



AGENDA

AUDIT AND RISK MANAGEMENT COMMITTEE MEETING

THURSDAY 25 SEPTEMBER 2025

Notice is given that the next Audit and Risk Management Committee Meeting of Tiwi Islands Regional Council will be held on:

- Thursday 25 September 2025
- in Darwin Office
- Commencing at 11:00 am

Your attendance at the meeting will be appreciated.

Bill Toy
Acting Chief Executive Officer

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1 WELCOME & APOLOGIES

1.1 Welcome and Opening of Meeting

1.2 Present and Apologies

1.3 Leave of Absence

1.4 Declaration of Interest of Members or Staff

Section 73 of the Northern Territory *Local Government Act* states:

Section 73 Conflict of interest

- (1) A member has a **conflict of interest** in a question arising for decision by the council, local board or council committee if the member or an associate of the member has a personal or financial interest in how the question is decided.
- (2) This section does not apply if the interest is:
 - (a) an interest in a question about the level of allowances or expenses to be set for members; or
 - (b) an interest that the member or associate shares in common with the general public or a substantial section of the public; or
 - (c) an interest as an elector or ratepayer that the member or associate shares in common with other electors or ratepayers; or
 - (d) an interest that the member or an associate has in a non-profit body or association; or
 - (e) an interest of the member or an associate:
 - (i) in appointment or nomination for appointment to a body with predominantly charitable objects; or
 - (ii) in payment or reimbursement of membership fees, or expenses related to membership, in such a body; or
 - (f) an interest so remote or insignificant that it could not reasonably be regarded as likely to influence a decision.

Section 74 Disclosure of interest

- (1) As soon as practicable after a member becomes aware of a conflict of interest in a question that has arisen or is about to arise before the council, local board or council committee, the member must disclose the personal or financial interest that gives rise to the conflict (the **relevant interest**):
 - (a) at a meeting of the council, local board or council committee; and
 - (b) to the CEO.
- (2) The CEO must record the disclosure in a register of interests kept for the purpose.

Section 12 of the Northern Territory Local Government (Administration) Regulations states:

Section 12 Contents of register of interests

The register of interests to be kept under section 74(2) of the Act must contain:

- (a) the name of the member making the disclosure; and
- (b) the nature of the interest that gives rise to the conflict of interest; and
- (c) the nature of the question on which the conflict of interest arises.

Does any Councillor or Senior Officer have any conflicts of interest to declare at this point of proceedings?

2.1 Audit and Risk Management Committee Meeting held on 23 December 2024

That the minutes of the *Audit and Risk Management Committee Meeting held on 23 December 2024* as circulated, be confirmed as a true and correct record of that meeting.



MINUTES OF THE AUDIT AND RISK MANAGEMENT COMMITTEE MEETING HELD IN THE TIWI ISLANDS REGIONAL COUNCIL DARWIN OFFICE ON MONDAY 23 DECEMBER 2024 AT 11:10 AM

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1 WELCOME & APOLOGIES

1.1 Welcome and Opening of Meeting

The meeting opened at 11.10am.

1.2 Present

Audit & Risk Committee Meeting	
Aswin Kumar	Independent Chairperson
David Blair	Independent Member
Mayor Lynette De Santis	Milikapiti Ward
Deputy Mayor Leslie Tungutulum	Bathurst Ward
Councillor Therese Bourke	Pirlangimpi Ward
STAFF	
Gina McPharlin	Chief Executive Officer
Jayesh Vasandani	Acting Chief Financial Officer
GUESTS	
Nil	

1.3 Apologies

Nil

1.4 Leave of Absence

Nil

1.5 Declaration of Interest of Members or Staff

Nil

2 CONFIRMATION OF PREVIOUS MINUTES

2.1 Audit and Risk Management Committee held on 31 October 2024

ARMC/8 RESOLUTION

Moved: Lynette De Santis

Seconded: David Blair

That the minutes of the Audit and Risk Management Committee held on 31 October 2024 as circulated, be confirmed as a true and correct record of that meeting.

CARRIED



3 GENERAL BUSINESS
Nil

4 REPORTS FOR INFORMATION

4.1 Update on Matter relating to Audit Recommendation

ARMC/9 RESOLUTION

Moved: Aswin Kumar

Seconded: David Blair

That the Committee discusses and provides further comments and direction to management on the matters in the Audit Tracking and Action Items Register.

CARRIED

5 NEXT MEETING

To be announced.

6 CLOSURE

The meeting closed at 12.15pm.

3 GENERAL BUSINESS

4 REPORTS FOR INFORMATION

ITEM NUMBER: 4.1
TITLE: Terms of Reference - Audit and Risk Management Committee
AUTHOR: Jayesh Vasandani, Chief Finance Officer

SUMMARY

This report is provided for Audit & Risk Management Committee to review and adopt the Terms of Reference for the Audit and Risk Management Committee.

RECOMMENDATION:

That the TIRC Audit & Risk Committee notes & reviews the updated TIRC - Audit & Risk Management Committee Terms of Reference.

BACKGROUND

Document history

Version 1 of the Audit and Risk Management Committee (ARMC) was adopted in 2017 by Council resolution and

Version 2 was adopted in 2018.

Version 3 was adopted in 2025 by the council in its Ordinary Council Meeting on 22nd May 2025.

Current Situation

The updated version of Audit and Risk Management Committee now is having a better clarity clear scoping:

1. Roles
2. Responsibilities.
3. Composition of the committee.
4. Committee meetings and reporting to council.
5. Term of appointment and termination of committee members.
6. Performance and review.
7. Remuneration of the committee members – will be based on Class C1 NT Statutory Bodies Classification Structure. (Refer to attachment).
8. Committee access to council records and resources.
9. Declaration of interests.
10. Review of terms of reference.

ATTACHMENTS:

1. TIRC - Audit & Risk Management Committee Terms of Reference 00 [4.1.1 - 6 pages]
2. Northern Territory Government Statutory Bodies Classified [4.1.2 - 5 pages]

AUDIT & RISK MANAGEMENT COMMITTEE



Title	Terms of Reference of the Audit & Risk Management Committee
Policy Number	00
Adopted by	Council
Adoption date	22 May 2025
Next review date	22 May 2027
Responsibility	Chief Executive Officer

Document History

Doc ID	Review Date	Date Approved	Versions	Endorsed by
203154		28-02-2017	1	Council
	28-11-2017	28-11-2018	2	Council
	14-02-2018	21-03-2018	3	Council

1. Role

The Tiwi Islands Regional Council Risk Management and Audit Committee (the Committee) is created as an advisory committee as per provisions in the *Northern Territory Local Government Act 2019* (the Act) and the *Local Government Regulations 2021* (the Regulations). Its role is to monitor Tiwi Islands Regional Council’s (TIRC) compliance with financial and accounting regulations and standards, as well as any other matters related to the integrity of Council’s internal controls.

2. Responsibilities

The Committee provides recommendations to Council and the Chief Executive Officer (CEO) that assist in the governance of TIRC, and the exercising of due care, diligence and skill in relation to:

- i. Internal Control and Risk Management
- ii. Internal Audit
- iii. External Audit
- iv. External Reporting
- v. Compliance with standards.



AUDIT & RISK MANAGEMENT COMMITTEE



3. Composition of the Committee

- (a) The Committee will comprise of a minimum of three (3) and not more than six (6) TIRC elected members, an independent external chair, and an Independent Member.
- (b) At least one member of the Committee will be a qualified accountant holding current accounting certification (CPA or CA).
- (c) In addition to this, at any given time, either the Chair or Independent Member should reside in the Northern Territory at the time of their appointment, and during their membership on the Committee.
- (d) All appointments to the Committee including any external members and the appointment of the Chair shall be approved by Council resolution.
- (e) The Council can, at any time appoint a stand-in or replacement Elected Member to act as a proxy member for the elected representative members of the Committee.
- (f) Independent Members are appointed based on professional qualities and skills, and proxies are not permitted if the Independent Member is unable to attend the meetings.
- (g) In addition to the Committee members, the following Council staff may attend Committee meetings:
 - i. Chief Executive Officer
 - ii. Chief Financial Officer
 - iii. Governance Coordinator.
- (h) The Committee will receive secretariat support from Council staff. Additionally, internal and external auditors may be invited to attend the Committee's meetings at the discretions of the Committee members.

4. Committee Meetings and Reporting to Council

4.1 Quorum

The quorum will consist of a majority of members holding office at the time of the meeting and must include a minimum of one independent member and two elected members.

4.2 Absence of the Chair

In the Chair's absence from a meeting, the members of the Committee present at the meeting will select a Chair for that meeting.

AUDIT & RISK MANAGEMENT COMMITTEE



4.3 Notices

Meetings of the Committee may be held face-to-face or through any technological means by which members can participate in a discussion.

The notice and agenda of each meeting will be made available to Committee meetings at least (3) business days before each meeting.

4.4 Attendance

All committee meetings are open to the public unless they are considered confidential as per section 293 of the Act. The Committee may invite any persons to its meetings as it sees fit and consult with other persons or seek any information it considers necessary to fulfill its responsibilities.

A meeting may be conducted in private.

4.5 Regularity

The Committee shall meet at least three times a year at appropriate times in the reporting audit cycle.

4.6 Voting

All committee members (elected members and independent members) have equal voting rights on the Committee. Any matters requiring a decision will be decided by a majority vote of members present.

In the event of a tie, the Chair has the casting vote.

4.7 Minutes

The minutes of each Committee meeting must comply with the conditions of the *Regulations* and must be made available to the public in accordance with the Act.

Accuracy of the minutes will be confirmed as part of the next Committee meeting.

5. Term of Appointment and Termination of Committee Members

The term of membership for elected members will be the term of the Council, which is a maximum of four (4) years.

Elected members will be appointed to the Committee at the first Ordinary Council meeting following the local government general election.

Membership of an elected member ceases if they are no longer an elected member.



AUDIT & RISK MANAGEMENT COMMITTEE



The Independent Chair and independent member should not be a TIRC elected member or staff. Independent members will be appointed by Council for a maximum period of four (4) years after suitable candidates are interviewed following a public call for expressions of interest.

The appointment of independent members will be approved by Council resolution and may be renewed or terminated by Council subject to their appointment agreements.

6. Performance and Review

The Committee will review its performance at least once every two years. This review may be conducted as a self-assessment and will be coordinated by the Chair.

Professional development of the Committee's members is necessary to ensure that all members receive the training that they need to understand and carry out their roles on the Committee.

Accordingly, elected members of the Committee will have reasonable access to technical and professional development events to help them keep up to date with legislative, accounting and other relevant issues.

Independent members of the Committee are expected to maintain their own professional development requirements.

7. Remuneration of the Committee members

TIRC's elected members of the Committee shall be remunerated for their attendance at Committee meetings based on the C1 daily rate in the *Northern Territory Statutory Bodies Classification Structure*.

The rate payable is specified annually in Council's Regional plan and Budget. Independent members should provide invoices before payments are processed.

8. Committee access to Council records and resources

Council authorises the Committee, through Chair to seek any information it requires from any employee. All employees of the Council are directed to cooperate with any request made by the committee.

Council authorises the Committee, through the Chair, to seek any information it requires from external parties which includes obtaining outside legal or other independent professional advice with the agreement of the Council.

AUDIT & RISK MANAGEMENT COMMITTEE



The CEO will advise the Committee members in the event of the following:

- (a) Loss of significant programs
- (b) Material theft
- (c) Adverse financial event.

9. Declaration of Interest

(a) Conflict of Interest

Members are required to comply with the Act and relevant Council policies.

Committee members must declare any real or perceived conflicts of interest at the commencement of each meeting.

Where a committee member declares a real or perceived conflict of interest, the person is excused from Committee deliberations on the agenda item where a conflict of interest exists.

Details of any conflict of interest should be appropriately recorded.

(b) Annual return of interests

Committee members must submit an annual return to the CEO as per the Act and the Regulations.

The annual return to the CEO must be submitted within 60 days of the elected members election and not later than 30 September each year.

10. Review of Terms of Reference

The Committee shall review its terms of reference every two (2) years to provide assurance it remains consistent with Council's objectives and responsibilities.

The Committee shall also review its terms of reference to ensure compliance with any legislative changes.



AUDIT & RISK MANAGEMENT COMMITTEE



Northern Territory Government statutory bodies classified for remuneration purposes

Statutory bodies classified, for remuneration purposes, under section 10(1) of the *Assembly Members and Statutory Officers (Remuneration and Other Entitlements) Act 2006* require publication under section 12 of the Act. Full details of member entitlements are outlined in the *Classification Structure Determination*.

Class A: Governing and management bodies

Class A1: Senior commercial and assets management

Statutory body	Rate of remuneration
Level 1 Darwin Waterfront Corporation Board Tourism NT Utilities Commission	Annual rate Chairperson: \$82 363 Deputy chairperson: \$63 356 Other member: \$44 349
Level 2 AustralAsia Railway Corporation	Annual rate Chairperson: \$63 356 Other member: \$44 349
Level 3 Land Development Corporation	Annual rate Chairperson: \$50 685 Other member: \$27 877
Level 4	Annual rate Chairperson: \$44 349 Other member: \$12 671
Level 5 Aboriginal Areas Protection Authority Board Board of the Museum and Art Gallery of the NT Conservation Land Corporation Land Development Corporation Advisory Board NT Legal Aid Commission Pastoral Land Board	Daily rate Chairperson: \$654 Other member: \$540

Northern Territory Government statutory bodies classified for remuneration purposes

Class A2: Major facilities or assets management and commercialisation

Statutory body	Rate of remuneration
Level 1 Batchelor Institute of Indigenous Tertiary Education Council Desert Knowledge Australia	Daily rate Chairperson: \$405 Other member: \$304
Level 2 Cobourg Peninsula Sanctuary and Marine Park Board Nitmiluk (Katherine Gorge) National Park Board Strehlow Research Centre Board	Daily rate Chairperson: \$405 Other member: \$228

Class A3: Local facilities and land management

Statutory body	Rate of remuneration
Alice Springs Regional Bushfires Committee Arnhem Regional Bushfires Committee Barkly Regional Bushfires Committee Bushfires Council Barranyi (North Island) National Park Local Management Committee Djukbinj National Park Local Management Committee Savannah Regional Bushfires Committee Vernon / Arafura Regional Bushfires Committee Tnorala Local Management Committee	Daily rate Chairperson: \$304 Other member: \$228

Class B: Quasi-judicial bodies

Class B1: Senior appeals / important government process

Statutory body	Rate of remuneration
Building Practitioners Board Legal Practitioners Disciplinary Tribunal Liquor Commission NT Civil and Administrative Tribunal NT Environment Protection Authority NT Build NT Electoral Redistribution Committee Racing and Wagering Commission Remuneration Tribunal	Daily rate Chairperson: \$959 Other member: \$719

Northern Territory Government statutory bodies classified for remuneration purposes

Class B2: Appeals and review / determination of important rights

Statutory body	Rate of remuneration
Level 1 Building Appeals Board Community Living Areas Tribunal Development Consent Authority Parole Board of the NT Procurement Appeals Board Racing Appeals Tribunal	Daily rate Chairperson: \$719 Other member: \$540
Level 2 Correctional Officers Arbitral Tribunal Police Arbitral Tribunal Swimming Pool Safety Review Committee	Daily rate Chairperson: \$540 Other member: \$405

Class B3: Senior registration and assessment

Statutory body	Rate of remuneration
Agents Licensing Board (Real Estate and Conveyancing) Agents Licensing Fidelity Guarantee Fund of the NT Valuation Board of Review Panel	Daily rate Chairperson: \$405 Other member: \$304

Class B4: Registration and practice

Statutory body	Rate of remuneration
Architects Board Plumbers and Drainers Licensing Board Surveyors Board of the NT Teacher Registration Board of the NT Veterinary Board of the NT Pharmacy Premises Committee	Daily rate Chairperson: \$304 Industry member: \$0 to \$228 Other member: \$228

Northern Territory Government statutory bodies classified for remuneration purposes

Class C: Advisory and review bodies

Class C1: Critical issues

Statutory body	Rate of remuneration	
Planning Commission	Daily rate	
	Chairperson:	\$959
	Other member:	\$719

Class C2: Expert high impact

Statutory body	Rate of remuneration	
Building Advisory Committee	Daily rate Chairperson: \$719 Other member: \$405	
Child Deaths Review and Prevention Committee		
Community Visitor Panels and Sessional Community Visitors		
Crime Victims Advisory Committee		
Behaviour Support Plan Review Panel		
Health and Community Services Complaints Review Committee		
NT Grants Commission		
NT Health Advisory Committee		
Workers' Compensation Scheme Monitoring Committee		
Youth Justice Advisory Committee		

Northern Territory Government statutory bodies classified for remuneration purposes

Class C3: Ministerial assistance

Statutory body	Rate of remuneration
Adelaide River Water Advisory Committee Animal Welfare Advisory Committee Approved Procedures and Quality Assurance Committee Barramundi Fishery Management Advisory Committee Buffel Grass Weed Advisory Committee Community Benefits Committee Daly River Water Advisory Committee Heritage Council Non-Government Schools Ministerial Advisory Council NT Board of Studies NT Gamba Grass Weed Advisory Committee Parks and Wildlife Advisory Council Place Names Committee of the NT Work Health and Safety Advisory Council Workers Rehabilitation and Compensation Advisory Council	<p>Daily rate</p> Chairperson: \$304 Other member: \$228

4 REPORTS FOR INFORMATION

ITEM NUMBER: 4.2
TITLE: Interim Audit Update FY 2024-25
AUTHOR: Jayesh Vasandani, Chief Finance Officer

SUMMARY

To provide Council with an update on the progress of the Interim Audit for the Financial Year 2024–25.

Recommendation

That Council notes the update on the Interim Audit process for the current Financial Year 2024-25.

BACKGROUND

The Northern Territory Local Government Act 2019, Chapter 10 Financial Management, Section 211(2) , requires the Council’s Annual Audit is to be carried out in accordance with the Australian Auditing Standards and requirements prescribed by the regulation.

The Interim Audit forms the first stage of the audit process, focusing on internal controls, financial management practices, and compliance with relevant legislation and policies.

Accordingly, the Interim Audit was undertaken by Council’s appointed external auditors, PKF Merit, during July 2025 & August 2025.

ISSUES/OPTIONS/CONSEQUENCES

- Management will provide responses and action plans to address the interim audit recommendations.
- A further update will be provided to Council at the conclusion of the Final Audit scheduled for which is aimed for October 2025.

ATTACHMENTS

1. TIR C- Client Assistance Package- F Y 2024-25 [4.2.1 - 7 pages]
2. Draft Interim Management Letter 2025 [4.2.2 - 4 pages]



Tiwi Islands Regional Council

Client Assistance Package

**Where possible, please provide the requested
information in electronic format**

**Tiwi Islands Regional Council
Client Assistance Package**

Introduction

In connection with our audit of Tiwi Islands Regional Council, we have detailed a listing of schedules we require to be completed prior to us commencing our audit procedures and site visit.

To assist us in the completion of our audit, the following information is required. Please note that this information will form the basis of our work and will be used to enable us to select further items for more detailed testing. The schedule therefore is not an exhaustive list of items required.

It is necessary for these schedules to be completed by the date required to ensure the timely and efficient completion of our audit work and to avoid any additional costs due to delays.

As electronic format of documents is preferred, please forward all documents to us either via email (20MB limit) or via our Merit Partners Secure File Transfer Protocol:

To upload a document for Merit Partners please complete the following steps.

1. Enter the address into your browser: [TIRC FS Audit 2025](#)
2. Click Select files to select the files you want to send.
3. Click Upload to upload the files you have selected.
4. To guarantee the files are in order, please name the files in accordance with the item number of the requirements specified in this document.

Please provide the relevant responses and supporting documentation prior to or, at the latest, by the agreed audit commencement date.

Should you have any questions regarding any of the schedules, please do not hesitate to contact Kimmy Jongue on (08) 8982 1444.

Where possible, please provide the above information in electronic format

**Tiwi Islands Regional Council
Client Assistance Package**

**INTERIM SITE VISIT
Scheduled to commence 2nd July 2025**

Requirement	Date Required
<p>Revenue and Receipts Process:</p> <ol style="list-style-type: none"> 1. Please ensure relevant staff are available to discuss the different categories of revenue, how it gets recognised and recorded in the accounting system. 2. A summary of any significant changes in revenue and receipting processes. 3. A copy of your policies and procedures manual for revenue and receipts. 4. Access to supporting documentation for revenue/receipt transactions. A walkthrough and sample testing will be undertaken during the site visit. 	<p>At the commencement of the interim site visit</p>
<p>Procurement and Payments Process:</p> <ol style="list-style-type: none"> 5. Please ensure relevant staff are available to discuss procurement and payment processes, how it gets recognised and recorded in the accounting system. 6. A summary of any significant changes in procurement and payments process. 7. A copy of the policies and procedures manual for procurement and payments. 8. A current list of delegated officer and delegation limits 9. Access to supporting documentation for procurement and payment transactions. A walkthrough and sample testing will be undertaken during the site visit. 	<p>At the commencement of the interim site visit</p>
<p>Payroll Process:</p> <ol style="list-style-type: none"> 10. Please ensure relevant staff are available to discuss the payroll process (including recruitment, maintenance of employee contracts, pays, terminations etc) 11. A summary of any significant changes in the payroll process. 12. A copy of your policies and procedures manual covering HR/payroll 13. A copy of the latest pay rates and EBA 14. Access to payroll reports and employee files. A walkthrough and sample testing will be undertaken during the site visit. 	<p>At the commencement of the interim site visit</p>
<p>Bank Accounts:</p> <ol style="list-style-type: none"> 15. Access to all bank statements from all bank accounts from the throughout the year 	<p>At the commencement of the interim site visit</p>

Where possible, please provide the above information in electronic format

**Tiwi Islands Regional Council
Client Assistance Package**

Requirement	Date Required
<p>Financial Reporting and General Information:</p> <p>16. The most recent reconciled Trial Balance</p> <p>17. Access to accounting records, general ledger and transaction history reports (specific request will be made during the audit)</p> <p>18. Most recent Management Accounts</p> <p>19. Copies of or access to all Board, Executive, Audit Committee, Local Authority and Special minutes of meetings held during the year</p> <p>20. Access to internal audit reports (including draft reports) from throughout the year</p> <p>21. Access to reports of any other audits or investigations undertaken during the year</p> <p>22. A list of new contracts and agreements (eg. funding agreements, loan agreements, grant agreements, major contracts) during the year</p> <p>23. An organisational chart, high level and detailed</p> <p>24. Access to correspondence from all regulatory bodies for throughout the year (ie. Local Government, NTG, ATO, Commonwealth Government etc.)</p> <p>25. A detailed list of all general journals processed during the reporting period and access to supporting documentation to support postings</p>	<p>At the commencement of the interim site visit</p>
<p>Property, plant & equipment (PPE)</p> <p>26. A list of asset additions and disposals from the beginning of the year, including access to supporting documentation</p> <p>27. A transaction listing of all Repairs and Maintenance accounts</p>	<p>At the commencement of the interim site visit</p>
<p>Confirmations:</p> <p>28. Bank Confirmations – this will be prepared electronically through confirmations.com. We will get the confirmation process started. You can expect to receive an email from confirmations.com requesting permission for Merit Partners to undertake this process.</p> <p>29. Grant Confirmation – please send grant confirmation/s to each funding organisation. A pro-forma letter can be provided upon request.</p> <p>30. Solicitors Confirmation – please send a solicitors' confirmation letter. A pro-forma letter can be provided upon request.</p>	<p>At the commencement of the interim site visit</p>

Where possible, please provide the above information in electronic format

**Tiwi Islands Regional Council
Client Assistance Package**

**FINAL SITE VISIT
Scheduled to commence 1st September 2025**

Requirement	Date Required
<p>Financial Reporting:</p> <p>31. Reconciled trial balance at Balance Date (after all year-end adjustments passed)</p> <p>32. Access to accounting records, general ledger and transaction listing reports (specific request will be made during the audit)</p> <p>33. Final 'draft' financial statements. Draft to be provided at the commencement of the final site visit with a final version to be provided once audit field work has concluded and all notes have been completed</p> <p>34. A reconciliation of the mapping of balances in the financial statements to balances in the trial balance;</p> <p>35. Working papers supporting the balances in the Cash Flow Statement and the cash flow reconciliation;</p> <p>36. Appropriate support for all other notes disclosures such as Commitments, Reserves, Related Party, Key Management Personnel, Events after balance date, Contingencies etc.</p>	<p>At the commencement of the final site visit</p>
<p>Other Information:</p> <p>37. Copies of or access to all Board, Executive, Audit Committee, Local Authority and Special minutes of meetings held since the interim site visit</p> <p>38. Access to internal audit reports (including draft reports) since the interim site visit</p> <p>39. Access to reports of any other audits or investigations undertaken since the interim site visit</p> <p>40. A list of new contracts and agreements (eg. funding agreements, loan agreements, grant agreements, major contracts) since the interim site visit</p> <p>41. Access to correspondence from all regulatory bodies since the interim site visit (ie. Local Government, NTG, ATO, Commonwealth Government etc.)</p> <p>42. A detailed list of all general journals processed since the interim site visit and access to supporting documentation to support postings</p>	<p>At the commencement of the final site visit</p>
<p>Analysis of Account Balances:</p> <p>43. Provide an explanation of significant movements in balance sheet and profit and loss accounts between the current year and the prior year</p>	<p>At the commencement of the final site visit</p>
<p>Going Concern:</p> <p>44. The organisation's going concern assessment, support and rational including access to funding agreements and contracts to support income generation in the coming financial year</p> <p>45. The budget and cash flow projections for the coming financial year</p>	<p>At the commencement of the final site visit</p>

Where possible, please provide the above information in electronic format

**Tiwi Islands Regional Council
Client Assistance Package**

Requirement	Date Required
<p>Cash at Bank and on hand:</p> <p>46. Bank reconciliations at Balance Date</p> <p>47. Access to Bank Statements from the entire year including the period directly after balance date.</p>	<p>At the commencement of the final site visit</p>
<p>Trade Debtors and Other Receivables:</p> <p>48. A detailed Trade Debtors listing at Balance Date (including ageing)</p> <p>49. Evidence to support the collection of debtors post balance date</p> <p>50. Details of any debtor balances impaired or doubtful at balance date</p> <p>51. A reconciliation of the movement in the provision for doubtful debts</p> <p>52. Details of the methodology adopted for determining impaired/doubtful debts</p> <p>53. A reconciliation of all 'other' receivables at Balance Date such as Accrued Revenue;</p> <p>54. Access to documentation that support these balances</p>	<p>At the commencement of the final site visit</p>
<p>Prepayments and Other Assets:</p> <p>55. A reconciliation of prepayments at Balance Date.</p> <p>56. A reconciliation for any "other" assets at Balance Date</p> <p>57. Access to documentation that support these balances</p>	<p>At the commencement of the final site visit</p>
<p>Inventory:</p> <p>58. A reconciliation of inventory at Balance Date</p> <p>59. A detailed inventory/stock listing</p> <p>60. Details of any old, damaged, obsolete stock.</p>	<p>At the commencement of the final site visit</p>
<p>Property, plant & equipment (PPE):</p> <p>61. A reconciliation of PPE at Balance Date</p> <p>62. A detailed fixed asset register at Balance Date</p> <p>63. Access to supporting documentation for all asset additions and disposals</p> <p>64. Details of any asset valuations conducted at any time during the year</p> <p>65. A transaction report of all Repairs and Maintenance accounts.</p>	<p>At the commencement of the final site visit</p>
<p>Right-of-Use Assets and Lease Liability</p> <p>66. Details of all Right-of-Use assets and Lease Liabilities at Reporting Date</p> <p>67. Workings for all Right-of-Use assets and Lease Liability balances at Reporting Date</p> <p>68. For any new leases, copies of the lease agreement and assessment on the proposed calculation as a Right-of-Use asset and Lease Liability</p> <p>69. Any additional information as required to support the Right-of-Use assets and Lease Liability calculations</p>	<p>At the commencement of the final site visit</p>

Where possible, please provide the above information in electronic format

**Tiwi Islands Regional Council
Client Assistance Package**

Requirement	Date Required
<p>Trade and Other Payables:</p> <p>70. A detailed Payable listing at Balance Date (including ageing)</p> <p>71. A reconciliation of all other liability accounts at Balance Date (such balances may include accruals, income received in advance, GST accounts etc)</p> <p>72. A copy of the BAS and GST reconciliation at Balance Date.</p> <p>73. Details of supplier payments processed since Balance Date</p> <p>74. A reconciliation of accrued salary and wages at Balance Date.</p> <p>75. Access to documentation that support these balances</p>	<p>At the commencement of the final site visit</p>
<p>Provisions – Employee Entitlements:</p> <p>76. Employee Entitlements reconciliation at Balance Date</p> <p>77. A detailed list of annual leave and long service leave balances by employee</p> <p>78. Access to employee Leave History reports</p> <p>79. Access to employee files</p>	<p>At the commencement of the final site visit</p>
<p>Borrowings:</p> <p>80. Borrowings reconciliation at Balance Date</p> <p>81. Access to documentation that support these balances</p> <p>82. For new borrowings or refinancing arrangements, copies of the funding agreement.</p>	<p>At the commencement of the final site visit</p>
<p>Commitments & Contingencies:</p> <p>83. Details of all Commitments and Contingencies at Balance Date</p> <p>84. A reconciliation of all expenditure commitments at Balance Date (such as capital and operating commitments)</p> <p>85. A reconciliation of all contingencies at Balance Date</p> <p>86. Access to documentation that support these balances</p>	<p>At the commencement of the final site visit</p>
<p>Income and Expenditure:</p> <p>87. A transaction report for all income and expense accounts</p> <p>88. A reconciliation of grant income recognised during the year, and any grant income carried forward (against the criteria of AASB 15 and AASB 1058)</p> <p>89. An annual payroll reconciliation (between general ledger balances and payroll reports)</p>	<p>At the commencement of the final site visit</p>

Where possible, please provide the above information in electronic format

Appendix B – Audit Observations

Key Issue	High Needs significant improvement	Moderate Needs substantial improvement	Low Needs some improvement
Information Technology General Controls <i>*(2023-2025)</i>		✓	
Review of Policies, Procedures, and Registers <i>*(2020-2025)</i>		✓	

**Reported in prior years (year reported is in brackets)*

Overview of Risk Ranking System

Though we have rated each finding individually on a stand alone basis, you should also assess the collective impact of these matters, together with other findings from within your organisation.

High Needs significant improvement	Immediate corrective action is required. These recommendations relate to a serious weakness which exposes the organisation to a material extent in terms of achievement of corporate objectives, financial results or otherwise impair the Council's reputation.
Moderate Needs substantial improvement	Corrective action is required, generally within 6 months. A control weakness, which can undermine the system of internal control and/or operational efficiency and should therefore be addressed.
Low Needs some improvement	Corrective action is required, generally within 6 to 12 months. A weakness which does not seriously detract from the system of internal control and/or operational effectiveness/efficiency but which should nevertheless be addressed by management.

Disclaimer

Issues identified are only those found within the course of the audit. Recommendations are intended solely for use by management. We disclaim any assumption of responsibility for any reliance on this report, to any person other than the Council or for any purpose other than that for which it was prepared.

Tiwi Islands Regional Council

Observation	Effect	Risk Category	Recommendation	Management Response
<p>Information Technology General Controls</p> <p>Based on our assessment of general IT controls, we noted some deficiencies and weaknesses.</p> <p>From our testing of TechnologyOne user's access, we identified 4 out of 34 users have access limits exceeding their delegation limits as per the Council's Financial Delegation Policy.</p>	<p>Unauthorised IT system access can cause data breaches and intellectual property theft.</p>	<p>Moderate</p>	<p>The Council should Implement strong cybersecurity measures, access controls, and employee training to mitigate these risks and protect sensitive data and business operations. Sufficient appropriate IT and Cyber Security Policies should be established..</p>	

Audit and Risk Management Committee Meeting 25 September 2025 - Agenda

Observation	Effect	Risk Category	Recommendation	Management Response
<p>Review of Policies, Procedures, and Registers</p> <p>During our audit, it was noted that the following policy documents were not reviewed in accordance with the timetable within the existing policies. The scheduled review dates are noted below.</p> <p><i>Audit & Risk Management Committee Work Plan Program – last updated May 2019.</i></p> <p><i>Audit & Risk Management Committee - Chairperson Responsibilities – September 2019</i></p> <p><i>Audit & Risk Management Committee - Independent Representative – March 2019</i></p> <p><i>Fraud Protection – May 2022</i></p> <p><i>Area Risk Registers – August 2022</i></p> <p><i>Vehicle Acquisition & Disposal – August 2022</i></p> <p><i>Code of Conduct – Elected Members, Local Authorities and Council Committee Members – January 2024</i></p> <p><i>Accounting Policy and Manual – March 2025</i></p> <p><i>Procurement policy – October 2025</i></p>	<p>The current policies may not be applicable in light of current risks from both an internal and external perspective.</p>	<p>Moderate</p>	<p>It is recommended that internal policies are reviewed and updated in accordance with established timeframes to ensure that they remain relevant and address current risks.</p>	

Appendix C – Status of Prior Year Audit Recommendations

Key Issue	Resolved
Conflict of Interest	Yes
General Journals	To assess at final audit.
Information Technology General Controls	No
Review of Policies, Procedures, and Registers	No
Payroll Process	Yes

DRAFT

4 REPORTS FOR INFORMATION

ITEM NUMBER: 4.3
TITLE: TIRC Risk Management Policy
AUTHOR: Jayesh Vasandani, Chief Finance Officer

SUMMARY

This report is provided for Council to review and adopt the proposed Risk Management Policy.

RECOMMENDATIONS

That Audit & Risk Management Committee notes & reviews the Risk Management Policy No (11).

BACKGROUND

Version history

Version 1 of the Risk Management Policy was adopted by resolution in May 2015.

Version 2 was adopted by Council resolution in September 2020.

Latest Version of the Risk Management Policy attached is adopted by the Council in its Ordinary Council Meeting Dated 22nd May 2025.

CURRENT SITUATION

Purpose of the Risk Management Policy No (11)

The purpose of this policy is to outline the Tiwi Islands Regional Council's principles and approach in relation to the management of organisational risks and hazards. The Council is committed to an integrated system of risk management which forms an integral part of the broader governance and leadership frameworks and supports the creation and protection of long-term community value.

Summary of the policy

1. Council seeks to achieve an appropriate balance between managing threats and realising opportunities to maximise its ability to achieve its strategic vision and objectives, and to deliver quality services and projects for the community.
2. Risk management process
 - 2.1 Establish goals and context.
 - 2.2 Identify risks.
 - 2.3 Analyse risks.
 - 2.4 Evaluate risks.
 - 2.5 Treat risks by:
 - Discontinuing activity that generates it.
 - Reducing the likelihood of occurrence.
 - Reducing the consequence of occurrence.
 - Transfer the risk or retain the risk.

3. Risk management approach
 - 3.1 Council will maintain an internal control framework, which will be based upon a proactive risk management culture
 - 3.2 The types of risks identified in the framework will be those which may prevent council from meeting its objectives or not maximise its opportunities.
 - 3.3 It is recognised that all risks cannot be eliminated, however the internal controls applied should reduce the likelihood of the risk occurring to within acceptable limits of risk.
 - 3.4 Council will develop a culture that emphasises integrity, ethical values and competence.
4. Roles and responsibilities
 - 4.1 Council - The Council is ultimately accountable for the management of the risk exposures within the TIRC.
 - 4.2 Audit and Risk Management Committee – The ARMC is responsible for reviewing the effectiveness of the Council's risk management program and monitoring the performance of the risk management program.
 - 4.3 Chief Executive Officer - The CEO is responsible for establishing Internal Controls and associated framework, which ensures Council objectives are achieved efficiently and effectively as required by the Regulations.
 - 4.4 Managers - Managers are responsible for ensuring that risks are identified, controls are established, documented, maintained and adhered to across the council and to all employees that they are responsible for adhering to those controls.
5. Risk Appetite
 - 5.1 Risk appetite is the amount and type of risk that Council is prepared to tolerate or accept in the pursuit of its objectives.
 - 5.2 The risk appetite tolerances for TIRC are identified on the residual risk for each consequence category for the organisation.

Attachments

1. Risk Management Policy No 11 [4.3.1 - 7 pages]

RISK MANAGEMENT POLICY



Title	Risk Management Policy
Policy Number	11
Adopted by	Council
Adoption date	22 May 2025
Next review date	22 May 2027
Responsibility	Chief Executive Officer

Document History

Version	Decision Number	Adoption Date	History
1	Resolution 52	25/03/2020	Doc ID: 232723
2	Resolution 61	31/08/2022	Doc ID: 244268

1. PURPOSE

The purpose of this policy is to outline the Tiwi Islands Regional Council’s principles and approach in relation to the management of organisational risks and hazards. The Council is committed to an integrated system of risk management which forms an integral part of the broader governance and leadership frameworks and supports the creation and protection of long-term community value.

2. SCOPE

This policy applies to all elected members, council employees, and any other persons engaged in business that involves the Council.

3. POLICY STATEMENT

- 3.1 Risk is inherent in all Council’s business activities, programs, services, projects, processes and decisions.
- 3.2 TIRC is committed to the identification and management of all risks associated with the performance of council functions and the delivery of Council services to protect its employees, the public, assets and the environment.
- 3.3 Risk management is an essential part of sound management practice and good corporate governance. It improves decision-making, planning and accountability to increase Council’s ability to achieve its goals and objectives.



RISK MANAGEMENT POLICY



3.4 Council seeks to achieve an appropriate balance between managing threats and realising opportunities to maximise its ability to achieve its strategic vision and objectives, and to deliver quality services and projects for the community.

4. PRINCIPLES

4.1 Council is committed to maintaining an effective risk management environment. **This policy is based on the following principles:**

4.1.1 Managing risks relating to the stewardship of public resources requires effective internal controls.

4.1.2 Council requires a framework for an effective risk management system which conveys to managers that they are responsible for ensuring that risks are identified, controls are established, documented, maintained and adhered to across the council and to all employees that they are responsible for adhering to those controls.

4.1.3 Council must ensure the propriety of transactions, information integrity, compliance with regulations and achievement of Council objectives through operational efficiency.

4.2 The risk management process followed by Council shall be based on AS/NZS ISO 31000:2018 Risk Management.

4.2.1 **Establish goals and context** – Effective risk management requires a thorough understanding of the goals and context of Council to assist in establishing the assessment criteria for risk management.

4.2.2 **Identify risks** – Identify the risks most likely to impact on the achievement of Council's objectives.

4.2.3 **Analyse risks** – assess effectiveness of risks in terms of likelihood and consequence to identify the current risk level.

4.2.4 **Evaluate risks** – Determine whether the risks are acceptable or unacceptable and document findings.

4.2.5 **Treat risks** – treat risks by one of the following methods:

4.2.5.1 Discontinuing activity that generates it.

4.2.5.2 Reducing the likelihood of occurrence.

4.2.5.3 Reducing consequence of occurrence.

4.2.5.4 Transfer the risk or retain the risk.

4.2.6 **Consultation and communication.**

RISK MANAGEMENT POLICY



4.2.7 **Monitor/review** – Responsible officers must be identified for each internal control and provide feedback to managers on progress with controls.

4.2.7.1 The managers monitor the effectiveness of risk treatments and report progress to the senior management team and audit committee at regular intervals.

4.3 Risk Management Approach

4.3.1 Council will maintain an internal control framework, which will be based upon a proactive risk management culture.

4.3.2 The types of risks identified in the framework will be those which may prevent council from meeting its objectives or not maximise its opportunities.

4.3.3 It is recognised that all risks cannot be eliminated, however the internal controls applied should reduce the likelihood of the risk occurring to within acceptable limits of risk.

4.2.4 Council will develop a culture that emphasises integrity, ethical values and competence.

4.4 Roles and responsibilities

4.4.1 The following is a broad overview of the roles and responsibilities for the governance of the Risk Management Framework. Detailed roles and responsibilities relating to the management of risks are contained within the Risk Management Procedures.

<p>Council</p>	<p>The Council is ultimately accountable for the management of the risk exposures within the TIRC. Council is responsible for:</p> <ul style="list-style-type: none"> Defining the risk appetite for the Council. Establishing the Council’s risk criteria for strategic risks. Managing strategic risks and review actions to address risks. Regularly monitoring risk as part of a standing item on the consideration of governance issues.
<p>Audit and Risk Management Committee</p>	<p>The Audit and Risk Management Committee is responsible for:</p> <ul style="list-style-type: none"> Reviewing the effectiveness of the Council’s risk management program.

RISK MANAGEMENT POLICY



	<ul style="list-style-type: none"> • Monitoring performance of the risk management program. • Monitoring the effectiveness of critical controls. • Providing reports to the Council on audit findings and ensure any recommendations are implemented where agreed.
<p>Chief Executive Officer</p>	<p>The CEO is responsible for establishing Internal Controls and associated framework, which ensures Council objectives are achieved efficiently and effectively as required by the <i>Regulations</i>.</p> <p>The CEO must adopt a risk management approach to identifying and assessing risks and apply cost/benefit analysis in the development of internal controls.</p> <p>The CEO is responsible for ensuring Council employees conduct their duties in accordance with internal control policies, procedures and practices of Council.</p>

4.5 Elements of the internal control framework

- 4.5.1 Structure and culture of council.
- 4.5.2 Delegations of authority.
- 4.5.3 Policies and procedures.
- 4.5.4 Trained and properly qualified staff.
- 4.5.5 information Technology controls.
- 4.5.6 Review process for example, internal audit.
- 4.5.7 Liaison with auditors and legal advisors.
- 4.5.8 Senior management compliance assurance.
- 4.5.9 Risk identification and assessment.

4.6 Risk Appetite

- 4.6.1 Risk appetite is the amount and type of risk that Council is prepared to tolerate or accept in the pursuit of its objectives.
- 4.6.2 The risk appetite tolerances for TIRC are identified on the residual risk for each consequence category for the organisation.



RISK MANAGEMENT POLICY



- 4.6.3 Once a risk is identified, it is initially measured in accordance with the Risk Framework.
- 4.6.4 Controls or mitigations are then established or implemented to reduce the risk to as low as reasonably practicable.
- 4.6.5 Some risks are unable to be reduced to a lower level through further treatment, transfer of risk, or by avoidance. These risks sometimes need to be accepted by TIRC even though the residual risk rating level may exceed organisational tolerances.
- 4.6.6 Residual risks will be monitored, reported and periodically reassessed in accordance with the Risk Framework, policy and procedures.
- 4.6.7 Council seeks to identify and report any residual risk that exceeds the established risk appetite to the Risk Management and Audit Committee on a regular basis.
- 4.6.8 Council generally has no appetite for risks which are assessed as extreme or high. Council has no appetite for risks which will:
 - 4.6.8.1 Have a high significant negative impact on Council’s long term financial sustainability, result in major breaches of legislative requirements, and or significant successful litigation against Council.
 - 4.6.8.2 Compromise the safety and welfare of staff, contractors and or members of the community.
 - 4.6.8.3 Cause significant and irreparable damage to the environment.
 - 4.6.8.4 Result in major disruption to the delivery of key Council’s services.
 - 4.6.8.5 Result in widespread and sustained damage to Council’s reputation.
- 4.6.9 The level of risk that is acceptable will be assessed and determined on a case-by-case basis using the criteria detailed in the respective risk management procedures that underpin the risk management program within Council.
- 4.6.10 The table below illustrates how the combination of the consequence and likelihood generates the overall risk rating:

Table 1: Risk Matrix

Likelihood	Consequence				
	Insignificant	Minor	Moderate	Major	Severe
Almost Certain	Medium	High	Extreme	Extreme	Extreme
Likely	Medium	Medium	High	Extreme	Extreme
Possible	Low	Medium	Medium	High	Extreme
Unlikely	Low	Low	Medium	Medium	High
Rare	Low	Low	Low	Medium	Medium

RISK MANAGEMENT POLICY



5. DOCUMENT MANAGEMENT

5.1 This policy is the responsibility of the Chief Executive Officer.

5.2 The policy will be reviewed every two (2) years).

6. REFERENCES AND LEGISLATION

6.1 *Local Government Act 2019*



RISK MANAGEMENT POLICY



4 REPORTS FOR INFORMATION

ITEM NUMBER: 4.4
TITLE: Draft TIRC Annual Report FY 2024–25
AUTHOR: Jayesh Vasandani, Chief Finance Officer

SUMMARY

Provide the TIRC Audit & Risk Committee with an update on the progress of the Draft Annual Report for FY2024–25.

Outline status of unaudited key financial information while External Audit is in process.

RECOMMENDATION

1. TIRC Audit & Risk Committee Notes the progress TIRC Draft Annual Report-FY2024-25.
2. TIRC Audit & Risk Committee provides comments / feedback on TIRC Draft Annual Report-FY2024-25

BACKGROUND

As per Northern Territory Local Government Council Annual Planner the council needs to submit Annual Report & Annual Financial Statements as per below Timelines.

NOVEMBER		
By 15 November	When the Annual Financial Statement has been prepared the CEO must certify the Statement and the Council must accept the Annual Financial Statement and the CEO's certification by Council resolution. * The CEO's certification must be in writing and laid before Council promptly after the annual financial statement has been audited.	s290 LGA – Due Date r15 Regulations – CEO Certification Content <i>General Instruction 2: Annual Financial Statement – Reporting Related Party Disclosures Including CEO Remuneration in the Council's Annual Financial Statement</i>
By 15 November	Council's audited Annual Financial Statement is to be provided to the NTGC (LG.Grants@nt.gov.au)	r16(1)(a) Regulations – Due Date for Copy to NTGC
By 15 November	Council's Annual Report including the audited Annual Financial Statement is to be provided to the Minister for Local Government, then promptly published on Council's website and a notice published in a newspaper circulating in Council's area to inform where a copy can be obtained.	s290 LGA – Due Date of Annual Report and Public Availability s291 LGA – Annual Report Content s70(2) LGA – Annual Report to Include a Report on LG Subsidiary r12 Regulations – Annual Report to Include Budget Comparison Information <i>Guideline 6: Annual Report – Additional Reporting Requirements</i>

ISSUES/OPTIONS/CONSEQUENCES

Status of the Draft Annual Report

- Presentation of the draft Annual Report, covering:
- Performance highlights and narrative sections.
- Key strategic achievements and challenges.

Un audited / Provisional Financial Highlights

- Summary of financial performance and position for FY2024–25.
- Note: The financial highlights presented is provisional and remains unaudited pending finalisation of the external audit.

External Audit – PKF Merit

- Confirmation that the Final Audit is currently underway.
- The Draft Audited Financial Statements & Auditors Management Letter with Key Observations are expected to be available for ARMC’s review in the second half of October 2025

ATTACHMENT

1. Draft Annual Report- F Y 2024-25 [4.4.1 - 36 pages]
2. Provisional Un Audited Financial Highlights _ FY 2024-25 [4.4.2 - 5 pages]



Acknowledgments

The Tiwi Islands Regional Council (TIRC) respectfully acknowledges the Traditional Owners and Custodians of Country, and recognize their continuing connection to land, waters and community. We pay our respects to the people, the culture and to Elders past, present and future.



Milikapiti Community

2024/25 Tiwi Islands Regional Council Annual Report and Audited Financial Statements
Approved and endorsed by the Tiwi Islands Regional Council
ABN 61 507 431 031

2 | Annual Report and Audited Financial Statements 2024-2025

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Acronyms

ARMC - Audit and Risk Management Committee

CEO - Chief Executive Officer

FY - Financial Year

HR - Human Resources

IT - Information Technology

ICT - Information and Communications Technology

JSA - Job Safety Analysis

LGANT - Local Government Association of the Northern Territory

MOU - Memorandum of Understanding

SLA - Service Level Agreement

TIRC - Tiwi Islands Regional Council

WHS - Workplace Health and Safety



Message from the Mayor Lynette



Awana

Greetings to the Residents and Stakeholders of the Tiwi Islands, I am proud to present the Tiwi Islands Regional Council Annual Report for 2024-2025, a year that has marked change, progress and fresh opportunity for our communities.

Our focus has been clear – to build a stronger, more resilient Tiwi Islands. Financial stability has been maintained, and we continue to invest in services and projects that matter most to our people.

This year was also a time of transition. I want to recognise the outstanding contribution of our former CEO, Gina McPharlin, who brought energy and direction to the Council and set a standard we now build upon. With Acting CEO Bill Toy providing steady leadership, we have pushed forward with confidence, ensuring that progress has not paused but accelerated.

Our priorities are sharper than ever: creating meaningful jobs for Tiwi people, strengthening our workforce, and making sure local voices guide local decisions. By working hand-in-hand with government and community partners, we are delivering real outcomes – from better services to long-term opportunities that support our families and culture.

The year ahead will be about driving growth, empowering our young people, and making the Tiwi Islands a place of strength and opportunity for generations to come.

Thank you to all who continue to walk alongside us on this journey.

Lynette De Santis

Mayor

Message from the CEO



I am pleased to present the 2024–2025 Annual Report and Financial Statements for the Tiwi Islands Regional Council. This report reflects a Council determined to step into the future with clarity, confidence and purpose.

This year has tested us, but it has also shown our strength. We have focused on delivering essential services, improving governance, and creating new opportunities for Tiwi people. Every decision has been guided by accountability and the belief that local people deserve the best from their Council.

I want to acknowledge the leadership of our former CEO, Gina McPharlin. Her vision and commitment laid the groundwork for many of the initiatives we are carrying forward today. It is thanks to her drive and dedication that the Council is in a position of strength as we set new priorities.

Looking ahead, our focus is bold and ambitious:

- Building sustainable employment pathways for Tiwi people.
- Strengthening financial and service delivery systems.
- Expanding partnerships that bring real investment to the Tiwi islands.
- Supporting communities to be strong, safe and resilient.

None of this is possible without the commitment of the staff, councillors, Mayor, and community partners. Their dedication and collaboration are the backbone of our progress.

With these foundations in place, I am confident we are entering a new chapter – one defined by growth, opportunity, and a stronger future for the Tiwi Islands.

Bill Toy

Acting Chief Executive Officer

About the Tiwi Islands Regional Council

The Tiwi Islands Regional Council (TIRC) has offices in the following locations:

- Wurrumiyanga
- Pirlangimpi
- Milikapiti
- Darwin

When requesting a response from TIRC or its representatives, please include your name, phone number, postal and email address so that we can get back to you accordingly. The contact details for TIRC and its respective offices are listed on the table below.

Website	www.tiwiislands.nt.gov.au
Email	reception@tiwiislands.nt.gov.au
Postal Address	PO Box 38026, Winnellie NT 0822
Darwin	08 7929 2602
Wurrumiyanga	08 8970 9500
Pirlangimpi	08 8970 9600
Milikapiti	08 8939 4333

Corporate documents are published on the Council website www.tiwiislands.nt.gov.au in compliance with the Local Government Act 2019 (NT). Documents on the TIRC website offer important information about TIRC local government plans and services and include but are not limited to:

- Regional Council Plans and Budgets
- Annual Reports and Audited Financial Statements
- Information about TIRC fees and charges
- Council meeting dates, minutes and agendas, including Ordinary Council Meetings and Local Authorities

Our Region

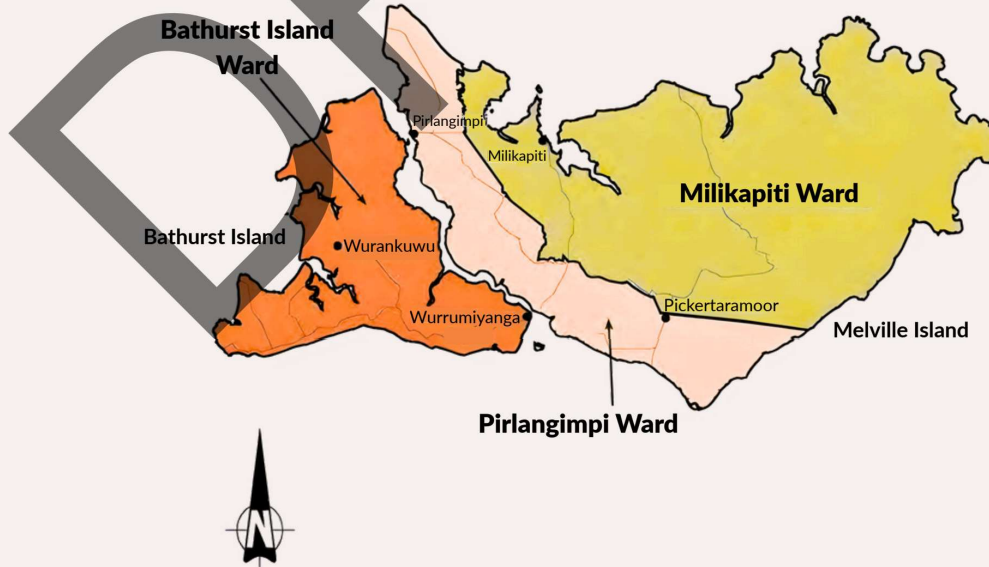


The Tiwi Islands Regional Council (TIRC) is the Australian local government representative body that covers Bathurst and Melville Islands.

TIRC delivers local government services and community programs to a population of 2,744 (ABS, 2024). As of May 2019, there are 1,592 registered voters across both islands.

Tiwi people have maintained an unbroken connection to the land for tens of thousands of years and have been separated from the Australian mainland since the last ice age approximately 11,000 years ago. This isolation has produced a unique culture, defined by a singular language, complex kinship system, and connections to country, totemic relationships to animals and distinct dance and artistic styles.

Tiwi Islands Regional Council



Our Councillors

Bathurst Island Ward



**Councillor
Jennifer Clancy**



**Councillor
Francis Xavier Kurrupuwu**



**Councillor
John Ross Pilakui**



**Councillor
Stanley Tipiloura**



**Councillor
Luke Tipuamantumirri**



**Deputy Mayor
Leslie Tungatulum**

Milikapiti Ward



**Mayor
Lynette De Santis**



**Councillor
Pius Tipungwuti**



**Councillor
Jeffrey S Ullungura**

Pirlangimpi Ward



**Councillor
Therese (Wokay) Bourke**



**Councillor
Joseph Gideon Pangiraminni**



**Councillor
Deanne Rioli**

Councillor Portfolios

Directorate	Wurrumiyanga	Pirlangimpi	Milikapiti
Infrastructure and Asset Services			
Fleet & Trade	Jennifer Clancy	Deanne Rioli	Pius Tipungwuti
Civil Works	Jennifer Clancy	Deanne Rioli	Pius Tipungwuti
Town Services & Outstations	Stanley Tipiloura	Joseph Pangaraminni	Lynette De Santis
Homelands	Leslie Tungatulum	Joseph Pangaraminni	Lynette De Santis
Community Development and Services			
Sport & Rec and Libraries	Vacant	Joseph Pangaraminni	Jeffery Ullungara
Youth & Community	Luke Tipuamantimirri	Joseph Pangaraminni	Jeffery Ullungara
Community Safety	Jennifer Clancy	Joseph Pangaraminni	Lynette De Santis
Corporate and Finance Services			
Finance	Leslie Tungatulum	Therese (Wokay) Bourke	Lynette De Santis
ICT & Systems	Leslie Tungatulum	Therese (Wokay) Bourke	Lynette De Santis
Human Resources	Leslie Tungatulum	Therese (Wokay) Bourke	Lynette De Santis
Governance & Compliance	Leslie Tungatulum	Therese (Wokay) Bourke	Lynette De Santis

Local Authorities

Local Authorities are a forum where community issues, concerns, ideas and projects can be raised and communicated to the Council. They play an important role as a two-way feedback mechanism between the Council and the community. Members represent the four skin groups of the Tiwi Islands and provide a link to cultural authority in our local decision making.

Our three largest communities, Wurrumiyanga, Pirlangimpi and Milikapiti are represented by local authorities. Each group meets quarterly to discuss community priorities for Council consideration.

The current membership of Tiwi Local Authorities is listed below:

Local Authorities: Wurrumiyanga		
Member	Councillor/Ordinary Member	Representative Group
Richard Tungatulum	Chairperson	Miyartuwi (Pandanus)
Wayne Pilakui	Ordinary Member	Miyartuwi (Pandanus)
Annunciata Pupangmirri	Ordinary Member	Takaringuwi (Mullet)
Bonaventure Timaepatua	Ordinary Member	Takaringuwi (Mullet)
Bradley Tipiloura	Ordinary Member	Lorrula (Rock)
Ronald Joseph Tipungwuti	Ordinary Member	Lorrula (Rock)
Savio Timaepatua	Ordinary Member	Warntarringuwi (Sun)
Marie Francis Tipiloura	Ordinary Member	Warntarringuwi (Sun)
Miriam Agatha Tipungwuti	Ordinary Member	Wurankuwi
VACANT	Ordinary Member	Non-Skin

Local Authorities: Pirlangimpi		
Member	Councillor/Ordinary Member	Representative Group
Andrew Warrior	Chairperson	Non-Skin
Margaret Tipungwuti	Ordinary Member	Warntarringuwi (Sun)
Andrew Orsto	Ordinary Member	Warntarringuwi (Sun)
Carol Maria Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)
Edward Yunupingu	Ordinary Member	Miyartuwi (Pandanus)
Noel Galarla	Ordinary Member	Takaringuwi (Mullet)
Thecla Puruntatameri	Ordinary Member	Takaringuwi (Mullet)
Rebekah Yunupingu	Ordinary Member	Lorrula (Rock)
Bernard Pangiraminni	Ordinary Member	Lorrula (Rock)

Local Authorities: Milikapiti		
Member	Councillor/Ordinary Member	Representative Group
Thomas Puruntatameri	Chairperson	Miyartuwi (Pandanus)
Patrick Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)
Loretta Cook	Ordinary Member	Lorrula (Rock)
Roy Farmer	Ordinary Member	Lorrula (Rock)
Trevor Wilson	Ordinary Member	Warntarringuwi (Sun)
Edwina Moreen	Ordinary Member	Warntarringuwi (Sun)
Christine Joran	Ordinary Member	Takaringuwi (Mullet)
Vacant	Ordinary Member	Takaringuwi (Mullet)
Jed Leech	Ordinary Member	Non-Skin

Audit and Risk Management Committee

The Tiwi Islands Regional Council Audit and Risk Management Committee was established in March 2016 in order to ensure that effective internal control and risk management frameworks exist across Council operations and as a way to facilitate best practice corporate governance.

Scope

The scope of the Audit and Risk Management Committee includes, but is not limited to the following:

- Oversight of compliance with statutory responsibilities and Council policies
- Assessment of internal financial accounting and management controls
- Review of risk management strategies and initiatives
- Adequacy of audit scope and coverage
- Monitoring the effectiveness and efficiency of external audits
- Management response and timeliness of action taken to correct audit findings

The Audit and Risk Management Committee is comprised of five members, consisting of three Councillors and two independent external members.

Members

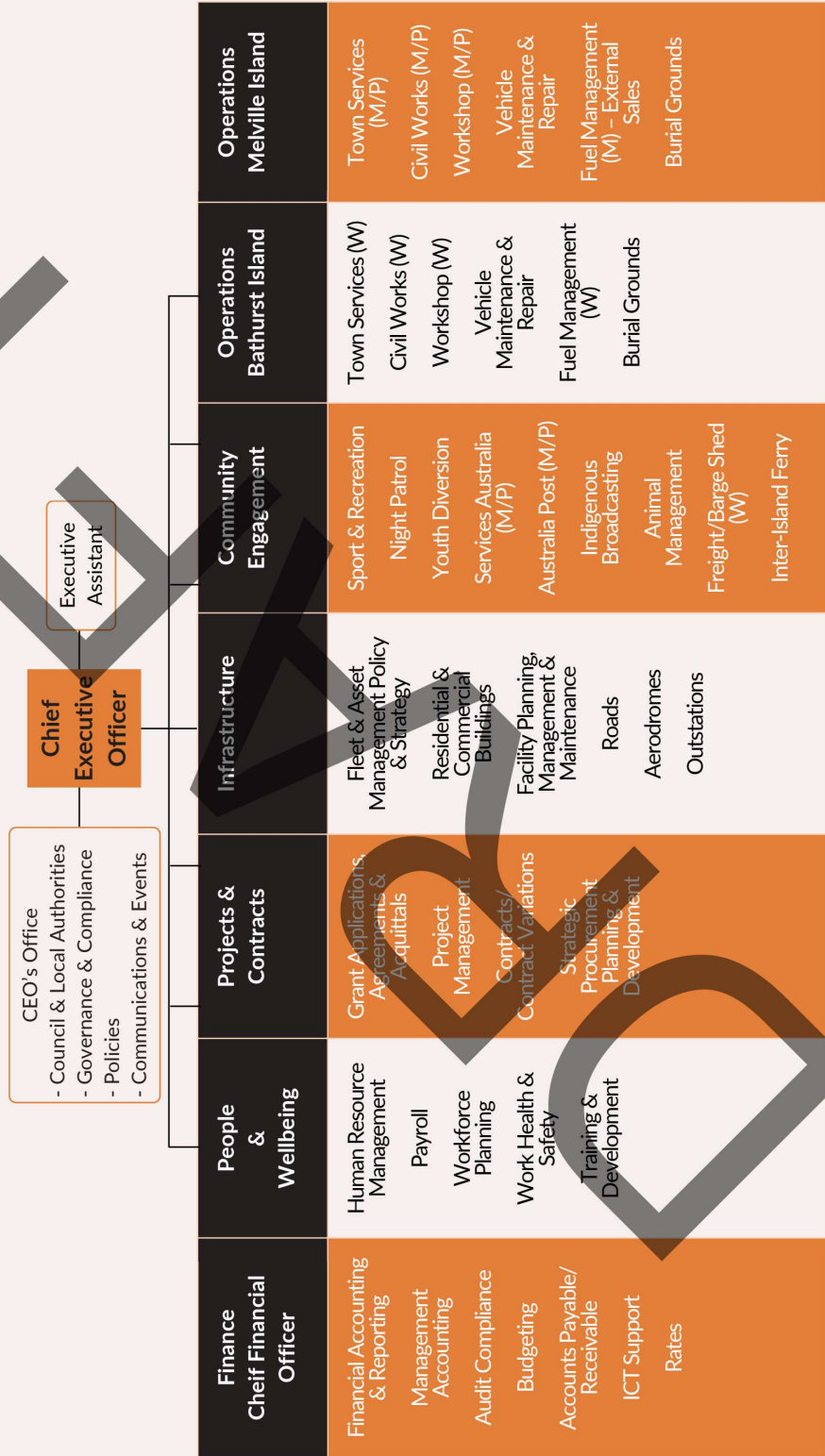
Member	Title
Aswin Kumar	Independent Chairperson
David Blair	External Member
Leslie Tungatulum	Representing Bathurst Island Ward
Therese (Wokay) Bourke	Representing Pirlangimpi Ward
Lynette De Santis	Representing Milikapiti Ward

Meetings

Meeting dates, terms of reference, works plans and responsibilities of Audit and Risk Committee members can be downloaded from the Tiwi Islands Regional Council Website www.tiwiislands.nt.gov.au

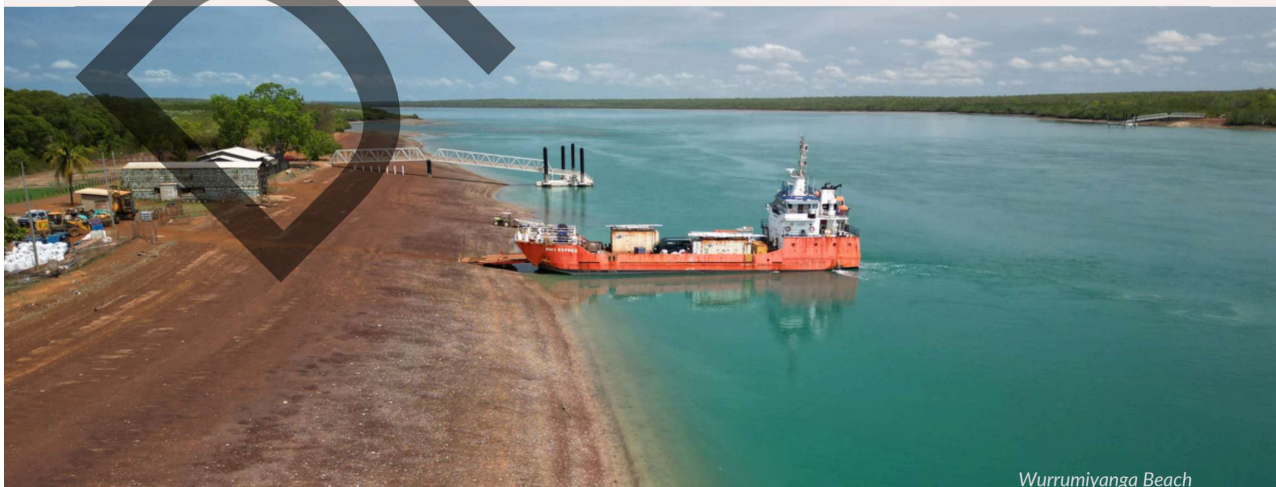
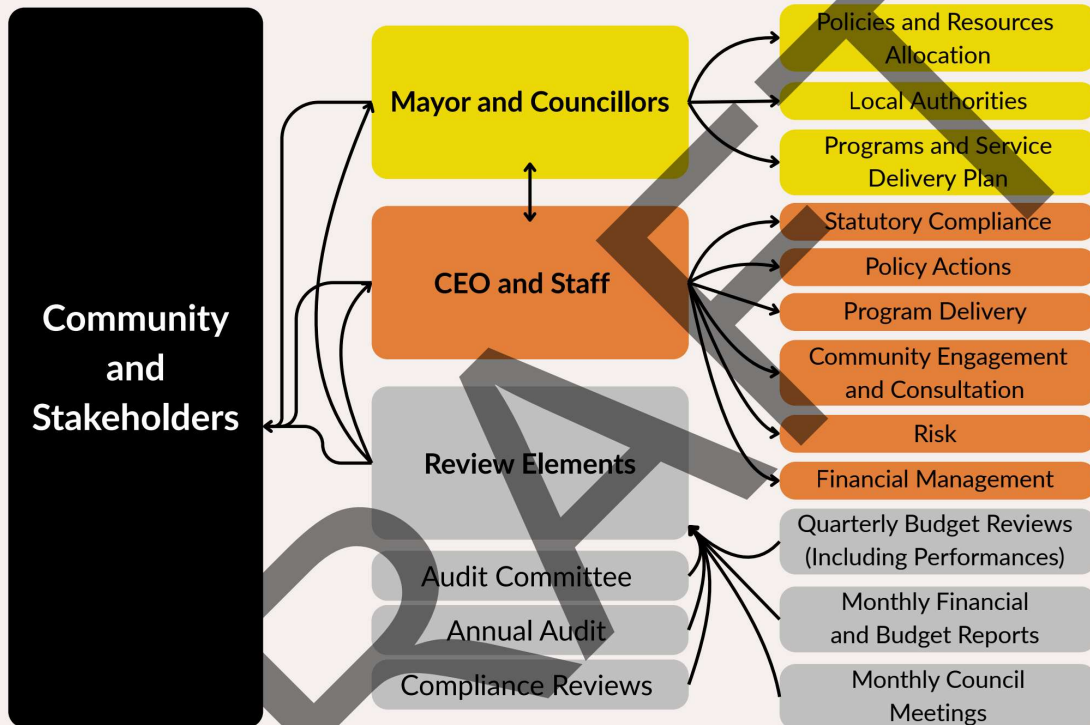
TIRC Corporate Structure

Our corporate structure is outlined below. Tiwi Islands Regional Council reviews this structure regularly to ensure resources are allocated appropriately and to foster collaboration across our organisation.



Governance Model

The governance model shows how different components of the organisation interact with each other and the community to deliver responsive, accountable governance to the Tiwi Islands.



Finance Report

Finance is responsible for the smooth operation of Council through direction, control and administration of the financial activities of the Tiwi Islands Regional Council. Our team provides the Council and senior management accurate financial information to inform strategic planning, budgeting and day-to-day decision making.

The finance section functions can be divided into two main areas;

- 1) Financial accounting (all transactional processing including accounts payable, accounts receivable, property and rating) and managing the external audit.
- 2) Management accounting, grants and contracts which includes the provision of monthly financial reports to managers, along with ad hoc and special purpose financial reports required under our grant funding agreements.

Council has completed the 2024-25 financial year on a strong note and recorded small annually surplus by absorbing our tied funding through internal efficiency's. Council's financial position continues to show improvement, and this has been mainly due to the targeted delivery of outstanding tied funded projects and whole of Council budgeting.

A major achievement for the team has been the improvement to compliance and the implementation of more rigorous internal controls and procedures. This has taken significant work by the Chief Executive, senior managers and the entire finance team and we are proud to deliver the end of year financials on time. The finance team also is responsible for ensuring that council operated within the overall budget and is working on providing management reports to improve data driven decision making.

Like all Northern Territory Local Governments, the financial sustainability of the Council remains a focus. Finance will continue to work closely with Council, the Senior Executive, and the Northern Territory and Commonwealth governments to create a more financially sustainable Council into the future.



Governance Report

The Local Government Act 2019 provides the legislative basis for the establishment of the Tiwi Islands Regional Council (TIRC). The TIRC structure, strategic direction and performance are underpinned by governance. Governance is a major factor in overall organisational health and sustainability because it:

- Increases accountability
- Increases transparency
- Ensures disclosure
- Requires ethical and responsible actions
- Recognises and manages risk
- Safeguards integrity in reporting.

These factors are necessary for the integrity and credibility of council. Good governance builds confidence and trust. It also assures reliability and sustainability of Council's overall services. Governance also extends to each community supporting Local Authority Members and ensuring ongoing compliance with Northern Territory legislative and regional council policies and procedures.

Elected Members of Council

Section 44 of the Local Government Act 2019 states that the role of Elected Members is to:

- Represent the interests of all residents and ratepayers of the council area
- Provide leadership and guidance
- Facilitate communication between the members of the council's constituency and the council
- Participate in the deliberations of the council and its community activities
- Ensure, as far as practicable, that the council acts honestly, efficiently and appropriately in carrying out its statutory responsibilities.

The Mayor and Elected Members are democratically elected by the community to represent their interests.

Elected members perform their role by:

- Taking part in council meetings, policy development, the setting of strategic directions, decision-making and community engagement
- Overseeing the implementation of the council's strategic objectives and its performance generally
- Approving operating budgets and major capital expenditure
- Ensuring that the council has in place an appropriate risk management framework and setting the risk appetite within which the elected members expect management to operate
- Continually monitoring the effectiveness of the council's governance practices.

Legal Frameworks and Assessments

The Local Government Act 2019 commenced on 1 July 2021 and provides for local government in the Northern Territory.

Requirements of a Regional Plan

Local Government Act 2019

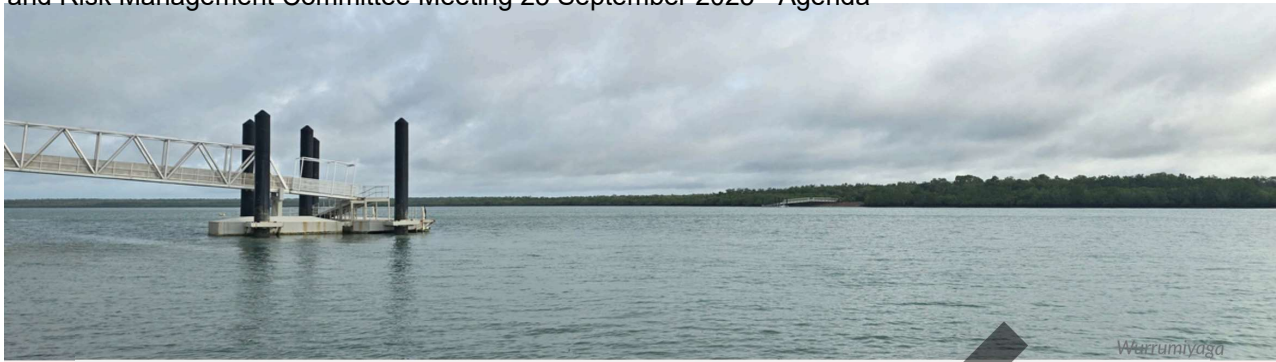
22 Functions of council

1. The functions of a council include the following:
 - a. to plan for the future requirements of its area for local government services;
 - b. to provide services and facilities for the benefit of its area, its residents and visitors;
 - c. to make prudent financial decisions;
 - d. to manage the employment of the CEO;
 - e. to provide for the interests and well-being of individuals and groups within its area;
 - f. to carry out measures to protect its area from natural and other hazards and to mitigate the effects of such hazards;
 - g. to plan and develop council facilities and services in its area in a sustainable way;
 - h. to plan the use of council resources for the benefit of its area;
 - i. other functions assigned to the council under this Act or another Act.
2. The functions of a council may (if the council decides to perform the functions) include the following:
 - a. to promote its area as a location for appropriate industries or commerce or as an attractive tourist destination;
 - b. to establish or support programs that benefit its area.

23 Powers of council

A council may do all things necessary or convenient to be done for, or in relation to, the performance of the council's functions.





Assessment of Administration and Regulatory Framework

The regulatory and administrative framework that Tiwi Islands Regional Council (TIRC) operates within is set out by the *Local Government Act 2019* and associated regulations, with guidance from the NT government.

The *Local Government Act 2019* legislates the creation and function of local councils in the Northern Territory. All local government areas function under this legislative framework, however, there are significant barriers to sustainable operations and service delivery in remote communities.

These barriers include short term funding grants which fill a gap created by limited-service providers and market failure, which obstruct long term financial planning and sustainability. The imposition of onerous compliance requirements disadvantages remote communities that already struggle to raise revenue through the impracticality of issuing fines and an extremely limited rates base.

TIRC is responsible for enforcing Council by-laws that control particular activities within Tiwi community boundaries at Wurrumiyanga, Pirlangimpi and Milikapiti. These by-laws pertain to littering, animal management and the expected behaviour of Councillors. However, these by-laws can be difficult to enforce in our remote context.

Council understands the important role that administration and reporting measures play in our governance model however seeks recognition of the pressure that they place on regional and remote councils. An absence of financial assistance for administration will contribute towards greater inequality between municipalities and regional councils.

The resources to achieve regulatory compliance are drawn from Council's minimal discretionary funds. With limited funds available Council must often choose between allocating funds to community projects or to achieving regulatory measures.

Our Vision, Mission & Values

Our Vision

“Service for a Tiwi future”

“Najingawula Tiwi ngarra amangijirri ngingawula murrakapuni”

Our Mission

Represent the Tiwi community by:

- Being an advocate to other levels of government
- Facilitating activity in partnership with others
- Deliver services that meet the Tiwi community's needs
- Provide leadership to the Tiwi community
- Comply with all obligations prescribed by legislation.

Values and Guiding Principles

We accept responsibility for delivering effective services with the authority of the Regional Council for the Tiwi Islands.

RESPECT

We respect ourselves, each other, our staff, Tiwi Culture, our clients and stakeholders so that we can deliver the strongest services possible for the Tiwi Islands.

ETHICS

We demonstrate honesty and integrity in the delivery of services on behalf of the Tiwi Islands Regional Council.

COMMITMENT

We are committed to delivering services and achieving outcomes on behalf of the Tiwi Islands Regional Council for people living on the Tiwi Islands.

LOYALTY

We are loyal in supporting our clients, our staff and stakeholders; trusting in those around us to achieve strong outcomes for the people living on the Tiwi Islands.

TRANSPARENCY

We believe in and practice transparency in all our decisions and in our dealings with the community and all other stakeholders on the Tiwi Islands.

ACCOUNTABILITY

We strive to be fully accountable for all our actions and decisions.

INCLUSION

We try to include all the community and all the stakeholders in the decisions we make which effect the community.

Our Goals

In creating our strategic plan, our Councillors and staff met to determine the overarching goals that drive our service delivery and inform Council plans, actions and behaviours. Our organisational goals are to:

- Provide effective Council services to the Tiwi Communities and other stakeholders.
- Develop and retain employees and emphasise the recruitment of local people.
- Management of finances, assets and infrastructure will be responsible, accountable and transparent.
- Manage resources in an environmentally sustainable manner, respecting country and culture.
- Improve Council operations.
- Communicate in an open, honest and culturally appropriate way.
- Achieve best practice in compliance and governance.
- Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands.

Objectives

Goal 1	Provide effective Council services to the Tiwi Communities and other stakeholders
Objective 1.1	Maintain roads, infrastructure, assets and inter-island ferry
Objective 1.2	Provide regular waste collection and responsible tip management
Objective 1.3	Maintain community infrastructure such as sporting ovals and swimming pools
Objective 1.4	Maintain and clean public spaces
Objective 1.5	Provide essential community services and infrastructure (libraries, post offices, admin offices, childcare, sports & recreation, youth diversion, Centrelink, safety, funerals, cemeteries)
Objective 1.6	Ensure service delivery meets community expectations
Objective 1.7	Contribute to a safer community environment
Objective 1.8	Promote healthy communities and healthy living

Goal 2	Develop and retain employees and emphasise the recruitment of local people
Objective 2.1	Develop and implement work health safety and risk management
Objective 2.2	Encourage best practice management of staff
Objective 2.3	Pay all staff according to Local Government Industry awards and conditions
Objective 2.4	Provide a safe and respectful workplace for all employees
Objective 2.5	Promote professional development through training and mentoring
Objective 2.6	Meet standard recruitment practices in a timely manner

Goal 3	Manage finances, assets and infrastructure in a responsible, accountable and transparent manner
Objective 3.1	Manage and improve Council infrastructure
Objective 3.2	Develop an asset management plan to protect the value and integrity of assets
Objective 3.3	Ensure responsible management of finances
Objective 3.4	Regular reporting to Council, Local Authorities and NT Government
Objective 3.5	Meet regulatory requirements for audits in a timely manner

Goal 4	Manage resources in an environmentally sustainable manner, respecting country and culture
Objective 4.1	Seek Aboriginal Land Trust approval for environmental matters beyond township boundaries and sacred sites
Objective 4.2	Implement best practice waste disposal and management
Objective 4.3	Promote best practice disposal of e-waste and recycling

Goal 5	Improve Council operations
Objective 5.1	Ongoing review of policies and procedures
Objective 5.2	Decentralise operations across the three communities
Objective 5.3	Ongoing review of corporate structure
Objective 5.4	Manage budgets more efficiently and reduce overheads
Objective 5.5	Seek regular community feedback on TIRC services
Goal 6	Communicate in an open, honest and culturally appropriate way
Objective 6.1	Contribute regularly to noticeboards and social media
Objective 6.2	Regularly update the Council website
Objective 6.3	Engage with elders and skin groups, including two-way conversations at Local Authority meetings
Objective 6.4	Provide clear information in accessible ways
Objective 6.5	Conduct and participate in stakeholder meetings
Goal 7	Achieve best practice in compliance and governance
Objective 7.1	Ensure compliance with Local Government Act 2019 and Regulations
Objective 7.2	Ensure compliance with NT Information Act
Objective 7.3	Liaise with Department of Chief Minister and Cabinet
Objective 7.4	Ensure compliance with electronic records management
Objective 7.5	Ensure business units comply with internal/external policies and guidelines



Goal 8	Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands
Objective 8.1	Participate in Tiwi Partners economic cooperation
Objective 8.2	Support local businesses and service providers
Objective 8.3	Assist in major events that draw tourists
Objective 8.4	Partner with Tiwi enterprises in infrastructure developments

Council Goals, Objectives and Service Delivery Plans

Council Goals, Objectives and Service Delivery Plans outline the ways in which each section of the Council can contribute to achieving the strategic goals of the Council.

Each contains the specific goal, strategy, key deliverance and performance indicators, the department that contributes to and the target dates.

Strategic Outcomes for our Goals, Objectives and Service Delivery Plans are laid out in the following order:

- Governance
- Infrastructure
- Community Safety, Development and Engagement
- Environment
- Economic Development

Strategic Outcome: Governance

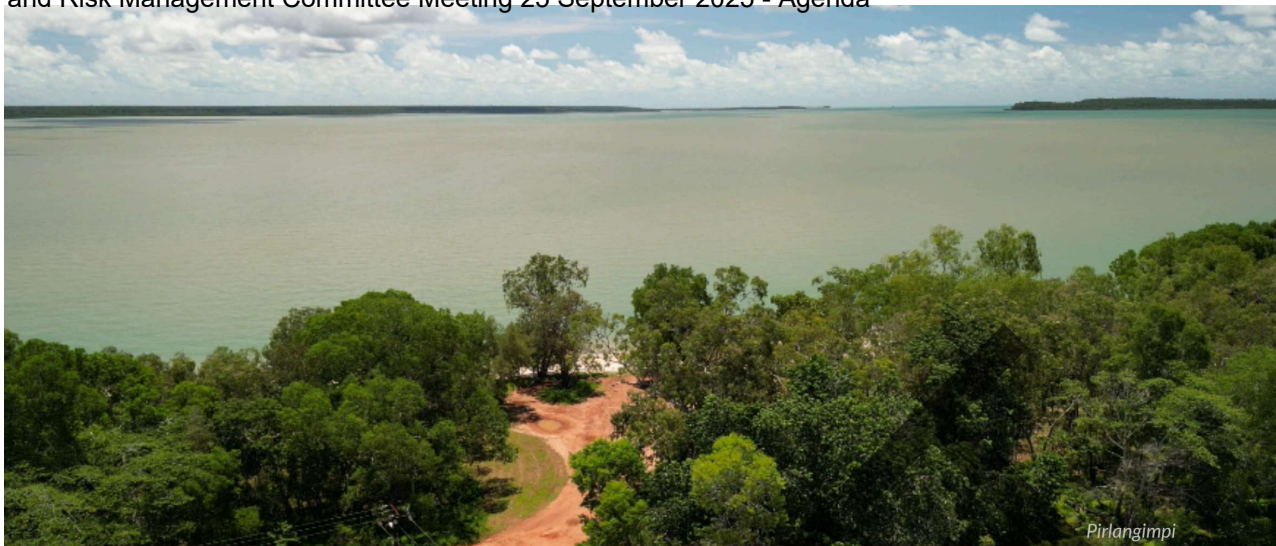
Goal	Strategy	Key Deliverables	Key Performance Indicator	Department	Target
1.1 Improve Council Operations	1.1.1 Review of all Council policies and procedures	1.1.1.1 Review of Policy framework	Policy framework is reviewed with timelines and policies are reviewed and assessed against legislative instruments	Governance	Mar-26
1.2 Manage our budgets to work more efficiently and reduce overheads	1.2.1 Budget model is reviewed and refreshed to align with legislative requirements	1.2.1.1 Budget with transparent line-items	Managers have clear line of sight and are managing their respective budgets	Finance	Sep-25
	1.2.2 Deliver unqualified 2024/25 Tiwi Islands Regional Council audited financial statements	1.2.2.1 End of year financials	Unqualified Audit	Finance	Nov-25
1.3 Meet legislative obligations	1.3.1 Deliver the 2024/25 Annual Report	1.3.1.1 2023/24 Annual Report is compliant with legislative requirements and timeframes	Compliant Annual Report	Finance	Nov-25
	1.3.2 Review Strategic Plan – Towards 2020 Vision and Beyond	1.3.2.1 Review Strategic Plan with Councillors	An achievable and well-consulted plan is presented to Council for adoption.	Governance	Jul-25

Strategic Outcome: Infrastructure

Goal	Strategy	Key Deliverables	Key Performance Indicator	Department	Target
2.1 Provide effective Council services to the Tiwi Communities	2.1.1 Council Infrastructure meets community needs	2.1.1.1 Develop and adopt 7 year infrastructure plans for each community	An achievable and well-consulted plan is presented to Council for adoption. Plans are developed with Community Safety and WHS considerations a priority.	Infrastructure	Jun-26
		2.1.1.2 Develop a 3 year Asset Management Plan	Clearly articulated and costed maintenance plans are developed	Infrastructure	Jun-26
		2.1.1.3 Develop a Maintenance Plan for each community	Clearly articulated and costed maintenance plans are developed	Operations (BI) Operations (MI)	Oct-25
		2.1.1.4 Develop an Outstation Maintenance Plan	Clearly articulated and costed maintenance plans are developed	Operations (MI)	Oct-25
		2.1.1.5 Develop a compliant Airport Management Plan	An airport management plan with pathway to compliance is endorsed by Council Regular reporting against the Airport Management Plan to Council	Infrastructure	Dec-25
		2.1.1.7 Develop a road management plan	An achievable and well consulted plan is presented to council for adoption	Infrastructure	Feb-26

Strategic Outcome: Community Safety, Development and Engagement

Goal	Strategy	Key Deliverables	Key Performance Indicator	Department	Target
3.1 Create employment opportunities	3.1.1 We invest in the attraction and retention of key skills within our community	3.1.1.1 Identify and facilitate or participate in key programs that retain and introduce employment or contracting within communities	Development of an Organisational Development Plan	People & Wellbeing	Ongoing
3.2 Develop Work Health and Safety culture	3.2.1 Develop and implement WHS program	3.2.1.1 Develop WHS Safe Work Method Statement	A register and record of Safe Work Method Statements is implemented	People & Wellbeing	Ongoing
		3.2.1.2 Implement 'pre-start' inspections	Inspections are completed and recorded daily	People & Wellbeing	Ongoing
		3.2.1.3 Implement regular WHS inspection program	Inspections are assigned to appropriate officers and carried out as per roster and logged in WHSM System	People & Wellbeing	Ongoing



<p>3.3 Engage with community elders and skin groups including two-way conversations at Local Authority meetings</p>	<p>3.3.1 Ensure Local Authority meetings are well advertised to the community with notice in accordance with legislation</p>	<p>3.3.1.1 Local Authority notices and agendas are distributed in accordance with legislation with copies available on website and at Council offices in hard-copy prior to meetings.</p>	<p>All meetings are notified as per legislation All agendas are published as per legislation (3 days prior)</p>	<p>Governance</p>	<p>Ongoing</p>
	<p>3.3.2 Implement Community 'Yarning' opportunities for feedback</p>	<p>3.3.2.1 Community 'Yarning' sessions are held regularly and attended by community</p>	<p>Gathering of matters from community at 'Yarning' sessions to be referred to Local Authority</p>	<p>Governance</p>	<p>Ongoing</p>
<p>3.4 Contribute to a safer community environment</p>	<p>3.4.1 Develop a Community Safety strategy</p>	<p>3.4.1.1 Develop a Community Safety strategy for each community</p>	<p>An achievable and well-consulted plan is presented to Council for adoption</p>	<p>Community Services</p>	<p>Oct-25</p>
	<p>3.4.2 Develop a Youth Diversion Program</p>	<p>3.4.2.1 Develop a Youth Diversion Program for each community</p>	<p>An achievable and well-consulted plan is presented to Council for adoption</p>	<p>Community Services</p>	<p>Feb-26</p>
	<p>3.4.3 Develop a Sport and Active Recreation Program</p>	<p>3.4.3.1 Develop a Sport and Active Recreation Program for each community</p>	<p>An achievable and well-consulted plan is presented to Council for adoption</p>	<p>Community Services</p>	<p>Nov-25</p>

Strategic Outcome: Environment

Goal	Strategy	Key Deliverables	Key Performance Indicator	Department	Target
4.1 Manage resources in an environmentally sustainable manner, respecting country and culture	4.1.1 Develop and implement a better practice waste disposal and management plan which includes disposal of e-waste and recycling	4.1.1.1 Develop a waste disposal and management plan	An achievable and well-consulted plan taking into consideration better practice is presented to Council/ Management for adoption	Infrastructure	Ongoing
4.2 Implement a 'Containers for Change' Program	4.2.1 Containers for Change is established and utilised by the community	4.2.1.1 Containers for Change program operating on the island	Number of containers collected monthly Improvement in reduction of containers littering the community	Infrastructure	Ongoing



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Strategic Outcome: Economic Development

Goal	Strategy	Key Deliverables	Key Performance Indicator	Department	Target
5.1 Facilitate the development of socio-economically responsible opportunities on the Tiwi Islands	5.1.1 Participate in the Tiwi Partners Economic cooperation				
	5.1.2 Support local businesses and service providers where possible	5.1.2.1 Include in procurement strategy priority awarding of contracts to local providers	Number of contracts awarded to local providers	Projects & Contracts	Ongoing
	5.1.3 Partner with other Tiwi based enterprises in major infrastructure developments that meet Council's strategic Infrastructure Plan	5.1.3.1 Based on priorities of Community Based Infrastructure plans identified in 2.1.1.1 partner with other businesses to co-fund/deliver as appropriate.	Number of infrastructure partnerships entered into	Projects & Contracts Infrastructure	Ongoing
	5.1.4 Identify and partner in major events which draw tourists to the Islands	5.1.4.1 Develop a Major Events strategy for the Tiwi Islands	An achievable and well-consulted plan is presented to Council for adoption	Projects & Contracts	Ongoing

FY 2024 - 2025
Councillor Attendance Register
Ordinary Council Meetings

LEGEND		
Attendance	Location	Meeting Type
Y = Present at Meeting	B/I = Bathurst Island W = Wurrumiyanga	ORD = Ordinary Council Meeting
A = Apology Accepted	M = Milikapiti	
X = Apology not Accepted	P = Pirlangimpi	SCM = Special Council Meeting
C = Cancelled Meeting	D = Darwin	

Councillor	Ward	Jul 31 2024 ORD M	Aug 28 2024 ORD W	Sep 24 2024 ORD P	Oct 16 2024 ORD M	Nov 11 2024 ORD W	Dec 11 2024 ORD P	Feb 25 2025 ORD W	Mar 19 2025 ORD P	Apr 23 2025 ORD M	May 22 2025 ORD W	Jun 18 2025 ORD P
Leslie Tungatulum	B/I	Y	Y	A	Y	Y	Y	Y	Y	C	Y	Y
Jennifer Clancy	B/I	Y	A	Y	Y	X	A	A	A	C	A	A
Francis X Kurrupuwu	B/I	A	A	Y	Y	Y	Y	A	<i>Resigned as of 19 March 2025</i>			
John Ross Pilakui	B/I	Y	Y	Y	Y	Y	Y	Y	Y	C	A	A
Stanley Tipiloura	B/I	A	A	X	X	Y	Y	Y	X	C	Y	A
Luke Tipuamantimiri	B/I	Y	Y	Y	A	Y	Y	Y	Y	C	Y	Y
Mayor Lynette De Santis	M	Y	Y	Y	Y	Y	Y	Y	Y	C	Y	Y
Jeffrey S Ullungura	M	Y	Y	Y	A	X	A	X	Y	C	Y	A
Pius Tipungwuti	M	Y	Y	Y	Y	Y	Y	Y	Y	C	Y	Y
Joseph Pangiraminni	P	A	Y	Y	Y	A	Y	Y	Y	C	A	Y
Deanne Rioli	P	Y	Y	Y	A	Y	Y	Y	Y	C	Y	Y
Therese Bourke	P	Y	Y	A	A	X	Y	A	Y	C	Y	Y

FY 2024 - 2025
Councillor
Attendance Register
Special Council
Meetings

LEGEND		
Attendance	Location	Meeting Type
Y = Present at Meeting	B/I = Bathurst Island W = Wurrumiyanga	ORD = Ordinary Council Meeting
A = Apology Accepted	M = Milikapiti	
X = Apology not Accepted	P = Pirlangimpi	SCM = Special Council Meeting
C = Cancelled Meeting	D = Darwin	

Councillor	Ward	Oct 08 2024	Apr 08 2025	Jun 04 2025	Jun 26 2025
		SCM W	SCM W	SCM D	SCM W
Leslie Tungatulum	B/I	Y	A	A	Y
Jennifer Clancy	B/I	Y	Y	Y	Y
Francis X Kurrupuwu	B/I	A	Resigned as of 19 March 2025		
John Ross Pilakui	B/I	A	A	Y	Y
Stanley Tipiloura	B/I	A	A	Y	Y
Luke Tipuamantimirri	B/I	Y	A	Y	Y
Mayor Lynette De Santis	M	Y	Y	Y	Y
Jeffrey S Ullungura	M	A	Y	Y	Y
Pius Tipungwuti	M	Y	Y	Y	Y
Joseph Pangiraminni	P	Y	Y	Y	Y
Deanne Rioli	P	Y	Y	Y	A
Therese Bourke	P	A	A	Y	Y

FY 2024 - 2025
Attendance Register
Pirlangimpi Local Authority Meetings

LEGEND		
Attendance	Location	Meeting Type
Y = Present at Meeting	B/I = Bathurst Island W = Wurrumiyanga	ORD = Ordinary Council Meeting
A = Apology Accepted	M = Milikapiti	
X = Apology not Accepted	P = Pirlangimpi	SCM = Special Council Meeting
C = Cancelled Meeting	D = Darwin	

Member Name	Councillor/Ordinary Member	Representative Group	Date Appointed by Council	Jul 22 2024	Sept 17 2024	Dec 10 2024	Mar 20 2025	Jun 17 2025
Lynette De Santis Mayor	Milikapiti Councillor	Council Rep	Automatic Member	Y	A	Y	Y	A
Joseph Gideon Pangiraminni	Pirlangimpi Councillor	Council Rep	Automatic Member	Y	Y	Y	Y	Y
Therese Bourke	Pirlangimpi Councillor	Council Rep	Automatic Member	Y	Y	Y	Y	Y
Deanne Rioli	Pirlangimpi Councillor	Council Rep	Automatic Member	Y	Y	Y	Y	Y
Andrew Warrior (Chairperson)	Ordinary Member	Non-Skin	28 Feb 18	Y	Y	Y	Y	Y
Bernard Pangiraminni	Ordinary Member	Lorrula (Rock)	5 Dec 22	Y	Y	Y	Y	Y
Rebekah Yunupingu	Ordinary Member	Lorrula (Rock)	24 Mar 21	A	Y	Y	Y	Y
Carol Maria Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)	11 Mar 14	Y	A	Y	Y	Y
Daniel Costa	Ordinary Member	Miyartuwi (Pandanus)	<i>Appointed to Council on 20 March 2025</i>					Y
Thecla Puruntatmeri	Ordinary Member	Takaringuwi (Mullet)	24 May 18	Y	Y	Y	Y	Y
Noel Galarla	Ordinary Member	Takaringuwi (Mullet)	<i>Resigned as of 17 June 25</i>	Y	Y	A	A	<i>Resigned 17 Jun</i>
Andrew Orsto	Ordinary Member	Warntarringuwi (Sun)	26 Feb 19	Y	Y	Y	Y	Y
Margaret Tipungwuti	Ordinary Member	Warntarringuwi (Sun)	14 Feb 22	Y	A	Y	A	Y

FY 2024 - 2025
Attendance Register
Milikapiti Local Authority Meetings

LEGEND		
Attendance	Location	Meeting Type
Y = Present at Meeting	B/I = Bathurst Island W = Wurrumiyanga	ORD = Ordinary Council Meeting
A = Apology Accepted	M = Milikapiti	
X = Apology not Accepted	P = Pirlangimpi	SCM = Special Council Meeting
C = Cancelled Meeting	D = Darwin	

Member Name	Councillor/ Ordinary Member	Representative Group	Date Appointed by Council	Jul 23 2024	Oct 15 2024	Feb 17 2025	Apr 15 2025	Jul 15 2025
Lynette De Santis Mayor	Milikapiti Councillor	Council Rep	Automatic Member	A	Y	Y	Y	Y
Jeffrey Ullungura Simons	Milikapiti Councillor	Council Rep	Automatic Member	Y	A		Y	Y
Pius Tipungwuti	Milikapiti Councillor	Council Rep	Automatic Member	Y	A	Y	Y	Y
Thomas Puruntatameri (Chairperson)	Ordinary Member	Miyartuwi (Pandanus)	11 Mar 14	Y	Y	Y	Y	Y
Patrick Freddy Puruntatameri	Ordinary Member	Miyartuwi (Pandanus)	11 Mar 14	Y	Y	Y	Y	Y
Loretta Cook	Ordinary Member	Lorrula (Rock)	11 Mar 14	Y	Y	Y	Y	Y
Roy Farmer	Ordinary Member	Lorrula (Rock)	11 Mar 14	A	A	Y	Y	Y
Christine Joran	Ordinary Member	Takaringuwi (Mullet)	11 Mar 14	Y	Y	Y	Y	Y
VACANT	Ordinary Member	Takaringuwi (Mullet)						
Trevor Wilson	Ordinary Member	Warntarringuwi (Sun)	16 Dec 15	A	Y	A	A	Y
Edwina Moreen	Ordinary Member	Warntarringuwi (Sun)	9 Jun 20	Y	Y	Y	Y	Y
Jed Leach	Ordinary Member	Non-Skin	27 Sept 18	Y	A	A	Y	A

FY 2024 - 2025 Attendance Register Wurrumiyanga Local Authority Meetings

LEGEND		
Attendance	Location	Meeting Type
Y = Present at Meeting	B/I = Bathurst Island W = Wurrumiyanga	ORD = Ordinary Council Meeting
A = Apology Accepted	M = Miliikapiti	
X = Apology not Accepted	P = Pirlangimpi	SCM = Special Council Meeting
C = Cancelled Meeting	D = Darwin	

Member Name	Councillor/ Ordinary Member	Representative Group	Date Appointed by Council	Aug 20 2024	Oct 07 2024	Nov 12 2025	Feb 18 2025	May 21 2025
Lynette De Santis Mayor	M Councillor	Council Rep	Automatic Member	A	A		Y	Y
Leslie Tungatulum	W Councillor	Council Rep	Automatic Member		Y			
Jennifer Clancy	W Councillor	Council Rep	Automatic Member					
Francis Xavier Kurrupuwu	W Councillor	Council Rep	Automatic Member					Resigned 19 Mar
John Ross Pilakui	W Councillor	Council Rep	Automatic Member	Y			Y	Y
Stanley Tipiloura	W Councillor	Council Rep	Automatic Member		Y			Y
Luke Tipuamantumirri	W Councillor	Council Rep	Automatic Member					
Richard Tungatulum (Chairperson)	Ord Member	Miyartuwi (Pandanus)	11 Mar 14	Y	Y	Y	Y	Y
Wayne Pilakui	Ord Member	Miyartuwi (Pandanus)	20 Feb 24	Y	Y	Y	Y	Y
Bradley Tipiloura	Ord Member	Lorrula (Rock)	22 May 19	Y	Y	A	Y	Y
Ronald Joseph Tipungwuti	Ord Member	Lorrula (Rock)	30 Jul 14	Y	Y	Y	Y	Y
Bonaventure Timaepatua	Ord Member	Takaringuwi (Mullet)	11 Mar 14	Y	Y	Y	Y	Y
Annunciata Pupangamirri	Ord Member	Takaringuwi (Mullet)	29 Apr 19	A	Y	A	Y	A
Marie Frances Tipiloura	Ord Member	Warntarringuwi (Sun)	11 Mar 14	Y	Y	Y	Y	Y
Savio Timaepatua	Ord Member	Warntarringuwi (Sun)	16 Feb 22	A	Y	Y	Y	Y
Miriam Tipungwuti	Ord Member	Wurankuwu	11 Mar 14	A	Y	Y	Y	Y
VACANT	Ord Member	Non-Skin						

Tiwi Islands Regional Council
Provisional Income & Expenditure Statement
For the Period FY 2024-25

Draft

Particulars	Original Budget	Final Budget	Actual Performance	Variation Between Final Budget and Actuals
	A	B	C	(B-C)
OPERATING INCOME				
Rates	2,792,421	2,995,323	2,995,323	(0)
Charges	758,764	735,872	735,872	0
Fees and Charges	1,345,550	1,382,948	1,399,155	16,207
Operating Grants and Subsidies	7,506,980	13,477,147	11,861,311	(1,615,836)
Interest / Investment Income	218,795	190,000	190,925	925
Commercial and Other Income	901,436	823,439	1,051,495	228,056
TOTAL OPERATING INCOME	13,523,946	19,604,729	18,234,082	(1,370,648)
OPERATING EXPENDITURE				
Employee Expenses	7,012,432	6,793,527	6,615,650	(177,877)
Materials and Contracts	5,329,956	7,124,100	6,514,214	(609,886)
Elected Member Allowances	406,401	449,208	440,271	(8,937)
Elected Member Expenses	45,920	99,500	79,590	(19,910)
Council Committee & LA Allowances	36,488	63,350	51,419	(11,931)
Council Committee & LA Expenses	7,667	6,500	10,914	4,414
Depreciation, Amortisation and Impairment	1,983,400	2,062,211	2,110,972	48,761
Interest Expenses	0	110,390	102,343	(8,047)
Other Expenses	526,682	2,521,977	2,540,840	18,864
TOTAL OPERATING EXPENDITURE	15,348,946	19,230,763	18,466,214	(764,548)
BUDGETED OPERATING SURPLUS / DEFICIT	(1,825,000)	373,966	(232,133)	(606,099)

Tiwi Islands Regional Council
Provisional Annual Operating Position
For the Period FY 2024-25

Draft

Particulars	Original Budget \$	Final Budget	Actual Performance \$	Variation Final Budget & Actuals \$
	A	B	C	(B-C)
BUDGETED OPERATING SURPLUS / DEFICIT	(1,825,000)	373,966	(232,133)	(606,099)
Remove NON-CASH ITEMS				
<i>Less</i> Non-Cash Income				
<i>Add Back</i> Non-Cash Expenses	1,983,400	2,062,211	2,110,972	48,761
TOTAL NON-CASH ITEMS	1,983,400	2,062,211	2,110,972	48,761
Less ADDITIONAL OUTFLOWS				
Capital Expenditure	300,000	2,396,345	1,713,216	(683,129)
Borrowing Repayments (Principal Only)	10,000	10,000	10,000	0
Transfer to Reserves				
Other Outflows				
TOTAL ADDITIONAL OUTFLOWS	(310,000)	(2,406,345)	(1,723,216)	683,129
Add ADDITIONAL INFLOWS				
Capital Grants Income	350,000	0	0	0
Prior Year Carry Forward Tied Funding		0	0	0
Other Inflow of Funds				
Transfers from Reserves				
TOTAL ADDITIONAL INFLOWS	350,000	0	0	0
NET OPERATING POSITION	198,400	29,833	155,623	125,790

Table 3. Provisional Balance Sheet _As of 30th June 2025

Draft

Particulars	Sub Total	Year To Date Actuals	Note
ASSETS			
Cash at Bank		3,239,616	(1)
Tied Funds	1,332,457		
Untied Funds	1,907,158		
Accounts Receivable		756,739	
Trade Debtors	127,920		(2)
Rates & Charges Debtors	628,819		(7)
Other Current Assets		665,677	
Prepayments	8,059		
Other Current Assets	657,618		
TOTAL CURRENT ASSETS		4,662,031	A
Property, Plant and Equipment		62,194,789	
Buildings Prescribed	52,746,667		
Infrastructure Prescribed	6,148,642		
Plant	1,879,089		
Furniture	0		
Equipment	181,652		
Motor Vehicles	580,861		
Work in Progress	657,878		
Non-Current Financial Lease Assets		2,094,403	
B = TOTAL NON-CURRENT ASSETS		64,289,192	B
TOTAL ASSETS		68,951,223	C = A + B
LIABILITIES			
Current Liabilities			
Accounts Payable		174,268	(3)
ATO & Payroll Liabilities		26,817	(3 & 4)
Current Provisions		1,300,583	(5)
Accruals		-	
Other Current Liabilities		564,054	(6)
Unexpected Grant Liabilities		0	
TOTAL CURRENT LIABILITIES		2,065,723	D
Non - Current Liabilities			
Non-Current Provisions		222,598	
Non-Current Borrowings		590,001	
Non-Current Financial Lease Liabilities		2,094,084	
TOTAL NON-CURRENT LIABILITIES		2,906,683	E
TOTAL LIABILITIES		4,972,405	F = D + E
NET ASSETS		63,978,818	X = C - F
EQUITY			
Asset Revaluation Reserve		54,409,698	
Asset Replacement Reserve		50,000	
Restricted Reserves		1,332,457	
Accumulated Surplus		8,186,663	
TOTAL EQUITY		63,978,818	

Bird's Eye View TIRC Provisional_Profit & Loss FY 2024-25

Income

Expenses



\$18.23 M

\$18.46 M

Draft



R	RATES & CHARGES
	\$3.73 M

M	MATERIAL & CONTRACTS
	\$6.51 M



G	GRANT FUNDING
	\$11.86 M

W	WAGES
	\$6.62 M



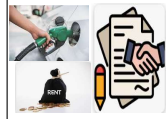
F	FEES & CHARGES
	\$1.4 M

C	GOVERNING BODY
	\$0.58 M



I	BANK INTEREST
	\$0.19 M

OX	OTHER EXPS
	\$2.64 M



OI	OTHER INCOME
	\$1.05 M

Y	DEPRECIATION
	\$2.11 M



OS	OPERATING SURPLUS
	-\$0.23 M

Z	NET CASH SURPLUS
	\$0.16 M



Bird's Eye View TIRC_ Provisional Balance Sheet as at 30th June 2025

Assets

Draft

Liabilities

Equity



A	CURRENT ASSETS
	\$4.66 M

CURRENT

D	CURRENT LIABILITIES
	\$2.07 M

X	NET CURRENT ASSETS
	\$2.59 M

B	NON CURRENT ASSETS (NCA)
	\$64.29 M

NON CURRENT

E	NON CURRENT LIABILITIES(NCL)
	\$2.91 M

Y	(NCA -NCL)
	\$61.38 M

C	TOTAL ASSETS
	\$68.95 M

TOTAL

F	TOTAL LIABILITIES
	\$4.97 M

Z	EQUITY / NET ASSETS
	\$63.98 M

5 CONFIDENTIAL ITEMS

5.9 REOPEN MEETING

6 NEXT MEETING

7 CLOSURE