



AGENDA

**AUDIT AND RISK MANAGEMENT
COMMITTEE MEETING**

MONDAY, 1 JUNE 2020

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

- Monday, 1 June 2020 at
- Teleconference 03 9260 6160
- Commencing at 10:00AM

Your attendance at the meeting will be appreciated.

Valerie Rowland
Chief Executive Officer

AGENDA

1 WELCOME & APOLOGIES

- 1.1 WELCOME
- 1.2 PRESENT
- 1.3 APOLOGIES
- 1.4 LEAVE OF ABSENCE
- 1.5 DECLARATION OF INTEREST OF MEMBERS OR STAFF

2 CONFIRMATION OF PREVIOUS MINUTES

Audit and Risk Management Committee - 3 February 2020 1

3 GENERAL BUSINESS

- 3.1 BUSINESS ARISING FROM PREVIOUS MINUTES 5
- 3.2 RE-TABLING OF ARMC TERMS OF REFERENCE 6
- 3.3 RE-TABLING OF ARMC ASSESSMENT SURVEY SUMMARY 14
- 3.4 DRAFT TIRC REGIONAL PLAN AND BUDGET 2020/2021 18
- 3.5 POPULATION OF AUDIT AND RISK MANAGEMENT COMMITTEE WORK
PLAN 35

4 REPORTS FOR INFORMATION

Nil

5 CONFIDENTIAL ITEMS

- 5.1 CONFIRMATION OF CONFIDENTIAL AUDIT AND RISK MANAGEMENT
COMMITTEE MEETING MINUTES HELD ON 25 OCTOBER 2019 AND 3
FEBRUARY 2020

The report will be dealt with under Section 65(2) (e) of the Local Government Act 2008 and Regulation 8 of the Local Government (Administration) Regulations 2008. It contains information provided to the council on condition that it be kept confidential.

- 5.2 COMPLIANCE REVIEW ACTION REPORT

The report will be dealt with under Section 65(2) (e) of the Local Government Act 2008 and Regulation 8 of the Local Government (Administration) Regulations 2008. It contains information provided to the council on condition that it be kept confidential.

- 5.3 RISK REGISTER - UPDATE AND RECOMMENDATION

The report will be dealt with under Section 65(2) (ci) of the Local Government Act 2008 and Regulation 8 of the Local Government (Administration) Regulations 2008. It contains information that would, if publicly disclosed, be likely to cause commercial prejudice to, or confer an unfair commercial advantage on any person.

6 NEXT MEETING

Monday, 26 October 2020



**MINUTES OF THE AUDIT AND RISK MANAGEMENT COMMITTEE MEETING HELD IN
THE LGANT OFFICE - PARAP ON MONDAY, 3 FEBRUARY 2020 AT 10:00AM**

1 WELCOME & APOLOGIES

1.1 Welcome

The meeting opened at 10:36 am.

1.2 Present

Chairperson: Brendan Dowd

Committee Members: Sandra Cannon, Mayor Leslie Tungatulum, Deputy Mayor Lynette De Santis and Therese (Wokay) Bourke.

Officers: Valerie Rowland (CEO), Bala Donepudi (CFO) and Maina Brown (Governance and Compliance Manager).

Visitors: 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

Audit and Risk Management Committee - 25 October 2019

4 RESOLUTION

Moved: Lynette DeSantis

Seconded: Sandra Cannon

That the minutes of the Audit and Risk Management Committee held on 25 October 2019 as circulated, be confirmed as a true and correct record of that meeting.

CARRIED

3 GENERAL BUSINESS

3.1 BUSINESS ARISING FROM PREVIOUS MINUTES

5 RESOLUTION

Moved: Therese (Wokay) Bourke

Seconded: Lynette DeSantis

- 1. That the Committee accepts these discussions and report.**
- 2. That Item 3.1 Terms of Reference to reschedule and present at the next Committee meeting.**
- 3. That Item 3.2 ARMC Assessment Survey Summary to reschedule and present at the next Committee meeting.**

CARRIED

3.2 STRATEGIC RISK PROFILE

To provide an update to the committee about the Preparation of the Risk Register

6 RESOLUTION

Moved: Leslie Tungatum

Seconded: Therese (Wokay) Bourke

- 1. That the Committee receive and note report Item No. 3.2, Strategic Risk Profile.**
- 2. That the Committee accepts the discussion and updated Risk Profile Pack Reference No 230812.**
- 3. That the Committee note the apology of the Independent Chairperson for the Strategic Risk workshop on the 27 February 2020.**

CARRIED

4 OTHER BUSINESS

4.1 AUDIT AND RISK MANAGEMENT COMMITTEE MEETING AGENDA DISTRIBUTION

It was raised by the Independent Chairperson that the distribution of the ARMC meeting agenda papers had been sent out late. It has been raised previously regarding the late distribution of the agenda and have requested to be distributed to all members at least one week in advance before the meeting.

7 RESOLUTION

Moved: Lynette DeSantis

Seconded: Leslie Tungatum

That the Committee agreed for future ARMC meeting agenda to be distributed and received one week in advance before the meeting date.

CARRIED

4.2 TIME KEEPING

It was raised by the Independent Chairperson regarding time keeping as the meeting commenced late due to the flights from the community being late. It was discussed and suggested for either staff and members to travel in the day before or push back the commencement time to 11:00am to allow for everyone to be on time.

8 RESOLUTION

Moved: *Leslie Tungatum*

Seconded: *Lynette DeSantis*

That the Committee members agree to change to the commence time from 10:00am to 11:00am.

CARRIED

5 REPORTS FOR INFORMATION

5.1 COMPLIANCE REVIEW

9 RESOLUTION

Moved: *Lynette DeSantis*

Seconded: *Therese (Wokay) Bourke*

That the Committee defer this report to a confidential section.

CARRIED

6 CONFIDENTIAL ITEMS

11:05 am.

10 RESOLUTION

Moved: *Lynette DeSantis*

Seconded: *Therese (Wokay) Bourke*

That pursuant to Section 65 (2) of the Local Government Act and Regulation 8 of the Local Government (Administration) Regulations the meeting be closed to the public to consider a Confidential matter.

CARRIED

At the conclusion of the discussion on the confidential item(s), the meeting was reopened and the decision on the item(s) noted.

11 RESOLUTION

Moved: *Lynette DeSantis*

Seconded: *Therese (Wokay) Bourke*

That the meeting be reopened and the decisions on the confidential item be noted.

CARRIED

CONFIDENTIAL ITEM DECISIONS

6.1 COMPLIANCE REVIEW

The report will be dealt with under Section 65(2) (ci) (d) of the Local Government Act 2008 and Regulation 8 of the Local Government (Administration) Regulations 2008. It contains information that would, if publicly disclosed, be likely to cause commercial prejudice to, or confer an unfair commercial advantage on any person; AND information subject to an obligation of confidentiality at law, or in equity.

4 NEXT MEETING

Monday, 1 June 2020

5 CLOSURE

The meeting closed at 11:11 am.

These Minutes were confirmed at the ARMC Meeting of the Council held on 1 June 2019.

Signed:

Chairperson

GENERAL BUSINESS

ITEM NUMBER	3.1
TITLE	Business Arising from Previous Minutes
REFERENCE	233611
AUTHOR	Maina Brown, Governance & Compliance Manager



BACKGROUND

This is the section of the meeting where any business arising from previous meetings is dealt with.

Attached are the draft minutes from the Audit & Risk Management Committee Meeting held on 3 February 2020 for Committee members to read and provide any comments.

ISSUES/OPTIONS/CONSEQUENCES

Nil

CONSULTATION & TIMING

Nil

RECOMMENDATION:

That the Committee accepts these discussions and report.

ATTACHMENTS:

GENERAL BUSINESS

ITEM NUMBER	3.2
TITLE	Re-tabling of ARMC Terms of Reference
REFERENCE	233544
AUTHOR	Maina Brown, Governance & Compliance Manager



This report provides members with an approved Audit and Risk Management Terms of Reference for discussion and action.

BACKGROUND

At that the last Audit and Risk Management Committee (ARMC) meeting held on 03 February 2020, members requested for the ARMC terms of reference to be re-table at today's meeting for further discussion and action.

Members are asked to review and go through each items on the specific roles and responsibilities per meeting.

Attached to this report a copy of the TIRC Audit and Risk Management Committee terms of reference for committee members information.

ISSUES/OPTIONS/CONSEQUENCES

Nil

CONSULTATION & TIMING

Nil

RECOMMENDATION:

- 1. That the Committee receive and note this report 233544.**
- 2. That the Committee review and nominate a specific role and responsibilities for discussions and action.**

ATTACHMENTS:

- 1 Terms of Reference for TIRC Audit and Risk Committee Approved 21.3.2018.pdf**



Tiwi Islands Regional Council Audit & Risk Management Committee

Tiwi Islands Regional Council Audit & Risk Management Committee Terms of Reference

Introduction

The Tiwi Islands Regional Council (Council) has established an Audit and Risk Management committee pursuant to Regulation 10 of the Local Government (Accounting) Regulations and Section 54 of the Local Government Act.

The Audit and Risk Management Committee is an independent advisory body established by Council under the Local Government Act and Regulations. The Audit and Risk Management Committee provides an important independent role between Council and its management and between Council and its community.

Purpose

The purpose of the Audit and Risk Management Committee is to provide independent assurance and advice in relation to Council's:

- Risk Management
- Internal Control
- Governance arrangements and performance frameworks
- Financial management and statements
- Legislative and Policy Compliance
- Internal audit
- External audit

The Audit and Risk Management Committee will provide assurance as to the achievement of Regulation 10 (1) requirements such as the need for internal controls that:

- safeguard the assets of the council;
- ensure the accuracy, completeness and reliability of the accounting data;
- promote the operational efficiency of the council;
- ensure compliance with relevant laws in force in the Territory; and
- ensure adherence to council policies.

The Audit and Risk Management Committee will also support the requirements of Regulation 10 (3) and monitor Council compliance with:

- proper standards of financial management; and
- relevant regulations and the Accounting Standards.

The Audit and Risk Management Committee can assist in identifying areas where changes are required to strengthen internal controls and management systems and practices as well as reduce Council's exposure to various financial, operational, compliance and performance risks.



Tiwi Islands Regional Council Audit & Risk Management Committee

The Audit and Risk Management Committee is an Advisory Committee and does not have executive powers or authority to implement actions in areas which management has responsibility and does not have any delegated financial responsibility. The Audit and Risk Management Committee does not have any management functions and is independent from management.

The Audit and Risk Management Committee will play a role to assist in the development of:

- a culture of performance, accountability, transparency, high ethical standards, compliance with laws and policies and integrity; and
- good financial and corporate governance practices across the ongoing operations of the Council.

Membership

Members of the Audit and Risk Management Committee are appointed by the Council. The Audit and Risk Management Committee shall consist of five (5) members:

- three (3) Councillors; and
- two (2) external Independent Members being an Independent Chairperson and a 2nd Independent Member.

Independent Members of the Audit and Risk Management Committee shall have senior executive experience and knowledge in areas including corporate governance, internal control and risk management, financial management, budgeting and reporting, operational and business management. They will also have experience in the role and functions of audit committees and an understanding of the regulatory and operational setting of Regional Councils.

Term of Appointment and Termination of Committee Members

- Appointments of external independent members to the Audit and Risk Management Committee shall be for a term of up to four years and no less than 2 years. The appointment may be terminated by the Council should the member miss two (2) consecutive meetings without an accepted apology, unable to be contacted when organizing a meeting or for any other cause reasonably considered by Council.
- Appointments of Councillors shall be for a term of two years or until the end of the term of the Council, whichever is the lesser. Committee members cease being a member of the committee if they are no longer an elected member of the Council. The appointment may be terminated by the Council should the member miss two (2) consecutive meetings without an accepted apology or for any other cause reasonably considered by Council.

Authority

The Council authorises the Audit and Risk Management Committee, within the scope of its role and responsibilities, through the Chairperson, to:

- seek any information it requires from any employee of the Regional Council or external third party (subject to any legal obligations to protect information);
- discuss any matters with the external auditor, or other external parties (subject to confidentiality considerations);

TIRC – Audit & Risk Management Committee - Terms of Reference – Approved 21 March 2018
Doc ID 203154



Tiwi Islands Regional Council Audit & Risk Management Committee

- request the attendance of any employees, including the Chief Executive Officer, at Audit Committee meetings; and
- obtain external legal or other independent professional advice with the agreement of the Chief Executive Officer.

The Committee is directly responsible and accountable to the Council for the exercise of its responsibilities. In carrying out its responsibilities, the Committee must at all times recognise that primary responsibility for management of Council rests with the Chief Executive Officer.

The Committee can perform or instigate investigations on Council's request.

Specific Roles and Responsibilities

Without prescribing the work and priorities of the Audit and Risk Management Committee (which will need to be determined having regard to the particular circumstances relevant to the Council), the committee will give consideration to and make recommendations to Council on findings on the following matters:

Risk Management

- whether management has in place a current and comprehensive enterprise risk management framework and associated procedures for effective identification and management of the entity's business and financial risks, including fraud;
- whether a sound and effective approach has been followed in managing major risks including those associated with individual projects, program implementation, and activities;
- the impact of the Council's enterprise risk management framework on its control environment;
- whether a sound and effective approach has been followed in establishing business continuity planning arrangements, including whether business continuity and disaster recovery plans have been periodically updated and tested;
- the process of developing and implementing fraud control arrangements and whether appropriate processes and systems are in place to detect, capture and effectively respond to fraud-related information.

Internal Control

- whether management's approach to maintaining an effective internal control framework, including over external parties such as contractors and advisers, is sound and effective;
- the adequacy of strategic and operational planning, its integration with risk management practices and the means by which performance against plans is monitored and assessed;
- whether management has in place relevant policies and procedures, including Chief Executive's Instructions or their equivalent, and that these are periodically reviewed and updated;



Tiwi Islands Regional Council Audit & Risk Management Committee

- whether the appropriate processes are in place to assess whether key policies and procedures (including delegations) are complied with;
- how management identifies any required changes to the design or implementation of key internal controls; and
- whether management has taken steps to embed a culture that promotes the proper use of resources and is committed to ethical and lawful behaviour.

Financial Management and Reporting

- the adequacy of key internal controls and that the financial statements are supported by appropriate management sign-off;
- the quality and clarity of the financial statements, explanations and disclosures, and provide advice to the Chief Executive (including whether appropriate action has been taken in response to audit recommendations and adjustments);
- the processes in place designed to ensure that financial information included in annual report is consistent with the signed financial statements;
- the consistency of, and any changes to, accounting policies;
- the methods used to account for significant or unusual transactions where different approaches are possible;
- whether the Council has followed appropriate accounting standards and made appropriate estimates and judgments, taking into account the views of the external auditor; and
- for the Chair to meet with Council on an annual basis or when requested by Council to report on the activities of the ARMC.

Legislative and Policy Compliance

- the effectiveness of the system for monitoring compliance with relevant laws, regulations and associated government policies that the Council must comply with;
- whether management has appropriately considered legal and compliance risks as part of the entity's enterprise risk management plan;
- review the process for building the capacity of Council to manage misconduct risk and its management strategies to enhance resistance to misconduct while at the same time improving Council performance and integrity;
- whether there are adequate systems and practices to achieve compliance with Funding Agreements, Service Level Agreements or any other agreements with any funding bodies or agencies;

Internal and External Audit

- act as a forum for communication between the Council, senior management and internal and external audit;
- review the proposed internal audit coverage, ensure the coverage is aligned with key risks, and recommend approval of the Annual Work Plan by the Chief Executive;
- advise the Chief Executive on the adequacy of internal audit resources to carry out its responsibilities, including completion of the approved internal audit work plan;



Tiwi Islands Regional Council Audit & Risk Management Committee

- review all audit reports and provide advice to the Council and Chief Executive on significant issues identified in audit reports and action to be taken on issues raised, including identification and dissemination of good practice;
- monitor management's implementation of audit recommendations;
- periodically review the internal audit charter and internal audit performance to ensure appropriate authority, access and reporting arrangements are in place;
- provide input and feedback on financial statement and performance audit coverage proposed by external audit, and provide feedback on the audit services provided; and
- provide advice to the Chief Executive on action to be taken on significant issues raised in relevant audit reports.

Provision of Information

The CEO will advise the committee in the event of the following:

- any material deviations from the key financial or operational plans of the Council;
- any significant change in risks to the financial or operational capacity of the Council;
- any identified significant weakness in the Council's internal control systems;
- any material adverse financial or operational event; and
- any changes to key financial management and operating systems.

The Audit and Risk Management Committee will be provided with all Council meeting agenda, business papers and minutes and with copies of any changes to Council policies.

Meetings

A meeting of the Audit and Risk Management Committee can be called at the request of any two members of the Committee or by the Chair.

The Audit and Risk Management Committee will hold meetings at least three times in a year.

Meetings can be held in person, by telephone, or by video conference and be chaired by the Independent Chairperson. Should the Independent Chairperson not be in attendance then the meeting will be chaired by the 2nd Independent Member.

Only members of Audit and Risk Management Committee are entitled to vote in Audit Committee meetings. Unless otherwise required by the Act not to vote, each member must vote on every matter that is before the Committee for decision.

The Chief Executive Officer, the Director responsible for corporate governance matters and the Finance Manager shall be invited to attend each meeting, unless specifically requested not to do so by the chairperson of the Committee.

Quorum

A quorum for the Audit and Risk Management Committee is three members and must include at least 1 Independent Member.



Tiwi Islands Regional Council Audit & Risk Management Committee

Proxies

In order to ensure continuity and a useful level of knowledge and experience, Audit and Risk Management Committee members are not permitted to send proxies to the meeting.

Administrative Support

The Chief Executive Officer will appoint a Secretary to provide administrative support to the Audit and Risk Management Committee.

Reporting

Following each meeting of the Audit and Risk Management Committee, a report from the Chairman, including the minutes of the meeting, will be presented to the Council providing information on the meeting and its outcomes.

The Chairperson of the Audit and Risk Management Committee shall prepare and provide an annual report on its operations to the Council.

Conflict of Interest

In accordance with Section 74(1) of the Local Government Act, Committee members will be invited to disclose conflicts of interest at the commencement of each meeting.

Where members or invitees at Committee meetings are deemed to have a real or perceived conflict of interest, they will be excused from Committee discussions on the issue where a conflict of interest exists.

Meeting Sitting Fee

The Independent Members of the Audit and Risk Management Committee will be remunerated by agreement with the CEO.

Appropriate travel allowances will be paid to Members.

On attendance, each eligible Councillor who is an Audit and Risk Management Committee Member will be paid extra meeting allowance for that meeting.

Committee Performance and Review

The Committee will review its performance on an annual basis and report to Council.

The review may be conducted as a self-assessment, and will be coordinated by the Chairperson. The assessment may also seek input from other parties.

The review will also include a review of the Terms of Reference for the Audit and Risk Management Committee.

New members will receive relevant information and briefings on their appointment to assist them to meet their Committee responsibilities.

Legislation referenced in the Terms of Reference

Local Government Act
Local Government (Accounting) Regulations
Audit Committees General Instructions No.3

TIRC – Audit & Risk Management Committee - Terms of Reference – Approved 21 March 2018
Doc ID 203154



Tiwi Islands Regional Council Audit & Risk
Management Committee

Document Control

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

TIRC – Audit & Risk Management Committee - Terms of Reference – Approved 21 March 2018
Doc ID 203154

7 | Page

GENERAL BUSINESS

ITEM NUMBER	3.3
TITLE	Re-tabling of ARMC Assessment Survey Summary
REFERENCE	233619
AUTHOR	Maina Brown, Governance & Compliance Manager



Members have requested for the Audit and Risk Management Committee Assessment Survey Summary to be re-table at the next meeting.

BACKGROUND

At its last Audit and Risk Management Committee (ARMC) meeting held on 3 February 2020, members have requested to re-reschedule and present the 2018 Assessment Survey Summary.

Attached is a report prepared by the previous ARMC Chairperson submitted in June 2018 and ARMC Assessment Survey for the period ending 14 February 2018.

ISSUES/OPTIONS/CONSEQUENCES**CONSULTATION & TIMING****RECOMMENDATION:**

That the Committee receive and note this report for information.

ATTACHMENTS:

- 1 ARMC Report for meeting held on 4 June 2018.pdf
- 2 Audit and Risk Management Committee Assessment Survey for Period Ending 14 Feb 2018.pdf

Audit and Risk Management Committee

4 June 2018

GENERAL BUSINESS

ITEM NUMBER	3.4
TITLE	Audit and Risk Management Committee Survey Summary
REFERENCE	217695
AUTHOR	Maina Brown, Governance & Compliance Manager



The collated ARMC assessment was prepared by me following receipt of completed survey forms from five (5) ARMC members and executive staff.

BACKGROUND

It is not a requirement to have assessments provided by ARMC members; however, it provides a useful guide to members as to how the ARMC is tracking, areas for improvement and if necessary, remedial action.

ISSUES/OPTIONS/CONSEQUENCES

I believe that a score of less than 75% for any item in the survey requires objective discussion and formulation of plans to rectify that situation and if necessary to consider whether in fact the item itself is relevant to the operation of the TIRC ARMC.

CONSULTATION & TIMING

To be discussed at the next ARMC meeting on 4th June 2018.

RECOMMENDATION:

That the Committee accepts these discussions and report.

ATTACHMENTS:

1 ARMC Assessment Survey for Period Ending 14 Feb 2018.pdf

[View](#)

AUDIT & RISK MANAGEMENT COMMITTEE ASSESSMENT FOR PERIOD ENDING 14 FEBRUARY 2018



Assessment on the performance of the ARMC for period ending 14 February 2018

Statement	Strongly Agree (5)	Agree (4)	Neutral (3)	Disagree (2)	Totals
Operational					
Does the Audit Committee review annually its terms of reference and recommend any necessary changes to the Council?					22/25
Are Committee members independent of the Council's management, and do they exercise their own judgement, voice their own opinions and act freely from any conflicts of interest?					21/25
Does the Audit Committee have sufficient skills, experience, time and resources to undertake its duties?					20/25
Do all Committee members demonstrate the highest level of integrity (including maintaining utmost confidentiality and identifying, disclosing and managing conflicts of interest)?					22/25
Does the Audit Committee have access to appropriate resources provided to it to ensure it functions effectively?					20/25
Is an induction programme provided for new audit committee members (e.g. the committee's role, terms of reference and expected time commitment by members, overview of the Council; and the main operation and financial dynamics and risks)?					19/25
Meetings					
Have Committee Members attended meetings on a regular basis?					24/25
Does the Audit Committee chair run meetings appropriately to ensure that the audit committee's workload is dealt with effectively?					24/25
Does the Audit Committee work constructively as a team and work well with staff and individuals that attend meetings?					22/25
Does the Committee provide effective support to the Council in fulfilling its responsibility and adding value to the Council?					21/25
Does the Committee have, and has it implemented, a Work Program that covers its main responsibilities?					20/25
Do the meeting arrangements enhance the Audit Committee's effectiveness (e.g. frequency, timing, duration, venue and format) and allow sufficient time for the discussion of substantive matters?					23/25
Are meeting agendas and related background information circulated in a timely manner?					23/25
Does the Audit Committee receive whatever information, presentations, or explanations it considers necessary to fulfill its responsibilities?					22/25
Are meeting agendas and supporting papers well structured and well written?					23/25
Does the follow-up process for outstanding actions					19/25

Statement	Strongly Agree (5)	Agree (4)	Neutral (3)	Disagree (2)	Totals
arising from Audit Committee meetings work well?					
Do meetings allow Committee members to raise any issue they believe relevant?					20/25
Does the audit committee report to Council on a timely and accurate basis, and are such communications comprehensive, meaningful and focused?					18/25
Functional					
Does the audit committee have effective mechanisms to understand and gain confidence over the:					
<ul style="list-style-type: none"> Appropriateness of the Council accounting policies, estimates and judgements? 					18/25
<ul style="list-style-type: none"> Clarity and completeness of disclosure in the financial statements? 					18/25
<ul style="list-style-type: none"> Impact on the financial statements of any developments in accounting standards or generally accepted accounting practice? 					18/25
If the audit committee were not satisfied with any aspect of the proposed financial reporting, would it report such views to the Council and seek changes?					21/25
Is the audit committee satisfied that appropriate processes are in place to:					
<ul style="list-style-type: none"> Ensure compliance with applicable regulation and best practice recommendations? 					20/25
<ul style="list-style-type: none"> Identify, evaluate and monitor key risks facing the council (including financial, strategic and operational?) 					19/25
<ul style="list-style-type: none"> Provide it with suitable reports on effectiveness of the systems of internal control? 					18/25
Does management respond to external audit recommendations in a timely and appropriate manner?					20/25
Additional Comments:					

GENERAL BUSINESS

ITEM NUMBER	3.4
TITLE	Draft TIRC Regional Plan and Budget 2020/2021
REFERENCE	233620
AUTHOR	Valerie Rowland, Chief Executive Officer



BACKGROUND

Attached to this report is the working draft version of the TIRC Regional Council Plan & Budget 2020/21 which is being prepared for the financial year.

TIRC is required to develop a regional plan under the Local Government Act section 23.

The plan has been developed with consultation across TIRC has been passed in the ordinary Council Meeting on 27 May. The Regional Plan is now out for Public Consultation.

The final version will be submitted to the Northern Territory Government (NTG) by 31 July as required by the Act.

ISSUES/OPTIONS/CONSEQUENCES

Reports were tabled at each local authority addressing TIRC Service Deliveries and their priorities for each directorates.

Pirlangimpi Local Authority – 25 February 2020

Milikapiti Local Authority – 24 March 2020

Wurrumiyanga Local Authority – 28 April 2020

The draft document will be submitted to Council at the 27 May Ordinary Council meeting in Pirlangimpi. Council feedback will be incorporated into the document and the final draft produced.

Council will submit the Regional Plan following the below process with key dates indicated below:

27 May 2020 – submitted to Council for approval to advertise

28 May 2020 – advertised for comment (21 days) via website and NT News

3 June 2020 – review by Audit & Risk Management Committee

24 June 2020 – final version Plan & Budget presented to Council for approval

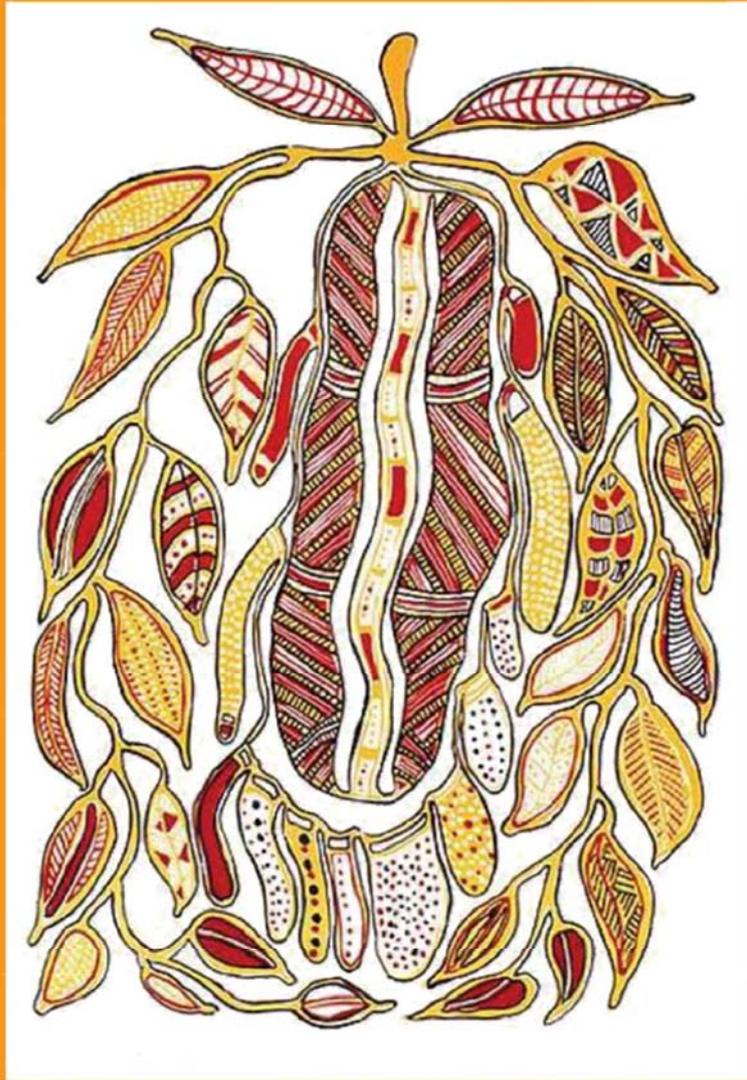
30 June 2020 – submission to NTG, publish on website and NT News

RECOMMENDATION:

That the Committee notes the status of the Draft 2020/21 TIRC Regional Plan for Information and provide any feedback.

ATTACHMENTS:

1 2020-21 Budget.pdf



Tiwi Islands Regional Council

Budget 2020-21



2020 - 2021 Annual Budget by Account category

Description	Income	Expense	Allocations	Total
Income Rates and Charges	2,587,558	0	0	2,587,558
Income Council Fees and Charges	1,137,450	0	0	1,137,450
Income Operating Grants Subsidies	6,933,750	0	0	6,933,750
Income Investments	42,000	0	0	42,000
Income Reimbursements and Others	9,000	0	0	9,000
Income Agency and Commercial Servic	1,250,000	0	0	1,250,000
Inc Sale of Assets	45,000	0	0	45,000
Total Income	12,004,758			12,004,758
Employee Expenses	0	7,188,278	0	(7,188,278)
Contract and Material Expenses	0	4,203,322	0	(4,203,322)
Finance Expenses	0	4,380	0	(4,380)
Communication Expenses	0	420,860	0	(420,860)
Asset Expense	0	2,021,025	0	(2,021,025)
Miscellaneous Expenses	0	2,139,975	0	(2,139,975)
Total Expenditure		15,977,840		(15,977,840)
Net Surplus/(Deficit)	12,004,758	15,977,840	0	(3,973,082)
Capital Expense	0	0	0	0
Add Back Depreciation	0	(2,021,025)	0	2,021,025
Net Cash Surplus/(Deficit)	12,004,758	13,956,815	0	(1,952,057)
Grants Carried Forward	1,959,724	0	0	1,959,724
Restricted Cash brought forward	1,959,724	0	0	1,959,724
Reserve Funds	0	0	0	0
Total Surplus/(Deficit)	13,964,482	13,956,815	0	7,667



2020-2021 Annual Budget by Directorate

Description	Income	Expense	Allocations	Total
Chief Financial Officer	5,006,928	5,260,641	833,519	579,806
Chief Financial Officer	0	184,630	(15,500)	(200,130)
Manager Finance	4,928,278	4,046,195	314,718	1,196,801
Manager Org Dev Chge	0	771,157	604,801	(166,356)
Grants and Policy	78,650	171,024	(55,000)	(147,374)
Manager Corp Info	0	87,634	(15,500)	(103,134)
GM Infrastructure	4,720,311	6,839,684	98,599	(2,020,774)
General Manager Infrastructure	2,435,061	1,219,280	151,761	1,367,542
Shire Services Manager Melville	733,800	978,975	(638,284)	(883,459)
Shire Services Manager Bathurst	850,850	1,590,401	(460,101)	(1,199,653)
Fleet & Building Services	489,100	2,407,493	1,271,053	(647,340)
Outstations Coordinator	191,500	638,560	(225,830)	(672,889)
General Manager Community Engage	20,000	4,975	0	15,025
Manager Sport, Recreation & Librari	0	0	0	0
Not Applicable	0	0	0	0
Chief Executive Officer	0	1,005,833	(196,458)	(1,202,291)
General Manager Infrastructure	0	0	0	0
Chief Executive Officer	0	304,930	(73,144)	(378,073)
Manager Gov Compl	0	700,903	(123,314)	(824,217)
GM Community Development and Ser	2,277,519	2,831,271	(735,661)	(1,289,412)
Chief Financial Officer	0	0	0	0
Manager Corp Info	0	0	0	0
General Manager Community Engage	0	163,339	(48,000)	(211,339)
Coordinator Children's Services	150,000	144,755	(5,000)	245
Manager Sport, Recreation & Librari	544,544	507,982	(89,861)	(53,299)
Manager Community Engagement	1,582,975	2,015,195	(592,799)	(1,025,019)
Not Applicable	0	0	0	0
Not Applicable	0	40,411	0	(40,411)
Not Applicable	0	40,411	0	(40,411)
Net Surplus/(Deficit)	12,004,758	15,977,840	0	(3,973,082)
Capital Expense	0	0	0	0
GM Infrastructure	0	0	0	0
GM Community Development and Se	0	0	0	0
Add Back Depreciation	0	(2,021,025)	0	2,021,025
Chief Financial Officer	0	(2,021,025)	0	2,021,025
Net Cash Surplus/(Deficit)	12,004,758	13,956,815	0	(1,952,057)



2020-2021 Annual Budget by Directorate

Description	Income	Expense	Allocations	Total
Grants Carried Forward	1,959,724	0	0	1,959,724
Chief Financial Officer	522,500	0	0	522,500
GM Infrastructure	993,148	0	0	993,148
GM Community Development and Se	444,076	0	0	444,076
Reserve Funds	0	0	0	0
Total Surplus/(Deficit)	13,964,482	13,956,815	0	7,667



2020-21 Annual Budget by Local Authority

Description	Income	Expense	Allocations	Total
Wurrumiyanga	966,320	4,004,886	(108,815)	(3,147,381)
Chief Financial Officer	236,720	674,354	(15,500)	(453,134)
104501 - ICT Wurrumiyanga	0	87,634	(15,500)	(103,134)
147801 - Local Authority Project Fun	236,720	586,720	0	(350,000)
GM Infrastructure	569,100	2,126,888	62,707	(1,495,081)
103801 - Asset Management - Wurr	0	0	0	0
103901 - Commercial Facilities - Wur	82,000	8,000	(10,000)	64,000
104101 - Cemeteries Wurrumiyanga	0	0	(2,000)	(2,000)
105501 - Fleet Administration - Wurr	6,250	6,650	149,127	148,727
108710 - Executive Leadership Infra:	0	0	0	0
108801 - Town Services Wurrumiyar	27,350	824,192	(97,301)	(894,144)
111501 - Street Lighting Wurr	0	20,000	0	(20,000)
113401 - Waste collection and dispo:	500	12,000	(95,000)	(106,500)
116001 - Fuel - Wurrumiyanga	3,000	156,500	125,025	(28,475)
118901 - Post Office Wurrumiyanga	0	4,975	0	(4,975)
119101 - Waste Management Wurrui	0	9,600	(18,000)	(27,600)
119201 - Animal Control Wurrumiyar	0	0	0	0
119301 - Civil Works Wurrumiyanga	44,000	125,074	(52,723)	(133,798)
119501 - Airport Maintenance Wurrui	68,000	2,250	(26,000)	39,750
119601 - Airport Inspection Wurrumi	25,000	0	(35,000)	(10,000)
119701 - Mechanical Workshops Wui	14,000	470,968	47,032	(409,936)
119801 - Staff Housing - Wurrumiyar	0	149,000	156,547	7,547
120201 - Recreation Hall Wurrumiyar	2,500	9,500	0	(7,000)
120301 - Oval Wurrumiyanga	2,000	42,000	0	(40,000)
120901 - Wurrumiyanga Pool	0	73,400	0	(73,400)
120910 - Pool Kiosk Wurrumiyanga	0	0	0	0
121401 - Facilities Wurrumiyanga	8,000	30,500	0	(22,500)
121410 - Commercial Facilities Wurrui	0	3,600	0	(3,600)
122201 - Transit Accommodation - V	21,000	20,400	0	600
123401 - Portable Stage (Bathurst O	0	37,055	0	(37,055)
123801 - Foreshore Drain Stage 2 W	0	0	0	0
129601 - Airport Landing Fees Wurrui	250,000	2,000	0	248,000
130001 - Roads General Maintenance	0	0	(120,000)	(120,000)
131001 - Outstations Essential Servic	0	0	0	0
131101 - Commercial Building Servic	0	0	79,000	79,000
152101 - Funeral Services - Wurrumi	500	1,500	(38,000)	(39,000)
160401 - R2R Reseal Wurrumiyanga	0	0	0	0
160501 - SPG - 10 m3 tipper	0	0	0	0
160801 - Aerodrome Fencing Upgrac	0	95,000	0	(95,000)
161001 - Airport Lighting & Electroni	0	22,723	0	(22,723)
161901 - Container Recycling - Wurr	15,000	0	0	15,000
164001 - Energy Efficiency Grant - A	0	0	0	0
Chief Executive Officer	0	277,028	(30,280)	(307,308)
147001 - Local Authority Wurrumiyar	0	8,428	0	(8,428)



2020-21 Annual Budget by Local Authority

Description	Income	Expense	Allocations	Total
147101 - Regional Council & Elected	0	268,600	(30,280)	(298,880)
162401 - Giving Back to the Commur	0	0	0	0
GM Community Development and	160,500	926,616	(125,742)	(891,858)
120401 - Outside School Hours Care	0	0	0	0
120501 - Jirnani Day Care Centre	0	0	0	0
120601 - Youth Diversion Scheme W	0	0	0	0
120701 - Community Events Wurrur	0	0	0	0
120801 - Community Safety - Wurrur	0	346,735	(19,242)	(365,977)
121001 - Active Remote Communitie	0	0	0	0
121701 - NT Jobs Packages (Broadca	10,000	24,757	0	(14,757)
122501 - Jirnani Child Care Centre C	0	0	0	0
122801 - Family as First Teachers DE	150,000	144,755	(5,000)	245
124101 - Jirnani Childcare Centre Eq	0	0	0	0
134001 - ISRP - Indigenous Sport &	0	97,937	0	(97,937)
134301 - Sport & Recreation Facilitie	0	25,197	0	(25,197)
146401 - Administration Service Wur	500	287,234	(101,500)	(388,234)
Not Applicable	0	0	0	0
100601 - Provide night patrol service	0	0	0	0
Pirlangimpi	577,200	1,539,057	(221,081)	(1,182,938)
Chief Financial Officer	57,950	147,950	0	(90,000)
147802 - Local Authority Project Fun	57,950	147,950	0	(90,000)
GM Infrastructure	409,250	843,183	(123,017)	(556,950)
103802 - Asset Management - Pirlan	0	0	0	0
103902 - Commercial Facilities - Pirla	72,500	0	0	72,500
105502 - Fleet Administration - Pirlar	0	0	104,711	104,711
105802 - Maintain Infrastructure Pirla	0	0	0	0
108802 - Town Services Pirlangimpi	0	251,861	(64,769)	(316,630)
111502 - Street Lighting Pirlangimpi	0	17,900	0	(17,900)
113402 - Waste collection and dispos	3,000	0	0	3,000
116002 - Fuel - Pirlangimpi	0	47,900	42,500	(5,400)
118902 - Post Office Pirlangimpi	10,000	0	0	10,000
119102 - Waste Management Pirlan	0	0	0	0
119202 - Animal Control Pirlangimpi	0	0	0	0
119302 - Civil Works Pirlangimpi	0	72,962	(46,985)	(119,947)
119502 - Airport Maintenance Pirlan	70,000	6,000	(7,500)	56,500
119602 - Airport Inspection Pirlangin	40,000	2,050	(10,500)	27,450
119702 - Mechanical Workshops Pirla	14,000	175,191	(46,523)	(207,714)
119802 - Staff Housing - Pirlangimpi	23,400	42,700	57,499	38,199
120202 - Recreation Hall Pirlangimpi	600	4,000	(750)	(4,150)
120302 - Oval Pirlangimpi	0	0	0	0
120902 - Pirlangimpi Pool	250	14,300	(21,800)	(35,850)



2020-21 Annual Budget by Local Authority

Description	Income	Expense	Allocations	Total
121402 - Facilities Pirlangimpi	500	9,950	(10,500)	(19,950)
122202 - Transit Accommodation - P	60,000	16,000	(2,000)	42,000
129602 - Airport Landing Fees Pirlan	115,000	2,350	0	112,650
130002 - Roads General Maintenance	0	0	(104,500)	(104,500)
131102 - Commercial Building Servic	0	99,618	0	(99,618)
152102 - Funeral Services - Pirlangin	0	400	(11,900)	(12,300)
162702 - R2R - Pirlangimpi	0	0	0	0
162902 - Installation of Dumb Barge	0	80,000	0	(80,000)
Chief Executive Officer	0	113,763	(15,000)	(128,763)
147002 - Local Authority Pirlangimpi	0	7,222	0	(7,222)
147102 - Regional Council & Elected	0	106,541	(15,000)	(121,541)
GM Community Development and	110,000	434,161	(83,065)	(407,225)
119002 - Centrelink Pirlangimpi	110,000	45,899	0	64,101
120402 - Outside School Hours Care	0	0	0	0
120502 - Child Services Pirlangimpi	0	0	0	0
120802 - Community Safety - Pirlang	0	149,549	(21,065)	(170,614)
121002 - Active Remote Communitie	0	0	0	0
121502 - Library Pirlangimpi	0	50,395	0	(50,395)
123602 - Pirlangimpi School Meals Pr	0	0	0	0
134002 - ISRP - Indigenous Sport &	0	97,106	0	(97,106)
146402 - Administration Service Pirla	0	91,212	(62,000)	(153,212)
Milikapiti	911,610	1,803,377	(144,152)	(1,035,918)
Chief Financial Officer	65,210	145,210	0	(80,000)
147803 - Local Authority Project Fun	65,210	145,210	0	(80,000)
GM Infrastructure	755,400	1,129,146	(54,316)	(428,062)
103903 - Commercail Facilities - Milik	70,100	9,650	0	60,450
105503 - Fleet Administration - Milik	0	12,500	118,549	106,049
105803 - Maintain Infrastructure Mili	0	0	0	0
108803 - Town Services Milikapiti	250	303,127	(87,025)	(389,902)
111503 - Street Lighting Milikapiti	0	10,150	0	(10,150)
113403 - Waste collection and dispo:	0	0	0	0
116003 - Fuel - Milikapiti	308,500	248,810	64,736	124,426
118903 - Post Office Milikapiti	10,000	0	0	10,000
119103 - Waste Management Milikaç	0	0	0	0
119303 - Civil Works Milikapiti	4,600	136,324	(110,355)	(242,079)
119503 - Airport Maintenance Milikaç	70,000	6,000	(2,100)	61,900
119603 - Airport Inspection Milikapiti	40,000	6,500	(15,750)	17,750
119703 - Mechanical Workshops Milil	56,450	324,134	51,502	(216,182)
119803 - Staff Housing - Milikapiti	0	39,000	74,028	35,028
120203 - Recreation Hall Milikapiti	500	16,400	(2,250)	(18,150)
120303 - Oval - Milikapiti	0	0	(11,100)	(11,100)



2020-21 Annual Budget by Local Authority

Description	Income	Expense	Allocations	Total
121403 - Facilities Milikapiti	1,500	4,500	(6,000)	(9,000)
122203 - Transit Accommodation - M	45,000	7,300	0	37,700
129603 - Airport Landing Fees Milika	140,000	1,250	0	138,750
130003 - Roads General Maintenance	0	0	(113,000)	(113,000)
131003 - Outstations Essential Service	0	0	0	0
131103 - Commercial Building Service	8,500	3,500	(6,052)	(1,052)
152103 - Funeral Services - Milikapiti	0	0	(9,500)	(9,500)
160003 - Milikapiti Oval Upgrade AB/	0	0	0	0
164003 - Energy Efficiency Grant - A	0	0	0	0
164503 - Milikapiti Oval Upgrade - R	0	0	0	0
Chief Executive Officer	0	120,912	(91)	(121,003)
147003 - Local Authority Milikapiti	0	13,512	0	(13,512)
147103 - Regional Council & Elected	0	107,400	(91)	(107,491)
GM Community Development and	91,000	408,109	(89,745)	(406,854)
119003 - Centrelink Milikapiti	83,500	41,538	(5,452)	36,509
120403 - Outside School Hours Care	0	0	0	0
120503 - Creche Milikapiti	0	0	0	0
120803 - Community Safety - Milikapiti	0	146,051	(6,615)	(152,666)
121003 - Active Remote Communities	0	17,459	0	(17,459)
121503 - Library Milikapiti	0	47,542	0	(47,542)
134003 - ISRP - Indigenous Sport &	0	0	(678)	(678)
146403 - Administration Service Milik	7,500	155,518	(77,000)	(225,018)
Regional (Including Outstations)	9,549,628	8,630,520	474,048	1,393,156
Chief Financial Officer	4,647,048	4,293,127	849,019	1,202,940
104000 - Corporate Management	65,150	672,745	376,718	(230,877)
104500 - ICT Solutions Corporate	0	531,266	668,801	137,535
105000 - Executive leadership Corpo	0	0	0	0
105300 - Financial management serv	6,000	472,546	(62,000)	(528,546)
107900 - Work Health Safety	0	5,000	0	(5,000)
108000 - Human resource service	0	227,391	(64,000)	(291,391)
111100 - NT Operational Grant	1,500,721	0	0	1,500,721
111400 - General rates and charges	2,024,751	0	0	2,024,751
118000 - Acquire/Depreciate/Dispose	0	1,311,025	0	(1,311,025)
118100 - Acquire/Depreciate/Dispose	0	230,000	0	(230,000)
118400 - Acquire/Depreciate/Dispose	0	180,000	0	(180,000)
118500 - Acquire/Depreciate/Dispose	0	163,000	0	(163,000)
118600 - Acquire/Depreciate/Dispose	0	137,000	0	(137,000)
133000 - Matching Funds Salary Inor	571,000	0	0	571,000
133100 - Workforce Mentoring	0	0	0	0
147200 - FAA General Purpose Fundi	400,776	0	0	400,776
147900 - Strengthening Local Author	0	0	0	0
159700 - Organisation Training	0	7,500	0	(7,500)
160200 - Executive Leadership Finan	0	182,130	(15,500)	(197,630)



2020-21 Annual Budget by Local Authority

Description	Income	Expense	Allocations	Total
161700 - UoS Collaborative Project	78,650	0	0	78,650
164300 - Wurrumiyanga Women's Sa	0	2,500	0	(2,500)
170000 - Grants & Policy	0	171,024	(55,000)	(226,024)
GM Infrastructure	2,986,561	2,740,467	213,224	459,318
105500 - Fleet Administration - Regic	45,500	61,750	115,500	99,250
108700 - Executive leadership Infr	0	524,892	(81,500)	(606,392)
108800 - Town Services	0	72,962	(68,662)	(141,624)
109800 - Maintain local roads	0	0	0	0
113400 - Waste collection and dispo	562,207	0	0	562,207
116000 - Fuel - Regional (Bulk Fuel)	6,200	27,635	0	(21,435)
117600 - HMP Fencing Program	0	50,469	0	(50,469)
119100 - Waste Management	0	0	0	0
119300 - Civil Works Regional	0	24,500	601,923	577,423
119500 - Airport Maintenance Regior	0	0	0	0
119504 - Airport Maintenance Wuran	0	0	0	0
119600 - Airport Inspection Regional	0	115,439	0	(115,439)
119700 - Mechanical Workshops Reg	0	0	0	0
119800 - Staff Housing - Regional	200,000	8,200	0	191,800
120100 - Outstations Housing Mainte	77,000	6,200	(65,448)	5,352
120104 - 120105	0	0	0	0
120105 - Outstations Other	0	9,500	0	(9,500)
120300 - Parks & Gardens Regional	0	0	0	0
122000 - Inter Island Ferry Service (145,000	81,701	(23,415)	39,884
122200 - Transit Accommodation - R	4,000	0	0	4,000
129600 - Airport Landing Fees Other	0	0	0	0
130000 - FAA Roads	988,854	0	0	988,854
131000 - Outstations Essential Servic	175,000	89,906	(62,662)	22,432
131004 - Outstations Essential Servic	0	12,050	(10,382)	(22,432)
131005 - Outstations Essential Servic	0	3,000	0	(3,000)
131100 - Commercial Building Servic	3,300	541,635	137,870	(400,465)
142700 - Outstations Converted Jobs	84,500	114,728	0	(30,228)
149104 - Ranku Power Supply	15,000	38,000	0	(23,000)
152104 - Funeral Services - Ranku	0	0	0	0
152600 - Garden Maintenance Progr	0	0	0	0
156000 - Homelands Extra Allowance	0	80,000	(30,000)	(110,000)
160300 - Refurb Aerodrome Ablution	0	8,700	0	(8,700)
160605 - MES SPG Install pontoon at	0	0	0	0
160705 - MES SPG Replace Paru Wai	0	34,119	0	(34,119)
161105 - MESSPG Telecommunicatio	0	45,000	0	(45,000)
161205 - MESSPG Upgrade header t	0	9,720	0	(9,720)
161404 - Ranku Aerodrome Upgrade	0	151,712	0	(151,712)
162300 - SPG - Ride On Mowers & S	0	0	0	0
162500 - New Car and Passenger Fe	0	0	0	0
162600 - Second-Hand Grader - Reg	0	0	0	0
162700 - R2R (TBA)	500,000	200,000	(300,000)	0
162800 - Installation of Security Alar	0	0	0	0
163500 - SPG - Building Capacity to l	0	0	0	0



2020-21 Annual Budget by Local Authority

Description	Income	Expense	Allocations	Total
163600 - SPG - Purchase of Workshc	0	0	0	0
163705 - SPG - Tree lopping Paru	0	17,000	0	(17,000)
163805 - SPG - 3 new spectic tanks l	0	40,000	0	(40,000)
164000 - Energy Efficiency Grant - A	0	0	0	0
164100 - NT Gov Road Funding - 20:	0	0	0	0
164404 - Tree Removal - Ranku MES	0	111,650	0	(111,650)
164604 - ABA SPG Ranku Generator	0	0	0	0
164705 - Paru Water Supply Upgrade	0	80,000	0	(80,000)
164804 - MESSPG Ranku Power Stati	0	0	0	0
164900 - Tiwi Islands Grand Final 20	0	0	0	0
165000 - Community Benefit Fund -	180,000	180,000	0	0
Chief Executive Officer	0	494,130	(151,087)	(645,216)
104200 - Executive Leadership CEO	0	304,930	(73,144)	(378,073)
107200 - Governance and Complianc	0	174,500	(77,943)	(252,443)
147000 - Local Authority Regional Cc	0	0	0	0
147100 - Regional Council & Elected	0	14,700	0	(14,700)
GM Community Development and	1,916,019	1,062,386	(437,109)	416,524
104300 - Executive leadership Comr	0	0	0	0
104400 - Executive leadership Comr	0	161,614	(48,000)	(209,614)
104600 - Support civic and communi	0	0	0	0
110800 - Records management servi	0	0	0	0
120400 - Outside School Hours Care	0	0	0	0
120500 - Jirnani Day Care Centre - R	0	0	0	0
120600 - Youth Diverson Scheme	228,000	150,070	(34,200)	43,730
120800 - Community Safety - Regior	1,053,626	481,386	(265,725)	306,515
121000 - Active Remote Communitie	106,224	96,305	(15,934)	(6,014)
121500 - Library	93,320	0	0	93,320
121700 - NT Jobs Packages (Broadca	89,849	95,245	0	(5,396)
134000 - ISRP - Indigenous Sport &	345,000	76,040	(73,250)	195,710
134300 - Sport & Recreation Facilitie	0	0	0	0
146400 - Administration service Darv	0	0	0	0
159000 - NAIDOC Activities	0	0	0	0
159600 - BNT Women's Basketball C	0	1,725	0	(1,725)
Not Applicable	0	40,411	0	(40,411)
100400 - Provide centrelink services	0	0	0	0
101300 - Provide vacation care servi	0	0	0	0
101400 - Deliver sport and recreator	0	40,411	0	(40,411)
102200 - Operate housing maintenar	0	0	0	0
105100 - Provide council plan reporti	0	0	0	0
110600 - Maintain parks and public c	0	0	0	0
120000 - NT Govt Buildings R&M	0	0	0	0
Net Surplus/(Deficit)	12,004,758	15,977,840	(0)	(3,973,082)



2020-21 Annual Budget by Local Authority

Description	Income	Expense	Allocations	Total
Capital Expense	0	0	0	0
Wurrumiyanga	0	0	0	0
GM Community Development and Se	0	0	0	0
122501 - Jirnani Child Care Centre	0	0	0	0
122510 - Jirnani Capital Works	0	0	0	0
Milikapiti	0	0	0	0
GM Infrastructure	0	0	0	0
160003 - Milikapiti Oval Upgrade Af	0	0	0	0
Regional (Including Outstations)	0	0	0	0
GM Infrastructure	0	0	0	0
105500 - Fleet Administration - Reg	0	0	0	0
162500 - New Car and Passenger F	0	0	0	0
163500 - SPG - Building Capacity to	0	0	0	0
164604 - ABA SPG Ranku Generato	0	0	0	0
164804 - MESSPG Ranku Power Sta	0	0	0	0
Add Back Depreciation	0	(2,021,025)	0	2,021,025
Regional (Including Outstations)	0	(2,021,025)	0	2,021,025
Chief Financial Officer	0	(2,021,025)	0	2,021,025
118000 - Acquire/Depreciate/Dispo.	0	(1,311,025)	0	1,311,025
118100 - Acquire/Depreciate/Dispo.	0	(230,000)	0	230,000
118400 - Acquire/Depreciate/Dispo.	0	(180,000)	0	180,000
118500 - Acquire/Depreciate/Dispo.	0	(163,000)	0	163,000
118600 - Acquire/Depreciate/Dispo.	0	(137,000)	0	137,000
Net Cash Surplus/(Deficit)	12,004,758	13,956,815	(0)	(1,952,057)
Grants Carried Forward	1,959,724	0	0	1,959,724
Wurrumiyanga	504,778	0	0	504,778
Chief Financial Officer	350,000	0	0	350,000
147801 - Local Authority Project Fu	350,000	0	0	350,000
GM Infrastructure	154,778	0	0	154,778



2020-21 Annual Budget by Local Authority

Description	Income	Expense	Allocations	Total
123401 - Portable Stage (Bathurst)	37,055	0	0	37,055
160501 - SPG - 10 m3 tipper	0	0	0	0
160801 - Aerodrome Fencing Upgrade	95,000	0	0	95,000
161001 - Airport Lighting & Electronics	22,723	0	0	22,723
GM Community Development and	0	0	0	0
120401 - Outside School Hours Car	0	0	0	0
Pirlangimpi	250,000	0	0	250,000
Chief Financial Officer	90,000	0	0	90,000
147802 - Local Authority Project Funding	90,000	0	0	90,000
GM Infrastructure	160,000	0	0	160,000
162902 - Installation of Dumb Barge	160,000	0	0	160,000
Milikapiti	80,000	0	0	80,000
Chief Financial Officer	80,000	0	0	80,000
147803 - Local Authority Project Funding	80,000	0	0	80,000
GM Infrastructure	0	0	0	0
160003 - Milikapiti Oval Upgrade Aff	0	0	0	0
GM Community Development and	0	0	0	0
120503 - Creche Milikapiti	0	0	0	0
Regional (Including Outstations)	1,124,946	0	0	1,124,946
Chief Financial Officer	2,500	0	0	2,500
160200 - Executive Leadership Funding	0	0	0	0
164300 - Wurrumiyanga Women's Club	2,500	0	0	2,500
GM Infrastructure	678,370	0	0	678,370
117600 - HMP Fencing Program	50,469	0	0	50,469
142700 - Outstations Converted Jobs	30,000	0	0	30,000
156000 - Homelands Extra Allowance	100,000	0	0	100,000
160300 - Refurb Aerodrome Ablution	8,700	0	0	8,700
160605 - MES SPG Install pontoon	0	0	0	0
160705 - MES SPG Replace Paru W	34,119	0	0	34,119
161105 - MESSPG Telecommunications	45,000	0	0	45,000
161205 - MESSPG Upgrade header	9,720	0	0	9,720
161404 - Ranku Aerodrome Upgrade	151,712	0	0	151,712



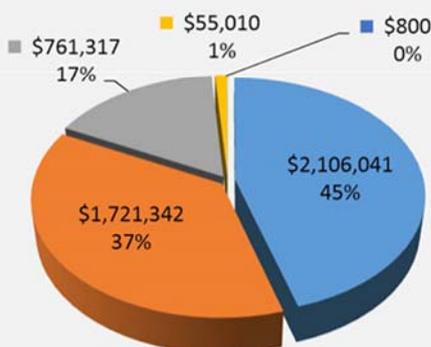
2020-21 Annual Budget by Local Authority

Description	Income	Expense	Allocations	Total
162300 - SPG - Ride On Mowers &	0	0	0	0
162500 - New Car and Passenger F	0	0	0	0
163705 - SPG - Tree lopping Paru	17,000	0	0	17,000
163805 - SPG - 3 new septic tanks	40,000	0	0	40,000
164404 - Tree Removal - Ranku ME	111,650	0	0	111,650
164705 - Paru Water Supply Upgr	80,000	0	0	80,000
GM Community Development an	444,076	0	0	444,076
120400 - Outside School Hours Car	0	0	0	0
120800 - Community Safety - Regic	400,000	0	0	400,000
121000 - Active Remote Communiti	22,351	0	0	22,351
121700 - NT Jobs Packages (Broad	20,000	0	0	20,000
134000 - ISRP - Indigenous Sport &	0	0	0	0
159000 - NAIDOC Activities	0	0	0	0
159600 - BNT Women's Basketball	1,725	0	0	1,725
Reserve Funds	0	0	0	0
Total Surplus/(Deficit)	13,964,482	13,956,815	(0)	7,667



2020-21 Annual Budget by pie Charts

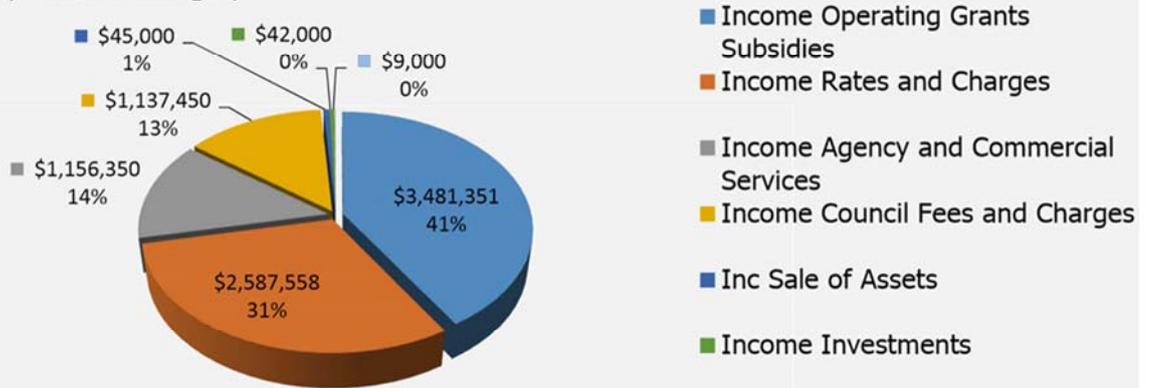
Description	Amount																								
Total Tied & Untied Funding																									
Income by Account Category																									
<table border="1"> <caption>Income by Account Category</caption> <thead> <tr> <th>Account Category</th> <th>Amount</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Income Operating Grants Subsidies</td> <td>\$6,933,750</td> <td>58%</td> </tr> <tr> <td>Income Rates and Charges</td> <td>\$2,587,558</td> <td>22%</td> </tr> <tr> <td>Income Agency and Commercial Services</td> <td>\$1,250,000</td> <td>10%</td> </tr> <tr> <td>Income Council Fees and Charges</td> <td>\$1,137,450</td> <td>10%</td> </tr> <tr> <td>Inc Sale of Assets</td> <td>\$45,000</td> <td>0%</td> </tr> <tr> <td>Income Investments</td> <td>\$42,000</td> <td>0%</td> </tr> <tr> <td>Other</td> <td>\$9,000</td> <td>0%</td> </tr> </tbody> </table>	Account Category	Amount	Percentage	Income Operating Grants Subsidies	\$6,933,750	58%	Income Rates and Charges	\$2,587,558	22%	Income Agency and Commercial Services	\$1,250,000	10%	Income Council Fees and Charges	\$1,137,450	10%	Inc Sale of Assets	\$45,000	0%	Income Investments	\$42,000	0%	Other	\$9,000	0%	<ul style="list-style-type: none"> ■ Income Operating Grants Subsidies ■ Income Rates and Charges ■ Income Agency and Commercial Services ■ Income Council Fees and Charges ■ Inc Sale of Assets ■ Income Investments
Account Category	Amount	Percentage																							
Income Operating Grants Subsidies	\$6,933,750	58%																							
Income Rates and Charges	\$2,587,558	22%																							
Income Agency and Commercial Services	\$1,250,000	10%																							
Income Council Fees and Charges	\$1,137,450	10%																							
Inc Sale of Assets	\$45,000	0%																							
Income Investments	\$42,000	0%																							
Other	\$9,000	0%																							
Total Income	\$12,004,758																								
Expense by Account Category																									
<table border="1"> <caption>Expense by Account Category</caption> <thead> <tr> <th>Account Category</th> <th>Amount</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Employee Expenses</td> <td>\$7,188,278</td> <td>45%</td> </tr> <tr> <td>Contract and Material Expenses</td> <td>\$4,203,322</td> <td>26%</td> </tr> <tr> <td>Miscellaneous Expenses</td> <td>\$2,139,975</td> <td>13%</td> </tr> <tr> <td>Asset Expense</td> <td>\$2,021,025</td> <td>13%</td> </tr> <tr> <td>Communication Expenses</td> <td>\$420,860</td> <td>3%</td> </tr> <tr> <td>Finance Expenses</td> <td>\$4,380</td> <td>0%</td> </tr> </tbody> </table>	Account Category	Amount	Percentage	Employee Expenses	\$7,188,278	45%	Contract and Material Expenses	\$4,203,322	26%	Miscellaneous Expenses	\$2,139,975	13%	Asset Expense	\$2,021,025	13%	Communication Expenses	\$420,860	3%	Finance Expenses	\$4,380	0%	<ul style="list-style-type: none"> ■ Employee Expenses ■ Contract and Material Expenses ■ Miscellaneous Expenses ■ Asset Expense ■ Communication Expenses ■ Finance Expenses 			
Account Category	Amount	Percentage																							
Employee Expenses	\$7,188,278	45%																							
Contract and Material Expenses	\$4,203,322	26%																							
Miscellaneous Expenses	\$2,139,975	13%																							
Asset Expense	\$2,021,025	13%																							
Communication Expenses	\$420,860	3%																							
Finance Expenses	\$4,380	0%																							
Total Expense	\$15,977,840																								
Expense by Local Authority																									
<table border="1"> <caption>Expense by Local Authority</caption> <thead> <tr> <th>Local Authority</th> <th>Amount</th> <th>Percentage</th> </tr> </thead> <tbody> <tr> <td>Regional (Including Outstations)</td> <td>\$8,630,520</td> <td>54%</td> </tr> <tr> <td>Wurrumiyanga</td> <td>\$4,004,886</td> <td>25%</td> </tr> <tr> <td>Mikapiti</td> <td>\$1,803,377</td> <td>11%</td> </tr> <tr> <td>Pirlangimpi</td> <td>\$1,539,057</td> <td>10%</td> </tr> </tbody> </table>	Local Authority	Amount	Percentage	Regional (Including Outstations)	\$8,630,520	54%	Wurrumiyanga	\$4,004,886	25%	Mikapiti	\$1,803,377	11%	Pirlangimpi	\$1,539,057	10%	<ul style="list-style-type: none"> ■ Regional (Including Outstations) ■ Wurrumiyanga ■ Milikapiti ■ Pirlangimpi 									
Local Authority	Amount	Percentage																							
Regional (Including Outstations)	\$8,630,520	54%																							
Wurrumiyanga	\$4,004,886	25%																							
Mikapiti	\$1,803,377	11%																							
Pirlangimpi	\$1,539,057	10%																							
Total Expense	\$15,977,840																								

Description	Amount
Tied Funding Only	
Income by Account Category	
 <ul style="list-style-type: none"> Income Operating Grants Subsidies Income Agency and Commercial Services 	
Tied Income	\$3,546,049
Expense by Account Category	
 <ul style="list-style-type: none"> Employee Expenses Contract and Material Expenses Miscellaneous Expenses Communication Expenses Finance Expenses 	
Tied Expense	\$4,644,510
Expense by Local Authority	
 <ul style="list-style-type: none"> Regional (Including Outstations) Wurrumiyanga Pirlangimpi Milikapiti 	
Tied Expense	\$4,644,510

Description	Amount
-------------	--------

Untied Funding Only

Income by Account Category



Untied Income	\$8,458,709
---------------	-------------

Expense by Account Category



Unied Expense	\$11,333,329
---------------	--------------

Expense by Local Authority



Untied Expense	\$11,333,329
----------------	--------------

GENERAL BUSINESS

ITEM NUMBER	3.5
TITLE	Population of Audit and Risk Management Committee Work Plan
REFERENCE	233542
AUTHOR	Maina Brown, Governance & Compliance Manager



This report is put before the committee members for discussions.

BACKGROUND

Chairperson will discuss further with members and what it is required to achieve this work plan as an ongoing document and to be included in the TIRC Annual Plan.

A copy of the updated Audit and Risk Management work plan is attached to this report for discussion and input from members.

ISSUES/OPTIONS/CONSEQUENCES

Nil

CONSULTATION & TIMING

Nil

RECOMMENDATION:

That the Committee notes and receive this report for information, accepts these discussions and update the Audit and Risk Management Committee Work Plan as required.

ATTACHMENTS:

1 Audit and Risk Committee Work Plan 19 - 20.pdf

Audit & Risk Management Committee – Work Plan/Program 2019 – 2020



Activity	Timeframe		Responsible Officer	Current Status / Outcomes / benefits Achieved	Date Completed	Follow-up Action
	Last Completed	Next Due				
1 Meetings						
1.1	Terms of Reference	Feb 2017	Feb 2018	Reviewed by Audit Committee, February 2017 and recommended changes.	28 Feb 17	
	Amended	Nov 2017		Amended TOR went to Council adding Finance Committee duties to that of the ARMC	28 Nov 2017	Approved by Council at its meeting held on 28 November 2017.
	Amended	Feb 2018		Chair to resubmit TOR papers to Council of the changes	28 Feb 2018	Approved by Council at its meeting held on 21 March 2018.
				Members to review and go through each item on the specific roles and responsibilities per meeting.		
1.2	Risk Management Policy	27 May 2018	CEO / CFO			Policy published
	Amended	28 Feb 2018				Risk register to be developed by external consultant.
						17/5/2019 updated

Last updated 25 May 2020
Doc ID: 204876

			May 2020				Request that a risk plan and register to be completed by October 2019.
	Fraud Protection Policy	23 Jan 2013					Compliance checklist analysis as per policy and brought back to ARMC by next meeting.
	Amended						
1.3	Meetings Conducted			Meetings schedule satisfied legislative requirements			Corporate Calendar for 2019 adopted by Council. Audit & Risk Management Committee meetings:
	Winnellie Office	5 Nov 2018			5 November 2018		11 February 2019
	Winnellie Office	11 Feb 2019			11 Feb 2019		17 May 2019
	Tiwi Land Council Office Darwin	17 May 2019			17 May 2019		3 June 2019
	Tiwi Land Council Office Darwin	3 June 2019			3 June 20219		25 October 2019
	Tiwi Land Council Office Darwin	25 October 2019			25 October 2019		
	LGANT Office Darwin	03 February 2020					Corporate Calendar for 2020 adopted by Council. Audit &

Last updated 25 May 2020

Doc ID: 204876

	Wurrumiyanga TIRC Boardroom via Teleconference	01 June 2020					Risk Management Committee meetings: 03 February 2020 01 June 2020 26 October 2020
2 Audit and Risk Management Committee Membership							
2.1 Membership							
2.1.1	Council Members - Mayor Leslie Tungatulum (Bathurst Is Ward) - Cr Lynette De Santis (Milikapiti Ward) - Therese (Wokay) Bourke (Pirangimpi Ward)	27 March 2019 12 Sep 2017 27 March 2019			1 representative from each ward		Review in September 2019 as stated in the terms of reference. Note: Required review once term complete. Next general election will be August 2021
2.1.2	Independent Members - Brendan Dowd - Sandra Cannon	31 Oct 2018 26 April 2019	31 Oct 2020 26 April 2021		Period of two years appointment as per Council's resolution		Review in accordance with appointment end dates. Council advertised for the second independent member in March as tenure for the current member was about to expire. At its Ordinary Council meeting held on 26 March 2019, council re-appointed

Last updated 25 May 2020
Doc ID: 204876

							17/5/2019 Update Encourage to commence reviewing and put in place a 3 year plan by December 2019.
3.5	Asset Management Plan				Management Accountant have commenced working on the asset management plan		To be reviewed annually.
3.6	Management Representation Letter				To table at the ARMC meeting on October meeting for information and update.		To update the Audit and Risk Management Committee on all the issues raised in the interim and final audit.
4 External Auditor							
4.1	Select Tender	June 2018	June 2020		Merit Partners 3 year term and Council has extended for the next 12 months to completed 2016/17 Financial Audit		Review in 2018 Reviewed in 2018 and tendered for February 2018. 17/5/2019 Update Retender papers by November 2020. Report is required to be submitted to Council for decision and approval. Merit Partners will be presenting at the ARMC
4.2	Interim Financial Audit				Merit Partners 3 year term and Council has reappointed as of 30 June 2018 until 30 June 2020. Term will expired with the completion of the Financial Audit for 2020 financial year.		

Last updated 25 May 2020
Doc ID: 204876

		An update about the follow up compliance review will be provided to the ARMC in October 2020
--	--	--

Last updated 25 May 2020
Doc ID: 204876