



AUDIT COMMITTEE AGENDA MEETING MINUTES 13 March 2025, 5pm

AUDIT COMMITTEE MEETING
Thursday 13 MARCH 2024 – 5.00pm



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Legislation

Local Government Act 1995, various sections & provisions relate to the conduct of audits.

Division 1A — Audit committee

Section 7.1A. Audit committee

- (1) A local government is to establish an audit committee of 3 or more persons to exercise the powers and discharge the duties conferred on it.
- (2) The members of the audit committee of a local government are to be appointed* by the local government and at least 3 of the members, and the majority of the members, are to be council members.

* Absolute majority required.

- (3) A CEO is not to be a member of an audit committee and may not nominate a person to be a member of an audit committee or have a person to represent the CEO as a member of an audit committee.

- (4) An employee is not to be a member of an audit committee.

7.1B. Delegation of some powers and duties to audit committees.

- (1) Despite section 5.16, the only powers and duties that a local government may delegate* to its audit committee are any of its powers and duties under this Part other than this power of delegation.

* Absolute majority required.

- (2) A delegation to an audit committee is not subject to section 5.17.

7.1C. Decisions of audit committees

Despite section 5.20, a decision of an audit committee is to be made by a simple majority.

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1.0 Declaration of Opening

The President, Cr Logie, declared the Meeting open at 5.08 pm

2.0 Record of Attendance / Apologies / Leave of Absence

Elected Members

Cr Jarrad Logie – President (Presiding Member)

Cr Simon Harding

Cr Tracey Price

Cr Bernie Panizza

Staff

Peter Stubbs

Chief Executive Officer

Gemma Boyce

Executive Manager Corporate Services

3.0 Confirmation of Previous Minutes

3.1 Audit Committee Meeting Held 6 March 2024

Officer's Recommendation

That the Minutes of the Audit Committee Meeting held 6 March 2024, as previously circulated, be confirmed as a true and accurate record.

Committee Decision

Cr Harding /Cr Price

That the Minutes of the Audit Committee Meeting held 6 March 2024, as previously circulated, be confirmed as a true and accurate record.

Carried 4/0

4.0 Matters to be discussed.

4.1 Compliance Audit Return 2024

File Reference	4.50.00
Statutory Ref.	<i>Local Government (Audit) Regulations 1996</i>
Author & Date	Peter Stubbs 1 March 2024
Attachments	Attachment 1 - 2024 Compliance Audit Return

Background

The Annual Compliance Audit Return for the period 1 January 2024 to 31 December 2024, is presented for review by the Audit Committee.

Local governments are required to carry out a Compliance Audit Return (CAR) under the *Local Government (Audit) Regulations 1996* on an annual basis. The CAR contains a checklist of statutory requirements reported on for a calendar year. This check is issued by the Department of Local Government, Sport, and Cultural Industries.

The CAR is to be:

1. Presented for review at a meeting of the Audit Committee.
2. Recommended for Adoption by Council at an Audit Committee Meeting.
3. Presented to the Council at a meeting of Council.
4. Adopted by the Council; and
5. The adoption recorded in the minutes of the meeting at which it is adopted.

Once the CAR has been adopted by Council, a certified copy of the return, along with the relevant section of the Council minutes and any additional information explaining or qualifying the CAR is to be submitted to the Director General, Department of Local Government, Sport, and Cultural Industries by 31 March 2025.

Legislation

Local Government Audit Regulations 1996 Section 14.

- (1) A local government is to carry out a compliance audit for the period 1 January to 31 December in each year.
- (2) After carrying out a compliance audit the local government is to prepare a compliance audit return in a form approved by the Minister.
- (3A) The local government's audit committee is to review the compliance audit return and is to report to the council the results of that review.
- (3) After the audit committee has reported to the council under subregulation (3A), the compliance audit return is to be —
 - (a) presented to the council at a meeting of the council; and
 - (b) adopted by the council; and
 - (c) recorded in the minutes of the meeting at which it is adopted.

[Regulation 14 inserted: Gazette 23 Apr 1999 p. 1724-5; amended: Gazette 30 Dec 2011 p. 5580-1.]

Comment

The audit was carried out internally, sourcing evidence of compliance from the Shire's records. The audit checklist is determined by the Minister of Local Government each year.

No significant areas of non-compliance were noted in the internal audit against the checklist items.

The audit has identified the need to review,

1. the Corporate Business Plan last adopted 17 June 2020.
2. Update documents to the Shire website including-
 - a. Audit Committee minutes for 2002, 2023, & 2024
 - b. Addition of the Audit Report 2023/24
 - c. Activate hyperlinks to recent two tender documents

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

- CL 2.2 Maintain accountability, transparency, and financial responsibility.
CL 4.4 Monitor and ensure compliance with regulatory framework for local government business.

Financial Implications

There are no financial implications associated with this matter.

Voting Requirements

Simple Majority

Officer's Recommendation

That the Audit Committee having reviewed the 2024 Compliance Audit Return recommends to Council that it be endorsed and certified by the Shire President and the Chief Executive Officer for submission to the Department of Local Government, Sport, and Cultural Industries.

Committee Decision

Cr Panizza / Cr Price

That the Audit Committee having reviewed the 2024 Compliance Audit Return recommends to Council that it be endorsed and certified by the Shire President and the Chief Executive Officer for submission to the Department of Local Government, Sport, and Cultural Industries.

Carried 4/0

4.2 2024-2025 Budget Review

File Reference	4.21.25
Statutory Ref.	Local Government Act 1995 Section 6.12 (1)
Author & Date	Gemma Boyce 11th March 2025
Attachments	2024/2025 Budget Review Report

Background

A Statement of Financial Activity incorporating,

1. revenue and expenditures to the 31st of December 2024
2. year to date budget variations, and
3. forecasts to 30 June 2025

is presented to the Audit Committee to consider and to recommend adoption by Council.

The *Local Government (Financial Management) Regulations 1996*, Regulation 33A as amended, requires that local governments conduct a budget review between 1 January and 31 March in each financial year. The results of the review and accompanying report must be presented to Council within 30 days of the review. The review and Council decision is then provided to the Department of Local Government, Sport, and Cultural Industries within 30 days of the Council adoption of the review.

The Budget Review has been prepared to include information required by the *Local Government Act 1995*, *Local Government (Financial Management) Regulations 1996* and Australian Accounting Standards. Council adopted a 5% and \$5,000 minimum for reporting of material variances to be used in the statements of financial activity and the annual budget review.

Features of the review, as summarised from the detailed financial reports attached, are as follows:

Comment

The Audit Committee review and any recommendations are to be presented to the Ordinary Council Committee Meeting, to be held Wednesday, 19 March 2025, for adoption by Council.

As result of the recommended budget changes the 2024-25 Budget will be realigned to deliver a predicted budget outcome balanced to zero on 30th June 2025.

SHIRE OF WILLIAMS BUDGET REVIEW 2024-25

DETAILED REVENUE	24-25 Budget Adopted	24-25 Budget Review	Variance	
I03 · TOTAL GENERAL-PURPOSE FUNDING	2,697,140	2,724,566	27,426	↑
I04 · TOTAL GOVERNANCE	0	0	0	
I05 · TOTAL LAW ORDER & PUBLIC SAFETY	2,055,772	2,116,923	61,151	↑
I06 · TOTAL EDUCATION & WELFARE	717,150	701,424	-15,726	↓
I07 · TOTAL HEALTH	1,000	1,000	0	
I09 · TOTAL HOUSING.	304,150	304,150	0	
I10 · TOTAL COMMUNITY AMENITIES	228,995	228,995	0	
I11 · TOTAL RECREATION & CULTURE	52,964	52,964	0	
I12 · TOTAL TRANSPORT	1,571,976	1,631,648	59,672	↑
I13 · TOTAL ECONOMIC SERVICES	70,624	75,664	5,040	↑
I14 · TOTAL OTHER PROPERTY & SERVICES	61,000	61,000	0	↑
TOTAL INCOME	7,760,770	7,888,662	127,891	↑
DETAILED EXPENDITURE				
E03 · TOTAL GENERAL-PURPOSE FUNDING	167,826	153,241	-14,586	↓
Total E04 · GOVERNANCE.	397,841	367,637	-30,204	↓
E05 · TOTAL LAW ORDER & PUBLIC SAFETY.	215,987	215,987	0	↓
E06 · TOTAL EDUCATION & WELFARE.	609,536	606,036	-3,500	↓
E07 · TOTAL HEALTH.	52,718	52,718	0	↓
E09 · TOTAL HOUSING	298,933	269,128	-29,805	↓
E10 · TOTAL COMMUNITY AMENITIES.	383,534	379,697	-3,837	↓
E11 · TOTAL RECREATION & CULTURE.	1,139,622	1,121,317	-18,305	↓
E12 · TOTAL TRANSPORT.	2,691,655	2,678,672	-12,983	↓
E13 · TOTAL ECONOMIC SERVICES.	238,467	238,467	0	↓
E14 · TOTAL OTHER PROPERTY & SERVICES.	106,124	372,636	266,512	↑
TOTAL EXPENSE	6,302,244	6,455,536	153,292	↑

SHIRE OF WILLIAMS BUDGET REVIEW 2024-25

CAPITAL PROJECTS	24-25 Budget Adopted	24-25 Budget Review	Variance
LAND & BUILDING			
8 Fry Street - Ensuite Renovation	\$20,000	\$30,000	\$10,000
18 Richardson Street - Bathroom Renovation	\$25,000	\$25,000	\$0
18 Richardson Street - kitchen& laundry renovation, new floor covering	\$70,000	\$70,000	\$0
Ablution-Quindanning Hall & nature park playground (Newmont,Lotterywest, SOB)	\$250,000	\$250,000	\$0
Skate Park Improvement - Limestone Wall	\$12,000	\$10,582	-\$1,418
Tarwonga Water Tank & Pump	\$19,155	\$34,993	\$15,838
Quindanning Water Tank & Pump	\$46,155	\$46,155	\$0
Multi Use Indoor Netball/Basketball Court with Female Changerooms	\$2,020,000	\$2,020,000	\$0
Community Energy Upgrade	\$191,871	\$0	-\$191,871
2A Wandoo Court - Upgrade	\$16,000	\$13,470	-\$2,530
Marjidin Way Development	\$15,000	\$15,000	\$0
Unbudgeted - Chemical Shed	\$0	\$5,825	\$5,825
Unbudgeted - 12 Growse Street	\$0	\$19,079	\$19,079
	\$2,685,181	\$2,540,104	-\$145,077
FURNITURE & EQUIPMENT			
Uninterrupted Power Supply (UPS) for Server	\$9,500	\$8,322	-\$1,178
ERP Purchase		\$100,000	\$100,000
	\$9,500	\$108,322	\$98,822
PLANT & EQUIPMENT			
Water Truck	\$304,250	\$176,429	-\$127,821
Minor Plant	\$10,000	\$10,000	\$0
Mazda CX5 SUV (or similar)- new EMCS	\$43,500	\$39,334	-\$4,166
Volvo EC210BLC Excavator-replacement	\$250,000	\$220,000	-\$30,000
Fast Fill Trailer-Narrakine	\$10,553	\$9,575	-\$978
Fast Fill Trailer-Boraning	\$10,553	\$9,575	-\$978
Fast Fill Trailer-Glenfield	\$12,360	\$9,575	-\$2,785
Road Counters x 3	\$15,000	\$15,230	\$230
NEW ITEM: Fast Attack Vehicles X2 with communication upgrades	\$0	\$100,000	\$100,000
	\$656,216	\$589,718	-\$66,498



CAPITAL PROJECTS	24-25 Budget Adopted	24-25 Budget Review	Variance
ROAD ASSETS			
Road Project Grant - Quindanning Darkan Road	\$374,910	\$374,910	\$0
Road Project Grant - Congelin Narrogin Road	\$191,367	\$200,937	\$9,570
RTR Glenfield Road- reseal 5.37km	\$129,275	\$129,275	\$0
RTR Dardadine Road C/Fwd 2022/23	\$85,000	\$85,000	\$0
RTR Dardadine Road	\$131,222	\$131,222	\$0
RTR Clayton Road	\$66,837	\$66,837	\$0
WSFN -Williams-Darkan Road	\$294,867	\$294,867	\$0
Brooking St-culvert replacement (LCRI grant)	\$320,000	\$320,000	\$0
Brooking Street- rebuild & seal	\$120,000	\$120,000	\$0
Reseal (Hotmix) around Town Hall	\$37,482	\$37,482	\$0
Bridge Works - 884	\$94,960	\$94,960	\$0
Unbudgeted -Cemetery Road Pipes	\$0	\$5,741	\$5,741
	\$1,845,920	\$1,861,231	\$15,311
PARKS AND RESERVES			
Tourism Information Bay (LCRI grant)	\$50,000	\$50,000	\$0
Albany Highway - between The Woolshed and Pharmacy (CF 23-24)	\$90,000	\$90,000	\$0
	\$140,000	\$140,000	\$0
TOTAL CAPITAL EXPENDITURE	\$5,354,349	\$5,239,375	-\$114,974



Revenue

Rates:

The actual rates revenue has been increased by \$2,028 more than projected due to interim schedule processing.

Profit on Asset Disposal:

The actual revenue received on plant disposal to date has resulted in a \$9,672 increase in revenue than predicted.

Expenditure

Employee Costs:

- There have been 11 staff changes this financial year to date. This has resulted in a shift in costs as shown below:

FTE	BUDGET 24/25	ACTUAL 24/25	BUDGET 24/25	PROJECTED ACTUAL 24/25
ADMIN	6.94	6.47	\$ 769,227	\$ 771,359
CHILDCARE	4.9	4.6	\$ 404,320	\$ 386,055
WORKS CREW	11.0	11.0	\$ 918,127	\$ 942,845
RECREATION & BUILDING	4.5	5.2	\$ 384,496	\$ 472,032
TOTAL	27.34	27.27	\$ 2,476,170	\$ 2,572,290
Projected Employee Cost increase in 2024/25 (3.88% above budget)				\$ 96,120

This has a bearing on onboarding costs, wages & staff training. There are a number of employees who have exercised their entitlements to LSL & AL & some coverage is required in their absence. As a result, we have made a budget adjustment of \$96,120 increase in wages.

This includes an allowance for sub-contact wages for the Works Crew with known absences across the crew (unforeseen health & LSL) & the replacement of an Executive Officer to replace the role Sharon Wilkie will vacate because of retirement.

Depreciation:

- With an adjusted asset base of 169% due to the revaluation of Infrastructure Parks & Reserves & Land & Buildings effective 01/07/2024 the depreciation has been under budgeted. To align this, we have increased the budgeted deficit by \$240,000, from \$2,193,436 to \$2,433,426.

Utility Charges:

- Utility charges are tracking under budget, so it is recommended that a reduced budget figure is adopted, \$262,119 to \$247,119.

Materials & Contracts:

The materials & contracts expenditure has potential for adjustment, recommendations are as follows:

- Medical Services budget allocation has been increased from \$12,000 to \$18,000 because of the council resolution in December 2024 to increase doctor's services. The service was adopted by council to increase from once per month to twice per month.

The negotiation has further advanced to once per week with travel only charges for the 2 extra weeks. An allowance of \$2,400 (12 weeks x \$200 travel per week = \$2,400) has been included to increase the doctor service to once per week from April to end of 2024-25 year (12 weeks to end June 2024)

- Pool Maintenance has been fully expensed. As the pool season is still going the budget has been increased from \$8,280 to \$20,000. The cost of pool chemicals was understated & we have replaced fencing & pumps. With the current budget review, we have now allowed for the replacement of the Palinst water quality control system \$1,767 as well.
- Oval Dam/Treated Water has had unbudgeted maintenance. This has included repairs to 200mm leaking wastewater pipe at the Albany Highway due to an unforeseen leak costing and a leak in the pipe under Cemetery Road costing \$11,569 . As a result, the budget has been increased from \$7,245 to \$17,245.
- Expenses for the Marjidin Way Shed are over budget; the budget has been increased from \$3,105 to \$13,105 to cover those costs. The unbudgeted spending included a power upgrade of \$2,642 & valuation service \$4,500.
- The two Defibrillators machines at the Pool & Pavilion required replacement as both are out of date. This resulted in a \$4,400 increase in our materials & contracts. The CEO made this decision under delegated authority to replace the Defibrillators.

Table 1 Summary of Proposed 2024-25 Budget Changes

	Expense	Budget	Recommended Change	Revised Budget
1	Wages & Salaries:	\$2,476,170	+\$96,120	\$2,572,290
2	Materials & Contracts:			
	Medical Services	\$12,000	+\$6,000	\$18,000
2a	Pool Maintenance	\$8,280	+11,720	\$20,000
2b	Oval Dam/Treated Water	\$7,245	+\$10,000	\$17,245
2c	Marjidin Way Shed	\$3,105	+\$10,000	\$13,105
2e	Defibrillators	\$0	+\$4,400	\$4,400
3	Utility Charges:		-\$15,000	

Detailed Explanation Capital Projects

Land & Buildings:

Ablution-Quindanning Hall & Nature Playground (Budget \$250,000)

Grant Funding is essential to enable this project, and this is still to be received. \$180,000 is budgeted for in grants. The remaining \$40,000 from reserves & \$30,000 from general revenue remain allocated to this project. Given timing it is not likely that this project can be completed in 2024-25 with grant funds not yet gained.

8 Fry Street - ensuite renovation (CF from 23/24) (Budget \$20,000 from Reserve)

This project has been completed; it went over budget by \$10,000 and this has been funded from general revenue. There was further work required that could not have been foreseen until the wet areas were opened up/demolished. The project was a carried forward project from previous years, and this has impacted on the pricing levels.

18 Richardson Street - kitchen& laundry renovation, new floor covering (Budget\$70,000)

This project has not commenced as yet. The aim is to progress the kitchen shortly. There may be a need to carry forward into 2025/26 if we have project delays. This is a reserve financed project. New quotes are being sought.

18 Richardson Street – bathroom, toilet, laundry renovation (CF from 23/24) (Budget \$25,000)

This project has not commenced to date. Due to the timing, we have asked the builders to requote has the quote are dated May 2024. It is a reserve funded project &, if necessary, we will have to carry forward to 2025/26 with price indexing. New quotes are being sought.

Tarwonga Water Tank & Pump (Budget \$19,155)

This project has been completed. It had an overspend funded by general revenue of \$15,838. There were unexpected earthworks required for the project to be completed.

Quindanning Water Tank & Pump (Budget \$46,155)

This project has not commenced & remains as a budgeted capital project. The project grant has been confirmed but the contract agreement has not yet been received, and works cannot commence until that is done. A variation will be to install a bore and use solar pumps to fill the water tank instead of adding gutters to the Quindanning Hall. It is dependent on receiving \$30,855 in grants & utilizing \$15,300 of general revenue.

Multi Use Indoor Netball/Basketball Court with Female Changerooms (Budget \$2,020,000)

This project has not commenced, however the grant funding contract as now bene signed and executed enabling works to commence. The project will run over more than one financial year to complete. Council's contribution is budgeted as a new \$250,000 loan, which is not likely to be drawn down in 2024-25. In remaining 3 months of the year the aim is to complete Tender documents and to call tenders.

Community Energy Upgrade (Budget \$191,871)

This grant application has not been successful, with grant funding of \$134,349 for this project. It will not go ahead. There was \$57,523 allocated from general revenue that is now not required.

Skate Park Improvement - Limestone Wall (Budget \$12,000)

This project has been completed for \$10,582, and a savings in general revenue of \$1,418 was made.

Marjidin Way Development (Budget \$15,000)

This project has not commenced & remains as a capital item to be funded from general revenue. It is expected that this will be required for consultancies to move the proposed industrial sub division ahead in 2024-25.

2A Wandoo Court – Upgrade (Budget \$16,000)

This project has been completed for \$13,470 a savings in general revenue of \$2,530.

Chemical Shed (Unbudgeted)

This item was a necessary addition to the Works Depot for compliance & safe storing of chemicals onsite. It was funded from general revenue of \$5,825 but was not specifically budgeted for.

12 Growse Street (Unbudgeted)

This item was necessary to complete fencing, reticulation & drainage to the property to have it rented with compliance. It was funded from general revenue \$19,079.

NEW ITEM- Enterprise Resource Planning (ERP)

Following due diligence since February 2024, it proposed to enter a contract, subject to Council approval, to engage an ERP provider to modernise and integrate the Shires key software platforms. Executing the contract would require payment of software licenses and potentially a 20% payment toward implementation. The contract may reflect that the payment for the ERP system will be amortised over 5 years. Council has an Information Technology Reserve fund with a current balance of \$152,081 (\$50,000 in original budget to transfer into the account) and it is recommended that the ERP funds required be drawn from that Reserve- an estimated \$100,000.

Furniture & Equipment:

Uninterrupted Power Supply – UPS (Budget \$9,500)

This project has been completed for \$8,322, a savings in general revenue of \$1,178.

Plant and Equipment:

Mazda CX5 SUV (or similar)- new EMCS (Budget \$43,500)

The motor vehicle has been purchased for \$39,334. This was funded from general revenue & resulted in \$4,166 savings.

Volvo EC210BLC Excavator-replacement (Budget \$250,000)

The excavator has been purchased & sale proceeds of \$30,000 was successfully obtained. The machine was purchased for \$220,000 which has resulted in savings in general revenue of \$30,000.

Minor Plant (Budget \$10,000)

It remains as a budgeted item funded from general revenue.

Water Truck (CF 23-24 on Order) (Budget 304,250)

A council decision was made to cancel the order & replace the water truck with a secondhand item from auction. The successful purchase of a suitable secondhand truck for \$176,429 has resulted in \$96,500 drawn down from the plant reserve (original budgeted \$150,000). With sale proceeds of the secondhand unit of \$30,000 and \$49,929 funded from general revenue. This resulted in \$74,321 savings in the general revenue allocation for purchase.

Fast Fills Trailers x 3 (Budget total \$33,466)

The three trailers have all been purchased & \$27,860 was successfully obtained from grant funding. The balance of \$3,800 from general revenue resulted in savings of \$1,806.

Road Counters x 3 (Budget \$15,000)

The road counters have been purchased & resulted in an overspend of \$300 from general revenue. The counters were budgeted for the purpose of gathering further road data to assist in future road grants.

NEW ITEM: Fast Attack Vehicles X 2 with communication upgrades (New Budget \$100,000)

The continuing ambiguity from DFES on the availability and timing of pooled fast attack vehicles does not support volunteer effort in bushfire management to the degree required. It is therefore recommended that funds be allocated to purchase two second-hand fast-tack vehicles. A budget revision of \$100,000 is recommended with \$50,000 from plant reserves & \$50,000 general revenue. To date we have had substantial savings in these areas & it allows for this inclusion.

Infrastructure - Roads & Drainage

Road Project Grant - Quindanning Darkan Road 21.98 to 19.68 SLK (Budget \$374,910)

This road project is currently in progress & commenced October 2024. The culverts are in, and gravel carting has commenced. It requires \$124,970 funded from general revenue. Sealing is booked for 27 March 2025.

Road Project Grant - Congelin Narrogin Road 3.75 to 5.00 SLK (Budget \$191,367).

This road project has been completed with a 7m wide seal. It was supported by \$127,578 in grant funding & required \$73,359 from general revenue. The project resulted in an overspend of \$9,570 in general revenue. The SLK was reduced to prevent any further over-run.

RTR Glenfield Road- Reseal 5.37km (Budget 129,275)

This road project is grant funded & work is complete. The SLK was reduced by 1 km to prevent any over-run.

RTR Dardadine Road 24/25 Culverts (Budget \$85,000)

This road project is grant funded & is due to commence work in April 2025

RTR - Clayton Road (re seal) (Budget \$66,837)

This road project is grant funded & work complete

RTR - Dardadine Road 24/25 (Budget \$131,222)

This road project is grant funded. Work is due to commence April 2025 & will be completed within the financial year.

WSFN -Williams-Darkan Road (Budget \$294,867)

This road project is 90% grant funded with \$20,000 expected to be covered by general revenue. Works commenced & expected completion is within the financial year.

Brooking St-culvert replacement (LRCI grant) (Budget \$320,000)

This project has been put out to tender & Simms Civil has been awarded the project at a cost of \$350,560.10. It is budgeted to provide \$37,482 out of general funding with the \$287,287 grant funding. Project deferred to Oct 2025 due to contractor availability.

Brooking Street- rebuild & seal (Budget \$120,000)

This project requires \$120,000 from general funding as remains as a budget item. It will be completed after the Brooking St-culvert replacement (LRCI grant). Concrete culverts have been purchased to mitigate risk of price rises and demonstrate to the funder that the project has commenced.

Reseal (Holmix) around Town Hall (Budget \$37,482)

This project has been completed on budget with \$37,482 funded from general revenue.

Bridge Works – 884 (Budget \$94,960)

This project remains as a budget item. Further investigation is required to determine the level of work required. It is fully funded from general revenue.

Waste Water Pipe (Unbudgeted)

This project was a necessary item due to an unexpected rupture in the wastewater pipe under Cemetery Road. \$5,741 was funded from general revenue.

Infrastructure - Parks and Gardens

Tourism Information Bay (LCRI grant) (Budget \$50,000)

This project is grant funded. It is expected to commence within the financial year.

Infrastructure – Footpaths

Albany Highway - between The Woolshed and Pharmacy (CF 23-24) (Budget \$90,000)

This project is in progress with \$60,000 in grant funding & \$30,000 of general revenue allocated.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

CL 2.2 Maintain accountability, transparency, and financial responsibility.

Financial Implications

Following the budget review for 2024/25 and allowing for the recommended budget amendments, the Shire will remain with a budget balanced to zero as at 30th June 2025. This forecast is contingent on the expected income of \$1,352,006 from the capital budget yet to be received and expected and associated with Road to Recovery grants.

Voting Requirements

Absolute Majority

Officer's Recommendation

That the Audit Committee note the 2024/25 Budget Review and recommend the budget amendments to Council, including the identified budget changes in this report.

Committee Decision

Cr Harding / Cr Price

That the Audit Committee note the 2024/25 Budget Review and recommend the budget amendments to Council, including the identified budget changes in this report, including the following change;

1. that the general funds (\$50,000) for the purchase of the Fast Attack Vehicles be transferred to the Plant replacement reserve for the purchase to be made in 2025/26

Carried 4/0

* The Audit Committee decision differed from the Officer recommendation because it was considered timelier and more realistic to make the purchase in the 2025/26 budget year, when a better range of vehicle options is likely to be available.

4.3 Audits- 2024-2025

File Reference	4.50.00
Statutory Ref.	Local Government Act 1995 & Local Government (Audit) Regulations 1996
Author & Date	Peter Stubbs 1 March 2024
Attachments	Nil

AMD Chartered Accountants (AMD) are the auditors appointed by the Office of Audit General (OAG) to conduct Shire of Williams independent audit in 2025 & 2026.

Arrangements have been made for AMD to undertake the interim audit Thursday 15th and Friday 16th May 2025. The final audit for the 2024-25 year is scheduled for Monday 27th to Wednesday 29th October 2025.

Legislation

Local Government Act 1995 & Local Government (Audit) Regulations 1996

Comment

This timing should enable the audited financial statements and Opinion Letter to be included with the Annual Report and for these to be presented to Council at the December 2025 meeting.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

- CL 2.2 Maintain accountability, transparency, and financial responsibility.
- CL 4.4 Monitor and ensure compliance with regulatory framework for local government business.

Financial Implications

The audit fee for AMD for the 2023-24 audit was \$33,200.00. The OAG has advised that it is seeking full cost recovery for all Local Government audits. It is expected that the audited fee for 2024-25 will rise again and be in the order of \$38,000.00. The OAG has not confirmed the estimated audit fee currently.

Voting Requirements

Simple Majority

Officer's Recommendation

That the Audit Committee notes the dates for the scheduled Interim and Final Audit for the 2024 -25 year:

Interim Thursday 15th and Friday 16th May 2025.

Final audit Monday 27th to Wednesday 29th October 2025.

Committee Decision

Cr Panizza / Cr Harding

That the Audit Committee note the dates for the scheduled Interim and Final Audit for the 2024 -25 year as:

Interim Thursday 15th and Friday 16th May 2025.

Final audit Monday 27th to Wednesday 29th October 2025.

Carried 4/0

5.0 Business of Urgent Nature

Williams Repertory Club request for funding assistance from the shire to purchase further staging to expand the current stage.

The Repertory Club 100% funded the first portable stage purchase in 2024 using \$6,500 CBH Grass Roots Grant & \$8,500 of their own funds.

Strategic Implications

This item aligns with the community's vision and aspirations as contained in the Shire of Williams Strategic Community Plan 2017 to 2032. Specifically, it relates to the following strategy(s):

CL 2.2 Maintain accountability, transparency, and financial responsibility.

CL 4.4 Monitor and ensure compliance with regulatory framework for local government business.

Financial Implications

The decision put forward to utilise Community Chest Funds set out for this purpose. The Community Chest Fund balance is currently \$16,588. Budget approved transfers of \$10,660 for the close of the 2024/25 financial year will leave a balance of \$27,248.

Voting Requirements

Simple Majority

Officer's Recommendation

That the Audit Committee consider the Repertory Club request for funding assistance to increase the size and safety of its portable stage, recommend support for the request to the Council.

Committee Decision

Cr Harding / Cr Price

That the Audit Committee having reviewed the Repertory Club request for funding assistance to increase the size and safety of its portable stage, request the matter be submitted to the Council meeting Wednesday 19th March 2025.

Carried 4/0

6.0 Closure of Meeting

The President, Cr Logie, declared the Meeting closed at 6.09pm.