



# ATTACHMENTS

Under Separate Cover

Audit, Risk and Compliance Committee  
Meeting  
Tuesday, 10 March 2020



## Table of Contents

---

11.1.1 2019 Compliance Audit Return	
Attachment 1 2019 Compliance Audit Return.....	4
11.1.2 2020 Audit, Risk and Compliance Committee Work Plan	
Attachment 1 2020 Audit, Risk and Compliance Work Plan .....	17
11.1.4 Adoption of the 2019/2020 Budget Half-Year Review	
Attachment 1 Statement of Financial Activities.....	18
Attachment 2 Capital Projects Worksheet.....	20
Attachment 3 Operational Project Worksheet .....	23
Attachment 4 Reserves.....	24

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

## Port Hedland - Compliance Audit Return 2019

### Certified Copy of Return

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

Commercial Enterprises by Local Governments					
No	Reference	Question	Response	Comments	Respondent
1	s3.59(2)(a)(b)(c) F&G Reg 7,9	Has the local government prepared a business plan for each major trading undertaking in 2019?	N/A		Kate McLeod
2	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan for each major land transaction that was not exempt in 2019?	N/A		Kate McLeod
3	s3.59(2)(a)(b)(c) F&G Reg 7,10	Has the local government prepared a business plan before entering into each land transaction that was preparatory to entry into a major land transaction in 2019?	N/A		Kate McLeod
4	s3.59(4)	Has the local government complied with public notice and publishing requirements of each proposal to commence a major trading undertaking or enter into a major land transaction for 2019?	N/A		Kate McLeod
5	s3.59(5)	Did the Council, during 2019, resolve to proceed with each major land transaction or trading undertaking by absolute majority?	N/A		Louise O'Donnell

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

<b>Delegation of Power / Duty</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.16, 5.17, 5.18	Were all delegations to committees resolved by absolute majority?	Yes	Council resolved all delegations to committee by absolute majority on 22 May 2019 (CM201819/209).	Louise O'Donnell
2	s5.16, 5.17, 5.18	Were all delegations to committees in writing?	Yes	Delegations were provided in the instrument of delegation.	Louise O'Donnell
3	s5.16, 5.17, 5.18	Were all delegations to committees within the limits specified in section 5.17?	Yes		Louise O'Donnell
4	s5.16, 5.17, 5.18	Were all delegations to committees recorded in a register of delegations?	Yes		Louise O'Donnell
5	s5.18	Has Council reviewed delegations to its committees in the 2018/2019 financial year?	Yes	Delegations to the committee was reviewed by Council on 22 May 2019 (CM201819/209).	Louise O'Donnell
6	s5.42(1), 5.43 Admin Reg 18G	Did the powers and duties of the Council delegated to the CEO exclude those as listed in section 5.43 of the Act?	Yes		Louise O'Donnell
7	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO resolved by an absolute majority?	Yes		Louise O'Donnell
8	s5.42(1)(2) Admin Reg 18G	Were all delegations to the CEO in writing?	Yes		Louise O'Donnell
9	s5.44(2)	Were all delegations by the CEO to any employee in writing?	Yes		Louise O'Donnell
10	s5.45(1)(b)	Were all decisions by the Council to amend or revoke a delegation made by absolute majority?	Yes		Louise O'Donnell
11	s5.46(1)	Has the CEO kept a register of all delegations made under the Act to him and to other employees?	Yes		Louise O'Donnell
12	s5.46(2)	Were all delegations made under Division 4 of Part 5 of the Act reviewed by the delegator at least once during the 2018/2019 financial year?	Yes		Louise O'Donnell
13	s5.46(3) Admin Reg 19	Did all persons exercising a delegated power or duty under the Act keep, on all occasions, a written record as required?	Yes		Louise O'Donnell
<b>Disclosure of Interest</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>

2 of 13

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

No	Reference	Question	Response	Comments	Respondent
1	s5.67	If a member disclosed an interest, did he/she ensure that they did not remain present to participate in any discussion or decision-making procedure relating to the matter in which the interest was disclosed (not including participation approvals granted under s5.68)?	Yes		Angelique Cook
2	s5.68(2)	Were all decisions made under section 5.68(1), and the extent of participation allowed, recorded in the minutes of Council and Committee meetings?	N/A		Angelique Cook
3	s5.73	Were disclosures under section 5.65 or 5.70 recorded in the minutes of the meeting at which the disclosure was made?	Yes		Angelique Cook
4	s5.73	Where the CEO had an interest relating to a gift under section 5.71A(1), was written notice given to the Council?	N/A		Angelique Cook
5	s5.73	Where the CEO had an interest relating to a gift in a matter in respect of a report another employee is providing advice on under section 5.71A (3), was the nature of interest disclosed when the advice or report was provided?	N/A		Angelique Cook
6	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly elected members within three months of their start day?	Yes		Louise O'Donnell
7	s5.75(1) Admin Reg 22 Form 2	Was a primary return lodged by all newly designated employees within three months of their start day?	No	There were two employees that did not lodge their returns on time. Both the CCC and the Department of Local Government were notified.	Louise O'Donnell
8	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all continuing elected members by 31 August 2019?	No	There were two elected members that did not lodge their annual return by 31 August 2019. Both the CCC and the Department of Local Government were notified.	Louise O'Donnell
9	s5.76(1) Admin Reg 23 Form 3	Was an annual return lodged by all designated employees by 31 August 2019?	Yes		Louise O'Donnell
10	s5.77	On receipt of a primary or annual return, did the CEO, (or the Mayor/ President in the case of the CEO's return) on all occasions, give written acknowledgment of having received the return?	Yes		Louise O'Donnell
11	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained the returns lodged under section 5.75 and 5.76?	Yes		Louise O'Donnell
12	s5.88(1)(2) Admin Reg 28	Did the CEO keep a register of financial interests which contained a record of disclosures made under sections 5.65, 5.70 and 5.71, in the form prescribed in Administration Regulation 28?	Yes		Louise O'Donnell

3 of 13

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

No	Reference	Question	Response	Comments	Respondent
13	s5.89A Admin Reg 28A	Did the CEO keep a register of gifts which contained a record of disclosures made under section 5.71A, in the form prescribed in Administration Regulation 28A?	Yes		Louise O'Donnell
14	s5.88 (3)	Has the CEO removed all returns from the register when a person ceased to be a person required to lodge a return under section 5.75 or 5.76?	Yes		Louise O'Donnell
15	s5.88(4)	Have all returns lodged under section 5.75 or 5.76 and removed from the register, been kept for a period of at least five years, after the person who lodged the return ceased to be a council member or designated employee?	Yes		Louise O'Donnell
16	s5.103 Admin Reg 34C & Rules of Conduct Reg 11	Where an elected member or an employee disclosed an interest in a matter discussed at a Council or committee meeting where there was a reasonable belief that the impartiality of the person having the interest would be adversely affected, was it recorded in the minutes?	Yes		Angelique Cook
17	s5.70(2)	Where an employee had an interest in any matter in respect of which the employee provided advice or a report directly to the Council or a Committee, did that person disclose the nature of that interest when giving the advice or report?	Yes		Angelique Cook
18	s5.70(3)	Where an employee disclosed an interest under s5.70(2), did that person also disclose the extent of that interest when required to do so by the Council or a Committee?	Yes		Angelique Cook
19	s5.103(3) Admin Reg 34B	Has the CEO kept a register of all notifiable gifts received by Council members and employees?	Yes		Angelique Cook

#### Disposal of Property

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

4 of 13

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



<b>Elections</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	Elect Reg 30G (1) (2)	Did the CEO establish and maintain an electoral gift register and ensure that all 'disclosure of gifts' forms completed by candidates and received by the CEO were placed on the electoral gift register at the time of receipt by the CEO and in a manner that clearly identifies and distinguishes the candidates?	Yes	There were no elections in 2019 but this was maintained for the election in 2017.	Louise O'Donnell
2	Elect Reg 30G(3) & (4)	Did the CEO remove any 'disclosure of gifts' forms relating to an unsuccessful candidate or a successful candidate that completed the term of office from the electoral gift register, and retain those forms separately for a period of at least 2 years?	Yes	There were no elections in 2019 but this was maintained for the election in 2017.	Louise O'Donnell

<b>Finance</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s7.1A	Has the local government established an audit committee and appointed members by absolute majority in accordance with section 7.1A of the Act?	Yes		Angelique Cook
2	s7.1B	Where a local government determined to delegate to its audit committee any powers or duties under Part 7 of the Act, did it do so by absolute majority?	Yes		Louise O'Donnell
3	s7.3(1)	Was the person(s) appointed by the local government under s7.3(1) to be its auditor, a registered company auditor?	Yes		Kate McLeod
4	s7.3(1), 7.6(3)	Was the person or persons appointed by the local government to be its auditor, appointed by an absolute majority decision of Council?	Yes	The auditor was appointed by absolute majority on 25 February 2015 (201415/175).	Louise O'Donnell
5	Audit Reg 10	Was the Auditor's report(s) for the financial year(s) ended 30 June received by the local government within 30 days of completion of the audit?	Yes	This was presented to Council on 27 November 2019.	Kate McLeod
6	s7.9(1)	Was the Auditor's report for the financial year ended 30 June 2019 received by the local government by 31 December 2019?	Yes	This was presented to Council on 27 November 2019.	Kate McLeod

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

No	Reference	Question	Response	Comments	Respondent
7	S7.12A(3)	Where the local government determined that matters raised in the auditor's report prepared under s7.9 (1) of the Act required action to be taken, did the local government, ensure that appropriate action was undertaken in respect of those matters?	Yes	A final list of audit matters was received by the Town on 20 November 2019. The Town commenced working on them immediately. The draft Auditors report was received by the Town on 12 November 2019 and presented to the Audit, Risk and Governance Committee the same day. Following the meeting on 12 November 2019, the auditors returned an additional finding which the Town will present to the Audit, Risk and Compliance Committee at 10 March 2020.	Kate McLeod
8	S7.12A (4)	Where the auditor identified matters as significant in the auditor's report (prepared under s7.9(1) of the Act), did the local government prepare a report stating what action had been taken or it intended to take with respect to each of the matters and give a copy to the Minister within 3 months after receipt of the audit report?	N/A		Kate McLeod
9	S7.12A (5)	Within 14 days after the local government gave a report to the Minister under s7.12A(4)(b), did the CEO publish a copy of the report on the local government's official website?	Yes		Kate McLeod
10	Audit Reg 7	Did the agreement between the local government and its auditor include the objectives of the audit?	Yes		Kate McLeod
11	Audit Reg 7	Did the agreement between the local government and its auditor include the scope of the audit?	Yes		Kate McLeod
12	Audit Reg 7	Did the agreement between the local government and its auditor include a plan for the audit?	Yes		Kate McLeod
13	Audit Reg 7	Did the agreement between the local government and its auditor include details of the remuneration and expenses to be paid to the auditor?	Yes		Kate McLeod
14	Audit Reg 7	Did the agreement between the local government and its auditor include the method to be used by the local government to communicate with, and supply information to, the auditor?	Yes		Kate McLeod

6 of 13

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

<b>Integrated Planning and Reporting</b>					
<b>No</b>	<b>Reference</b>	<b>Question</b>	<b>Response</b>	<b>Comments</b>	<b>Respondent</b>
1	s5.56 Admin Reg 19DA (6)	Has the local government adopted a Corporate Business Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	The Council adopted the Corporate Business Plan 2018 - 2022 on 24 October 2018 (CM201819/067).	Louise O'Donnell
2	s5.56 Admin Reg 19DA (4)	Has the local government reviewed the Corporate Business Plan in the 2018-2019 Financial Year. If Yes, please provide date of Council meeting the review was adopted at?	Yes	The Council adopted the Corporate Business Plan 2018 - 2022 on 24 October 2018 (CM201819/067).	Louise O'Donnell
3	s5.56 Admin Reg 19C	Has the local government adopted a Strategic Community Plan. If Yes, please provide adoption date of the most recent Plan in Comments?	Yes	The Council adopted the Strategic Community Plan 2018-2028 on 23 May 2018 (CM201718/205).	Louise O'Donnell
4	s5.56 Admin Reg 19C (4)	Has the local government reviewed the current Strategic Community Plan. If Yes, please provide date of most recent review by Council in Comments.  Note: If the current Strategic Community Plan was adopted after 1/1/2016, please respond N/A and provide adoption date in Comments?	N/A	The Council adopted the Strategic Community Plan 2018-2028 on 23 May 2018 (CM201718/205).	Louise O'Donnell
5	S5.56 Admin Reg 19DA (3)	Has the local government developed an Asset Management Plan(s) that covers all asset classes. If Yes, please provide the date of the most recent Plan adopted by Council in Comments?	Yes	The Council adopted the Strategic Resource Plan at the Ordinary Council Meeting held on 26 June 2019 (CM201819/227). This plan incorporated the Asset Management Plan.	Louise O'Donnell
6	S5.56 Admin Reg 19DA (3)	Has the local government developed a Long Term Financial Plan. If Yes, please provide the adoption date of the most recent Plan in Comments?	Yes	The Council adopted the Strategic Resource Plan at the Ordinary Council Meeting held on 26 June 2019 (CM201819/227). This plan incorporated the Long Term Financial Plan.	Louise O'Donnell
7	S5.56 Admin Reg 19DA (3)	Has the local government developed a Workforce Plan. If Yes, please provide adoption date of the most recent Plan in comments?	No	The Council endorsed in principle a draft Workforce Plan at Ordinary Council Meeting held on 24 October 2012 (201213/151). A new workforce plan is under development.	Anthea Bird

7 of 13

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

Local Government Employees					
No	Reference	Question	Response	Comments	Respondent
1	Admin Reg 18C	Did the local government approve the process to be used for the selection and appointment of the CEO before the position of CEO was advertised?	Yes		Angelique Cook
2	s5.36(4) s5.37(3), Admin Reg 18A	Were all vacancies for the position of CEO and other designated senior employees advertised and did the advertising comply with s.5.36(4), 5.37(3) and Admin Reg 18A?	Yes		Anthea Bird
3	Admin Reg 18F	Was the remuneration and other benefits paid to a CEO on appointment the same remuneration and benefits advertised for the position of CEO under section 5.36(4)?	Yes	The position was advertised with a total reward package (TRP) between \$250,375 - \$379,532 as defined by the Salaries and Allowances Tribunal determination dated 9 April 2019. The negotiated contract is compliant with the TRP range advertised, along with other non-TRP benefits mentioned in the advertisement.	Anthea Bird
4	Admin Regs 18E	Did the local government ensure checks were carried out to confirm that the information in an application for employment was true (applicable to CEO only)?	Yes	The Town engaged the services of a recruitment agency who conducted the checks on the Town's behalf.	Anthea Bird
5	s5.37(2)	Did the CEO inform Council of each proposal to employ or dismiss a designated senior employee?	Yes		Angelique Cook

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

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

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

Optional Questions					
No	Reference	Question	Response	Comments	Respondent
1	Financial Management Reg 5 (2)(c)	Did the CEO review the appropriateness and effectiveness of the local government's financial management systems and procedures in accordance with Local Government (Financial Management) Regulation 5 (2)(c) within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes	The CEO completed a Regulation 5(2)(c) on 7 May 2019. This was presented to council at ARG on 14 May 2019 and the minutes and decisions was adopted by Council on 26 June 2019 (CM201819/237).	Kate McLeod
2	Audit Reg 17	Did the CEO review the appropriateness and effectiveness of the local government's systems and procedures in relation to risk management, internal control and legislative compliance in accordance with Local Government (Audit) Regulation 17 within the 3 years prior to 31 December 2019? If yes, please provide date of Council resolution in comments?	Yes		Angelique Cook
3	Financial Management Reg 5A.	Did the local government provide AASB 124 related party information in its annual report(s) tabled at an electors meeting(s) during calendar year 2019?	Yes		Angelique Cook
4	S6.4(3)	Did the local government submit to its auditor by 30 September 2019 the balanced accounts and annual financial report for the year ending 30 June 2019?	Yes		Kate McLeod

Tenders for Providing Goods and Services					
No	Reference	Question	Response	Comments	Respondent
1	s3.57 F&G Reg 11	Did the local government invite tenders on all occasions (before entering into contracts for the supply of goods or services) where the consideration under the contract was, or was expected to be, worth more than the consideration stated in Regulation 11(1) of the Local Government (Functions & General) Regulations (Subject to Functions and General Regulation 11(2))?	Yes		Viv Hendricks
2	F&G Reg 12	Did the local government comply with F&G Reg 12 when deciding to enter into multiple contracts rather than inviting tenders for a single contract?	Yes		Viv Hendricks
3	F&G Reg 14(1) & (3)	Did the local government invite tenders via Statewide public notice?	Yes		Viv Hendricks
4	F&G Reg 14 & 15	Did the local government's advertising and tender documentation comply with F&G Regs 14, 15 & 16?	Yes		Viv Hendricks

10 of 13

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

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

11 of 13

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

No	Reference	Question	Response	Comments	Respondent
18	F&G Reg 24AF	Did the local government's procedure for receiving and opening applications to join a panel of pre-qualified suppliers comply with the requirements of F&G Reg 16 as if the reference in that regulation to a tender were a reference to a panel application?	Yes		Viv Hendricks
19	F&G Reg 24AD(6)	If the local government sought to vary the information supplied to the panel, was every reasonable step taken to give each person who sought detailed information about the proposed panel or each person who submitted an application, given notice of the variation?	Yes		Viv Hendricks
20	F&G Reg 24AH(1)	Did the local government reject the applications to join a panel of pre-qualified suppliers that were not submitted at the place, and within the time specified in the invitation for applications?	Yes		Viv Hendricks
21	F&G Reg 24AH(3)	In relation to the applications that were not rejected, did the local government assess which application (s) to accept and which application(s) were most advantageous to the local government to accept, by means of written evaluation criteria?	Yes		Viv Hendricks
22	F&G Reg 24AG	Did the information recorded in the local government's tender register about panels of pre-qualified suppliers, comply with the requirements of F&G Reg 24AG?	Yes		Viv Hendricks
23	F&G Reg 24AI	Did the CEO send each person who submitted an application, written notice advising if the person's application was accepted and they are to be part of a panel of pre-qualified suppliers, or, that the application was not accepted?	Yes		Viv Hendricks
24	F&G Reg 24E	Where the local government gave a regional price preference, did the local government comply with the requirements of F&G Reg 24E including the preparation of a regional price preference policy?	No	The Town did not organise statewide notice to advertise its intentions to adopt the amended Regional Price Preference Policy in 2018.	Viv Hendricks
25	F&G Reg 24F	Did the local government comply with the requirements of F&G Reg 24F in relation to an adopted regional price preference policy?	No	The Town did not organise statewide notice to advertise the amended Regional Price Preference Policy in 2018.	Viv Hendricks
26	F&G Reg 11A	Does the local government have a current purchasing policy that comply with F&G Reg 11A(3) in relation to contracts for other persons to supply goods or services where the consideration under the contract is, or is expected to be, \$150,000 or less?	Yes		Viv Hendricks

12 of 13

Department of Local Government, Sport and Cultural Industries - Compliance Audit Return



Department of  
Local Government, Sport  
and Cultural Industries

No	Reference	Question	Response	Comments	Respondent
27	F&G Reg 11A	Did the local government comply with its current purchasing policy in relation to the supply of goods or services where the consideration under the contract is, or is expected to be \$150,000 or less or worth \$150,000 or less?	Yes		Viv Hendricks

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

\_\_\_\_\_  
Signed Mayor / President, Port Hedland

\_\_\_\_\_  
Signed CEO, Port Hedland

ARC Committee Work Plan 2020		Meeting Date				Is this an ongoing item?	Comments
		10-Mar	12-May	11-Aug	10-Nov		
Task Name							
<b>1. Financial Reporting and External Audit</b>							
1.1 Half Year Budget Reviews					Biannual		
1.2 Review Annual Financial Statements and meet with external auditor to: -invite presentation of audit methodology -discuss any qualifications raised in the most recent audit or comments made in the accompanying management letter -assess the appropriateness of the Town's response to matters so raised -invite comment on the financial systems and affairs of the Town having regard to comparable benchmarks					Yearly	To be done by November 2020.	
1.3 Other areas of accounting treatment as identified or requested, that have a material impact on reported financial performance e.g. depreciation methodology, overhead calculation methodology, asset accounting policies and procedures etc					Ongoing	Ongoing reviews through policy and procedure reviews, asset re-evaluations etc.	
1.4 Review all Audit Outcomes (legislative or non-legislative audits) as required					Ongoing	As per section 7.5 of the TOR.	
<b>2. Risk Management, Internal Controls, Legislative Compliance and Internal Audit</b>							
2.1 Develop and implement an Internal Audit Policy / Framework						The Town has recently appointed internal auditors for a three year contract. An appropriate policy and framework will be presented at the May meeting once initial discussions completed.	
2.2 Regulation 17 (Audit Regulations) Review on Systems and Procedures for Risk, Internal Controls and Legislative Compliance					Every 3 years	Regulation 17 of the <i>Local Government (Audit) Regulations 1996</i> . To be conducted every 3 financial years. Last presented to ARC Committee in March 2018. Required for this financial year, with report to go to August.	
2.3 Compliance Audit Return					Yearly	Regulation 15(1) of the <i>Local Government (Audit) Regulations 1996</i> .	
2.4 Legislative Compliance Calendar					Yearly		
2.5 Internal Audit Plan 2020					Yearly	Presentation of Internal Audit completed.	
<b>3. Other Matters</b>							
3.1 Committee Members to attend workshops on their roles, functions and expectations					Ongoing	An Extraordinary Election is scheduled to be held on 17 October 2020. Committee Member training schedule to be adopted in November 2020, for new Committee Members.	
3.2 Review Terms of Reference					Yearly	As per section 8, the TOR is to be reviewed annually and governance is to perform a review after an Election. An Extraordinary Election is scheduled to be held on 17 October 2020.	
3.3 Review / adopt work program for the year 2020					Yearly		
3.4 Consider any other matters within the Terms of Reference of the Committee					Ongoing		
3.5 Quarterly Status of the ARC Committee's Endorsements to Council & Council Decision Risk Register					Quarterly		

**TOWN OF PORT HEDLAND  
STATEMENT OF FINANCIAL ACTIVITY  
2019/2020 BUDGET HALF YEARLY REVIEW  
BY NATURE AND TYPE**

	2019/20 Adopted Budget	YTD Actual	Half Yearly Budget Amendments	Revised Budget
	(a) \$	\$	(b)-(a)	(b) \$
<b>OPERATING ACTIVITIES</b>				
Opening Funding Surplus(Deficit)	1,532,863	2,509,398	976,535	2,509,398
Revenue from operating activities				
Rates	42,765,534	42,685,902	11,338,561	54,104,095
Operating grants, subsidies and contributions	8,026,510	2,128,743	(44,950)	7,981,560
Fees and charges	13,601,955	8,228,057	20,000	13,621,955
Other revenue	1,648,905	1,522,953	50,000	1,698,905
Interest earnings	4,597,680	3,175,104	-	4,597,680
Profit/(Loss) on disposal of assets	-	31,689	-	-
Internal charges	-	9,563	-	-
	<b>70,640,584</b>	<b>57,782,010</b>	<b>11,363,611</b>	<b>82,004,195</b>
Expenditure from operating activities				
Employee costs	(22,942,726)	(11,303,491)	(521,972)	(23,464,698)
Utility charges (electricity, gas, water etc.)	(3,719,816)	(1,672,184)	(28,502)	(3,748,318)
Depreciation on non-current assets	(8,471,832)	(4,275,571)	-	(8,471,832)
Interest expense	(1,609)	-	-	(1,609)
Materials and contracts	(44,614,691)	(7,657,312)	(977,689)	(45,592,380)
Insurance expense	(858,588)	(321,335)	-	(858,588)
Other expenditure	(2,234,516)	(1,005,750)	195,645	(2,038,871)
Profit/(Loss) on disposal of assets	(71,091)	-	-	(71,091)
	<b>(82,914,869)</b>	<b>(26,235,642)</b>	<b>(1,332,518)</b>	<b>(84,247,387)</b>
Non-cash amounts excluded from operating activities				
Add back depreciation	8,471,832	4,275,571	-	8,471,832
Adjust (Profit)/loss on disposal	71,091	(31,689)	-	71,091
Transfer to /(from) non current	(924,160)	-	-	(924,160)
	<b>7,618,763</b>	<b>4,243,882</b>	<b>-</b>	<b>7,618,763</b>
<b>Amount attributable to operating activities</b>	<b>(4,655,522)</b>	<b>35,790,250</b>	<b>10,031,093</b>	<b>5,375,571</b>
<b>INVESTING ACTIVITIES</b>				
Non- operating Grants, Subsidies and Contributions	5,618,027	623,911	(3,689,760)	1,928,268
Capital Works	(41,998,520)	(6,518,408)	7,203,032	(34,795,489)
Proceeds from disposal of assets	224,350	71,142	-	224,350
<b>Amount attributable to investing activities</b>	<b>(36,156,143)</b>	<b>(5,823,356)</b>	<b>3,513,272</b>	<b>(32,642,871)</b>
<b>FINANCING ACTIVITIES</b>				
Proceeds from self supporting loans	69,006	31,578	(38,776)	30,230
Transfer from cash backed reserves	55,651,128	7,965,322	933,044	56,584,172
Transfer to cash backed reserves	(16,047,352)	(18,061,668)	(14,965,556)	(31,012,908)
<b>Amount attributable to financing activities</b>	<b>39,672,782</b>	<b>(10,064,767)</b>	<b>(14,071,288)</b>	<b>25,601,494</b>
<b>Closing funding surplus(deficit)</b>	<b>393,980</b>	<b>22,411,524</b>	<b>449,611</b>	<b>843,592</b>

TOWN OF PORT HEDLAND STATEMENT OF FINANCIAL ACTIVITY 2019/2020 BUDGET HALF YEARLY REVIEW BY PROGRAMME				
	2019/20 Adopted Budget	YTD Actual	Half Yearly Budget Amendments	Revised Budget
	(a) \$	\$	(b)-(a)	(b) \$
<b>OPERATING ACTIVITIES</b>				
Opening Funding Surplus(Deficit)	1,532,863	2,509,398	976,535	2,509,398
Revenue from operating activities				
General Purpose Funding	49,929,725	46,768,592	11,338,561	61,268,286
Governance		-	-	-
Law, Order & Public Safety	142,414	91,309	(23,359)	119,055
Health	475,460	185,101	-	475,460
Education & Welfare	210,880	190,177	15,000	225,880
Housing	1,300	(54)	-	1,300
Community Amenities	8,628,486	5,941,653	-	8,628,486
Recreation & Culture	4,106,895	2,072,656	(1,591)	4,105,304
Transport	5,860,349	1,385,110	-	5,860,349
Economic Services	1,086,877	854,188	15,000	1,101,877
Other Property & Services	198,198	293,278	20,000	218,198
	<b>70,640,584</b>	<b>57,782,010</b>	<b>11,363,611</b>	<b>82,004,195</b>
Expenditure from operating activities				
General Purpose Funding	(709,915)	(91,819)	-	(709,915)
Governance	(2,900,430)	(1,140,813)	107,407	(2,793,023)
Law, Order & Public Safety	(1,855,736)	(749,068)	104,730	(1,751,006)
Health	(865,177)	(434,136)	(2,000)	(867,177)
Education & Welfare	(2,623,548)	(1,557,475)	(129,500)	(2,753,048)
Housing	(1,147,931)	(461,788)	(51,076)	(1,199,007)
Community Amenities	(6,640,387)	(3,526,160)	(148,001)	(6,788,388)
Recreation & Culture	(17,075,675)	(9,414,630)	(438,761)	(17,514,436)
Transport	(37,182,153)	(5,925,418)	(12,000)	(37,194,153)
Economic Services	(1,517,660)	(631,777)	(8,157)	(1,525,817)
Other Property & Services	(10,396,257)	(2,302,558)	(755,160)	(11,151,417)
	<b>(82,914,869)</b>	<b>(26,235,642)</b>	<b>(1,332,518)</b>	<b>(84,247,387)</b>
<b>Non-cash amounts excluded from operating activities</b>				
Add back depreciation	8,471,832	4,275,571	-	8,471,832
Adjust (Profit)/loss on disposal	71,091	(31,689)	-	71,091
Transfer to /(from) non current	(924,160)	-	-	(924,160)
	<b>7,618,763</b>	<b>4,243,882</b>	<b>-</b>	<b>7,618,763</b>
<b>Amount attributable to operating activities</b>	<b>(4,655,522)</b>	<b>35,790,250</b>	<b>10,031,093</b>	<b>5,375,571</b>
<b>INVESTING ACTIVITIES</b>				
Non- operating Grants, Subsidies and Contributions	5,618,027	623,911	(3,689,760)	1,928,268
Capital Works	(41,998,520)	(6,518,408)	7,203,032	(34,795,489)
Proceeds from disposal of assets	224,350	71,142	-	224,350
<b>Amount attributable to investing activities</b>	<b>(36,156,143)</b>	<b>(5,823,356)</b>	<b>3,513,272</b>	<b>(32,642,871)</b>
<b>FINANCING ACTIVITIES</b>				
Proceeds from self supporting loans	69,006	31,578	(38,776)	30,230
Transfer from cash backed reserves	55,651,128	7,965,322	933,044	56,584,172
Transfer to cash backed reserves	(16,047,352)	(18,061,668)	(14,965,556)	(31,012,908)
<b>Amount attributable to financing activities</b>	<b>39,672,782</b>	<b>(10,064,767)</b>	<b>(14,071,288)</b>	<b>25,601,494</b>
<b>Closing funding surplus(deficit)</b>	<b>393,980</b>	<b>22,411,524</b>	<b>449,611</b>	<b>843,592</b>

TOWN OF PORT HEDLAND									
CAPITAL WORKS PROGRAMS 2019/2020									
2019/2020 BUDGET HALF YEARLY REVIEW									
Project Number	Capital Project	Asset Classification	Current Budget	Budget Amendment Increase/(Decrease)	Amended Budget	Reserve Funded	Grants, Subsidies & Contributions	Sale of Assets	Municipal Funded
<b>Land &amp; buildings</b>									
OP05040	Dog and Cat Pound Welfare Consultant	Upgrade	37,000	(10,000)	27,000	0	0	0	(27,000)
OP08047	Child Care Strategy Implementation	New	1,278,470	0	1,278,470	(138,641)	(739,829)	0	0
OP09003	Staff Housing Construction/Requisition	New	5,500,000	0	5,500,000	(5,500,000)	0	0	0
OP09004	Staff Housing Renewal and Upgrade Program	Renewal	620,000	150,000	770,000	(349,454)	0	0	(420,546)
OP09039	Seniors Street Retirement Village	Upgrade	4,000,000	(4,000,000)	0	0	0	0	0
OP09042	Sustainable Landscaping - Staff Housing	Renewal	0	0	0	0	0	0	0
OP10013	Northbank Marina Detailed Design*	New	1,300,000	300,000	1,600,000	(1,400,000)	0	0	0
OP10043	Community Building - Facilities Renewal Program	Renewal	1,300,000	(250,000)	1,050,000	(900,000)	0	0	(200,000)
OP10046	Abitations Facilities at Town Park (Pretty Pool Taking)	Renewal	300,000	0	300,000	0	0	0	(300,000)
OP11008	Port Hedland Community Facilities (Turf Club) - Detailed Design	Upgrade	350,000	200,000	550,000	0	0	0	(550,000)
OP11009	South Hedland Sports Precinct Stage 1 - Detailed Design	Upgrade	250,000	400,000	650,000	(300,000)	0	0	(750,000)
OP11012	YMCA Transition Project - Capital	Upgrade	395,500	0	395,500	(395,500)	0	0	0
OP11014	ID Marble Youth Zone - Detailed Design	Upgrade	150,000	200,000	350,000	(150,000)	0	0	(200,000)
OP11016	ID Marble Air conditioning Upgrades	Upgrade	1,000,000	0	1,000,000	(1,000,000)	0	0	0
OP11017	ID Marble roof upgrade	Upgrade	1,000,000	0	1,000,000	(1,000,000)	0	0	0
OP11018	ID Marble Welfare Centre - Power Upgrade to Generator Connection	Upgrade	30,000	3,000	33,000	0	0	0	(33,000)
OP11041	Upgrade facilities on Active Reserves - BMF Seed Funding	Upgrade	1,000,000	0	1,000,000	(1,000,000)	0	0	0
OP11044	Civic Centre and Gostwick Hall refurbishment Stage 1 - Internals	Renewal	400,000	250,000	1,150,000	0	0	0	(1,150,000)
OP11045	Civic Centre and Gostwick Hall refurbishment Stage 4 - External	Renewal	700,000	(700,000)	0	0	0	0	0
OP12016	Kiosk And Disability Ramp Improvements And Renewal	Upgrade	0	30,000	30,000	0	0	0	(30,000)
OP11001	Building Renewal And Upgrade Program	Renewal	0	300,000	300,000	(809,511)	(739,829)	0	(130,440)
<b>Total</b>	<b>Land &amp; Buildings</b>		<b>19,010,970</b>	<b>(2,785,000)</b>	<b>16,225,970</b>	<b>(12,164,544)</b>	<b>(739,829)</b>	<b>0</b>	<b>(5,321,595)</b>
<b>Infrastructure</b>									
OP12009	Bus Shelters	Renewal	60,000	0	60,000	0	(60,000)	0	0
OP12009	Depot Works Masterplan implementation	Renewal	250,000	1,000,000	1,250,000	(250,000)	0	0	(1,000,000)
OP12005	Records Shed at Depot	New	0	0	0	0	0	0	0
OP10017	Municipalities Drainage And Open Area Development	Renewal	30,000	1,783	31,783	(31,783)	0	0	0
OP12010	Drainage Renewal Program	Renewal	850,000	0	850,000	0	0	0	(850,000)
OP12011	Footpaths renewal program	Renewal	1,200,000	0	1,200,000	0	0	0	(1,200,000)
OP10050	Final Height Plotting	New	75,000	(20,000)	55,000	(55,000)	0	0	0

Project Number	Capital Project	Asset Classification	Current Budget	Budget Amendment Increase/(Decrease)	Amended Budget	Reserve Funded	Grants, Subsidies & Contributions	Sale of Assets	Municipal Funded
CF 108701	Fire Suppression	New	0	0	0	0	0	0	0
CF 108702	Litter Bins	New	80,000	0	80,000	(80,000)	0	0	0
CF 108703	Waste - Public place bin enclosures renewal project	Renewal	154,433	22,000	176,433	(176,433)	0	0	0
CF 108709	Cell Construction	New	200,000	(22,000)	178,000	(178,000)	0	0	0
CF 128001	Restricted access control programme (Node & Ballast)	New	200,000	0	200,000	0	0	0	(200,000)
CF 108045	Transfer Station / Community Recycling Centre	New	2,000,000	(5,500,000)	900,000	(900,000)	0	0	0
CF 108047	Implement Smart City Strategies	Upgrade	2,000,000	(2,000,000)	0	0	0	0	0
CF 117030	Playground Softfall Renewal Program	Renewal	75,000	0	75,000	(75,000)	0	0	0
CF 117066	Turf Renewal	Renewal	130,000	0	130,000	0	0	0	(130,000)
CF 117022	Port Headland Boat Ramp Sandblast And Repair	Renewal	120,000	0	120,000	(114,544)	0	0	(5,456)
CF 117027	Shade Structures	Renewal	200,000	0	200,000	0	0	0	(200,000)
CF 117070	irrigation Tank Replacement McGregor street Stage 2	Renewal	250,000	143,095	393,095	0	0	0	(393,095)
CF 117012	Gorwek Aquatic Centre - Remedial Works	Renewal	320,720	0	320,720	0	0	0	(320,720)
CF 117015	irrigation Inground renewal	Renewal	230,000	0	230,000	(129,486)	0	0	(80,514)
CF 108746	Dual use path and lighting installation Inverloch the glen	Upgrade	300,000	0	300,000	0	0	0	(300,000)
CF 117068	shade Structure at South Headland Skate Park Stage 2	New	750,000	(750,000)	0	0	0	0	0
CF 117067	shade Structure at South Headland Skate Park Stage 1	New	850,000	(400,000)	350,000	0	0	0	(350,000)
CF 130704	Frucans Island Road Ramp Improvement	Upgrade	1,000,000	0	1,000,000	(1,000,000)	0	0	0
CF 117021	Playground Renewal Program	Renewal	1,200,000	0	1,200,000	0	(130,000)	0	(1,300,000)
CF 124026	Road Renewal Program - Yandryana Road	Renewal	150,000	0	150,000	0	0	0	(150,000)
CF 124038	Traffic Calming Program	Renewal	50,000	13,673	63,673	0	0	0	(63,673)
CF 124059	Remot Community Roads - Yandryana	Renewal	150,000	0	150,000	0	(100,000)	0	(50,000)
CF 124062	Preliminary works, Road Safety Audit and Compliance Improvement	Renewal	20,000	200,000	220,000	0	0	0	(220,000)
CF 124056	RMS Poppoona Road	Renewal	800,000	0	800,000	0	(200,000)	0	(600,000)
CF 128041	Carpark Renewals program	Renewal	300,000	0	300,000	0	0	0	(300,000)
CF 124036	South Headland Main Street - This will Road Upgrade	Upgrade	550,000	(14,700)	525,300	(400,000)	0	0	(125,300)
CF 124060	Unsealed Roads Program	Renewal	650,000	0	650,000	0	0	0	(650,000)
CF 124064	Kerb Renewals	Renewal	740,000	0	740,000	0	0	0	(740,000)
CF 124035	Road Renewal Program	Renewal	1,000,000	0	1,000,000	0	(473,911)	0	(526,089)
CF 124025	Road Renewal Program - Shoola Road	Renewal	1,716,796	0	1,716,796	(174,874)	(809,287)	0	(333,135)
CF 124072	Backstop	Upgrade	195,000	0	195,000	0	(185,000)	0	(10,000)
CF 125071	Wilson street shared path project	New	60,000	0	60,000	0	(60,000)	0	(60,000)
CFP112056	Kevin Scott Oval Relicton	New	150,000	0	150,000	0	0	0	(150,000)
CFP113057	Cotton Methuen Tank	Renewal	180,000	0	180,000	0	0	0	(180,000)
CF 117002	Port Headland Baseball Association - Re-establishment of dugouts and score box	Renewal	180,000	0	180,000	0	0	0	(180,000)
CF 124034	Local Area Traffic Management	Renewal	0	62,036	62,036	0	0	0	(62,036)

Project Number	Capital Project	Asset Classification	Current Budget	Budget Amendment Increase/(Decrease)	Amended Budget	Reserve Funded	Grants, Subsidies & Contributions	Sale of Assets	Municipal Funded
CP12042	Lighting And Safety Upgrades At Penny Pool Car Park	Upgrade	0	6,084	6,084	0	0	0	(6,084)
CP108206	Hi Grade Outdoor Basketball Courts Backboards Upgrade/	Upgrade	0	40,894	40,894	0	0	0	(40,894)
TBA	Cooke Point Bridge Implementation	New	0	85,000	85,000	0	0	0	(85,000)
<b>Total</b>	<b>Infrastructure</b>		<b>18,694,951</b>	<b>(3,480,132)</b>	<b>15,056,820</b>	<b>(3,584,624)</b>	<b>(1,903,189)</b>	<b>0</b>	<b>(9,568,991)</b>

Furniture & Equipment									
CP1042014	Plan Cabinet for receipts	New	10,000	0	10,000	(10,000)	0	0	0
CP113049	Ice machine - Depot	Renewal	18,000	(10,000)	7,950	0	0	0	(7,950)
CP113052	Stretch screen surface and structural components for outdoor movies	New	30,681	0	30,681	0	0	0	(30,681)
CP105309	CCTV 3D Hardie - internal cameras	Upgrade	0	0	0	0	0	0	0
CP105204	CCTV - Merivale Park Redook on into Town's CCTV network	Upgrade	0	0	0	0	0	0	0
CP1052011	CCTV - Safe Communities - CCTV network expansion	Upgrade	75,000	0	75,000	0	(75,000)	0	0
CP142018	Renovate refresh	Renewal	75,000	(75,000)	0	0	0	0	0
CP112051	Gym renovation Grateway Aquatic Centre	Upgrade	0	0	0	0	0	0	0
CP142027	Server room refresh / Microsoft link upgrade	Upgrade	130,000	0	130,000	(130,000)	0	0	0
CP142025	Desktop phone system	Renewal	115,000	(115,000)	0	0	0	0	0
CP108204	Catcher to SHAC	New	200,000	(200,000)	0	0	0	0	0
CP108204	SHAC fencing	New	0	250,000	250,000	0	0	0	(250,000)
CP1052017	CCTV hardware refresh	Renewal	250,000	0	250,000	(218,750)	0	0	(30,250)
CP1053050	South Hedland Aquatic Centre Security program	Upgrade	0	0	0	0	0	0	0
CP142022	Telecommunications renewal & upgrade project	Renewal	610,000	(570,000)	40,000	(40,000)	0	0	0
CP142048	Security Replacement and system review	Renewal	500,000	(450,000)	150,000	0	0	0	(150,000)
CP142012	Indicouncil	New	30,000	0	30,000	0	0	0	(30,000)
CP113058	Port Hedland Library lease	New	0	90,000	90,000	0	0	0	(90,000)
<b>Total</b>	<b>Furniture &amp; Equipment</b>		<b>2,083,681</b>	<b>(1,620,050)</b>	<b>1,063,631</b>	<b>(399,750)</b>	<b>(75,000)</b>	<b>0</b>	<b>(388,881)</b>

Plant & Equipment									
CP1073055	Mosquito Fogger	Renewal	25,000	(2,850)	22,150	0	0	0	(22,150)
CP123031	Phase 2 Digital - Installation of Digital Radio System in Vehicles and Heavy Equipment	New	44,318	0	44,318	(44,318)	0	0	0
CP113029	Plant Replacement Program	Renewal	1,425,600	(88,267)	1,337,333	(1,312,967)	0	(24,366)	0
CP143030	Light Vehicles Replacement Program	Renewal	200,000	(13,267)	186,733	(186,733)	(45,000)	0	0
<b>Total</b>	<b>Plant &amp; Equipment</b>		<b>1,694,918</b>	<b>(42,150)</b>	<b>1,737,068</b>	<b>(1,445,688)</b>	<b>(69,366)</b>	<b>(24,366)</b>	<b>(22,150)</b>
	Project Management Staffing Allocation		712,000	0	712,000	0	0	0	(712,000)
<b>Total</b>	<b>Capital Works Program</b>		<b>41,998,520</b>	<b>(7,203,032)</b>	<b>34,795,488</b>	<b>(17,594,488)</b>	<b>(2,763,027)</b>	<b>(224,358)</b>	<b>(14,213,624)</b>

TOWN OF PORT HEDLAND OPERATIONAL WORKS PROGRAMS 2019/2020							
Operational Project	Current Budget	Project Number	Budget Amendment	Amended Budget	Funding		
					Reserve	Grants, Subsidies & Contributions	Municipal
CCTV - Finucane island boat ramp/car park remote CCTV	4,200	OPE0503011		4,200	(4,200)	0	0
Outsource payroll	28,500	OPE1406017		28,500	0	0	(28,500)
Corporate Security Improvements	47,000	OPE1405013		47,000	(23,560)	0	(23,440)
Building Audits	100,000	OPE0901021		100,000	(100,000)	0	0
GIS Implementation	30,000	OPE1006010	(30,000)	-	0	0	0
Shredding at Landfill (Green waste, tyres)*	200,000	OPE1005022	75,000	275,000	(275,000)	0	0
Access Inclusion Maintenance - AIM (Disability access ramps 53k each)	50,000	OPE1007004		50,000	0	0	(50,000)
Port Hedland Town site Coastal Reserves Management Plan	50,000	OPE1012007		50,000	0	(50,000)	0
Design Concepts Foreshore	60,000	OPE1012009	(60,000)	-	0	0	0
Smart Cities	85,000	OPE1006008		85,000	(85,000)	0	0
Port Hedland Community Facilities (Turf club) - Masterplan	93,741	OPE1108015		93,741	(93,741)	0	0
JD Hardie Expansion - Masterplan	94,376	OPE0813014		94,376	(94,376)	0	0
CHRMAP (Coastal Hazard Risk Management and Adaptation Plan)	100,000	OPE1012002	(100,000)	-	0	0	0
Port Library Transition	100,000	OPE1117018	(80,000)	20,000	0	0	(20,000)
YMCA Transition	153,800	OPE1108012		153,800	(153,800)	0	0
Foreshore coast works planning and design (TC Veronica) Stage 1	250,000	OPE1012005		250,000	0	(250,000)	0
Foreshore coast works planning and design (TC Veronica) Stage 2	150,000	OPE1012006		150,000	0	0	(150,000)
South Hedland Sports Precinct - Masterplan	265,145	OPE1108016		265,145	(265,145)	0	0
Local Planning Strategy and Scheme Review	300,000	OPE1006001		300,000	0	0	(300,000)
Depot Master Plan	200,000	OPE1007003	(200,000)	-	0	0	0
DRAFA - Road Works and Foreshore Works TC Veronica	5,900,000	OPE1205019		5,900,000	0	(5,650,000)	(250,000)
Spoilbank Marina - Waterside	24,000,000	OPE1215020		24,000,000	(24,000,000)	0	0
Landcorp Development	335,000	OPE1006023	100,000	435,000	(435,000)	0	0
Arts and Culture Strategy - new event	0	TBA	45,000	45,000	0	0	(45,000)
Stevens St residential village	0	TBA	275,000	275,000	(275,000)	0	0
Civic Centre garden upgrades	0	TBA	200,000	200,000	0	0	(200,000)
	<b>32,596,762</b>		<b>25,000</b>	<b>32,621,762</b>	<b>(25,804,822)</b>	<b>(5,950,000)</b>	<b>(1,066,940)</b>

\*Project name has changed since last budget review

TOWN OF PORT HEDLAND  
RESERVES  
2019/2020 BUDGET HALF YEARLY REVIEW

	Opening Balance	Transfers In & Interest		Transfers Out		Current Closing Balance of Reserve	
	Actual	Budget	Proposed Budget	Budget	Proposed Budget	Budget	Proposed Budget
<b>Current</b>							
Airport Reserve	14,792,463	0	0	0	0	14,792,463	14,792,463
Asset Management - Community Facilities and Infrastructure Reserve	2,494,991	335,000	335,000	(1,850,000)	(1,850,000)	979,991	979,991
Cyclone Emergency Support Response	80,410	0	0	0	0	80,410	80,410
Employee Leave Reserve	875,612	0	0	0	0	875,612	875,612
Financial Risk Reserve	18,492,570	14,509,502	29,475,058	(8,474,849)	(15,382,329)	24,527,223	32,585,299
GP Housing	184,728	0	0	0	0	184,728	184,728
Historical	13,993	2,850	2,850	0	0	16,843	16,843
Insurance Reserve	123,826	0	0	(123,826)	0	0	123,826
PHIA Long Term Lease Proceeds Reserve	143,456,347	0	0	(11,500,000)	(7,775,000)	131,956,347	135,681,347
Plant Reserve	1,809,018	600,000	600,000	(1,445,568)	(1,445,568)	963,450	963,450
Spoilbank Reserve	37,518,502	0	0	(25,360,000)	(25,400,000)	12,158,502	12,118,502
Staff Housing Reserve	360,133	0	0	(349,454)	(349,454)	10,679	10,679
Strategic Reserve	499,645	0	0	0	0	499,645	499,645
Unfinished Works & Committed Works Reserve	3,832,217	0	0	(3,381,794)	(2,967,386)	450,423	864,831
Unspent Grants, Loans & Contributions Reserve	796,698	0	0	(376,202)	(150,000)	420,496	646,698
Waste Management Reserve	6,706,045	600,000	600,000	(2,789,435)	(1,264,435)	4,516,610	6,041,610
	<b>232,037,197</b>	<b>16,047,352</b>	<b>31,012,908</b>	<b>(55,651,128)</b>	<b>(56,584,172)</b>	<b>192,433,421</b>	<b>206,465,933</b>

In accordance with council resolutions in relation to each current reserve account, the purpose for which the reserves are set aside are as follows:

<i>Airport Reserve</i>	<i>To fund the future Port Hedland International Airport major Works commitments.</i>
<i>Asset Management - Community Facilities and Infrastructure Reserve</i>	<i>To fund the ongoing maintenance, refurbishment, renewal, replacement and upgrade of Council owned infrastructure assets within the Town of Port Hedland and community facilities within the Town of Port Hedland, specifically (but not limited to): Wanangkura Stadium, South Hedland Aquatic Centre, Grotwick Aquatic Centre, Marquee Park and JD Hardie Centre.</i>
<i>Cyclone Emergency Support Response</i>	<i>To fund cyclone and emergency related projects.</i>
<i>Developer Contributions - Car Parking and Public Open Space Reserve</i>	<i>To hold contributions which arise from conditions applied to a Development Application for car parking and public open space.</i>
<i>Employee Leave Reserve</i>	<i>To ensure that adequate funds are available to finance employee leave entitlements such as annual leave, long service leave, sick leave and redundancies.</i>
<i>Financial Risk Reserve</i>	<i>To provide funds to mitigate against Financial Risks including legal cases with penalties awarded against the Town, SAT rulings upholding valuation objections on high value properties likely to cause significantly large refunds and other unknown events potentially resulting in financial loss to the Town.</i>
<i>GP Housing Reserve</i>	<i>To fund the development, maintenance and management of GP Housing.</i>
<i>Historical</i>	<i>To fund historical building refurbishment projects.</i>
<i>Insurance Reserve</i>	<i>To restrict unspent insurance income at the end of the financial year.</i>
<i>Plant Reserve</i>	<i>To fund the Plant Replacement Program (plant with motor vehicle registration).</i>
<i>Port Hedland International Airport (PHIA) Long Term Lease Proceeds Reserve</i>	<i>To account for the lease proceeds from the long term lease of the Port Hedland International Airport and disburse funds as per the Wealth Management Framework.</i>
<i>Spoilbank Reserve</i>	<i>Funding the development of the Port Hedland Spoilbank Precinct.</i>
<i>Staff Housing Reserve</i>	<i>To fund the maintenance, refurbishment, redevelopment and construction of staff housing.</i>
<i>Strategic Reserve</i>	<i>To fund strategic projects (excluding renewal and replacement) as included in the Town's Strategic Community Plan and Corporate Business Plan. To fund strategic projects (excluding renewal and replacement) as included in the Town's Strategic Community Plan and Corporate Business Plan, and to fund the formulation and maintenance of the plans.</i>
<i>Unfinished Works &amp; Committed Works Reserve</i>	<i>To transfer unspent Municipal funded expenditure on specific projects to enable identification of carryover expenditure into the next financial year.</i>
<i>Unspent Grants, Loans &amp; Contributions Reserve</i>	<i>To restrict unspent grants, loans and contributions at the end of the financial year.</i>
<i>Waste Management Reserve</i>	<i>To fund the development, operation, maintenance and capital expenditure for the Council's waste management facilities including the landfill and waste collection operations and any associated repayments of borrowings and employee entitlements.</i>

\*Please note a change in reserve policy will be presented at the 25 March OCM and is intended to update existing reserves and their respective purposes. These changes will be made by Council prior to 30 June 2020.