational expenses.

Among the high-dollar value expenditure put forward are as follows:

- Additional legal fees & Dampier Peninsula NT Appeals - \$75,000
- Singapore Flights – \$58,000
- FAGS reduction in Aboriginal Access Road grants - \$44,000
- Extra plant growing for capital projects - \$32,000
- BRAC road base for asbestos mitigation - \$26,000

The net deficit forecasted included the \$100,000 towards seed funding payable to the revised Broome Future Alliance Ltd as per the adopted minutes of the OMC on 28 June 2018.

The above figure represents a budget forecast should all expenditure and income occur as expected. It does not represent the actual end-of-year position which can only be determined as part of the normal annual financial processes at the end of the financial year.

A comprehensive list of accounts (refer to Attachment 1) has been included for perusal by the committee and summarised by Directorate.

A summary of the results follows:

| | BUDGET IMPACT | | | | | |
|---|---|---|--|--|--|--|
| | 2018/19 Adopted Budget (Income) / Expense | FACR Q1 Overall (Income) / Expense (Org Savings not subtracted) | FACR Q1 Org. Expense/(Savings) (by Department) | FACR Q1 Impact (Income) / Expense (Org Savings subtracted) | YTD Adopted Budget Amendments (Income) / Expense | YTD Impact (Organisational Savings Subtracted) |
| Executive - Total | 0 | 33,436 | 31,647 | 1,789 | | 1,789 |
| Corporate Services - Total | 0 | (91,297) | (89,606) | (1,691) | | (1,691) |
| Development and Community-Total | 0 | 149,798 | 129,657 | 20,141 | | 20,141 |
| Infrastructure Services - Total | 0 | (4,665) | (42,465) | 37,800 | | 37,800 |
| Impact of Council approved budget amendments | 0 | 0 | 0 | 0 | 100,000 | 100,000 |
| Net impact of Organisation Savings/Expenditure | 0 | 0 | 0 | 0 | | 0 |
| | 0,000* | 87,272 | 29,233 | 58,039 | 100,000† | 158,039 |

CONSULTATION

All amendments have been proposed after consultation with Executive and Responsible Officers at the Shire.

STATUTORY ENVIRONMENT

Local Government (Financial Management) Regulation 1996

r33A. 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.*

Local Government Act 1995

6.8. Expenditure from municipal fund not included in annual budget

- 1) *A local government is not to incur expenditure from its municipal fund for an additional purpose except where the expenditure —*
 - (a) *is incurred in a financial year before the adoption of the annual budget by the local government;*
 - (b) *is authorised in advance by resolution*;* or
 - (c) *is authorised in advance by the mayor or president in an emergency.*
 - (1a) *In subsection (1) —*

“additional purpose” means a purpose for which no expenditure estimate is included in the local government's annual budget.

POLICY IMPLICATIONS

2.1.1 Materiality in Financial Reporting

It should be noted that according to the materiality threshold set in Policy 2.1.1 Materiality in Financial Reporting, should a deficit achieve 1% of Shire's operating revenue (\$422,176) the Shire must formulate an action plan to remedy the over expenditure.

FINANCIAL IMPLICATIONS

The **net result** of the 1st Quarter FACR estimates is a **budget deficit position of \$187,272** to 30 June 2019. \$29,233 of this deficit relates to organisational expenses.

RISK

The Finance and Costing Review (FACR) seeks to provide a best estimate of the end-of-year position for the Shire of Broome at 30 June 2019. Contained within the report are recommendations of amendments to budgets which have financial implications on the estimate of the end-of-year position.

The review does not, however, seek to make amendments below the materiality threshold unless strictly necessary. The materiality thresholds are set at \$10,000 for operating budgets and \$20,000 for capital budgets. Should a number of accounts exceed their budget within

these thresholds, it poses a risk that the predicted final end-of-year position may be understated.

In order to mitigate this risk, the CEO enacted the FACRs to run quarterly and Executive examine each job and account to ensure compliance. In addition, the monthly report provides variance reporting highlighting any discrepancies against budget.

It should also be noted that should Council decide not to adopt the recommendations, it could lead to some initiatives being delayed or cancelled in order to offset the additional expenditure associated with running the Shire's operations.

STRATEGIC IMPLICATIONS

Our People Goal – Foster a community environment that is accessible, affordable, inclusive, healthy and safe:

Effective communication

Affordable services and initiatives to satisfy community need

Our Prosperity Goal – Create the means to enable local jobs creation and lifestyle affordability for the current and future population:

Affordable and equitable services and infrastructure

Key economic development strategies for the Shire which are aligned to regional outcomes working through recognised planning and development groups/committees

Our Organisation Goal – Continually enhance the Shire's organisational capacity to service the needs of a growing community:

An organisational culture that strives for service excellence

Sustainable and integrated strategic and operational plans

Responsible resource allocation

Improved systems, processes and compliance

VOTING REQUIREMENTS

Absolute Majority

REPORT RECOMMENDATION:

That the Audit and Risk Committee recommends that Council:

- 1. Receives the 1st Quarter Finance and Costing Review Report for the period ended 30 September 2018;*
- 2. Adopts the operating and capital budget amendment recommendations for the year ended 30 June 2019 as attached; and*
- 3. Notes a forecast end-of-year position to 30 June 2019 of a \$187,272 deficit position.*

(ABSOLUTE MAJORITY REQUIRED)

Attachments

1. 2018-19 Q1 Finance and Costing Review

| SHIRE OF BROOME SUMMARY REPORT | | | | | |
|--|--|--|---|---|---|
| BUDGET IMPACT | | | | | |
| 2018/19 Adopted Budget <small>(Income) / Expense</small> | FACR Q1 Overall (Income) / Expense <small>(Org Savings not subtracted)</small> | FACR Q1 Org. Expense/(Savi ngs) <small>(by Department)</small> | FACR Q1 Impact <small>(Income) / Expense (Org Savings subtracted)</small> | YTD Adopted Budget Amendments <small>(Income) / Expense</small> | YTD Impact <small>(Organisational Savings Subtracted)</small> |
| Executive - Total | 0 | 33,436 | 31,647 | 1,789 | 1,789 |
| Corporate Services - Total | 0 | (91,297) | (89,606) | (1,691) | (1,691) |
| Development and Community- Total | 0 | 149,798 | 129,657 | 20,141 | 20,141 |
| Infrastructure Services - Total | 0 | (4,665) | (42,465) | 37,800 | 37,800 |
| Impact of Council approved budget amendments | 0 | 0 | 0 | 100,000 | 100,000 |
| Net impact of Organisation Savings/Expenditure | 0 | 0 | 0 | 0 | 0 |
| | 0,000* | 87,272 | 29,233 | 58,039 | 100,000† |

*Council adopted the annual budget with a predicted end-of-year balanced budget, which included previous year carried forward surplus

**Please note that should the Forecast budget predict a deficit greater than 1% of budgeted operating revenue excluding grants and contributions for assets, and profit on sale of assets (\$422,176), an action plan to remedy the situation will be prepared in accordance with Finance Policy 2.1.1

† Includes all additional Council adopted budget amendments year-to-date, including any previous FACRs

| IMPACT ON RESERVES | | |
|---------------------------|---|---|
| | Accumulated Reserve Balance <small>(excluding Restricted Cash Reserve, Refuse Reserve & RRRP Reserve)</small> | Accumulated Reserve Balance <small>(Refuse & RRRP Reserve only)</small> |
| Opening Balance | 22,479,138 | 15,567,768 |
| Amended Budget Movements | (5,729,127) | 1,747,219 |
| FACR Amendments | (361,253) | (100,000) |
| Closing Balance | 16,388,758 | 17,214,987 |

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2018-19

| Account | Job | Description | 2018/19 Current Budget | 2018/19 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movement | Amendment Description | Org. Savings / Expense |
|--|---------|---|------------------------|---------------------|---------------------------|-----------------|------------------|--|------------------------|
| EXECUTIVE | | | | | | | | | |
| ADMIN1 - Chief Executive Officer - S Mastrolembro | | | | | | | | | |
| 22124 | | Contribution to Kimberley Zone Secretariat | 65,000 | 0 | -10,000 | 55,000 | | \$10K saving as designated project contribution not required. | |
| | | | 65,000 | 0 | -10,000 | 55,000 | | | 0 |
| CS3 - Manager People and Culture - R Sharland | | | | | | | | | |
| 142015 | | All Employee Centrelink Paid Parental Leave - Op Expo - Gen Admin O'Heads | 0 | 7,483 | 7,483 | 7,483 | | Fully funded for staff on paid parental leave through Centrelink. | |
| 142048 | | HRM Consultancy - Op Expo - General | 10,000 | 6,226 | 11,500 | 21,500 | | Organisational survey conducted last year and therefore not budgeted in the current year. However, now proposed to be Annual Organisational Surveys. | |
| 142395 | | All Employee Paid Parental Leave Reimb - Op Inc - Gen Admin O'Heads | 0 | -7,194 | -7,194 | -7,194 | | Fully funded for staff on paid parental leave through Centrelink. | |
| 142261 | | Occupation Health & Safety - Op Expo - General Admin O'Heads | 7,000 | 2,066 | 20,000 | 27,000 | | LGIS fee for 20 days for the provision of OH&S consultancy services. | 20,000 |
| | | | 17,000 | 8,582 | 31,789 | 48,789 | | | 20,000 |
| ES7 - Special Projects Coordinator - J Macmath | | | | | | | | | |
| 1367211 | | Chinatown Revitalisation Consultant and Other Expense | 1,761,474 | -8,575 | -1,366,765 | 394,709 | | Kimberley Centre 18/19 final forecast to complete of \$394,709 | -1,366,765 |
| 1367218 | | CIDC Led Initiatives - Op Expo - Economic Services Special Projects | 140,000 | 39,997 | 62,870 | 202,870 | | Remaining budget for CIDC Led Initiatives at 30 June 2018. | 62,870 |
| 1367220 | ELP100 | Laneway Enhancement Strategies - Op Expo | 24,000 | 0 | 61,340 | 85,340 | | 2018/19 remaining budget for Enhanced Laneways at 30 June 2018. | 61,340 |
| 1367231 | | CIDC Activation Grants - Op Expo - Economic Services Special Projects | 40,000 | 300 | -39,700 | 300 | | Remaining budget for CIDC Led Initiatives at 30 June 2018 | -39,700 |
| 1367301 | | Grants & Contributions Received - Op Inc - Economic Services Special Projects | -2,221,360 | 0 | 2,221,360 | 0 | | All remaining grants are for construction use only. None for operating activities. | 2,221,360 |
| 1367405 | 1367412 | Public Art (funded from Reserve) - Other Infra New - Cap Ex | 0 | 0 | 580,000 | 580,000 | | Public Art estimated at \$580,000. | 580,000 |
| 1367402 | | Chinatown Revitalisation Project Management - Cap Expo - Economic Services Special Projects | 0 | 146,214 | 364,234 | 364,234 | | RO: A Graffen \$364,234 Forecast to complete the remaining commitments - Management in 18/19 | 364,234 |
| 1367504 | | Grants & Contr. Received Non Op - Cap Inc - Economic Services Special Projects | -2,629,994 | 0 | -820,006 | -3,450,000 | | Remaining undrawn funds from WATC at \$3.45M | -820,006 |
| 1367404 | 1367407 | Dampier St Upgrade - Cap Expo | 3,094,671 | 15,772 | 148,978 | 3,243,649 | | RO: L Sumergreene - Dampier Street Upgrade 18/19 final forecast to complete of \$3,338,648 including \$8,462 for insurance | 148,978 |

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2018-19

| Account | Job | Description | 2018/19 Current Budget | 2018/19 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movement | Amendment Description | Org. Savings / Expense |
|--|---------|---|------------------------|---------------------|---------------------------|------------------|------------------|---|------------------------|
| 1367404 | 1367408 | Carnarvon St Upgrade - Cap Ex | 4,440,951 | 127,049 | 22,741 | 4,463,692 | | RO: L Sumergreene - 'Carnarvon Street Upgrade 18/19 final forecast to complete of \$4,569,799 including \$8,462 for insurance | 22,741 |
| 1367405 | 1367409 | Frederick St Lookout - Other Infra New - Cap Ex | 802,166 | 257,514 | -25,526 | 776,640 | | RO: L Sumergreene - 'Frederick Street 18/19 final forecast to complete of \$720,320. | -25,526 |
| 1367405 | 1367410 | Tourist Rest Stop at Pearl Luggar - Other Infra New - Cap Expo | 704,139 | 0 | -704,139 | 0 | | RO: L Sumergreene - 'Project discontinued budget reallocated to other components of the project. | -704,139 |
| 181405 | | Town Beach Redevelopment - Greenspace & Waterpark - Cap Expo MUN | 0 | 87,341 | 250,000 | 250,000 | | 23 Oct Council workshop - Increased cost of the following option agreed by Council: • New pump house and plant room • New splashpad surface in existing water play space • Repaint and re-jet existing water features • New water play space behind the existing water play space | 250,000 |
| 113489 | | Transfer From POS Reserve - Other Rec & S MUN | -268,000 | 0 | -250,000 | -518,000 | (250,000) | 23 Oct Council workshop - Increased cost of the following option agreed by Council: • New pump house and plant room • New splashpad surface in existing water play space • Repaint and re-jet existing water features • New water play space behind the existing water play space | -250,000 |
| 1367206 | | Salary - Op Expo - Economic Services Special Projects | 228,338 | 23,970 | -127,258 | 101,080 | | Chinatown Investment and Development Coordinator base salary for full year | -127,258 |
| 1367207 | | Superannuation Employee Expo - Op Expo - Economic Services Special Projects | 34,996 | 6,538 | -25,393 | 9,603 | | Chinatown Investment and Development Coordinator superannuation based on full year's salary | -25,393 |
| 1138501 | | Transfer From Public Art Reserve - Cap Inc - Other Culture | 0 | 0 | -158,662 | -158,662 | (158,662) | RO: Yan WANG 'Public Art Reserve transfer to be used to fund Public Art component of Carnarvon and Dampier Terrace. | -158,662 |
| 1367505 | | Transfer From Restricted Cash Reserve - Chinatown Revitalisation | -3,812,460 | 0 | -182,427 | -3,994,887 | (182,427) | RO: Yan WANG- \$3,994,887 is the remaining unspent grants in reserve. | -182,427 |
| | | | 2,338,921 | 696,120 | 11,647 | 2,350,568 | | | 11,647 |
| OVERALL EXECUTIVE - DEPT. SAVINGS/EXPENSE | | | | | 33,436 | | | EXECUTIVE - ORG. SAVINGS/EXPENSE | 31,647 |

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2018-19

| Account | Job | Description | 2018/19 Current Budget | 2018/19 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movement | Amendment Description | Org. Savings / Expense |
|---------|-----|--|------------------------|---------------------|---------------------------|-----------------|------------------|---|------------------------|
| | | contributions for assets, and profit on sale of assets (\$422,176), an action plan to remedy the situation will be prepared in accordance with | | | | | | | |
| | | | | | | | | RESERVE MOVEMENT - EXECUTIVE | -591,089 |
| | | | | | | | | EXECUTIVE - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE) | 1,789 |

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2018-19

| Account | Job | Description | 2018/19 Current Budget | 2018/19 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movement | Amendment Description | Org. Savings / Expense |
|--|--------|---|------------------------|---------------------|---------------------------|-----------------|------------------|--|------------------------|
| DEVELOPMENT & COMMUNITY | | | | | | | | | |
| DS1 - Director Development & Community - A Nugent | | | | | | | | | |
| 105054 | 105055 | Coastal Management Operational - Op Expo -Port of Environment | 20,000 | 0 | 9,500 | 29,500 | | Additional \$4750 in grant funding was secured and this needs to be matched by Shire funding. | |
| 105541 | | Coastal Grants & Reimb Rec'd | -10,000 | 0 | -4,750 | -14,750 | | Were successful in a CAP grant to the value of \$14,750 | |
| 106038 | | Legal Expenses - Development Services | 25,000 | 21,801 | 75,000 | 100,000 | | Dampier Peninsula NT Appeals. Unforeseen legal advice was required for a number of Ranger compliance and Planning enforcement matters. Further legal expenses likely to arise for SAT costs relating to Ranger and Planning matters. | 75,000 |
| 116084 | | Community Signage - Op Expo - Other Culture | 40,570 | 0 | 25,000 | 65,570 | | Increase to reflect total cost of signs. \$22,000 DBCS contribution received in 17/18 but not carried over in 18/19 and formed part of 17/18 surplus. | 25,000 |
| | | | 75,570 | 21,801 | 104,750 | 180,320 | | | |
| BRAC1 - Manager Sport & Recreation - C Zepnick | | | | | | | | | |
| 113702 | | Club Development Officer Programs Expo - Rec Services | 20,820 | -1,941 | -10,000 | 10,820 | | Reduce budget to counteract the lower grant income received from Every Club. | |
| 113751 | | Operating Grants & Contributions Rec'd - Recreation Services - Op Inc | -80,000 | 0 | 20,000 | -60,000 | | Every Club funding was approved for \$20,000 for 18/19 FY. \$20k less than was budgeted. | |
| 117395 | | Recreation Centre Building New Const BRAC Dry - Cap Expo | 15,000 | | 0 | | | Reduce the budget by \$7,500 for the unsuccessful grant funding and increase by \$7,500 for the muni component taken from 113029 Skatepark | |
| 117294 | | Grant Income - Non-Op Inc - BRAC Dry | -7,500 | 0 | 7,500 | 0 | | Reduce by \$7,500 unsuccessful grant for the Kiosk Shade and increase by \$40K DLGSC grant for BRAC roofing. \$7,500 from the Muni funding allocation in 113029 Skatepark proposed to be utilised. | |
| 117455 | 117456 | BRAC Ovals Renewal Infra Works - Cap Expo - BRAC Ovals | 0 | 0 | 32,000 | 32,000 | | Quotes have been requested from suppliers for fresh water tank liner. Commitment of funds yet to be made. \$32K Budget transfer from 117452 FACR Q1 | |
| 117450 | 117452 | BRAC Oval Upgrade of Infra | 14,909 | 0 | -14,909 | 0 | | RO: C Hankinson BRAC Oval renewal account transferred to 117456 BRAC Renewal Account | |

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2018-19

| Account | Job | Description | 2018/19 Current Budget | 2018/19 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movement | Amendment Description | Org. Savings / Expense |
|--|---------|--|------------------------|---------------------|---------------------------|-------------------|------------------|---|------------------------|
| 113027 | 113029 | Skatepark New Infra | 140,000 | 0 | -140,000 | 0 | | \$90K Lotterywest funding unsuccessful and therefore project to be put on hold, \$42.5K of the \$50K Muni proposed to be transferred to BRAC Reserve and use \$7,500 to fund the Kiosk shade in 117395. | |
| 113403 | | Grants - Non Op - Cap Inc - Other Rec & Sport | -7,806,000 | 0 | 40,000 | -7,766,000 | | RO: J Macmath Unsuccessful grant application for Skatepark \$90K. However, \$50K obtained grant from Safer Communities Grant funding for skatepark lighting | |
| 117983 | | Transfer to BRAC Reserve - Cap Expo - BRAC - General | 1,260 | 129 | 42,500 | 43,760 | 42,500 | RO: Yan Wang Following unsuccessful \$90K grant application , \$50K Muni funding of 113029 BRAC 1 Precinct lighting proposed to be transferred to BRAC Reserve less \$7,500 to fund the Kiosk shade in 117395. | |
| 1181420 | YBRA001 | Youth Bike Recreation Area - New Construction - Cap Expo | 445,200 | 0 | 50,000 | 495,200 | | Safer Community Grant \$50,000 for BRAC 1 Precinct lighting. | |
| 117370 | 117371 | Plant & Elect Imp Expo (Dry) - BRAC | 60,000 | 0 | -60,000 | 0 | | Emergency generator - BRAC Dry. Replacement not needed at this point. Savings to be returned to plant reserve. | |
| 142988 | | Transfer to Plant Reserve - Cap Expo | 364,500 | 0 | 60,000 | 424,500 | 60,000 | RO: Yan WANG Unspent Muni allocation to #117371 for the generator to be transferred to Plant Reserve | |
| | | | -6,831,811 | -1,811 | 27,091 | -6,819,720 | | | 0 |
| BS1 - Manager Planning & Building Services - K Wood | | | | | | | | | |
| 106482 | | Grant income - Op Inc - Town Planning/Regional Devel | -0 | 0 | -55,000 | -55,000 | | Grant successfully secured for the Cable Beach master plan studies. \$40K to be used for geotechnical investigations and \$15K for the environmental and cultural heritage investigations. | -55,000 |
| | | | -0 | 0 | -55,000 | -55,000 | | | |
| CMS2 - Manager Community & Economic Development - M Davis | | | | | | | | | |
| 1367210 | | Economic Development Program Expense - Op Expo - Other Economic Services | 160,356 | 35,225 | 27,000 | 187,356 | | \$27,000 for Cruise Broome funding by resolution of Council 30 Aug 2018 to be funded from organisational savings | 27,000 |
| | | | 160,356 | 35,225 | 27,000 | 187,356 | | | 27,000 |
| CMS3 - Events and Economic Development Coordinator - R Chappell | | | | | | | | | |

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2018-19

| Account | Job | Description | 2018/19 Current Budget | 2018/19 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movement | Amendment Description | Org. Savings / Expense |
|--|-----|---|------------------------|---------------------|---------------------------|-----------------|------------------|---|------------------------|
| 113421 | | Event Application Fee (No GST) Parks & Ovals & Oth Rec Areas (not Ovals) - Op Inc Other Rec & Sport | -4,500 | -10,521 | -10,000 | -14,500 | | Strong numbers of event applications | |
| 132060 | | Tourism Development - Op Expo - Tourism & Area Promotion | 345,000 | 57,657 | -267,343 | 77,657 | | OMC 26/4/18: Transfer ANW \$175,000 account 132020 Transfer BVC \$110,000 account 132070 Transfer EETD \$40,000 account 22174. Increase by \$57,657 in accordance with OMC 23/11/17 on Singapore Flights. | 57,657 |
| 132020 | | Australia's North West Tourism Contribution - Op Expo - Tourism MUN | 0 | 175,000 | 175,000 | 175,000 | | OMC 26/4/18 allocation - ANW \$175,000 account 132020 | |
| 132070 | | Broome Visitor Centre - Annual Subsidy - Op Expo - Tourism & Area Promot MUN | 0 | 110,000 | 110,000 | 110,000 | | OMC 26/4/18 allocation - BVC \$110,000 account 132070 | |
| 22174 | | Sundry In Kind Donations Op Expo - Other Governance MUN | 124,236 | 149,796 | 40,000 | 164,236 | | OMC 26/4/18 allocation - EETD \$40,000 account 22174. | |
| 132380 | | Promotional Banners & Sundry Income Inc GST Tourism | -3,300 | -9,754 | -6,700 | -10,000 | | Increase in banner hires | |
| | | | 461,436 | 472,178 | 40,957 | 502,393 | | | 57,657 |
| HS1 - Manager Health & Ranger Services - J Kneipp | | | | | | | | | |
| 53015 | | Relief Staff Expo - Op Expo - Ranger Operations | 0 | 17,039 | 27,000 | 27,000 | | Unbudgeted costs associated with temp ranger to cover backlog associated with bushfire mitigation program. | 27,000 |
| 12401 | | Salary - OpExp - Parking Control | 18,330 | 8,846 | -5,000 | 13,330 | | Expected salary savings from Ranger operations to be used to fund Relief Staff expenses | -5,000 |
| 53010 | | Salary - OpExp - Ranger & Beach Operations | 48,879 | 23,555 | -22,000 | 26,879 | | Expected salary savings from Ranger operations to be used to fund Relief Staff expenses | -22,000 |
| | | | 67,209 | 49,440 | 0 | 67,209 | | | 0 |
| LS1 - Library Coordinator - S Eaton | | | | | | | | | |
| 115280 | | Grant Program Expenses - Op Expo - Library (Income in 115480) | 10,126 | 4,502 | 1,929 | 12,055 | | Book Week was in August 2018 and has been completed. New grant expected Q4 and spending for 2019 Book Week to commence in 18/19. Increase total budget by \$1929 to correspond with grant income. | |
| 115380 | | Grant Op - State SLWA Library Grant | -23,030 | 0 | 5,000 | -18,030 | | Total amount has been confirmed at \$18K | |
| 115480 | | Grant Program Income - Op Inc - Library (Expense in 115280) | -5,500 | -1,929 | -1,929 | -7,429 | | Increase by \$1929 in unexpected grants | |
| | | | -18,404 | 2,573 | 5,000 | -13,404 | | | |

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2018-19

| Account | Job | Description | 2018/19 Current Budget | 2018/19 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movement | Amendment Description | Org. Savings / Expense |
|--|-----|-------------|------------------------|---------------------|---------------------------|---|------------------|-----------------------|------------------------|
| OVERALL DEVELOPMENT & COMMUNITY - DEPT. SAVINGS/EXPENSE | | | 149,798 | | | DEVELOPMENT & COMMUNITY - ORG. SAVINGS/EXPENSE | | | 129,657 |
| RESERVE MOVEMENT - DEVELOPMENT & COMMUNITY | | | | | | | | 102,500 | |
| DEVELOPMENT & COMMUNITY - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE) | | | | | | | | 20,141 | |

CORPORATE SERVICES

| CS2 - Manager Financial Services - A Santiago | | | | | | | | | |
|--|--|--|--------------------|--------------------|----------------|--------------------|--|---|----------------|
| 22200 | | Audit Fees Op Expo - Other Governance | 51,500 | 1,255 | 59,000 | 110,500 | | Office of the Auditor General advised SoB to budget twice the previous cost of audits or additional \$51,500 plus an estimated amount of \$7,500 for FMR audit following the change in its frequency to once every 3 years. | 59,000 |
| 30105 | | Rates Broome - Op Inc - Rates | -22,326,649 | -22,347,804 | -12,480 | -22,339,129 | | Additional rates from interim valuations as of October 2018 | -12,480 |
| 30146 | | Interest - Rates Instalments - Op Inc - Rates | -130,000 | -133,441 | -10,000 | -140,000 | | Additional interest from increased take up of payment arrangement plan | -10,000 |
| 30147 | | Rates Admin Instalment Charge - Op Inc - Rates | -42,000 | -56,690 | -16,430 | -58,430 | | Additional income from increased take up of standard instalment plans | -16,430 |
| 30201 | | Rates Non Payment Int - Op Inc - Rates | -150,000 | -47,513 | -10,000 | -160,000 | | Increased interest from arrears. Increase would likely decline as we proceed to the next stages of debt recovery. | -10,000 |
| 30301 | | Grants Commission - Op Inc - Other General Purpose Funding | -900,904 | -235,019 | -39,173 | -940,077 | | \$940,077 final confirmed amount for untied component of FAGS | -39,173 |
| 120305 | | WALGGC Road Grants Untied Op Grant Rec'd | -390,179 | -112,676 | -60,523 | -450,702 | | \$450,702 final confirmed amount for Roads component of FAGS | -60,523 |
| 142004 | | Salary - Op Expo - Finance | 883,706 | 202,904 | -30,000 | 853,706 | | Savings due to vacancies would be reduced by relief staff expenses | -30,000 |
| 142193 | | Relief Staff - Op Expo - Finance - Corp. Gov. & Support | 0 | 24,455 | 30,000 | 30,000 | | Vacancy in Finance Officer - Revenue and CFS and EOFY staffing requirements to be funded by budget transferred from 142012 up to \$10K and the rest from Salary IE61 savings. | 30,000 |
| | | | -23,004,526 | -22,704,529 | -89,606 | -23,094,132 | | | -89,606 |
| CS6 - Manager Information Technology - P Smith | | | | | | | | | |
| 116282 | | Triple J Maintenance & Operating Expo - Other Culture | 2,200 | 0 | 8,000 | 10,200 | | Need to replace current transmitter and amplifier. Currently interfering with Qantas flights. | |

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2018-19

| Account | Job | Description | 2018/19 Current Budget | 2018/19 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movement | Amendment Description | Org. Savings / Expense |
|--|-----|--|------------------------|---------------------|---------------------------|-----------------|------------------|--|------------------------|
| 146120 | | Equip & H'Ware > \$5000 Cap Expo - IT | 200,295 | 58,739 | 94,940 | 295,235 | | Community Safety Grant expense account for the Anne Street CCTV (Inc Acc 146178) | |
| 146178 | | Grants Received - Non Op Inc - IT & Records Operations | 0 | -79,461 | -94,940 | -94,940 | | Community Safety Grant expense account for the Anne Street CCTV (Ex Acc 146120) | |
| | | | 202,495 | -20,722 | 8,000 | 210,495 | | | |
| KRCG - Kimberley Regional Collaborative Group Secretariat - POSITION GONE | | | | | | | | | |
| 22122 | | Kimberley Zone - Salary -Regional Project Officer - Op Expo | 122,944 | 19,460 | -122,944 | 0 | | Secretariat services budgeted as internal staff but now contracted services | |
| 22127 | | Kimberley Zone - Vehicle Expenses - Op Expo | 18,000 | 0 | -18,000 | 0 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 22128 | | Kimberley Zone - Forums & Conferences - Op Expo | 5,000 | 0 | -2,500 | 2,500 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 22129 | | Kimberley Zone - Zone & RCG Meeting Expenses - Op Expo | 52,000 | 3,637 | -11,000 | 41,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 22132 | | Kimberley Zone - Darwin Forum - Op Expo | 0 | 0 | 20,000 | 20,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 22135 | | Kimberley Zone - Office Expenses - Op Expo | 3,000 | 0 | -3,000 | 0 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 22136 | | Kimberley Zone - IT Support - Op Expo | 0 | 1,950 | 1,500 | 1,500 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 22138 | | Kimberley Zone - Superannuation Employee Expense - Op Expo | 19,056 | 0 | -19,056 | 0 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 22143 | | Kimberley Zone - Savannah Way Membership - Op Expo | 0 | 0 | 5,000 | 5,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 22146 | | Kimberley Zone - Strategic Community Plan - Op Expo | 10,000 | 0 | 4,000 | 14,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 22148 | | Kimberley Zone - Other Employment Costs - Op Expo | 2,500 | 0 | -2,500 | 0 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 22180 | | Kimberley Zone - Volunteering Strategy - Op Expo | 65,000 | 0 | -65,000 | 0 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 22181 | | Kimberley Zone - Executive Consultancy - Op Expo | 0 | 0 | 67,925 | 67,925 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 22182 | | Kimberley Zone - Administrative Consultancy - Op Expo | 0 | 0 | 19,360 | 19,360 | | Secretariat services budgets as internal staff but now contracted services | |
| 23013 | | Kimberley Zone - Reimbursement Zone & RCG Meetings Expenses - Op Inc | -48,000 | 863 | 13,000 | -35,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 23019 | | Kimberley Zone - Reimbursement Darwin Forum - Op Inc | 0 | 0 | -20,000 | -20,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 23021 | | Kimberley Zone - Members Contribution Secretariat Costs - Op Inc | -220,000 | 0 | 14,000 | -206,000 | | \$51,500 X 4 | |
| 23061 | | Kimberley Zone - Members Contribution - Kimberley Waste Management Plan Op Inc | 0 | 0 | -14,710 | -14,710 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 23536 | | Kimberley Zone - Interest on Reserve - Op Inc. | -4,380 | -440 | -620 | -5,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2018-19

| Account | Job | Description | 2018/19 Current Budget | 2018/19 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movement | Amendment Description | Org. Savings / Expense |
|---|-----|--|------------------------|---------------------|---------------------------|--|------------------|---|------------------------|
| 23598 | | Transfer From Kimberley Zone Reserve - Cap Inc - Kimberley Zone | 0 | 0 | -145,000 | -145,000 | (145,000) | RO: Y Wang 'KRCG Surplus - Offsetting proposed KRG surplus project | |
| 404226 | | Kimberley Zone - Personal Development Training - Op Expo | 5,000 | 0 | -5,000 | 0 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405233 | | Kimberley Zone - RCG Project Seed Fund - Op Expo | 40,000 | 0 | -40,000 | 0 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405234 | | Kimberley Zone - Volunteering Strategy - Op Expo | 0 | 0 | 65,000 | 65,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405235 | | Kimberley Zone - Alcohol Management Initiatives - Op Expo | 0 | 0 | 30,000 | 30,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405236 | | Kimberley Zone - Procurement Improvement Program - Op Expo | 0 | 0 | 100,000 | 100,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405237 | | Kimberley Zone - ICT & Office 365 Improvements - Op Expo | 0 | 0 | 10,000 | 10,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405238 | | Kimberley Zone - Kimberley Waste Management Plan - Op Expo | 0 | 0 | 19,734 | 19,734 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405239 | | Kimberley Zone - Kimberley Land Tenure Implementation Plan - Op Expo | 0 | 0 | 5,000 | 5,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405240 | | Kimberley Zone - Kimberley Regional Education / Training Business Case - Op Expo | 0 | 0 | 25,000 | 25,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405241 | | Kimberley Zone - Savannah Way Business Case Implementation Plan - Op Expo | 0 | 0 | 25,000 | 25,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405242 | | Kimberley Zone - Liquid Waste Business Case - Op Expo | 0 | 0 | 95,000 | 95,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405297 | | Kimberley Zone - Admin Cost Allocated - Op Expo | 38,496 | 0 | -33,496 | 5,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405298 | | Kimberley Zone - IT/Records Cost Allocated - Op Expo | 14,544 | 0 | -9,544 | 5,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405382 | | Kimberley Zone - RCG Project Seed Fund - Op Inc | -40,000 | 0 | 40,000 | 0 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405384 | | Kimberley Zone - Procurement Improvement Program Grants - Op Inc | 0 | 0 | -50,000 | -50,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 405385 | | Kimberley Zone - Alcohol Management Initiatives Grant - Op Inc MUN | 0 | 0 | -30,000 | -30,000 | | Confirmed Zone Budget C/O JW 16/10/18 | |
| 23597 | | Kimberley Zone - Transfer to Kimberley Zone Reserve - Cap Expo - | 19,880 | 440 | 272,336 | 292,216 | 272,336 | RO: Y Wang - Transfer prior years surplus to Kimberley Zone Reserve | |
| 23020 | | Kimberley Zone - Refund of Member Contribution Prior Year - Op Inc MUN | 0 | -292,216 | -292,216 | -292,216 | (292,216) | RO: Y Wang - Transfer prior years surplus to Kimberley Zone Reserve | |
| 146159 | | Less Op Costs Alloc - IT MUN | -1,581,000 | -499,951 | 33,496 | -1,547,504 | | Adjust IT ABC Allocation | |
| 142999 | | Less Cost Alloc - Op Expo - General Administration O'Heads MUN | -4,424,508 | -1,127,676 | 9,544 | -4,414,964 | | Adjust ADMIN ABC Allocation | |
| | | | 103,040 | -266,306 | -9,691 | -1,497,195 | | | 0 |
| OVERALL CORPORATE SERVICES - DEPT. SAVINGS/EXPENSE | | | | | (91,297) | CORPORATE SERVICES - ORG. SAVINGS/EXPENSE | | | (89,606) |

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2018-19

| Account | Job | Description | 2018/19 Current Budget | 2018/19 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movement | Amendment Description | Org. Savings / Expense |
|---|-----|-------------|------------------------|---------------------|---------------------------|-----------------|------------------|-----------------------|------------------------|
| RESERVE MOVEMENT - CORPORATE SERVICES | | | | | | | | (145,000) | |
| CORPORATE SERVICES - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE) | | | | | | | | (1,691) | |

INFRASTRUCTURE SERVICES

| ES1 - Director Infrastructure - A Graffen | | | | | | | | | |
|---|--------|---|----------------|-----------------|----------------|----------------|--|--|---------------|
| 121762 | | State Direct MRWA/RRG Rd Maint Op Grant Rec'd | -122,910 | -191,392 | -68,090 | -191,000 | | Confirmed amount of RRG annual road maintenance grant | -68,090 |
| 121782 | | Dev Contrib - Footpaths | 0 | 0 | -1,232,900 | -1,232,900 | | Footpath One Mile to Jigal Drive contribution from Landcorp | |
| 125140 | | Footpath Construction New - Cap Expo - Cons Streets Roads Bridges | 641,504 | 5,641 | 1,232,900 | 1,874,404 | | Footpath One Mile to Jigal Drive funded by contribution from Landcorp | |
| | | | 518,594 | -185,751 | -68,090 | 450,504 | | | |
| ES3 - Manager Works - J Welshman | | | | | | | | | |
| 107391 | | Non Operating Grants Rec'd - Cap Inc - Other Community Amenities | 0 | 0 | -70,000 | -70,000 | | \$70K of the \$345,818 Safer Communities Grant allocated for Broome Cemetery for 18/19. | |
| 107550 | 107556 | Broome Cemetery New Infrastructure Cap Expo | 38,000 | 0 | 70,000 | 108,000 | | \$70K of the \$345,818 Safer Communities Grant allocated for the Broome Cemetery for 18/19. | |
| 125107 | | St Lighting Const Grant Rec'd - Cap Inc - St Lighting Const | 0 | 0 | -130,878 | -130,878 | | \$130,878 of the \$345,818 Safer Communities Grant allocated for Kerr St & Stracke Cove Lighting for 18/19. | |
| 125215 | 125807 | Kerr St & Stracke Cove Lighting Upgrade (Safer Comm) - Cap Expo | 0 | 0 | 130,878 | 130,878 | | \$130,878K of the \$345,818 Safer Communities Grant allocated for Kerr St & Stracke Cove Lighting Upgrade for 18/19. | |
| 148060 | | Relief Staff Op Expo - Depot Ops MUN | 3,500 | 25,308 | 21,570 | 25,070 | | Relief staff cost funded by salary savings | 21,570 |
| 148070 | | Salary - Op Expo - Depot (Management) | 21,570 | 0 | -21,570 | 0 | | Relief staff cost funded by salary savings | -21,570 |
| 141450 | | Works Private Works Income - Not Prepaid | -5,800 | -13,084 | -14,200 | -20,000 | | Horizon Power private works, increase target | |
| | | | 57,270 | 12,224 | -14,200 | 43,070 | | | 0 |
| ES5 - Works Coordinator - D Greaves | | | | | | | | | |
| 117360 | 117360 | BRAC - Carpark & Roads New Const by Works - BRAC Dry | 0 | 0 | 29,625 | 29,625 | | 750 Tonnes of Road base @ \$39.50 to prevent public access to buried asbestos | 29,625 |
| | | | 0 | 0 | 29,625 | 29,625 | | | 29,625 |
| ES6 - SENIOR PROJECT ENGINEER | | | | | | | | | |

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2018-19

| Account | Job | Description | 2018/19 Current Budget | 2018/19 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movement | Amendment Description | Org. Savings / Expense |
|--|--------|--|------------------------|---------------------|---------------------------|-----------------|------------------|--|------------------------|
| 121501 | 121540 | Cape Leveque Rd Upgrade Const - Cap Expo (See 121507 for Reforms & Drainage) | 103,324 | 0 | -103,324 | 0 | | RO: D Greaves As per agreement with RTR, Cape Leveque savings to be allocated to Hunter St Stage 2. | |
| 121101 | 121552 | Hunter St Renewal Rd Infra Const - Capex (was Herbert st) | 653,435 | 82,939 | 103,324 | 756,759 | | As per agreement with RTR, Cape Leveque savings to be allocated to Hunter St Stage 2. | |
| | | | 756,759 | 82,939 | 0 | 756,759 | | | |
| ES8 - Waste Coordinator - T Parkinson | | | | | | | | | |
| 101030 | 101030 | Outsourced Materials & Services - Op Expo - San Gen Refuse | 300,000 | 161,479 | 100,000 | 400,000 | | Due to failure in the last financial year to dig out the sediments of drainage ponds, more allocation needed in the current year to actively prepare for the wet season which involves digging out 2-years worth of sediments. | |
| 101525 | | Transfer From Refuse Site Reserve - Sanitation Gen Refuse MUN | -377,900 | 0 | -100,000 | -477,900 | (100,000) | Due to failure in the last financial year to dig out the sediments of drainage ponds, more allocation needed in the current year to actively prepare for the wet season which involves digging out 2-years worth of sediments. | |
| | | | -77,900 | 161,479 | 0 | -77,900 | | | |
| ES9 - Manager Engineering - P Collins | | | | | | | | | |
| 107034 | | Broome Cemetery Survey & Other - Op Expo - Other Comm Amen | 0 | 808 | 7,000 | 7,000 | | Unbudgeted for 18/19. Reactive cost of survey and set out of graves | |
| 121761 | | Aboriginal Roads Non Op Grant from MRWA - Op Inc - Rd Const | -120,000 | -9,000 | 44,000 | -76,000 | | Aboriginal Access Road component of FAGS confirmed at \$36K. | 44,000 |
| | | | -120,000 | -8,192 | 51,000 | -69,000 | | | |
| PK3 - Parks Coordinator - C Hankinson | | | | | | | | | |
| 113551 | 113554 | Herbert Street Renewal Infra - Cap Expo - Pks & Ovals | 12,500 | 0 | 16,450 | 28,950 | | 18/19 renewal budget replenished after spending the 17/18 renewal budget to repair various shade sails in other parks due to weather events. 18/19 budget to be utilised to deliver Councillor project. | 16,450 |
| 113551 | 113787 | Solway Park renewal Infra - Cap Expo - Pks & Ovals | 26,050 | 0 | 7,200 | 33,250 | | Insurance claimable shade sail repairs paid in 17/18 using renewal budget. 18/19 renewal budget replenished from Insurance Claims budget | 7,200 |
| 113551 | 113788 | Cygnat Park Infrastructure Renewal - Cap Expo | 13,144 | 1,678 | 9,200 | 22,344 | | Insurance claimable shade sail repairs paid in 17/18 using renewal budget. 18/19 renewal budget replenished from Insurance Claims budget | 9,200 |

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2018-19

| Account | Job | Description | 2018/19 Current Budget | 2018/19 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movement | Amendment Description | Org. Savings / Expense |
|--|---------|--|------------------------|---------------------|---------------------------|-----------------|------------------|---|------------------------|
| 113551 | 113674 | Cable Beach Reserve Renewal Works - Cap Expo | 13,617 | 3,920 | 9,400 | 23,017 | | Insurance claimable shade sail repairs paid in 17/18 using renewal budget. 18/19 renewal budget replenished from Insurance Claims budget | 9,400 |
| 113551 | 113677 | Town Beach Renewal Works - Infra Cap Expo | 38,107 | 0 | 24,700 | 62,807 | | Insurance claimable shade sail repairs paid in 17/18 using renewal budget. 18/19 renewal budget replenished from Insurance Claims budget | 24,700 |
| 113551 | 113790 | Six Seasons Parks Infrastructure Renewal - Cap Expo | 7,445 | 2,456 | 13,250 | 20,695 | | Insurance claimable shade sail repairs paid in 17/18 using renewal budget. 18/19 renewal budget replenished from Insurance Claims budget | 13,250 |
| 142558 | | Shire Office Build Haas St Renewal - Cap Expo - Corp Gov | 90,000 | 8,044 | 2,750 | 92,750 | | Insurance claimable shade sail repairs paid in 17/18 using renewal budget. 18/19 renewal budget replenished from Insurance Claims budget | 2,750 |
| 14295 | | Insurance Claimable Costs - Unclassified General | 382,942 | 176,900 | -82,950 | 299,992 | | Insurance claimable shade sail repairs paid in 17/18 using renewal budget. 18/19 renewal budget replenished from Insurance Claims budget | -82,950 |
| 113000 | 113047 | Chinatown-P&G Maint | 114,296 | 38,096 | 20,000 | 134,296 | | Extra plant growing for capital projects (Hammersley Napier roundabout, Roebuck Bay lookout and Chinatown) Renovating of garden beds completed | |
| 113553 | HAYN001 | Haynes Oval Other Infrastructure Renewal - Cap Expo | 39,357 | 13,915 | 12,000 | 51,357 | | Additional costs associated with renewing irrigation tank filters Confirmed amount of filters at \$12K. | |
| | | | 737,458 | 245,009 | 32,000 | 769,458 | | | 0 |
| PM2 - Asset and Building Coordinator - S Clark | | | | | | | | | |
| 142111 | | Minor Asset Purchases - Op Expo - General Administration O'Heads | 10,000 | 10,789 | 8,000 | 18,000 | | Various furniture for Administration building (e.g. alfresco area, Committee room, Councillors, etc) | |
| PM3 - Property and Leasing Senior Officer - P McBride | | | | | | | | | |
| 96101 | | Staff Housing - Reactive Maint - Op Expo | 16,500 | 7,263 | 5,000 | 21,500 | | Additional funds required due to unforeseen expenses of 69 Robinson Street | |
| 134212 | | Cable Beach Camel Tours (Res 52985) - Rent & Recoup Income - Op Inc | 0 | -6,000 | -36,000 | -36,000 | | Increased rent from camel licence leases | -36,000 |
| 142446 | | Barker St Rent and Recoup Income - Op Inc - Corporate Gov. & Support | -38,857 | 0 | -12,000 | -50,857 | | New Lease Commences from 15/10/2018 Rent to commence from 15/12/2018 total rent for remainder of 18/19 of \$50,000 | -12,000 |
| | | | -22,357 | 1,263 | -43,000 | -65,357 | | | |

SHIRE OF BROOME FINANCE & COSTING REVIEW QUARTER 1 2018-19

| Account | Job | Description | 2018/19 Current Budget | 2018/19 YTD Actuals | Proposed Budget Amendment | Proposed Budget | Reserve Movement | Amendment Description | Org. Savings / Expense |
|---------|-----|---|------------------------|---------------------|---------------------------|-----------------|------------------|--|------------------------|
| | | OVERALL INFRASTRUCTURE SERVICES - DEPT. SAVINGS/EXPENSE | | | (4,665) | | | INFRASTRUCTURE SERVICES - ORG. SAVINGS/EXPENSE | (42,465) |
| | | RESERVE MOVEMENT - INFRASTRUCTURE SERVICES | | | | | (100,000) | | |
| | | INFRASTRUCTURE SERVICES - NET IMPACT (EXC. ORG.SAVINGS/EXPENSE) | | | | | 37,800 | | |

6. MEETING CLOSURE