



AUDIT AND RISK MANAGEMENT COMMITTEE MEETING

Date: 7th March 2023

Time: 10:00 am (Darwin Time)

Notice of Meeting

To: Ian Swan (Independent Chairperson)
Natasha Chapman (Independent Member)
Rex Edmunds (Elected President)
Lenard Sing (Elected Councillor)

Adherent to Section 97(3) of the Local Government Act 2019, you are invited to attend the Audit and Risk Management Committee Meeting to be held at Belyuen Council Office, Belyuen on 7th March 2023 commencing at 10:00am (Darwin Time). Any member(s) who cannot be physically present, is (are) invited to join the meeting via Teams.

Please declare any conflict of interest(s) relating to the items of discussion of the Audit and Risk Management Committee meeting on 7th March 2023.

This meeting is open to public and will be recorded for minutes purposes only.

Dave Ferguson

Chief Executive Officer

Belyuen Community Government Council

Date: 3rd March 2023

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1. Opening of Meeting

The meeting will be declared open at 10:00am by Chairperson, Mr. Ian Swan

2. Attendees/People Present

Members:

IAN SWAN (Independent Chairperson)	Present Virtually via Teams
NATASHA CHAPMAN (Independent Member)	Present Virtually via Teams
REX EDMUNDS (Elected President)	
LENARD SING (Elected Councillor)	

Staff:

DAVE FERGUSON (Chief Executive Officer)
JASMINE BRAR (Senior Finance/Administration Officer)

3. Apologies and Leave of Absence

REPORT NUMBER	3.1.03.07
AUTHOR	JASMINE BRAR – SENIOR FINANCE/ADMINISTRATION OFFICER
ATTACHMENTS	NIL

Summary

This report is to table, for Council's record, any apologies and requests for leave of absence received from Members of the Audit and Risk Management Committee for meeting held on *7th March 2023*.

Comment

Committee can choose to accept the apologies or requests for leave of absence as presented, or not accept them. Apologies or requests for leave of absence that are not accepted by Committee will be recorded as absence without notice.

The acceptance of members' apologies or the approval for a member to be absent from a meeting is a decision of the council. The decision must meet all the legislative requirements of any decision of committee, including the need for the decision to be clearly recorded in the public minutes of the committee meeting.

Statutory Environment

As per Section 98 of the Local Government Act 2019

Financial Implications

Not applicable.

Recommendation:

The Committee accepts the apology/leave without apology of _____ for Audit and Risk Management Committee Meeting of Belyuen Community Government Council held on 7th March 2023

Moved:

Seconded:

4. Declaration of Interests

REPORT NUMBER

4.1.03.07

AUTHOR

JASMINE BRAR – SENIOR FINANCE/ADMINISTRATION OFFICER

ATTACHMENTS

NIL

Summary

Members, staff and other attendees are required to declare any conflicts of interest arising from the matters contained in this agenda.

Background

Members are required to disclose an interest in a matter under consideration by Committee at a meeting:

- In the case of a matter featured in an officer's report or written agenda item by disclosing the interest to the Council by disclosure as soon as possible after the matter is raised.
- In the case of a matter raised in general debate or by any means other than the printed agenda of the Council by disclosure as soon as possible after the matter is raised.

The Committee may elect to allow the Member to provide further and better particulars of the interest prior to requesting them to leave the Chambers.

Staff Members of the Council are required to disclose an interest in a matter at any time at which they are required to act or exercise their delegate authority in relation to the matter. Upon disclosure the Staff Member is not to act or exercise his or her delegated authority unless the CEO or Acting CEO expressly directs him or her to do so.

Comment

NIL

Statutory Environment

NIL

Policy Implications

EM04 - Conflict of Interest – Code of Conduct

Financial Implications

Not applicable.

Recommendation:

The Committee receives and notes the Declaration of Interests for Audit and Risk Management Committee Meeting of Belyuen Community Government Council held on 7th March 2023

Moved:

Seconded:

5. Confirmation of Previous Minutes

REPORT NUMBER

5.1. 03.07

AUTHOR

JASMINE BRAR – SENIOR FINANCE/ADMINISTRATION OFFICER

ATTACHMENTS

MINUTES OF MEETING – 10TH NOVEMBER 2022

Summary

Minutes of Audit and Risk Management Committee Meeting held at Belyuen Council Office on 10th November 2022

Statutory Environment

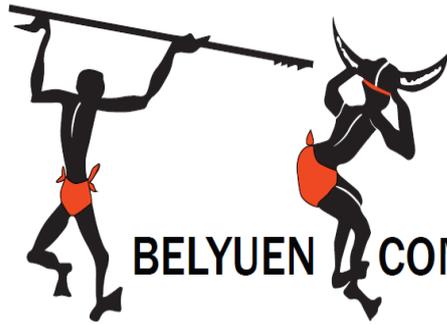
The Minutes as submitted must comply with Section 101(1) of the *Local Government Act 2019* and be confirmed at the Next Meeting as per Section 101(3) of the *Local Government Act 2019*

Policy Implications

Not applicable

Financial Implications

Not applicable



BELYUEN COMMUNITY GOVERNMENT COUNCIL

AUDIT AND RISK MANAGEMENT COMMITTEE MEETING

MINUTES OF MEETING

Date: 10th November 2022

Time: 9:00 am (Darwin Time)

Notice of Meeting

I, hereby give notice that the Audit and Risk Management Committee Meeting will be held at Belyuen Council Training Room, Belyuen on:

Date: 10th November 2022

Time: 9:00am (Darwin Time).

Any member(s) who cannot be physically present will be joining the meeting via Teams.

Please declare any conflict of interest(s) relating to the items of discussion of the Audit and Risk Management Committee meeting on 10th November 2022

This meeting is open to Public

Dave Ferguson

Chief Executive Officer

Belyuen Community Government Council

Date: 8th November 2022

MINUTES

1. Opening of Meeting

The Chairperson, Mr. Ian Swan declared the meeting open at 9:02am

2. Attendees/People Present

Members:

IAN SWAN (Independent Chairperson)	Present Virtually via Teams
NATASHA CHAPMAN (Independent Member)	Present Virtually via Teams
REX EDMUNDS (Elected President)	
LENARD SING (Elected Councillor)	

Staff:

DAVE FERGUSON (Chief Executive Officer)
JASMINE BRAR (Senior Finance/Administration Officer)

Other Attendees:

LAWRENCE AUTENCIO (Associate Director – Merit Partners)	Present Virtually via Teams
MATTHEW KENNON (Director – Merit Partners)	Present Virtually via Teams

3. Apologies and Leave of Absence

NIL

4. Declaration of Interests

NIL

5. Confirmation of Previous Minutes

NIL

6. Confidential Items

Recommendation:

Adherent to Regulation 51 of the Local Government (General) Regulations 2021, the following information is prescribed as confidential:

- (a) information about the employment of a particular individual as a member of staff or possible member of the staff of the Council that could, if publicly disclosed, cause prejudice to the individual;**
- (b) information about the personal circumstances of a resident or ratepayer;**
- (c) information that would, if publicly disclosed, be likely to:**
 - (i) cause commercial prejudice to, or confer an unfair commercial advantage on, any person; or**
 - (ii) prejudice the maintenance or administration of the law; or**
 - (iii) prejudice the security of the council, its members or staff; or**
 - (iv) subject to subregulation (3) – prejudice the interests of the council or some other person;**
- (d) information subject to an obligation of confidentiality at law, or in equity;**
- (e) subject to subregulation (3) – information provided to the council on condition that it be kept confidential and would, if publicly disclosed, be likely to be contrary to the public interest;**
- (f) subject to subregulation (2) – information in relation to a complaint of a contravention of the code of conduct.**

Moved: Cr. Sing

Seconded: Cr. Edmunds

Procedural Note: The Meeting was closed to Public at 9:11am

6.1 Draft Audited Financial Statements for 2021-22

7. Re-Opening of the Meeting

Recommendation:

The Committee reopens the meeting to the general public in accordance with Regulation 51 of the Local Government (General) Regulations 2021

Moved: Cr. Sing

Seconded: Cr. Edmunds

8. Reports requiring Recommendations from the Audit and Risk Management Committee

Recommendation:

- The Committee will review the Terms of Reference for the Audit and Risk Management Committee at next Audit and Risk Management Committee meeting and it will be open for discussion with the management staff – Dave Ferguson and Jasmine Brar. The Terms of Reference will be reviewed again no later than November 2023
- The Committee has agreed to have four (4) meetings in the next 12 months. Two (2) of them will be face-to-face and two (2) of them would be virtual meetings

Moved: Natasha Chapman

Seconded: Cr. Sing

8.2 Forward Workplan

Recommendation:

The Committee recommends the CEO and the Council to review the Workplan and provide the committee with an updated workplan in the next Audit and Risk Management Committee meeting

Moved: Cr. Edmunds

Seconded: Cr. Sing

9. Next Meeting

The next Audit and Risk Management Committee will be held in February 2023, date to be advised

10. Meeting Closed

The meeting was closed at 10:11 am

Recommendation:

That the Minutes of the Audit and Risk Management Committee meeting held on 10th November 2022 be confirmed as true and correct record of the meeting, by the Audit and Risk Management Committee

Moved:

Seconded:

* _____ END OF DOCUMENT _____ *

6. Action Items from Previous Meeting

6.1 Reviewing the Terms of Reference for the Audit and Risk Management Committee

REPORT NUMBER	6.1.03.07
AUTHOR	JASMINE BRAR – SENIOR FINANCE/ADMINISTRATION OFFICER
ATTACHMENTS	TERMS OF REFERENCE VERSION 2.1

Summary

The Audit and Risk Management Committee in its meeting on 10th November 2022 recommended to review the Terms of Reference for Audit and Risk Management Committee (attached) in its next meeting.

Type	Terms of Reference	Policy Version	2.1
Approval Date	10 th November 2022	Resolution	8.1.11.10
Review Date	February 2023	Doc ID	N/A

Establishment

The Audit and Risk Management Committee (the Committee) is established as an advisory committee to the Council in accordance with the Section 86 of the *Local Government Act 2019*.

Objective

The Committee is to provide independent assurance and assistance to the Belyuen Community Government Council (the Council) and the Chief Executive Officer (CEO) on:

- The Council's risk, control and compliance frameworks
- The Council's external accountability responsibilities as prescribed in the Local Government Act and Accounting Regulations

Key Responsibilities

The Audit and Risk Management committee has no authority to act independently of council. The Audit and Risk Management Committee is responsible for acting as an advisory body to council. It will:

- monitor the effectiveness of the audit function and the implementation of audit recommendations
- monitor the effectiveness of the risk management function
- provide an independent line of reporting by the auditor to council
- review compliance with legislative requirements, contracts, standards and best practice guidelines
- review and, if appropriate, recommending council approve the financial statements (in conjunction with the Auditor's report)
- monitor changes in accounting and reporting requirements, and
- review policies relating to conflicts of interest, misconduct and fraud.

Membership

The Audit and Risk Management committee will comprise of a minimum of three (3) members. The members of an Audit and Risk Management committee may consist of, or include, persons who are not members of the council (independent members). The chairperson will be an independent member.

The members of the Audit and Risk Management committee are appointed by the council.

Any independent member must not be a member of council or a member of the council's staff and will be appointed by the council.

Selection Process

In selecting independent members, Council shall give due consideration to:

- level of understanding of local government and the council's operations and the environment in which it operates
- level of knowledge and practical exposure on governance and financial management practices
- capacity to dedicate adequate time on the committee
- depth of knowledge of regulatory and legislative requirements,
- and ability to maintain professional relationships particularly with council members, staff and other stakeholders.

Council may at its discretion ask potential persons to make a short presentation to Council as part of the selection process.

Other Attendees

Other persons may attend meetings of the Audit and Risk Management Committee, by invitation. Persons who may usually be invited are:

- Chief Executive Officer
- Financial Officer

- External financial service provider (if applicable)
- External audit provider.

These persons may take part in the business of and discussions at the meeting but have no voting rights.

Term of Membership

All Audit and Risk Management committee members are appointed for a three-year period. Audit and Risk Management committee members who are members of council cease being a member of the committee if they are no longer a councillor of the council.

Independent members (including the chairperson) can be terminated by the council subject to the appointment agreement.

Reporting

The Committee will regularly report on its operation and activities, including:

- A summary of the key issues arising from each meeting of the committee.
- Annually, an overall assessment of the Council's risk, control and compliance framework, together with a summary of the work the committee performed in conducting its responsibilities during the preceding year.

The committee will make recommendations and report directly to Council.

Meetings

The Committee will meet at least two times per year. Meetings of the Audit and Risk Management Committee will be held in private in accordance with Section 99 of the *Local Government Act 2019*.

A forward meeting plan, including meeting dates and agenda items, will be agreed to by the Committee each year to address all of the Committee's responsibilities as detailed.

On setting the Audit and Risk Management committee meeting dates the committee must have regard to the date of council meetings to ensure the Audit and Risk Management committee report, including draft unapproved minutes of the most recent prior meeting, is reported to council on a timely basis.

Quorum

A quorum will consist of a majority of Committee Members and **must** include the Chair.

Voting Right of Committee Members

All Audit and Risk Management Committee members have equal voting rights on the committee. Where a vote is taken and the result is undecided the chairperson has the casting vote.

Secretariat

Secretariat support will be provided by the council administration.

Responsibilities

The Secretariat will be responsible for ensuring that the agenda for each meeting and supporting documentation are circulated, after approval from the chair, at least one week prior to the meeting. The Secretariat will prepare and maintain the minutes ensuring they are signed by the chair and distributed to each member.

Reporting

After meeting the Audit and Risk Management committee will report to council at the next council meeting and include the committee draft unapproved minutes.

Access to Information

The Council, via the Council's Chief Executive Officer, will provide the necessary council records and reports for the Audit and Risk Management committee to undertake its role and responsibilities subject to any confidentiality provisions in the Local Government Act or other legislative provisions. The audit committee should approach the council requesting required resources being mindful of the finite nature of such resources. The Audit and Risk Management committee has no authority to procure resources independently of council.

Conflict of Interest

In accordance with the *Local Government Act 2019*, committee members must declare any conflicts of interest at the start of each meeting or before discussion of the relevant agenda item or topic. All details of any conflict of interests are to be minuted.

If members or observers at a committee meeting are deemed to have a real or perceived conflict of interest, they are to be excused from Committee discussions on the issue where the conflict of interest exists.

Confidential and Improper Use of Information

Committee Members will from time-to-time deal with confidential reports. Section 75 of the Local Government Act outlines the penalties applicable to people who disclose confidential information acquired as a member of a Council committee. Section 76 of the Local Government Act states that a person who makes improper use of information acquired as a member of a Council committee is guilty of an offence.

Due Diligence and Induction

All proposed and new members of the Committee will be entitled to receive relevant information and briefings prior to, and shortly after, their appointment.

Assessment of Committee

The chair of the committee and the CEO will initiate a review of the performance of the committee at least once every two years. The review will be on an internal assessment basis with appropriate input from the Council, CEO and senior managers, internal and external auditors, and any other relevant stakeholders.

Review

These Terms of Reference will be reviewed on an annual basis by the Committee. Any substantive changes will be recommended by the Committee and formally approved by the Council.

Revision History

Policy Version	Approval Date	Resolution	Doc Ref
10.0	31/10/2021	8.2.10.31	N/A
2.0	02/11/2020	8.1.11.02	N/A
2.1	10/11/2022	8.1.11.10	N/A

* _____ END OF DOCUMENT _____ *

Financial Implications

NIL

Recommendation:

The Committee reviewed the Terms of Reference for the Audit and Risk Management Committee on 7th March 2023 and that they will be reviewed again before November 2023

Moved:

Seconded:

6.2 Forward Workplan

REPORT NUMBER	6.2.03.07
AUTHOR	DAVE FERGUSON – CHIEF EXECUTIVE OFFICER JASMINE BRAR – SENIOR FINANCE/ADMINISTRATION OFFICER
ATTACHMENTS	FORWARD WORKPLAN - 2023

Summary

The Audit and Risk Management Committee recommended the CEO and Belyuen Council to review the Forward Workplan for 2023 put forward in the meeting held on 10th November 2022. Upon review, the 2023 Forward Workplan has been amended as below:

	Feb'23	May'23	July'23	Oct'23
Financial Reporting				
Review of financial reports				
Review of financial timetable/plan				
Review of significant accounting and reporting issues				
Update on significant issues relating to commitments and contingencies, unusual and/or material items and trends				
External Audit				
Chair and independent member meet with External Auditor				
Review Annual Report				
Briefing from EA on review financial reports, audit findings and follow up with management				
Assessment of effectiveness of external audit				
Internal Audit				
Review performance and resourcing of Internal Audit and review Internal Audit Schedule				
Review Internal Audit Plan				
Risk Management				
Presentation on risk framework and review of risk register				
Monitor implementation of External Audit / Internal Audit recommendations				
Regulatory Compliance				
Review reports on legal and regulatory matters				

Internal Controls				
Review financial policy manual and issues register				
Review Council wide policies				
Review committee terms of reference				

Recommendation:

The Committee reviewed and accepted the updated Workplan for the Audit and Risk Management Committee, submitted by the CEO and Belyuen Council

Moved:

Seconded:

7. Financial reports

REPORT NUMBER

7.1.03.07

AUTHOR

JASMINE BRAR – SENIOR FINANCE/ADMINISTRATION OFFICER

ATTACHMENTS

FINANCIAL REPORT (JUL-DEC 2022)

Summary

To provide the Audit and Risk Management Committee with the update on the financial position of the Council

Background

NIL

7.1 Profit and Loss

Profit and Loss**BELYUEN COMMUNITY GOVERNMENT COUNCIL**

For the 6 months ended 31 December 2022

Account	YTD Actuals	YTD Budget	YTD Variance	Variance %	Approved Annual Budget 2022-23
Operating Income					
Rates	92,778.03	92,778.00	0.03	0.00%	92,778.00
Statutory Charges	82,499.02	82,500.00	(0.98)	0.00%	82,500.00
User Fees and Charges	45,174.91	38,538.00	6,636.91	17.22%	77,070.00
Operating Grants and Subsidies					
Grants					
NT - Special Purpose	62,991.00	78,348.00	(15,357.00)	-19.60%	78,348.00
CW - NIAA Grants	100,069.00	100,069.00	0.00	0.00%	200,138.00
Total Grants	163,060.00	178,417.00	(15,357.00)	-8.61%	278,486.00
Subsidies					
DOH - Indigenous Wages and Training	55,260.00	96,260.00	(41,000.00)	-42.59%	151,520.00
CW - Financial Assistance Grants	54,951.00	72,000.00	(17,049.00)	-23.68%	72,000.00
NT - Operational	41,000.00	41,000.00	0.00	0.00%	82,000.00
NT - Other Subsidies	0.00	25,958.00	(25,958.00)	100.00%	51,916.00
Total Subsidies	151,211.00	235,218.00	(84,007.00)	-35.71%	357,436.00
Total Operating Grants and Subsidies	314,271.00	413,635.00	(99,364.00)	-24.02%	635,922.00
Other Income	1,559,676.60	1,441,235.00	118,441.60	8.22%	2,936,563.00
Total Operating Income	2,094,399.56	2,068,686.00	25,713.56	1.24%	3,824,833.00
Operating Expenses					
Employee Expenses	856,562.92	772,950.00	83,612.92	10.82%	1,545,914.00
Elected Member Allowances	34,552.72	30,498.00	4,054.72	13.30%	60,991.00
Elected Member Expenses	920.50	2,748.00	(1,827.50)	-66.50%	5,500.00
Depreciation, Amortisation and Impairment	131,339.77	120,998.00	10,341.77	8.55%	242,000.00
Materials and Contracts					
Cost of Sales	336,375.17	304,998.00	31,377.17	10.29%	610,000.00
Admin and Consultants	53,627.32	65,732.00	(12,104.68)	-18.42%	106,970.00
Utilities	198,350.36	80,562.00	117,788.36	146.21%	161,163.00
Repairs & Maintenance - Property, Plant and Equipment	50,413.29	36,589.00	13,824.29	37.78%	73,167.00
Fees and Charges	48,493.40	33,660.00	14,833.40	44.07%	67,340.00
Non-Capital Expenditure	1,966.22	4,998.00	(3,031.78)	-60.66%	10,000.00
Insurance	11,651.34	9,297.00	2,354.34	25.32%	224,112.00
Service Hire	400,858.38	379,836.00	21,022.38	5.53%	759,670.00
Total Materials and Contracts	1,101,735.48	915,672.00	186,063.48	20.32%	2,012,422.00
Other Expenses	43,966.22	24,792.00	19,174.22	77.34%	49,600.00
Total Operating Expenses	2,169,077.61	1,867,658.00	301,419.61	16.14%	3,916,427.00
Operating Surplus/Deficit	(74,678.05)	201,028.00	(275,706.05)	137.15%	(91,594.00)
Surplus/Deficit	(74,678.05)	201,028.00	(275,706.05)	137.15%	(91,594.00)

7.2 Statement of Cash Flows

Statement of Cash Flows

BELYUEN COMMUNITY GOVERNMENT COUNCIL

For the 6 months ended 31 December 2022

Account	Jul-Dec 2022
Operating Activities	
Receipts from customers	2,149,251.21
Payments to suppliers and employees	(2,094,945.47)
Cash receipts from other operating activities	(18,204.22)
Net Cash Flows from Operating Activities	36,101.52
Investing Activities	
Payment for property, plant and equipment	(269,246.79)
Other cash items from investing activities	(104,014.45)
Net Cash Flows from Investing Activities	(373,261.24)
Financing Activities	
Other cash items from financing activities	(37,580.41)
Net Cash Flows from Financing Activities	(37,580.41)
Net Cash Flows	(374,740.13)
Cash and Cash Equivalents	
Cash and cash equivalents at beginning of period	1,011,547.44
Net change in cash for period	(374,740.13)
Cash and cash equivalents at end of period	636,807.31

7.3 Balance Sheet

Balance Sheet

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 31 December 2022

Account	31 Dec 2022
Assets	
Current Assets	
Bank	636,807.31
Trade Debtors	130,147.49
Other Current Assets	139,767.51
Total Current Assets	906,722.31
Non-Current Assets	
Fixed Assets	1,441,612.22
Non-current Assets	185,062.21

	Total Non-Current Assets	1,626,674.43
Total Assets		2,533,396.74
Liabilities		
	Current Liabilities	
	Trade Creditors	56,573.41
	Employee Provisions	328,727.06
	ATO & Payroll Liabilities	12,857.54
	Other Current Liabilities	699,365.72
	Total Current Liabilities	1,097,523.73
	Non-current Liabilities	457,036.72
Total Liabilities		1,554,560.45
	Net Assets	978,836.29
Equity		
	Current Year Earnings	(74,678.05)
	Retained Earnings	1,053,514.34
Total Equity		978,836.29

7.4 Aged Payables Summary

Aged Payables Summary

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 31 December 2022
Ageing by due date

Contact	Current	< 1 Month	1 Month	2 Months	Older	Total
Aged Payables						
Australian Taxation Office	4,728.00	23,920.00	0.00	0.00	0.00	28,648.00
Basketball NT	0.00	0.00	0.00	0.00	5,039.20	5,039.20
Bega	127.70	0.00	0.00	0.00	0.00	127.70
Beta Meats	0.00	845.96	0.00	0.00	0.00	845.96
Bridgestone Select Winnellie	0.00	0.00	0.00	0.00	95.00	95.00
Compac Sales Pty Ltd	126.50	0.00	0.00	0.00	0.00	126.50
Dynamic Refrigeration Solutions	0.00	0.00	0.00	3,171.02	1,637.35	4,808.37
e-Tools Software Pty Ltd	0.00	0.00	0.00	0.00	(67.10)	(67.10)
Harbour ISP	55.00	0.00	0.00	0.00	0.00	55.00
Harvey Distributors	145.11	0.00	0.00	0.00	0.00	145.11
Harvey Norman AV/IT Superstore Darwin	465.00	0.00	0.00	0.00	0.00	465.00
Helen Price	748.00	0.00	0.00	0.00	0.00	748.00
Holdfast Insurance Brokers	1,170.84	0.00	0.00	0.00	0.00	1,170.84
IGA - Independent Grocers 49178	0.00	0.00	0.00	0.00	325.41	325.41
Independent Grocers Darwin	0.00	2,490.51	0.00	0.00	0.00	2,490.51
Keep Moving Pty Ltd	10.00	0.00	0.00	0.00	457.00	467.00
Power & Water Corporation	5,000.00	(89.09)	(219.27)	(2,964.76)	0.00	1,726.88
Repco	0.00	75.90	0.00	0.00	0.00	75.90
Rovielyn Demasson	0.00	40.74	0.00	0.00	0.00	40.74
Sealink Ferries	0.00	0.00	0.00	0.00	2,473.20	2,473.20
SMOKELAND	5,711.46	0.00	0.00	0.00	0.00	5,711.46
Territory Surgical Supplies	261.57	307.34	0.00	0.00	0.00	568.91
Voyager Trailers Pty Ltd	0.00	0.00	0.00	400.00	0.00	400.00
Wyuna Cold Stores NT	0.00	45.65	40.17	0.00	0.00	85.82

Total Aged Payables	18,549.18	27,637.01	(179.10)	606.26	9,960.06	56,573.41
Total	18,549.18	27,637.01	(179.10)	606.26	9,960.06	56,573.41
Percentage of total	32.79%	48.85%	-0.32%	1.07%	17.61%	100.00%

7.5 Aged Receivables Summary

Aged Receivables Summary

BELYUEN COMMUNITY GOVERNMENT COUNCIL

As at 31 December 2022

Ageing by due date

Contact	Current	< 1 Month	1 Month	2 Months	Older	Total
Alaric Paddison	0.00	(48.00)	0.00	0.00	0.00	(48.00)
BCC COUNCIL ADMIN	1,951.07	913.57	0.00	0.00	0.00	2,864.64
Belyuen Council	0.00	(790.25)	0.00	0.00	0.00	(790.25)
Belyuen Council Vehicles	0.00	0.00	382.25	382.25	0.00	764.50
Belyuen School	523.46	242.34	0.00	0.00	0.00	765.80
Ben Bigfoot	0.00	0.00	0.00	0.00	517.68	517.68
Brentley Moreen	0.00	0.00	0.00	0.00	100.00	100.00
Bruce Peterson	0.00	(24.00)	0.00	0.00	0.00	(24.00)
cecilia lewis	0.00	426.05	0.00	0.00	0.00	426.05
Centre for Appropriate Technology (CfAT Ltd)	1,911.06	0.00	0.00	0.00	0.00	1,911.06
Centrelink	0.00	0.00	0.00	0.00	(392.00)	(392.00)
Community event S31	198.07	0.00	0.00	0.00	0.00	198.07
Culture program	382.17	1,109.39	0.00	0.00	0.00	1,491.56
David Spratt	187.00	0.00	0.00	0.00	0.00	187.00
Department of Education	0.00	330.00	0.00	0.00	0.00	330.00
Department of Health	900.00	0.00	300.00	0.00	0.00	1,200.00
Dept of Infrastructure, Planning and Logistics	0.00	0.00	0.00	0.00	704.22	704.22
Dianne Bianamu	0.00	(138.04)	(63.04)	0.00	0.00	(201.08)
Frederick Moreen	0.00	0.00	0.00	0.00	306.20	306.20
Imabulk Aged Care	1,050.73	1,210.70	0.00	0.00	0.00	2,261.43
imabulk home care task age care	719.94	0.00	0.00	0.00	0.00	719.94
Ironbark Aboriginal Corporation	3,962.60	9,347.05	33.99	0.00	0.00	13,343.64
Jeffrey Cunningham	0.00	(31.00)	0.00	0.00	0.00	(31.00)
John Horsley	24.00	0.00	0.00	0.00	0.00	24.00
Karinda Stovell	0.00	0.00	552.20	0.00	0.00	552.20
Karl Jironc	0.00	(2.00)	0.00	0.00	0.00	(2.00)
Kitchen use	4,181.39	1,006.68	0.00	0.00	0.00	5,188.07
Larrakia Nation	0.00	500.00	0.00	0.00	0.00	500.00
Leslie Nilco	0.00	0.00	0.00	0.00	(110.50)	(110.50)
Nancye Power	0.00	(319.20)	(65.40)	0.00	0.00	(384.60)
Natasha Lewis	0.00	0.00	0.00	0.00	1,107.95	1,107.95
NLC cox peninsula trailer reg ti.05.09	0.00	0.00	0.00	0.00	212.30	212.30
Norman Roberts	48.00	0.00	0.00	0.00	0.00	48.00
Northern Land Council	1,585.00	2,762.60	1,056.00	0.00	638.00	6,041.60
NT Link	500.00	0.00	0.00	0.00	0.00	500.00
Penelope Sing	0.00	0.00	0.00	0.00	270.86	270.86
Peter Winsley	0.00	0.00	0.00	0.00	6,011.61	6,011.61
Power & Water Corporation	605.00	0.00	0.00	0.00	0.00	605.00
Quinton Shields	0.00	0.00	0.00	0.00	(100.00)	(100.00)
R. Koop	72.00	(24.00)	0.00	0.00	0.00	48.00

Rex Sing	0.00	0.00	0.00	0.00	186.65	186.65
Richard Gregson	186.00	180.00	186.00	180.00	0.00	732.00
Samuel James Cowdy	0.00	0.00	0.00	59.40	0.00	59.40
Services Australia	0.00	69,770.25	0.00	0.00	0.00	69,770.25
Shannon Sing	0.00	0.00	0.00	0.00	(150.00)	(150.00)
Sports and Recreation	8.12	35.97	0.00	0.00	0.00	44.09
Telstra Event Lunch voucher	0.00	1,911.06	0.00	0.00	0.00	1,911.06
Top End Health Service	264.00	0.00	0.00	0.00	0.00	264.00
Wastage	434.06	73.63	0.00	0.00	0.00	507.69
William Edwards	13.00	0.00	0.00	0.00	0.00	13.00
Work Shop	1,828.42	1,108.40	0.00	0.00	0.00	2,936.82
Your Nursing Agency	440.00	0.00	0.00	0.00	0.00	440.00
Total	21,975.09	89,551.20	2,382.00	621.65	9,302.97	123,832.91

Aged Care - CHSP

Betty Muluk	0.00	(48.00)	(48.00)	(48.00)	(21.60)	(165.60)
Brigitte Carrington	0.00	(56.00)	0.00	0.00	0.00	(56.00)
Carmel Johnson	0.00	0.00	(48.00)	0.00	0.00	(48.00)
Carolyn Bamford	0.00	(96.00)	(15.00)	0.00	0.00	(111.00)
Edward Woodcroft	24.00	0.00	(24.00)	0.00	0.00	0.00
Gary Timber	0.00	(200.00)	304.90	0.00	0.00	104.90
Henry Moreen	414.47	70.12	0.00	0.00	0.00	484.59
Jennifer Reynard	0.00	(130.20)	(89.10)	(20.70)	0.00	(240.00)
Jill Mumme	0.00	(144.00)	(51.00)	0.00	0.00	(195.00)
Kaylene Rogers	0.00	120.00	0.00	0.00	12.00	132.00
Lenny Burbur	0.00	(366.18)	(324.50)	0.00	(1,223.14)	(1,913.82)
Lynette Warde	31.00	30.00	0.00	0.00	0.00	61.00
Maureen Newman	24.00	0.00	0.00	0.00	0.00	24.00
Peter O'Brien	0.00	(24.00)	0.00	0.00	0.00	(24.00)
Raylene Singh	15.00	(316.00)	800.00	0.00	677.40	1,176.40
Total Aged Care - CHSP	508.47	(1,160.26)	505.30	(68.70)	(555.34)	(770.53)

Aged Care - HCP

Alfons Salzgeber	0.00	(9.24)	0.00	0.00	0.00	(9.24)
Brian Burrenjuck	0.00	(196.23)	0.00	0.00	0.00	(196.23)
Brian Catherall	0.00	0.00	0.00	0.00	(13.00)	(13.00)
Catherine Moreen	0.00	(138.04)	(120.81)	0.00	0.00	(258.85)
Cecilia Castillon	2.00	0.00	0.00	0.00	0.00	2.00
Christine Smiler	31.00	25.00	0.00	0.00	0.00	56.00
Daniel Lane	0.00	(275.00)	(8.90)	(275.00)	(168.98)	(727.88)
Daphne Yarrowin	31.00	30.00	31.00	30.00	638.50	760.50
Douglas Walker	0.00	(28.00)	(28.00)	(28.00)	(133.00)	(217.00)
Estelle Doran	0.00	(42.00)	(28.00)	(28.00)	(169.00)	(267.00)
Georgina Bell	18.00	0.00	0.00	0.00	0.00	18.00
Graeme Bull	31.00	30.00	31.00	0.00	0.00	92.00
Heather Wood	31.00	9.00	0.00	0.00	0.00	40.00
Kevin Thompson	3.00	0.00	0.00	0.00	0.00	3.00
Leonie Gosper	0.00	(4.00)	0.00	0.00	0.00	(4.00)
Margaret Marr	109.82	0.00	0.00	0.00	0.00	109.82
Michelle Biannamu	0.00	(28.00)	(28.00)	(28.00)	(321.17)	(405.17)
Ray Bigfoot	0.00	(1,011.00)	0.00	0.00	0.00	(1,011.00)
Robert Gordon	170.00	(485.47)	0.00	0.00	0.00	(315.47)
Rosie Bigfoot	0.00	(343.42)	0.00	0.00	0.00	(343.42)
Roy Gosper	0.00	(28.00)	(28.00)	(20.20)	0.00	(76.20)
Terry Moreen	112.00	(635.52)	0.00	0.00	0.00	(523.52)
Trevor Bilston	7.00	0.00	0.00	0.00	0.00	7.00
Total Aged Care - HCP	545.82	(3,129.92)	(179.71)	(349.20)	(166.65)	(3,279.66)

Total	23,029.38	85,261.02	2,707.59	203.75	8,580.98	119,782.72
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Percentage of total	19.23%	71.18%	2.26%	0.17%	7.16%	100.00%
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7.6 Grants and Subsidies

GRANTS

Description	Received Date	Amount Received (Exc. GST)	Expended to date (Exc. GST)	Balance (Exc. GST)
Airstrip Upgrade - Round 8	14/10/2021	\$ 119,427.00		\$ 119,427.00
Aboriginals Benefit Account (ABA) Activity Funding - Aged Care Bus	1/03/2022	\$ 94,061.00	\$ 83,454.00	\$ 10,607.00
Community Events Grant	22/09/2021	\$ 10,000.00	\$ 9,472.00	\$ 528.00
WaRM Grant Round 1 and 2 (combined) 23/06/2021	12/01/2021	\$ 150,000.00	\$ 127,096.00	\$ 22,904.00
Youth Vibe Holiday	21/06/2021	\$ 1,500.00	\$ 889.00	\$ 611.00
NTG Consultancy	4/11/2021	\$ 30,000.00	\$ 24,385.00	\$ 5,615.00
Oval Upgrade	20/06/2022	\$ 263,000.00	\$ 215,656.00	\$ 47,344.00
LRCI (Phase 2) - Painting the Store	17/06/2022	\$ 10,218.00		\$ 10,218.00
LRCI (Phase 3) - Improvement & Maintenance	16/09/2022	\$ 22,491.00	\$ 8,811.00	\$ 13,680.00
Belyuen Sports Carnival (Taking teams to Barunga)	20/10/2022	\$ 16,500.00		\$ 16,500.00
Celebrating Aboriginal Culture (Australia Day) - TEWLS	12/01/2023	\$ 2,500.00		\$ 2,500.00
		\$ 719,697.00	\$ 469,763.00	\$ 249,934.00

SUBSIDIES

Description	Date received	YTD
Financial Assistance Grants - General Purpose (Early Release 2022-23)	14/04/2022	\$ 18,529.00
Financial Assistance Grants 2022-23 (General Purpose) - Q1	2/09/2022	\$ 1,805.00
Financial Assistance Grants 2022-23 (General Purpose) - Q2	21/11/2022	\$ 1,805.00
Financial Assistance Grants 2022-23 (General Purpose) - Q3		-
Financial Assistance Grants 2022-23 (General Purpose) - Q4		-
Financial Assistance Grants - Roads (Early Release 2022-23)	14/04/2022	\$ 27,752.00
Financial Assistance Grants 2022-23 (Roads) - Q1	2/09/2022	\$ 2,530.00
Financial Assistance Grants 2022-23 (Roads) - Q2	21/11/2022	\$ 2,530.00
Financial Assistance Grants 2022-23 (Roads) - Q3		-
Financial Assistance Grants 2022-23 (Roads) - Q4		-
Northern Territory - Operational	3/08/2022	\$ 41,000.00
Northern Territory - Operational		-
DOH - Indigenous Jobs - Wage Subsidy (Jul-Dec 2022)	19/07/2022	\$ 45,084.00
DOH - Indigenous Jobs - Wage Subsidy (Jan-June 2023)		-
DOH - Indigenous Jobs - Training (Jul-Dec 2022)	19/07/2022	\$ 10,176.00

DOH - Indigenous Jobs - Training (Jan-June 2023)		-
Indigenous Job Development Fund		-
Indigenous Job Development Fund		-
Indigenous Job Development Fund		-
Indigenous Job Development Fund		-
		\$ 151,211.00

7.7 Depreciation Schedule

Depreciation Schedule

BELYUEN COMMUNITY GOVERNMENT COUNCIL

For the 6 months ended 31 December 2022

Cost Account	Name	Cost	Opening Value	Purchases	Disposals	Depreciation	Closing Value
Fixed Asset - Buildings at Valuation		823,918.00	711,801.18	0.00	0.00	29,142.90	682,658.28
Fixed Asset - Infrastructure at valuation		401,499.00	289,624.40	50,401.00	0.00	16,426.22	323,599.18
Fixed Asset - Plant & Equipment -Costed as Plant		533,476.11	200,657.29	182,947.00	0.00	50,857.47	332,746.82
Fixed Assets - Store Furniture and Fittings at Cost		243,326.00	108,257.35	0.00	0.00	34,111.47	74,145.88
Fixed Assets - Store Improvements at Cost		32,070.92	29,227.58	0.00	0.00	801.71	28,425.87
Total		2,034,290.03	1,339,567.80	233,348.00	0.00	131,339.77	1,441,576.03

Recommendation:

The Audit and Risk Management Committee receives and notes the 6-monthly Financial Report for Belyuen Council

Moved:

Seconded:

8. General Business

NIL

9. Confidential Items

NIL

10. Next Meeting

The next Audit and Risk Management Committee meeting will be held in May 2023, date to be notified as soon as known

11. Meeting Closed

The meeting was closed at