

# MINUTES

Audit Committee

## MINUTES OF THE AUDIT COMMITTEE MEETING

HELD ON

MEETING DATE



**TUESDAY, 19 AUGUST 2008**

[www.joondalup.wa.gov.au](http://www.joondalup.wa.gov.au)



City of  
Joondalup

# CITY OF JOONDALUP

**MINUTES OF THE AUDIT COMMITTEE MEETING HELD IN CONFERENCE ROOM 3, JOONDALUP CIVIC CENTRE, BOAS AVENUE, JOONDALUP ON TUESDAY, 19 AUGUST 2008**

## **ATTENDANCE**

### **Committee Members:**

<i>Cr Tom McLean</i>	<i>North Ward</i>	<i>Presiding Person</i>
<i>Cr Marie Macdonald</i>	<i>Central Ward</i>	<i>Deputy Presiding Person</i>
<i>Mayor Troy Pickard</i>		
<i>Cr Fiona Diaz</i>	<i>South Ward</i>	

### **Officers:**

Mr Garry Hunt	Chief Executive Officer	<i>Absent from 1718 hrs to 1719 hrs</i>
Mr Mike Tidy	Director Corporate Services	
Mr Peter McGuckin	Internal Auditor	
Mrs Janet Foster	Administrative Services Co-ordinator	
Mrs Rose Garlick	Administrative Secretary	

## **IN ATTENDANCE**

Mr Patrick Warr, Auditor *to 1718 hrs*

## **DECLARATION OF OPENING**

The Presiding Person declared the meeting open at 1710 hrs

## **APOLOGIES/LEAVE OF ABSENCE**

Apologies    Cr Albert Jacob  
                  Cr Michele John

## **CONFIRMATION OF MINUTES**

MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 26 FEBRUARY 2008

**MOVED Cr Macdonald, SECONDED Cr Diaz that the minutes of the meeting of the Audit Committee held on 26 February 2008 be confirmed as a true and correct record.**

**The Motion was Put and**

**CARRIED (4/0)**

**In favour of the Motion:**    Crs McLean, Diaz, Macdonald, and Mayor Pickard

## **ANNOUNCEMENTS BY THE PRESIDING PERSON WITHOUT DISCUSSION**

Nil.

**DECLARATIONS OF INTEREST****Disclosure of Financial Interests**

Nil.

**Disclosure of interest affecting impartiality**

Elected Members and staff are required under the Code of Conduct, in addition to declaring any financial interest, to declare any interest that may affect their impartiality in considering a matter. This declaration does not restrict any right to participate in or be present during the decision-making process. The Elected Member/employee is also encouraged to disclose the nature of the interest.

<b>Name/Position</b>	<b>Mr Garry Hunt, Chief Executive Officer</b>
<b>Item No/Subject</b>	Item 6 - CEO's Credit Card Expenditure and Item 7 - Increase in the Maximum Limit for the CEO's Corporate Credit Card
<b>Nature of interest</b>	Interest that may affect impartiality
<b>Extent of interest</b>	The CEO is the card holder

**IDENTIFICATION OF MATTERS FOR WHICH THE MEETING MAY SIT BEHIND CLOSED DOORS**

Nil.

**PETITIONS AND DEPUTATIONS**

Nil.

**REPORTS****ITEM 1 ATTENDANCE OF THE CITY'S AUDITOR – [07032]**

**WARD:** All

**RESPONSIBLE  
DIRECTOR:** Mr Mike Tidy  
Director Corporate Services

---

The City's Auditor, Mr Patrick Warr addressed the Audit Committee in relation to the forthcoming Audit. - Attachment 1 refers.

A number of questions were raised.

*The CEO and Mr Warr left the Room at 1718 hrs.*

## **ITEM 2                    HALF YEARLY REPORT - CONTRACT EXTENSIONS (1 JANUARY 2008 - 30 JUNE 2008) – [07032]**

**WARD:** All

**RESPONSIBLE  
DIRECTOR:** Mr Mike Tidy  
Director Corporate Services

---

### **PURPOSE**

The purpose of this report is to provide the Audit Committee with details of Contracts extended by the Chief Executive Officer between January 2008 and June 2008.

### **EXECUTIVE SUMMARY**

The schedule of Contracts extended by the Chief Executive Officer during the half-year ended on 30 June 2008 is provided in Attachment 1.

*It is recommended that the Audit Committee NOTES the report detailing Contracts extended by the CEO during the period January 2008 to June 2008.*

### **BACKGROUND**

At its meeting held on 1 November 2005, Council resolved that a half-yearly report be prepared for the Audit Committee detailing Contracts that were originally approved by Council and have subsequently been extended by the Chief Executive Officer – CJ231-11/05.

### **DETAILS**

Council has delegated to the CEO the authority to approve all Contract extensions on tenders approved by Council subject to a report to the Audit Committee being prepared on a half-yearly basis providing details of those Contracts extended.

#### **Issues and options considered:**

The report detailing Contracts extended by the CEO is provided in Attachment 1.

#### **Link to Strategic Plan:**

The report of Contracts extended by the CEO links to the Strategic Plan objective 1.3 “To lead and manage the City effectively”.

#### **Legislation – Statutory Provisions:**

The City’s legal advice is that under section 5.41(d) of the Local Government Act the CEO may be delegated the power to extend a Contract – provided the CEO does not extend the Contract beyond the “total term of the Contract” specified by the Council in the resolution.

**Risk Management considerations:**

The delegated authority to extend Contracts is limited to the original terms and conditions approved by resolution of Council when the tender was first awarded.

**Financial/Budget Implications:**

In accordance with each individual Contract and approved budget limits.

**Policy Implications:**

Not Applicable

**Regional Significance:**

Not Applicable

**Sustainability Implications:**

Not Applicable

**Consultation:**

Not Applicable

**COMMENT**

This report provides the Audit Committee with details of Contracts originally approved by Council or by the CEO under delegated authority, which have subsequently been extended by the CEO during the period from January 2008 to June 2008.

**ATTACHMENTS**

Attachment 1 Council Approved Contract Extensions by CEO

**VOTING REQUIREMENTS**

Simple Majority

*The CEO entered the Room at 1719 hrs*

**MOVED Cr Macdonald, SECONDED Cr Diaz that the Audit Committee NOTES the report detailing Contracts extended by the CEO during the period January 2008 to June 2008 forming Attachment 1 to this Report.**

Discussion ensued.

**The Motion was Put and**

**CARRIED (4/0)**

**In favour of the Motion:** Crs McLean, Diaz, Macdonald, and Mayor Pickard

*Appendix 1 refers*

### ITEM 3 MATERIAL VARIANCES FOR THE FINANCIAL YEAR ENDING 30 JUNE 2009 - [66610]

WARD: All

RESPONSIBLE  
DIRECTOR: Mr Mike Tidy  
Corporate Services

---

#### PURPOSE

The purpose of this report is to seek Council determination as to what constitutes a material variance in the Monthly Financial Activity Statement, in respect of which an explanation is to be provided to Council.

#### EXECUTIVE SUMMARY

The Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996 require that each financial year a local government is to adopt a materiality level for the purpose of reporting variances in the monthly statement of financial activity.

*This report recommends that Council ADOPTS for the Financial Year ending 30 June 2009 a variance amount of \$100,000 or 10 percent of the appropriate base, whichever is higher, to be a material variance for the purposes of reporting under Regulation 34 (5) of the Local Government (Financial Management) Regulations 1996.*

#### BACKGROUND

The Local Government (Financial Management) Regulations 1996 – Financial Reports s.6.4 includes a Regulation 34 requiring the local government to prepare each month a statement of financial activity, as set out in the Rate Setting Statement included in the annual budget.

Regulation 34 (1) lists the details to be included in the statement of financial activity, among which are **material variances** between budget estimates and actual amounts of expenditure, revenue and income to the end of the month to which the statement relates.

Regulation 34 (2) (b) requires an **explanation** to be provided to Council for each of the material variances shown in each statement of financial activity.

Regulation 34 (5) prescribes that each financial year, a local government is to adopt a **percentage or value**, calculated in accordance with accounting standard AAS 5 (AASB 1031), to be used in statements of financial activity for reporting material variances.

This report recommends the percentage or value to be adopted in determining material variances for the purposes of Regulation 34 of the Local Government (Financial Management) Regulations 1996 as amended, during the current financial year.

**DETAILS**

Accounting Standard AASB 1031 defines materiality in relation to information to mean that information which if omitted, misstated or not disclosed has the potential to adversely affect decisions or the discharge of accountability by management or the governing body of the entity.

The Standard also provides that an amount, which is equal to or greater than 10 per cent of the appropriate base, may be presumed to be material, whilst an amount equal to or less than 5 per cent of the appropriate base may be presumed not to be material unless there is evidence to the contrary.

The value for material variances previously determined by Council is an amount of \$50,000 or 5%, whichever is the higher.

Having regard to the quantum of the Annual Budget, the content of AASB 1031 and considering other limits prescribed in the Local Government Regulations, particularly in respect of the recent increase to tendering limits, it is proposed that the Council adopts a combined percentage and value for material variances, to be an amount of \$100,000 or 10 percent of the appropriate base, whichever is higher.

In determining whether the variance amount of an item is material, the variance is to be compared with the corresponding budgeted revenue and expense amount to the end of the month to which the statement of financial activity relates.

**Issues and options considered:**

Australian Accounting Standard AASB 1031.

**Link to Strategic Plan:**

Objective 1.3 – To lead and manage the City effectively.

**Legislation – Statutory Provisions:**

Section 6.4 of the Local Government Act 1995 requires a local government to prepare an annual financial report for the preceding year and such other financial reports as are prescribed.

Regulation 34 of the Local Government (Financial Management) Regulations 1996 as amended, requires the local government to prepare each month a statement of financial activity reporting on the source and application of funds as set out in the annual budget.

**Risk Management considerations:**

Adoption of the materiality limits will satisfy statutory compliance requirements.

**Financial/Budget Implications:**

Not Applicable.

**Policy Implications:**

Policy 4.3 – The city has as its objective “to ensure that robust and transparent financial management is established and maintained to meet the Council’s accountability to the community for the stewardship of community assets both now and into the future.”

**Regional Significance:**

Not Applicable.

**Sustainability implications:**

Reporting of variances assists in maintaining the ongoing financial sustainability of the City.

**Consultation:**

In accordance with Section 6.2 of the Local Government Act 1995, the annual budgets are prepared having regard to the Strategic Financial Plan, prepared under Section 5.56 of the Local Government Act 1995.

**COMMENT**

The adoption of the recommended materiality limits will satisfy the requirements of AASB 1031 and the amended Local Government (Financial Management) Regulations 1996.

**ATTACHMENTS**

Not Applicable.

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER’S RECOMMENDATION**

That the Audit Committee RECOMMENDS that Council ADOPTS for the Financial Year ending 30 June 2009 a variance amount of \$100,000 or 10 percent of the appropriate base, whichever is higher, to be a material variance for the purposes of reporting under Regulation 34 (5) of the Local Government (Financial Management) Regulations 1996.

**MOVED Mayor Pickard, SECONDED Cr Macdonald that the Audit Committee RECOMMENDS that Council ADOPTS for the Financial Year ending 30 June 2009 a variance amount of \$50,000 or 5 percent of the appropriate base, whichever is higher, to be a material variance for the purposes of reporting under Regulation 34 (5) of the Local Government (Financial Management) Regulations 1996.**

Discussion ensued.

**The Motion was Put and**

**CARRIED (4/0)**

**In favour of the Motion:** Crs McLean, Diaz, Macdonald, and Mayor Pickard

**ITEM 4                      WRITE OFF FIXED ASSETS – [17394]****WARD:** All**RESPONSIBLE  
DIRECTOR:** Mr Mike Tidy  
Corporate Services**PURPOSE**

The purpose of this report is for the Audit Committee to consider and recommend to Council the write off of assets no longer held by the City.

**EXECUTIVE SUMMARY**

As part of the end of year financial process a stock take of the City's assets as recorded in the Assets Register was carried out, to confirm the existence of those assets. The stock take revealed that a total of 173 individual assets were no longer held by the City. The net carrying value of those assets as at the end of May 2008 was \$70,136.59. Investigations have determined, where possible, various reasons for the differences between the City's asset records and the results of the stock take but in many cases the age of them has meant that this is not possible. The investigations have also established that where a reason has not been identified there is no prospect of locating the asset.

*It is recommended that Council write off identified assets no longer held by the City as listed at Attachment 1 to this Report, with a current combined carrying value of \$70,136.59.*

**BACKGROUND**

Section 6.5 (b) of the Local Government Act 1995 requires the CEO of the City to keep all accounts and records up to date.

An end of financial year stock take has identified 173 individual assets still recorded in the Asset Register that are no longer held by the City. Investigations have been conducted to establish any reasons for the difference in the City's asset records and the assets held and concluded that there is no prospect of locating the assets concerned. Having established the latter, it is essential that the Asset Register is updated by the write off of these assets no longer held

**DETAILS**

A detailed listing of the assets identified by stock take as no longer held by the City is provided in Attachment 1. Of the 173 assets identified, 107 are currently fully depreciated with a book value of nil. The remaining 66 items have a book value of \$70,136.59. The highest individually valued item is \$7,311.84.

Investigations reveal the following reasons for some of the assets not being able to be located:

- (i) A number of assets, such as mowers and IT and other general equipment, have been disposed of or replaced by new items at different times without appropriate update of the disposal in the Asset Register.

- (ii) Many of the assets are of a very low value and would in current circumstances not be capitalised and placed on the asset register. It is probable that officers were not aware that they were capitalised assets when they were disposed of.

The responsibility of maintaining the Asset Register has recently been transferred from Asset Management to Financial Services and a new Asset Control Procedure is currently being documented that will control omissions of this nature.

**Issues and options considered:**

A revised Asset Control Procedure is being documented to prevent similar incidents in the future.

**Link to Strategic Plan:**

Objective 1.3 To lead and manage the City effectively

**Legislation – Statutory Provisions:**

Section 6.5 (b) of the Local Government Act 1995

Regulation 5 (1) (d) (iii) of the Local Government (Financial Management) Regulations 1996

**Risk Management considerations:**

The total value of the assets to be written off represents less than 0.5% of the total carrying value of assets held by the City at 30 June 2008.

**Financial/Budget Implications:**

A provision for write off of assets has been created at the end of 2007/08 financial year to account for the carrying value of identified assets recommended for write off.

**COMMENT**

Stock take identified assets that are no longer in the possession of the city need to be removed from the Asset Register and the combined book value of those assets be written off. Asset control procedures are being revised and tightened to prevent future omission.

**ATTACHMENTS**

Attachment 1 Detailed list of assets identified for retirement from the Asset Register with corresponding book value of individual assets.

**VOTING REQUIREMENTS**

Simple Majority

**OFFICER'S RECOMMENDATION**

That the Audit Committee RECOMMENDS that Council writes off identified assets no longer held by the City as listed at Attachment 1 to this Report, with a current combined carrying value of \$70,136.59.

**MOVED Mayor Pickard SECONDED Cr Diaz that the Audit Committee RECOMMENDS that Council:**

- 1 writes off identified assets no longer held by the City as listed at Attachment 1 to this Report, excluding Assets 15817 and 15553 with a current combined carrying value of \$66,229.84;**
- 2 requests a further report be presented after the completion of an audit review of assets 15817 and 15553.**

Discussion ensued.

**The Motion was Put and**

**CARRIED (4/0)**

**In favour of the Motion:** Crs McLean, Diaz, Macdonald, and Mayor Pickard

*Appendix 2 refers*

## **ITEM 5 QUARTERLY REPORT - CORPORATE CREDIT CARD USAGE - [09882] [18049]**

**WARD:** All

**RESPONSIBLE  
DIRECTOR:** Mr Mike Tidy  
Corporate Services

---

### **PURPOSE**

The purpose of this report is to provide the Audit Committee with details of the corporate credit card usage of the CEO for the quarter ended 31 March 2008.

### **EXECUTIVE SUMMARY**

The report of the CEO's credit card usage for the quarter ended 31 March 2008 is attached.

*It is recommended that the Audit Committee NOTES the report on the corporate credit card usage of the CEO for the quarter ended 31 March 2008 as shown on Attachment 1 to this Report.*

### **BACKGROUND**

At its meeting held on 11 October 2005 (Item CJ210-10/05 refers), Council inter alia resolved that a quarterly report on the corporate credit card usage of the CEO is to be prepared and presented to the Audit Committee.

### **DETAILS**

The report listing all credit card payments made by the CEO for the quarter, including bank fees, is set out in Attachment 1.

**Issues and options considered:**

As provided in CJ210 – 10/05.

**Link to Strategic Plan:**

The report on credit card usage links to the Strategic Plan outcome of: “The City of Joondalup is a sustainable and accountable business” and in particular objective 4.1 which is “to manage the business in a responsible and accountable manner”.

**Legislation – Statutory Provisions:**

Regulation 11(1) of the Local Government (Financial Management) Regulations 1996 requires a local government to develop procedures for the authorisation and payment of accounts to ensure that there is effective security for, and properly authorised use of credit cards.

**Risk Management considerations:**

In accordance with the City's Corporate Procedure 5.9 Use of Credit/Charge Cards, the CEO's credit card currently has a maximum limit of \$5,000. All expenditure incurred by the CEO by way of credit card is authorised by the Director Corporate Services. It is also a requirement, by resolution of Council, that the CEO's credit card expenditure is reviewed by the Audit Committee on a quarterly basis. The procedure additionally covers matters such as the issue and return of credit cards, lost or stolen cards, what purchases can be made by credit cards, documentation requirements and management review.

**Financial/Budget Implications:**

Not Applicable.

**Policy Implications:**

Not Applicable.

**Regional Significance:**

Not Applicable.

**Sustainability Implications:**

By ensuring that expenditure is incurred in accordance with procedures and within budget parameters, financial viability and sustainability is maintained.

**Consultation:**

Not Applicable.

**COMMENT**

The CEO's credit card usage is in accordance with Corporate Procedure 5.9 - Use of Credit/Charge Cards - and the Contract of Employment of the CEO, with all expenditure being business related and authorised by the Director Corporate Services.

## ATTACHMENTS

Attachment 1      CEO Credit Card Expenditure for the Quarter Ended 31 March 2008.

**MOVED Cr Macdonald, SECONDED Cr Diaz that the Audit Committee NOTES the report on the corporate credit card usage of the CEO for the quarter ended 31 March 2008 as shown on Attachment 1 to this Report.**

Discussion ensued.

**The Motion was Put and**

**CARRIED (4/0)**

**In favour of the Motion:** Crs McLean, Diaz, Macdonald, and Mayor Pickard

*Appendix 3 refers*

## **ITEM 6      CEO'S CREDIT CARD EXPENDITURE – [09882] [18049]**

**WARD**      All

**RESPONSIBLE  
DIRECTOR:**      Mr Mike Tidy  
Corporate Services

---

## **PURPOSE**

The purpose of this report is to provide the Audit Committee with details of the corporate credit card usage of the CEO for the quarter ended 30 June 2008.

## **EXECUTIVE SUMMARY**

The report of the CEO's credit card usage for the quarter ended 30 June 2008 is attached.

*It is recommended that the Audit Committee NOTES the report on the corporate credit card usage of the CEO for the quarter ended 30 June 2008 forming Attachment 1 to this Report.*

## **BACKGROUND**

At its meeting held on 11 October 2005, Council inter alia resolved that a quarterly report on the corporate credit card usage of the CEO is to be prepared and presented to the Audit Committee - CJ210-10/05.

## **DETAILS**

The report listing all credit card payments made by the CEO for the quarter, including bank fees, is set out in Attachment 1.

## **Issues and options considered:**

As provided in CJ210 – 10/05.

**Link to Strategic Plan:**

The report on credit card usage links to the Strategic Plan 2008-2011 objective 1.1 to ensure that the processes of Local Government are carried out in a manner that is ethical, transparent and accountable.

**Legislation – Statutory Provisions:**

Regulation 11(1) of the Local Government (Financial Management) Regulations 1996 requires a local government to develop procedures for the authorisation and payment of accounts to ensure that there is effective security for, and properly authorised use of credit cards.

**Risk Management considerations:**

In accordance with the City's Corporate Procedure 5.9 Use of Credit/Charge Cards, the CEO's credit card has a maximum limit of \$5,000. All expenditure incurred by the CEO by way of credit card is authorised by the Director Corporate Services. It is also a requirement, by resolution of Council, that the CEO's credit card expenditure is reviewed by the Audit Committee on a quarterly basis. The procedure additionally covers matters such as the issue and return of credit cards, lost or stolen cards, what purchases can be made by credit cards, documentation requirements and management review.

**Financial/Budget Implications:**

Not Applicable.

**Policy Implications:**

Not Applicable.

**Regional Significance:**

Not Applicable.

**Sustainability Implications:**

By ensuring that expenditure is incurred in accordance with procedures and within budget parameters, financial viability and sustainability is maintained.

**Consultation:**

Not Applicable.

**COMMENT**

The CEO's credit card usage is in accordance with Corporate Procedure 5.9 - Use of Credit/Charge Cards - and the Contract of Employment of the CEO, with all expenditure being business related and authorised by the Director Corporate Services.

**ATTACHMENTS**

Attachment 1      CEO Credit Card Expenditure for the Quarter Ended 30 June 2008.

**VOTING REQUIREMENTS**

Not Applicable.

**MOVED Cr Diaz, SECONDED Cr McLean that the Audit Committee NOTES the report on the corporate credit card usage of the CEO for the quarter ended 30 June 2008.**

**The Motion was Put and**

**CARRIED (4/0)**

**In favour of the Motion:** Crs McLean, Diaz, Macdonald, and Mayor Pickard

*Appendix 4 refers*

**ITEM 7                      INCREASE IN THE MAXIMUM LIMIT FOR THE CEO'S  
CORPORATE CREDIT CARD – [18049] [20006]**

**WARD:**                      All

**RESPONSIBLE  
DIRECTOR:**              Mr Mike Tidy  
Corporate Services

---

**PURPOSE**

The purpose of this report is to seek recommendation of the Audit Committee for Council to approve an increase in the credit card limit for the CEO's corporate credit card from \$5,000 to \$10,000.

**EXECUTIVE SUMMARY**

The current limit on the CEO's corporate credit card is \$5,000. The CEO and the Mayor will be travelling to South Africa in September 2008 representing the City of Joondalup. The CEO will need to meet a number of expenses along the way and be prepared to cover emergency situations which may include airfares or accommodation. Last year the CEO credit card limit was temporarily increased for a similar situation.

*It is recommended that the Audit Committee recommend to the Council to authorise a permanent increase in the CEO's corporate credit card limit from \$5,000 to \$10,000.*

## **BACKGROUND**

The CEO has a corporate credit card with a maximum limit of \$5,000. This arrangement has been in place for a number of years. In September 2008 the CEO and the Mayor are travelling overseas representing the City of Joondalup. Although there will be expenses paid in advance prior to their departure there will need to be some costs picked up along the way and in addition there will need to be provision to cover emergency situations which could involve airfares, accommodation or other travel expenses. It is felt that the current CEO corporate credit card limit of \$5,000 is probably not sufficient to cover this situation. The credit card limit was temporarily increased last year for a similar situation. It is proposed to increase the limit to \$10,000 on a permanent basis to cover possible eventualities on this year's trip and other planned overseas travel in future years.

## **DETAILS**

### **Issues and options considered:**

The alternatives to what is proposed would include that there be no increase to the credit card limit or if it is accepted that some increase is warranted that it be for a different amount than that proposed.

It is considered that the current \$5,000 limit is simply too low to provide any security or assurance to cover emergency situations and incidental expenses that might arise in relation to an international trip. The basic upfront airfares and accommodation for the Mayor and the CEO that will be paid prior to their departure exceed \$10,000. It is strongly felt that the increase in the CEO's corporate credit card limit from \$5,000 to \$10,000 provides the best assurance and is a safe and secure way to provide for emergency situations away from Australia.

### **Link to Strategic Plan:**

Leadership and governance

1.3 To lead and manage the City effectively

### **Legislation – Statutory Provisions:**

Regulation 11(1) of the Local Government (Financial Management) Regulations 1996 requires the local government to develop procedures for the authorisation and payment of accounts to ensure that there is effective security for, and properly authorised use of credit cards.

### **Risk Management considerations:**

All expenditure incurred via the CEO by way of credit card is authorised by the Director Corporate Services and is reported quarterly to the Audit Committee. The report identifies all of the individual transactions that have taken place on the corporate credit card. Increasing the limit from \$5,000 to \$10,000 does not cause a significant increase from a risk management perspective given the current procedures and arrangements that are in place.

**Financial/Budget Implications:**

The increase in the limit from \$5,000 to \$10,000 has no direct financial or budget implications and the costs of overseas travel have been fully budgeted for.

**Policy Implications:**

Not Applicable.

**Regional Significance:**

Not Applicable.

**Sustainability Implications:**

The process of ensuring that expenditure has occurred in accordance with procedures and within budget parameters ensures financial viability and sustainability.

**Consultation:**

Not Applicable.

**COMMENT**

The proposed international trip clearly indicates that the CEO's corporate credit card with the current limit of \$5,000 does not provide sufficient cover should there be an emergency situation that might require airfares or accommodation to be covered as well as the incidental expenses that will be incurred on the trip. Increasing the corporate credit card limit is an expedient and effective way of providing a level of financial security in relation travel overseas.

**ATTACHMENTS**

Not Applicable.

**VOTING REQUIREMENTS**

Simple Majority

**MOVED Mayor Pickard, SECONDED Cr Macdonald that the Audit Committee RECOMMENDS that Council approves a permanent increase in the CEO's corporate credit card limit from \$5,000 to \$10,000.**

Discussion ensued.

**The Motion was Put and**

**CARRIED (4/0)**

**In favour of the Motion:** Crs McLean, Diaz, Macdonald, and Mayor Pickard

**ITEM 8                      INTERNAL AUDIT ACTIVITY REPORT – [89528]****WARD:** All**RESPONSIBLE  
DIRECTOR:** Mr Garry Hunt  
Office of the CEO

---

**PURPOSE**

This report is to provide information to the Audit Committee on Internal Audit activity for 2007/2008.

**EXECUTIVE SUMMARY**

To minimise risk within the City an annual Internal Audit Plan is developed. The plan sets out a programme of internal audits to guide the work of the Internal Auditor and also allows for unspecified management requests, specialist advice and investigations.

*It is recommended that the Audit Committee NOTES the Internal Audit activity for 2007/2008 forming Attachment 2 to this Report.*

**BACKGROUND**

Part 7 of the *Local Government Act 1995* sets out the requirements in relation to the conduct of audits of local governments. This includes provisions for the establishment of regulations in relation to the conduct of audits and these are in turn set out in the *Local Government (Audit) Regulations 1996*.

**DETAILS**

The Audit Plan sets out the programme to be implemented during 2007/2008 by the City's Internal Auditor. At its meeting of 16 August 2007 The Audit Plan was presented to and noted by the Audit Committee.

**Issues and options considered:**

Not Applicable.

**Link to Strategic Plan:**

- 1.1      OBJECTIVE:      To ensure that the processes of local governance are carried out in a manner that is ethical, transparent and accountable.
- 1.3      OBJECTIVE:      To lead and manage the City effectively.

**Legislation – Statutory Provisions:**

Part 7 of the *Local Government Act 1995* and the *Local Government (Audit) Regulations 1996*.

**Risk Management considerations:**

The Internal Audit Plan is an important element of risk management and a contributor to the mitigation of risk.

**Financial/Budget Implications:**

Not Applicable.

**Policy Implications:**

Not Applicable.

**Regional Significance:**

Not Applicable.

**Sustainability Implications:**

The audit requirement is a statutory obligation to ensure the prudent and sustainable operation of the City.

**Consultation:**

Not Applicable.

**COMMENT**

Not Applicable.

**ATTACHMENTS**

Attachment 1	Status of Audit Plan
Attachment 2	Executive Summary Internal Audit Reports

**VOTING REQUIREMENTS**

Simple Majority

**MOVED Cr Macdonald, SECONDED Cr Diaz that the Audit Committee NOTES the Internal Audit Activity Report for 2007/2008 forming Attachment 2 to this Report.**

Discussion ensued.

**The Motion was Put and**

**CARRIED (4/0)**

**In favour of the Motion:** Crs McLean, Diaz, Macdonald, and Mayor Pickard

*Appendix 5 refers*

## **ITEM 9                    APPOINTMENT OF EXTERNAL MEMBER OF AUDIT COMMITTEE - [50068]**

**WARD:** All

**RESPONSIBLE  
DIRECTOR:** Mr Mike Tidy  
Corporate Services

---

### **PURPOSE**

For the Committee to consider whether or not to recommend Council proceed with filling the vacancy of External Member on the Audit Committee.

### **EXECUTIVE SUMMARY**

The Terms of Reference of the Audit Committee provide for an external member, i.e. not a Council member or staff member, to be appointed to the Audit Committee. The Council appointed an external member to the Committee at its meeting in December 2007. Subsequently the appointee resigned in May 2008. It is recommended that Council proceeds to fill the vacancy.

*That the Audit Committee RECOMMENDS that Council:*

- 1        *NOTES the resignation of Mr Peter Smith as external member of the Audit Committee;*
- 2        *APPROVES advertising and inviting applications for the vacancy of External Member on the Audit Committee from residents who are on, or are eligible to be on, the City of Joondalup electoral roll.*

### **BACKGROUND**

The City of Joondalup's Audit Committee Charter in Section 4 deals with Membership and provides for the appointment of one representative to the Audit Committee who is external to the operations of the City of Joondalup. In August 2006 Council amended the Audit Committee Charter in relation to the external member representative to include a new clause 4.7

*"When appointing the external member to the Audit Committee as detailed within the Audit Charter, the Council may prefer to appoint a person who is enrolled to vote in the elections for the City of Joondalup in accordance with the provisions of the Local Government Act, 1995".*

In September 2006 the position of external member on the Audit Committee was advertised in the West Australian with expressions of interest sought from suitably qualified and experienced persons. Only one response was received which was not considered suitable and the application was declined.

Council at its meeting of 27 March 2007 (CJ043-03/07-03/07 Minutes of Audit Committee Meeting held on 6 March 2007) resolved:

*“That the City READVERTISES for an external member representative on the Audit Committee for the term October 2007 to October 2009 in the Joondalup and Wanneroo Times only.”*

Subsequently the advertisements resulted in three responses. These were considered by the Committee at its meeting on 4 December 2007 and its recommendation to appoint an external member was accepted by Council on 14 December 2007.

Although there is capacity within the Terms of Reference of the Committee to consider paying a fee to the external member, this had not been contemplated at the time of the appointment. Subsequently this became an issue for the appointee who resigned.

## **DETAILS**

### **Issues and options considered:**

The are two options:

- 1 Further pursue the issue of appointing an external member to the Committee, or
- 2 Recommend to Council that no appointment be pursued and that the position remain vacant.

If option 1. is accepted then potentially there could be two sub options being:

- 1 Re-running the process again ie. advertise etc, or
- 2 Revisit the two unsuccessful applicants from the previous occasion with a view to offering the appointment to one of them.

### **Link to Strategic Plan:**

Links to the Key Focus Area of Leadership and Governance

- 1.1 Objective: To ensure that the processes of local governance are carried out in a manner that is ethical, transparent and accountable.

### **Legislation – Statutory Provisions:**

Section 5.8 of the Local Government Act 1995 provides for a local government to establish a committee to assist Council.

Division 7.1A of Part 7 of the Local Government Act 1995 deals with the establishment, membership, decision-making and duties that a local government can delegate to an Audit Committee.

The Local Government (Audit) Regulations 1996 also includes provisions, which deal with the functions of an Audit Committee.

**Risk Management considerations:**

The Audit Committee is an important element of risk management and a contributor to the mitigation of risk. It plays a significant oversight role. Having an external member on that Committee adds an additional element to that oversight role by bringing a focus that is not influenced by other issues before Council. It offers the opportunity for input from a fresh perspective.

**Financial/Budget Implications:**

Not Applicable.

**Policy Implications:**

There is an Audit Committee Charter, which makes provision for the objectives, functions and operation of the Audit Committee. Section 4 of the Charter sets out provisions in relation to membership and that includes clauses making provision for the appointment of an external member to the Audit Committee.

**Regional Significance:**

Not Applicable.

**Sustainability Implications:**

The Audit Committee plays a role in providing financial oversight of the City's activities and thereby helps to secure the long-term financial sustainability of the City.

**Consultation:**

Not Applicable.

**COMMENT**

It is felt that the external member of the Audit Committee does add an additional element to the oversight role by bringing a focus that is not influenced by other issues before Council. It offers the opportunity for input from a fresh perspective. It is recommended that the Committee recommends to Council that the filling of the vacancy for the external member of the committee be pursued.

The previous advertising process was run nine months ago. Given that length of time it is recommended that the approach be to advertise again in the local press for City of Joondalup residents to nominate for external member of the Audit Committee which is an unpaid position.

**ATTACHMENTS**

Attachment 1      Audit Committee Charter

**VOTING REQUIREMENTS**

Simple Majority

**MOVED** Mayor Pickard, **SECONDED** Cr McLean that the Audit Committee **RECOMMENDS** that Council:

- 1 **NOTES** the resignation of Mr Peter Smith as the external member of the Audit Committee;
- 2 **APPROVES** advertising and inviting applications for the vacancy of External Member on the Audit Committee from residents who are on, or are eligible to be on, the City of Joondalup electoral roll.

**The Motion was Put and**

**CARRIED (4/0)**

**In favour of the Motion:** Crs McLean, Diaz, Macdonald, and Mayor Pickard

*Appendix 6 refers*

## **ITEM 10            HALF YEARLY REPORT - WRITE OFF OF MONIES - (1 JANUARY 2008 – 30 JUNE 2008) - [07032]**

**WARD:** All

**RESPONSIBLE  
DIRECTOR:** Mr Mike Tidy  
Corporate Services

---

### **PURPOSE**

To report to the Audit Committee on monies written off under delegated authority.

### **EXECUTIVE SUMMARY**

The amount written off under delegated authority during the six months ended on 30 June 2008 totalled \$6,678.58. Out of the total sum \$5,182.11 represented small amounts of unpaid rate charges the recovery of which was considered prohibitive plus an amount of \$1,496.47 representing reconciliation difference that could not readily be identified.

*It is recommended that the Audit Committee receives the report of amounts written off under delegated authority for the period January to June 2008.*

### **BACKGROUND**

Section 6.12 (1)(c) of the Local Government Act 1995 (the Act) grants the Council the power to write off any amount of money owing to the City.

By authority of section 5.42 of the Act, the Council delegated this authority to the Chief Executive Officer, who in turn, under section 5.44, delegated his authority to nominated employees, up to the limits provided in the instrument of delegation.

## **DETAILS**

### **Issues and options considered:**

At its meeting held on 6 June 2006 (CJ 079-06/06) Council approved -inter alias- to delegate to the CEO the authority to write- off monies owed to the City, subject to a report being provided to the Audit Committee on a six (6) monthly basis on the exercise of this delegation for amounts between \$100 and \$20,000.

During the six month period ending 30 June 2008 a total amount of \$6,678.58 was written off. An amount of \$5,182.11 was made up of numerous items of small rates balances representing in the main rounding decimals or penalty interest charged for a few days late payment where ratepayers did not pay the penalty and the cost of collection was, for all not economical.

The rates charges written off however, included two items of \$102 each representing half the disputed legal cost incurred in collecting the rate levied on two properties, which the City agreed to waive as part of a settlement agreement with the rate payers involved.

In addition, an amount of \$1,496.47 of unreconciled differences, mainly between the rates and the accounting records was also written off during the period after extended investigative efforts to identify the difference were unsuccessful. It is suspected that a change of posting controls between the two systems which occurred during the period lead to this difference which proved to be hard to trace.

### **Link to Strategic Plan:**

Key Focus Area: Leadership and Governance.

### **Legislation – Statutory Provisions:**

Section 6.12 (1)(c) of the Local Government Act 1995

### **Risk Management considerations:**

Amounts written off are small in value and are either unrecoverable or uneconomical to recover, none of which represents a noteworthy financial risk to the City.

### **Financial/Budget Implications:**

Rates adjustment and corrections are charged back to the rate account originally credited. An expense provision is created to account for unrecoverable debts, none of which is financially material.

### **Policy Implications:**

Delegation of Authority.

### **Regional Significance:**

Not Applicable.

### **Sustainability Implications:**

Not Applicable.

**Consultation:**

Not Applicable.

**COMMENT**

Monies written off under delegated authority totalled \$6,678.58, of which 2 items totalling \$204.15 were over the reporting limit of \$100. This included a reconciliation difference of \$1,496.47. No amount is written off without exhaustive investigation and /or collection effort unless the cost of which become un-economical.

**ATTACHMENTS**

Nil.

**VOTING REQUIREMENTS**

Simple Majority

**MOVED** Cr McLean, **SECONDED** Cr Diaz that the Audit Committee **RECEIVES** the report of monies written off under delegated authority for the period 1 January 2008 to 30 June 2008.

**The Motion was Put and**

**CARRIED (4/0)**

**In favour of the Motion:** Crs McLean, Diaz, Macdonald, and Mayor Pickard

## **ITEM 11            HALF        YEARLY        REPORT        –        CURRENT CONTRACTORS CUMULATIVE COSTS (1 JANUARY 2008 TO 30 JUNE 2008 – [07032]**

**WARD:** All

**RESPONSIBLE  
DIRECTOR:** Mr Mike Tidy  
Corporate Services

---

**PURPOSE**

The purpose of this report is to provide the Audit Committee with details of current Contractors cumulative costs for the period January 2008 to June 2008 compared to estimates reported at tender acceptance by the Council or the CEO under delegated authority.

**EXECUTIVE SUMMARY**

The schedule of current Contracts with details of cumulative costs per Contractor for the period between January 2008 and June 2008 is provided in Attachments 1 and 2.

*It is recommended that the Audit Committee NOTES the report detailing current Contractors cumulative costs for the period January 2008 to June 2008 compared to estimates reported at tender acceptance forming Attachments 1 and 2 to this Report.*

**BACKGROUND**

At the Audit Committee meeting held on 16 August 2007, it was requested that information be provided to the Committee on actual expenditure on contracts compared to the estimates reported originally when the Contract was awarded. Only significant variances either as a percentage or as a dollar value need to be reported

**DETAILS**

Reports are to be provided to the Committee on a half yearly basis (January to June and July to December) detailing all current Contracts with cumulative expenditure against approved amount for each Contractor.

**Issues and options considered:**

The report detailing cumulative costs for current Contracts approved by either Council or the CEO under delegated authority is provided at Attachments 1 and 2.

**Link to Strategic Plan:**

Key Focus Area: Leadership and Governance.

**Legislation – Statutory Provisions:**

Not Applicable.

**Risk Management considerations:**

Not Applicable.

**Financial/Budget Implications:**

In accordance with each individual Contract and approved budget limits.

**Policy Implications:**

Not Applicable

**Regional Significance:**

Not Applicable

**Sustainability Implications:**

Not Applicable.

**Consultation:**

Not Applicable.

**COMMENT**

This report provides the Audit Committee with details of current Contractors cumulative costs for the period January 2008 to June 2008 compared to estimates reported at tender acceptance by Council or the CEO under delegated authority.

**ATTACHMENTS**

Attachment 1	Current Contractors Cumulative Costs
Attachment 2	Current Contractors Cumulative Costs – Fixed Lump Sums

**VOTING REQUIREMENTS**

Simple Majority

**MOVED Mayor Pickard, SECONDED Cr Macdonald that the Audit Committee notes the report detailing current contractors cumulative costs for the period January 2008 to June 2008 compared to estimates reported at tender acceptance forming attachments 1 and 2 to this Report.**

**The Motion was Put and**

**CARRIED (4/0)**

**In favour of the Motion:** Crs McLean, Diaz, Macdonald, and Mayor Pickard

*Appendix 7 refers*

**MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**

Nil.

**REQUESTS FOR REPORTS FOR FUTURE CONSIDERATION**

Nil.

**CLOSURE**

There being no further business, the Presiding Person declared the Meeting closed at 1830 hrs; the following Elected Members being present at that time:

Cr Tom McLean  
Cr Marie Macdonald  
Mayor Troy Pickard  
Cr Fiona Diaz

## ASSETS TO WRITE OFF

COST CENTR	ASSET NO	DATE	ASSET DESCRIPTION	COMMENTS	ACTION	BOOK VALUE
2410	160	30/06/1986	HARRIS DICTAPHONE P129 WITH MOUTH PIECE SERIAL 57301	DISPOSED	RETIRE	\$0.00
4540	2116	30/06/1987	PIANO	LOCATION UNKNOWN	RETIRE	\$0.00
4580	4667	11/01/1988	LIFEROWER	LOCATION UNKNOWN	RETIRE	\$0.00
4580	4668	11/01/1988	LIFEROWER	LOCATION UNKNOWN	RETIRE	\$0.00
4540	1621	10/10/1988	RONISH PIANO	LOCATION UNKNOWN	RETIRE	\$0.00
2520	6030	13/06/1989	GOLDSTEIN ELECTRIC DEEP FRYER	DISPOSED	RETIRE	\$0.00
4410	5072	21/11/1989	WORKSTATION DESK	LOCATION UNKNOWN	RETIRE	\$0.00
4410	5081	21/11/1989	WORKSTATION RECEPTION COUNTER	LOCATION UNKNOWN	RETIRE	\$0.00
4540	5073	21/11/1989	WORKSTATION DESK	LOCATION UNKNOWN	RETIRE	\$0.00
4540	5075	21/11/1989	WORKSTATION DESK	LOCATION UNKNOWN	RETIRE	\$0.00
4540	5076	21/11/1989	WORKSTATION DESK	LOCATION UNKNOWN	RETIRE	\$0.00
4580	6137	23/01/1990	UNDERWATER AEROBIC SYSTEM	LOCATION UNKNOWN	RETIRE	\$0.00
4410	4299	30/06/1990	NEC PABX SWITCHBOARD	LOCATION UNKNOWN	RETIRE	\$0.00
4580	5912	12/09/1990	COMBI AEROBIKE EX60	LOCATION UNKNOWN	RETIRE	\$0.00
4580	5332	30/11/1990	COMBI AEROBIKE EX80	LOCATION UNKNOWN	RETIRE	\$0.00
4580	5333	30/11/1990	COMBI AEROBIKE	LOCATION UNKNOWN	RETIRE	\$0.00
4580	4146	27/06/1991	DISPLAY BOARD 1800*900	LOCATION UNKNOWN	RETIRE	\$0.00
4580	4311	21/09/1991	LIFECYCLE 9500	LOCATION UNKNOWN	RETIRE	\$0.00
4580	4312	21/09/1991	LIFECYCLE 9500	LOCATION UNKNOWN	RETIRE	\$0.00
4540	560	20/01/1992	ARCUS WATER COOLER	LOCATION UNKNOWN	RETIRE	\$0.00
4580	559	06/02/1992	W NASHUA 3018 PHOTOCOPIER	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7208	30/12/1992	HYPHOMATIC 500 POOL TREATMENT SYSTEM	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7209	30/12/1992	HYPHOMATIC 500 POOL TREATMENT SYSTEM	LOCATION UNKNOWN	RETIRE	\$0.00
4580	1235	31/12/1992	HOOVER 4801 REFRIGERATOR	LOCATION UNKNOWN	RETIRE	\$0.00
4410	7457	25/03/1993	WORKSTATION L SHAPE / MOBILE PEDESTAL	LOCATION UNKNOWN	RETIRE	\$0.00
4410	7301	30/03/1993	DATA 85 CABINET KEY LOCK	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7329	31/03/1993	SIDE STACK LEG EXTENTION	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7332	31/03/1993	LYING LEG CURL	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7359	31/03/1993	TOTAL HIP	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7374	31/03/1993	LIFEROWER	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7375	31/03/1993	ELECTRONIC STEP MACHINE	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7376	31/03/1993	ELECTRONIC STEP MACHINE	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7377	31/03/1993	ELECTRONIC STEP MACHINE	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7378	31/03/1993	ELECTRONIC STEP MACHINE	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7379	31/03/1993	ELECTRONIC STEP MACHINE	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7380	31/03/1993	ELECTRONIC CYCLE UPRIGHT	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7381	31/03/1993	ELECTRONIC CYCLE UPRIGHT	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7382	31/03/1993	ELECTRONIC CYCLE RECUMBENT	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7383	31/03/1993	ELECTRONIC CYCLE RECUMBENT	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7384	31/03/1993	ELECTRONIC CYCLE RECUMBENT	LOCATION UNKNOWN	RETIRE	\$0.00
4580	7354	31/03/1993	ADJUSTABLE CHINS	LOCATION UNKNOWN	RETIRE	\$0.00
2520	7481	27/04/1993	PHILLIPS AUDIO CONFERENCING SYSTEM	DISPOSED	RETIRE	\$0.00
4580	7823	15/11/1993	LIQUID CHLORIDE DOSING PUMP C746-30	LOCATION UNKNOWN	RETIRE	\$0.00
4720	7916	07/01/1994	MICROVUE 35MMMICROFILM READER	SOLD 2007	RETIRE	\$0.00
4580	7988	04/03/1994	PARA MOBILITY HOIST	LOCATION UNKNOWN	RETIRE	\$0.00
4580	9333	10/01/1995	LIFESTRIDE 7500 TREADMILL	LOCATION UNKNOWN	RETIRE	\$0.00
4540	9353	03/02/1995	INDOOR BOWLS MAT, 2 SETS BOWLS, 2 JACKS	LOCATION UNKNOWN	RETIRE	\$0.00
4580	9283	22/02/1995	MARINER APS2000 POOL CLEANER	LOCATION UNKNOWN	RETIRE	\$0.00

## ASSETS TO WRITE OFF

COST CENTR	ASSET NO	DATE	ASSET DESCRIPTION	COMMENTS	ACTION	BOOK VALUE
4410	9361	24/02/1995	TOUCAN PORTABLE DISPLAY STAND	LOCATION UNKNOWN	RETIRE	\$0.00
4540	9367	17/03/1995	KELVINATOR 500L 2 DOOR REFRIGERATOR	UNREPAIRABLE DISPOSED	RETIRE	\$0.00
4580	10100	25/10/1995	STAIRMASTER 4000PT EXERCISE SYSTEM	LOCATION UNKNOWN	RETIRE	\$0.00
4580	10055	27/10/1995	NAUTILUS SUBMARINE INFLATABLE AND BLOWER	LOCATION UNKNOWN	RETIRE	\$0.00
4580	10101	06/11/1995	LIFESTYLE 7500 TREADMILL	LOCATION UNKNOWN	RETIRE	\$0.00
3830	10121	13/11/1995	J1200 DUEL PORT TA V.24 DCE	DISPOSED	RETIRE	\$0.00
3830	10122	13/11/1995	J1200 DUEL PORT TA V.24 DCE	DISPOSED	RETIRE	\$0.00
3830	10123	13/11/1995	J1200 DUEL PORT TA V.24 DCE	DISPOSED	RETIRE	\$0.00
4580	10109	22/01/1996	YAMAHA KX 282 CASSETTE DECK & SPEAKERS	LOCATION UNKNOWN	RETIRE	\$0.00
4580	10724	30/10/1996	HYD BICEP CURL	LOCATION UNKNOWN	RETIRE	\$0.00
4580	10727	30/10/1996	HYD AB/ADDUCTOR	LOCATION UNKNOWN	RETIRE	\$0.00
3830	12662	17/03/1997	PRIORIS XL HR/PAYROLL SERVER 5200 DP	DISPOSED	RETIRE	\$0.00
4580	12710	19/03/1997	BITRONIC VT 824 TELEPHONE SYSTEM	LOCATION UNKNOWN	RETIRE	\$0.00
4410	12788	30/04/1997	PANASONIC WHITEBOARD MODEL KX	LOCATION UNKNOWN	RETIRE	\$0.00
2520	12864	14/05/1997	FISHER AND PAYKEL N405T REFRIGERATOR	REMOVED	RETIRE	\$0.00
3830	12855	30/05/1997	NETWORK HARDWARE & SWIPE READER	DISPOSED	RETIRE	\$0.00
4580	12951	08/08/1997	ACCESS POOL LIFT 180	LOCATION UNKNOWN	RETIRE	\$0.00
4580	12303	18/10/1997	SPORTSART 6003 TREADMILL	LOCATION UNKNOWN	RETIRE	\$0.00
4580	12304	18/10/1997	SPORTSART 6003 TREADMILL	LOCATION UNKNOWN	RETIRE	\$0.00
3830	13068	05/01/1998	OPTICON BTPHL1600-5 BAR CODE READER	DISPOSED	RETIRE	\$0.00
4410	13081	27/02/1998	PANASONIC PHOTOCOPIER 7750	LOCATION UNKNOWN	RETIRE	\$0.00
3830	13136	20/04/1998	512KB PORTABLE BARCODE TERMINAL	DISPOSED	RETIRE	\$0.00
3830	13594	20/10/1998	PROCLAIM SOFTWARE	DISPOSED	RETIRE	\$0.00
3660	98560	22/05/1999	TORO RIDE ON ROTARY MOWER	UNKNOWN	RETIRE	\$0.00
3660	98563	28/05/1999	DEUTSCHER ROTARY MOWER 680	DISPOSED	RETIRE	\$0.00
3830	13863	25/05/2000	FSM-30 REMOTE ADAPTOR(30 PORT CAPACITY)	DISPOSED	RETIRE	\$0.00
3830	13887	30/06/2000	ANTANAE & FIBRE OPTIC DATA LINK	DISPOSED	RETIRE	\$0.00
4720	13891	01/07/2000	COMPUTERISED SELF-SERVICE TERMINALS	REMOVED	RETIRE	\$0.00
3820	14122	31/05/2001	ROLIANT ML3 P111933 SERVER	DISPOSED	RETIRE	\$0.00
3830	14138	22/06/2001	WAVELAN EQUIPMENT CABINET FOR PADBURY SITE	DISPOSED	RETIRE	\$0.00
3830	14127	30/06/2001	CISCO CATALYST SWITCHES 3524 XL ENTERPRISE EDITION WS-C3524-XL-EN	DISPOSED	RETIRE	\$0.00
3830	14128	30/06/2001	CISCO CATALYST SWITCHES 3524 XL ENTERPRISE EDITION WS-C3524-XL-EN, AS PE	DISPOSED	RETIRE	\$0.00
3830	14129	30/06/2001	CISCO CATALYST SWITCHES 3524 XL ENTERPRISE EDITION WS-C3524-XL-EN, AS PE	DISPOSED	RETIRE	\$0.00
3830	14130	30/06/2001	CISCO CATALYST SWITCHES 3524 XL ENTERPRISE EDITION WS-C3524-XL-EN, AS PE	DISPOSED	RETIRE	\$0.00
3830	14131	30/06/2001	CISCO CATALYST SWITCHES 3524 XL ENTERPRISE EDITION WS-C3524-XL-EN, AS PE	DISPOSED	RETIRE	\$0.00
3830	14132	30/06/2001	CISCO CATALYST SWITCHES 3524 XL ENTERPRISE EDITION WS-C3524-XL-EN, AS PE	DISPOSED	RETIRE	\$0.00
3830	14133	30/06/2001	CISCO CATALYST SWITCHES 3524 XL ENTERPRISE EDITION WS-C3524-XL-EN, AS PE	DISPOSED	RETIRE	\$0.00
3830	14134	30/06/2001	CISCO CATALYST SWITCHES 3524 XL ENTERPRISE EDITION WS-C3524-XL-EN, AS PE	DISPOSED	RETIRE	\$0.00
2510	14283	10/04/2002	PANAFAX UF550 FAX MACHINE	REMOVED	RETIRE	\$0.00
4410	14278	30/04/2002	KYOCERA FS 3800 1 BN PRINTER	DISPOSED	RETIRE	\$0.00
4710	14284	16/05/2002	KYOCERA FS 1800 1BN PRINTER	LOCATION UNKNOWN	RETIRE	\$0.00
3830	14316	20/06/2002	WS-C3524-XL-EN CATALYST 3524 XL ENTERPRISE EDITION	DISPOSED	RETIRE	\$0.00
3820	14322	28/06/2002	COMPAQ PROLIANT ML 370 P3/1.4G 256M	DISPOSED	RETIRE	\$0.00
3830	14332	09/09/2002	CISCO 1000BASE-SX SHORT WAVELENGTH GBIC WS-G5484	DISPOSED	RETIRE	\$0.00
3830	14333	09/09/2002	CISCO 1000BASE-SX SHORT WAVELENGTH GBIC WS-G5485	DISPOSED	RETIRE	\$0.00
3820	14437	31/01/2003	SUN STOREDGE D2 ARRAY WITH 4X36 GB DISKS	DISPOSED	RETIRE	\$0.00
3820	14441	28/02/2003	36.4GB 10K ULTRA3 LVD DISC DRIVE (PRODUCT CODE X5250A)	DISPOSED	RETIRE	\$0.00
3820	14442	28/02/2003	36.4GB 10K ULTRA3 LVD DISC DRIVE (PRODUCT CODE X5250A)	DISPOSED	RETIRE	\$0.00

## ASSETS TO WRITE OFF

COST CENTRE	ASSET NO	DATE	ASSET DESCRIPTION	COMMENTS	ACTION	BOOK VALUE
2520	14452	30/04/2003	TOSHIBA TE2100 P4 1.8GHZ NOTEBOOK COMM. STEVE-PT210A-082N9	REMOVED	RETIRE	\$0.00
2520	14455	30/04/2003	TOSHIBA TE2100 P4 1.8GHZ NOTEBOOK COMM. ANNE-PT210A-082N9	REMOVED	RETIRE	\$0.00
2520	14457	30/04/2003	TOSHIBA TE2100 P4 1.8GHZ NOTEBOOK COMM. JOHN-PT210A-082N9	REMOVED	RETIRE	\$0.00
6610	14447	30/04/2003	TOSHIBA NOTEBOOK	DISPOSED	RETIRE	\$0.00
6910	14650	25/03/2004	TOSHIBA LAPTOP TECRA M2 PENT 1.4GHZ, 40 GB HDD, 256 MB RAM, 14.1 TFT, DVD CD/RW	LOCATION UNKNOWN	RETIRE	\$0.00
4710	15020	01/06/2004	COLOUR LASER PRINTER	LOCATION UNKNOWN	RETIRE	\$0.00
3830	15039	30/06/2004	BACK UP FOR SAN SERVER	LOCATION UNKNOWN	RETIRE	\$0.00
3830	14454	24/01/2005	PT210A-082N9 -TOSHIBA TE2100 P4 1.8GHZ BATTERY POWERED NOTEBOOK COMPUTER	DISPOSED	RETIRE	\$0.00
3830	15048	24/01/2005	Toshiba Tecra M2 P-M745 (1.8G)	DISPOSED	RETIRE	\$0.00
3820	15139	27/01/2005	8 PORT TERMINAL CONCENTRATOR	DISPOSED	RETIRE	\$0.00
4580	4148	31-JU-1991	MARINER 2000 POOL CLEANER	LOCATION UNKNOWN	RETIRE	\$0.00
3660	98398	25/05/2000	VACUUM BLOWER 5HP	DISPOSED	RETIRE	\$15.45
4410	11481	09/04/1998	Maxtrac Mobile Radio	LOCATION UNKNOWN	RETIRE	\$21.40
3660	98077	25/05/2000	K700 ACTIVE II PARTNER POWER CUTTER	DISPOSED	RETIRE	\$38.93
3830	13177	25/05/1998	GXT1000 POWER SUPPLY AND PACK	DISPOSED	RETIRE	\$46.10
2450	13162	18/06/1998	SHARP FAX MACHINE MODEL 350	REMOVED	RETIRE	\$48.40
2210	13165	23/06/1998	KODAK DC210 DIGITAL CAMERA	LOCATION UNKNOWN	RETIRE	\$50.40
3660	97027	28/11/2000	WHEELED HEAVY DUTY EDGERS	DISPOSED	RETIRE	\$93.70
4720	13296	30/12/1998	KYOCERA FS1700 PRINTER	LOCATION UNKNOWN	RETIRE	\$141.60
4720	13293	30/12/1998	KYOCERA FS1700 PRINTER	LOCATION UNKNOWN	RETIRE	\$141.60
4430	13485	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$147.56
4430	13486	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$147.56
4430	13487	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$147.56
4430	13488	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$147.56
4430	13489	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$159.56
4430	13490	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$159.56
4430	13491	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$159.56
4430	13492	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$159.56
4430	13493	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$159.56
4430	13494	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$159.56
4430	13495	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$159.56
4430	13496	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$159.56
4430	13497	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$159.56
4430	13498	30/06/1999	DISPLAY STANDS	LOCATION UNKNOWN	RETIRE	\$159.56
2450	13460	30/06/1999	STEREO SET	REMOVED	RETIRE	\$161.84
3660	98157	22/11/2000	WACKER VIBRATION RAMMER	DISPOSED	RETIRE	\$190.98
3830	13170	27/05/1998	MADAM 2 UNIT WITH MODIFICATIONS PABX	DISPOSED	RETIRE	\$193.50
2450	13336	15/03/1999	PANASONIC UF-560 FAX MACHINE	REMOVED	RETIRE	\$195.00
3820	15211	09/06/2005	TOSHIBA TECRA NOTEBOOK PTA40A-0U9004 -A4 P-M 740 1.6G 512M 60G 15.4" WXPP	DISPOSED	RETIRE	\$230.19
3660	98196	28/06/2002	stihl ms200 12" chainsaw	LOCATION UNKNOWN	RETIRE	\$295.66
4430	13484	30/06/1999	SCANNER	LOCATION UNKNOWN	RETIRE	\$309.60
3810	15208	09/06/2005	TOSHIBA TECRA NOTEBOOK PTM30A-0C1002 -M3 PM/1.86G 512M 60G 14" WXPP	DISPOSED	RETIRE	\$317.15
3810	14116	17/05/2001	VISTA DESIGN MOTORISED SCREEN 1800X1800	DISPOSED	RETIRE	\$339.30
7260	14046	22/11/2000	POLIVAC PV25 SUCTION POLISHERS COMPLETE WITH DISC DRIVE	POLISHERS REPLACED AND DISPOSED OF	RETIRE	\$382.52
7260	14047	22/11/2000	POLIVAC PV25 SUCTION POLISHERS COMPLETE WITH DISC DRIVE	POLISHERS REPLACED AND DISPOSED OF	RETIRE	\$382.52
7260	14048	22/11/2000	POLIVAC PV25 SUCTION POLISHERS COMPLETE WITH DISC DRIVE	POLISHERS REPLACED AND DISPOSED OF	RETIRE	\$382.52
7260	14049	22/11/2000	POLIVAC PV25 SUCTION POLISHERS COMPLETE WITH DISC DRIVE	POLISHERS REPLACED AND DISPOSED OF	RETIRE	\$382.52
7260	14050	22/11/2000	POLIVAC PV25 SUCTION POLISHERS COMPLETE WITH DISC DRIVE	POLISHERS REPLACED AND DISPOSED OF	RETIRE	\$382.52

### ASSETS TO WRITE OFF

COST CENTR	ASSET NO	DATE	ASSET DESCRIPTION	COMMENTS	ACTION	BOOK VALUE
4580	13531	30/06/1999	SECURITY CAMERA SYSTEM	DISPOSED DURING CRAIGIE LEISURE CENTRE REFURBISHMENT - END OF LIFE	RETIRE	\$433.36
4430	3160	02/11/1993	EROS 14 ARLENE MEDELJKOVIC	DISPOSED DURING CRAIGIE LEISURE CENTRE REFURBISHMENT	RETIRE	\$500.00
4580	1025	02/11/1993	EROS 9 ARLENE MEDELJKOVIC	DISPOSED DURING CRAIGIE LEISURE CENTRE REFURBISHMENT	RETIRE	\$500.00
4580	1026	02/11/1993	EROS 23 ARLENE MEDEL JKOVIC	DISPOSED DURING CRAIGIE LEISURE CENTRE REFURBISHMENT	RETIRE	\$500.00
4580	665	02/11/1993	EROS 26 ARLENE MEDELJKOVIC	DISPOSED DURING CRAIGIE LEISURE CENTRE REFURBISHMENT	RETIRE	\$500.00
3830	13195	15/05/1998	RADIO CONNECTION INSTALLATION	DISPOSED	RETIRE	\$559.60
3830	15265	31/12/2005	DIGITAL CARD Part No 4403930	LOCATION UNKNOWN	RETIRE	\$569.12
4580	13791	31/08/1999	OSCAR SUCTION CLEANER FOR SWIMMING POOL	DISPOSED DURING CRAIGIE LEISURE CENTRE REFURBISHMENT	RETIRE	\$600.06
4580	13290	04/11/1998	LIFE FITNESS CROSS TRAINER	DISPOSED DURING CRAIGIE LEISURE CENTRE REFURBISHMENT	RETIRE	\$749.70
4580	13291	04/11/1998	LIFE FITNESS CROSS TRAINER	DISPOSED DURING CRAIGIE LEISURE CENTRE REFURBISHMENT	RETIRE	\$749.70
4580	14337	17/09/2002	68CM STEREO TV	DISPOSED DURING CRAIGIE LEISURE CENTRE REFURBISHMENT	RETIRE	\$916.61
2420	14354	31/10/2002	SONY CDR-W66 CD RECORDER	DISPOSED	RETIRE	\$956.72
3660	98169	23/04/2001	TORO RIDE ON MOWER	DISPOSED	RETIRE	\$1,005.70
4580	14336	17/09/2002	TOSHIBA COPIER	LOCATION UNKNOWN	RETIRE	\$1,375.00
3660	98218	24/02/2003	TRAILER BEACH PATROL	NOT PURCHASED AS A CITY ASSET	RETIRE	\$1,772.79
4710	15817	15/05/2007	SAMSUNG 40" LCD	RECENTLY FOUND TO BE STOLEN	RETIRE	\$1,898.74
2210	15553	09/01/2007	KYOCERA MITA FSC50525DTN COLOUR PRINTER	TRANSFERRED BETWEEN DEPARTMENTS	RETIRE	\$2,008.01
4580	13800	31/12/1999	CAMERA SECURITY AS PER QUOTATION NO 7925	HEATHRIDGE LEISURE CENTRE - END OF LIFE - REMOVED AND DISPOSED	RETIRE	\$2,062.50
4720	13796	14/07/1999	ENRICO LIGHTNING PROTECTION EQUIPMENT	LOCATION UNKNOWN	RETIRE	\$2,520.64
4580	13882	30/06/2000	SECURITY CAMERAS FOR SORRENTO DUNCRAIG LEISURE CENTRE	DUNCRAIG/ LEISURE CENTRE - END OF LIFE - DISPOSED	RETIRE	\$3,500.00
4580	13881	30/06/2000	SECURITY CAMERAS FOR OCEAN RIDGE LEISURE CENTRE	HEATHRIDGE LEISURE CENTRE - END OF LIFE - DISPOSED	RETIRE	\$3,500.00
3660	98163	23/04/2001	TORO RIDE ON MOWER	DISPOSED	RETIRE	\$3,708.50
3660	98164	23/04/2001	TORO RIDE ON MOWER	DISPOSED	RETIRE	\$3,708.50
3660	98167	23/04/2001	TORO RIDE ON MOWER	DISPOSED	RETIRE	\$3,708.50
3660	98165	23/04/2001	TORO RIDE ON MOWER	DISPOSED	RETIRE	\$3,708.50
3660	98166	23/04/2001	TORO RIDE ON MOWER	DISPOSED	RETIRE	\$3,708.50
3660	98168	23/04/2001	TORO RIDE ON MOWER	DISPOSED	RETIRE	\$3,708.50
3660	98109	28/02/2005	KARCHER HDS PRESSURE CLEANER	DISPOSED	RETIRE	\$6,466.26
<b>Total</b>						<b>\$62,824.75</b>

TOTAL ASSETS TO RETIRE: 172  
TOTAL ASSETS WITH ZERO BOOKVALUE: 107