



Notice is given that an Ordinary Meeting of Council of the Shire of Christmas Island is to be held at the Council Chambers on **Wednesday 26 April 2023** commencing at 7.00pm

David Price
Chief Executive Officer

AGENDA

- 1 **Declaration of Opening of Meeting/Announcement of Visitor**
- 2 **Record of Attendance/Apologies/Leave of Absence/Declaration of Financial/Proximity/Impartiality Interests**
 - 2.1 Attendance
 - 2.2 Leave of Absence
 - 2.3 Apologies
 - 2.4 Declaration of Interests
- 3 **Response to Previous Public Questions Taken on Notice**
- 4 **Public Question Time**
- 5 **Applications for Leave of Absence**
- 6 **Petitions/Deputations/Presentations**
- 7 **Confirmation of Minutes of Previous Meetings/Business arising from the Minutes of Previous Meetings**
 - 7.1 Minutes of Ordinary Council Meeting held on 21 March 2023 (pg 1-4)
 - 7.2 Business Arising from the Minutes of Previous Meetings
- 8 **Announcements by Presiding Member Without Discussion**
- 9 **Reports of Committees**
- 10 **Reports of Officers**
 - 10.1 **Chief Executive Officer**
 - 10.1.1 Annual Report 2021/22 (pg 5-37)
 - 10.1.2 Addition- Impenetrable roof covering in Common Property in association with Strata Lot 4 (pg 38-55)
 - 10.1.3 Settlement Sports Hall Refurbishment Sustainability Hub – Design Concept (pg 56-92)
 - 10.2 **Director Finance & Administration**
 - 10.2.1 Schedule of Accounts – March 2023 (pg 93-99)
 - 10.2.2 Financial Statements – March 2023 (pg 100-105)
 - 10.3 **Director Community/Recreation Services & Training**
 - 10.4 **Director Works, Services & Waste**
 - 10.5 **Director Planning, Governance & Policy**
- 11 **Elected Members Motions of which Previous Notice has been given**
- 12 **New Business of an Urgent Nature Introduced by Decision of the Meeting**
- 13 **Behind Closed Doors**
- 14 **Closure of Meeting**
- 15 **Date of the next Ordinary Meeting**
23 May 2023



UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 21 March 2023

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

- 1.1 The Shire President declared the meeting open at 7.00 pm.

2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE/DECLARATIONS OF FINANCIAL INTEREST

- 1.2 Record of Attendance
Shire President
Deputy President
Councillors

Cr Gordon **THOMSON**
Cr Kee Heng **FOO**
Cr Philip **WOO**
Cr Hafiz **MASLI**
Cr Morgan Boon Hwa **SOH**
Cr Vincent Cheng-Siew **SAW**

Chief Executive Officer

David **PRICE**

Director Community/ Recreation Services

Oliver **LINES**

- 2.2 **Leave of Absence**
Nil

2.3 Apologies

Director Works, Services & Waste

Cr Azmi **YON**
Troy **DAVIS**

2.4 Declarations of Financial/Impartiality/Proximity Interest

3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4 PUBLIC QUESTION TIME

5 APPLICATIONS FOR LEAVE OF ABSENCE

Council Resolution

Moved: Cr FOO

Seconded: Cr WOO

Res. No: 8/23

That Councillors ZAINAL and LEE be granted leave of absence for the Ordinary Council Meeting of 21 March 2023.

Carried: 6/0

6 PETITIONS/DEPUTATIONS/PRESENTATIONS

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS/BUSINESS ARISING FROM THE MINUTES OF PREVIOUS MEETINGS

7.1 Minutes of Ordinary Council Meeting held on 07 February 2023

Members considered the unconfirmed minutes.

Council Resolution

Moved: Cr FOO

Seconded: Cr SOH

Res. No: 9/23

That Council adopt the unconfirmed minutes of the 07 February 2023 Council Meeting.

Carried: 6/0

7.2 Business Arising from the Minutes of Previous Meetings

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

9 REPORTS OF COMMITTEES

10 REPORTS OF OFFICERS

10.1 Chief Executive Officer

10.1.1 Date change for the 2023 June Ordinary Meeting of Council

Council Resolution

Moved: Cr SAW

Seconded: Cr MASLI

Res. No: 10/23

The Ordinary Meeting date of Council for June 2023 be changed from 13th June to 27th June 2023, and the reschedule 2023 Ordinary Council meeting dates be advertised through a Public Notice.

Carried: 6/0

10.1.2 Local Government Elections October 2023

Council Resolution

Moved: Cr MASLI

Seconded: Cr WOO

Res. No: 11/23

The report be received and noted, and the CEO be authorised to purchase a licence for access to the WAEC's Count WA software option 2 to facilitate the counting process.

Carried: 6/0

10.1.3 2023 ALGA National Conference Attendance

Council Resolution

Moved: Cr FOO

Seconded: Cr WOO

Res. No: 12/23

That Council –

1. confirm registration to attend the 2023 Australian Local Government Association National Assembly conference scheduled for 13 to 15 June 2023 in Canberra,
2. nominates the Shire President, the CEO and Councillors FOO and YON to attend the conference for the purpose of registration, travel and accommodation arrangements,
3. advise the CEO of any Motions by 24 March 2023 that Council may want to have included in the Conference Agenda Papers and,
4. Confirm the voting Cr FOO and proxy Cr YON delegates for the conference.

Carried: 6/0

10.1.4 Community Strategic Plan 2023 -2033 Our Island Our Responsibility

Council Resolution

Moved: Cr SAW

Seconded: Cr FOO

Res. No: 13/23

Council supports the advertising through Public Notice of the Draft Community Strategic Plan 2023

2033 Our Island Our Responsibility - 17 March 2023 (the Plan) for the purpose of community engagement and feedback.
Council supports the development of a questionnaire and the conduct of a community workshop on Wednesday 19th April 2023 Between 6.30 to 9.00pm at the Recreation Centre to gather community ideas, suggestions and priorities pertaining to the Plan and its proposed actions.

Carried: 6/0

10.1.5 Corporate Business Plan 2022-2023

Council Resolution

Moved: Cr SOH

Seconded: Cr MASLI

Res. No: 14/23

That Council adopts the interim Corporate Business Plan 2022-2023 "Christmas Island – A place For Everyone, Without Exception, and a 4 year Corporate Business Plan for 2023 – 2027 be presented for Council Consideration before the end of 2023.

Carried: 6/0 Absolute majority

10.1.6 Policy Manual Review

Council Resolution

Moved: Cr SAW

Seconded: Cr FOO

Res. No: 15/23

That Council adopts the following policies – Administration Policies

Carried: 6/0

10.2 Director Finance & Administration

10.2.1 Schedule of Accounts – January/February 2023

Council Resolution

Moved: Cr FOO

Seconded: Cr SAW

Res. No: 16/23

That Council approves the expenditure as presented in January and February 2023 Schedule of Accounts

Carried: 6/0

10.2.2 Financial Statements – February 2023

Council Resolution

Moved: Cr MASLI

Seconded: Cr FOO

Res. No: 17/23

That Council receives the Financial Statements of February 2023 for the Municipal Fund.

Carried: 6/0

10.2.3 Write off Of Bad Debts

Council Resolution

Moved: Cr SOH

Seconded: Cr WOO

Res. No: 18/23

That Council writes off several bad debts totaling \$68,700 as they have been outstanding for over 1163 days and longer with the largest debt of \$67,623 being outstanding for 3593 days nearly 10 years

Carried: 6/0

10.2.4 Christmas Island –Compliance Audit Return (CAR) 2022

Council Resolution

Moved: Cr MASLI	Seconded: Cr FOO	Res. No:	19/23
Council receives and adopts the Christmas Island-Compliance Audit Return (CAR) 2022.			
Carried:	6/0 Absolute majority		

- 10.3 Director Community/Recreation Services & Training**
- 10.4 Director Works, Services & Waste**
- 10.5 Director Governance, Research, Policy & Grants**
- 11 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 12 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING**
- 13 BEHIND CLOSED DOORS**
- 14 CLOSURE OF MEETING**
The Shire President closed the meeting at 7.38 pm
- 15 DATE OF NEXT MEETING: 26 April 2023**



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Meeting 26 April 2023
AGENDA REFERENCE	10.1.1
SUBJECT	Annual Report 2021/22
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.5
INTEREST DISCLOSURE	None
DATE OF REPORT	18 April 2023
AUTHOR	David Price, CEO
SIGNATURE OF AUTHOR	SIGNED

RECOMMENDATIONS

- 1. The Shire of Christmas Island Annual Report for 2022 is accepted.**
- 2. An Elector's General Meeting is held on Tuesday 23 May 2023 commencing at 6.30pm for the purpose prescribed by the Local Government Act 1995 (WA) (CI).**
- 3. The Chief Executive Officer is to give notice of the Elector's Meeting and to ensure that statutory requirements regarding the acceptance of the Annual Report 2022 are met.**

BACKGROUND

RSM has been engaged by the Office of the Attorney General (AGO) Western Australia to perform an audit of the Shire of Christmas Island's annual report for the year ended 30 June 2022.

RSM has completed the audit of the Shire of Christmas Island's Financial Statements for the year ended 30 June 2022.

Attached is a copy of the Shire of Christmas Island Annual Report which includes the Financial Statements 20/22 for Council's consideration.

COMMENT

The auditors have reported that the Shire's financial accounts for the period ending 30 June 2022 were in good order and a fair representation of Council activities.

In accordance with section 5.27 (2) of the Local Government Act 1995 (WA) (CI) an elector's meeting must be held within 56 days of the acceptance of the annual report. It is recommended that the elector's meeting is scheduled for Tuesday 23 May 2023.

STATUTORY ENVIRONMENT

Section 5.53 (1) of the Local Government Act 1995 (WA) (CI) requires the Council to prepare an annual report for each financial year.

Section 5.54 of the Local Government Act 1995 (WA) (CI) outlines the time period for acceptance of the annual report; namely that the report must be accepted no later than 31 December after that financial year.

Section 5.55 of the Local Government Act 1995 (WA)(CI) requires the CEO to give public notice of the availability of the annual report as soon as practicable after Council has accepted the annual report.

Section 5.27 (2) of the Local Government Act 1995 (WA)(CI) requires a general electors meeting to be held within 56 days of Council receiving the annual report.

Section 7.2 of the Local Government Act 1995 (WA)(CI) requires the accounts and annual financial report of a local government for each financial year to be audited by an auditor appointed by the local government.

Section 7.9 (1) of the Local Government Act 1995 (WA)(CI) requires an auditor to examine the accounts and annual financial reports submitted for audit and, by 31 December next following the financial year to which the accounts and report relate or such date as may be prescribed, to prepare a report thereon and forward a copy of that report to:

- The Shire President;
- The CEO of the Local Government; and
- The Minister.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

There are no financial implications arising from this matter.

STRATEGIC IMPLICATIONS & MILESTONES

Objective 1 of the Government environment is to “Provide good governance in line with the requirements of the Local Government Act and the culture of the Island”. Objective 4 of the same Environment is to “Effectively manage the resources of the Shire in line with the objectives of the Strategic Plan”.

VOTING REQUIREMENTS

An absolute majority is required.

ATTACHMENT

- 10.1.1.1 Annual Report including the Audited Financial Statements and opinion provided separately
- 10.1.1.2 Management Letters A & B

SHIRE OF CHRISTMAS ISLAND**Attachment A****PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT**

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
Current year findings			
1. Fair value of infrastructure assets - frequency of valuations	✓		
2. Review of rates reconciliation report		✓	
3. Follow up and implementation of collateral debtors		✓	
4. Maintenance of delegated financial authority register		✓	
5. Purchasing policy – obtaining quotations		✓	
6. Valuation of investments		✓	
Matters outstanding from prior years			
7. Inventory management	✓		
8. Maintenance of grant register Including assessment on AASB15/1058 revenue recognition		✓	
9. Excessive annual leave		✓	

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

SHIRE OF CHRISTMAS ISLAND**Attachment A****PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT****Current year findings****1. Fair value of property, plant and equipment and infrastructure - frequency of valuations****Finding**

The Shire's land, buildings and infrastructure – other assets were last revalued in June 2021. Infrastructure – road was last revalued in June 2020. During the year, the Shire engaged and external consultant to perform a desktop assessment on the land, buildings and infrastructure – other categories of assets to determine whether these asset's reported value represent fair value. The assessment for infrastructure – roads could not be performed.

Rating: Significant**Implication**

Without a robust assessment of fair value of the Shire's Infrastructure, land and building assets there is a risk that the fair value of these assets may not have been assessed adequately and in compliance with AASB 13 Fair Value Measurement, as well as Regulation 17A(4)(b) of the Local Government (Financial Management) Regulations 1996 (the Regulations).

Recommendation

The Shire should consider implementing as part of the preparation of financial statements a formal robust process to determine whether indicators exist annually, that would trigger a requirement to perform a formal revaluation of Infrastructure, land and building assets. Where indicators exist a robust fair value assessment should be performed capturing the requirements of AASB 13 *Fair Value Measurements*. This process is to ensure that the Shire's infrastructure, land and buildings assets are recorded at fair value in compliance with AASB 13 Fair Value Measurement and the Regulations.

This may entail obtaining relevant input from an independent valuer as to whether they consider there are any prevailing market factors which may indicate that the fair value of relevant assets is likely to have been impacted to any significant / material extent from the prior year. Where a fair value assessment has been performed internally the Shire may consider having this assessment peer reviewed by an independent valuer to obtain assurance over the valuation methodology applied, inputs and the reasonableness of the valuation model applied.

Management comment

The Shire performed and relied upon their internal assessment of the current market conditions. Their review indicated there were no significant movements or impacts on its infrastructure assets relevant to 30 June 2022.

The Shire has also engaged Griffin Valuation Advisory to perform a desktop review for the year ended 30 June 2022 for land and buildings; other infrastructure and property, plant and equipment. These have been sent across to RSM on the 15 December 2022.

Responsible person: Works Manager
Completion date: 30 June 2023

SHIRE OF CHRISTMAS ISLAND**Attachment A****PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT****2. Review of rates reconciliation report****Finding**

During our interim audit, we understand that through our discussion with Cheau Ling Ng (rates/debtors Officer) that there was no formal review process over the monthly reconciliation of property/rating charges for this financial year. It was noted that the review process was performed informally by the previous and current Finance Manager, but there is no evidence of a review.

Rating: Moderate**Implication**

Without a formal review process of the reconciliation for reports, staff may be unaware of Council and management's expectations regarding how they conduct themselves and perform key transactions and activities which can lead to errors, fraud and/or non-compliance.

Recommendation

The Shire should ensure that timely and monthly reviews of the rates reconciliation report to ensure that there are no errors or misstatements.

Management comment

Process has been put in place that this reconciliation process will be formally reviewed by the Finance Manager every month from July 2022.

Responsible person: Finance Manager
Completion date: 30 June 2023

SHIRE OF CHRISTMAS ISLAND**Attachment A****PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT****3. Follow up and collateral for outstanding debtors****Finding**

During our interim audit, we understand that through our discussion with Cheau Ling Ng (rates/debtor officer):

1. We note there were no follow ups performed on sundry debtors by the Rates/Debtor Officer. There is an outstanding debtor #B0001 for \$67,623.00 which has remained outstanding for more than nine years. Upon further verification with the shire, there is also no caveat held to the debtor's property. Therefore, the shire won't have any avenue to recover the funds. Lastly, it was also noted that the debtor has past the statutory demand period of six years, and the shire won't be able to recover the balance unless there is evidence of a constant follow-up on the debt throughout the six-year period.
2. We also note there were no letter of demands issued for the rates debtor in the financial year 2022, after the initial rates notice and final demand were issued.

In addition, during our final audit visit, it was of the understanding the large outstanding sundry debtor, Kau Boong, has been outstanding for nine years (2013) for \$67,623. Based on discussions with the shire, we understood there was no collateral for the sundry debtor.

Rating: Moderate**Implication**

Without follow ups are being performed on a timely basis, this will create long outstanding and unpaid receivables which may cause hardship in covering the Shire's operating expenses and additional time and costs to recover those debts which are of material amount.

As there is no collateral in place for sundry debtors mentioned above, there is no reasonable assumptions for the shire to recover the full amount, hence, the risk of writing off the debtor as bad debts and future implications of a similar issue arising.

Recommendation

The Shire should review its debt monitoring and collection procedures to ensure that outstanding debts are followed up on a timely basis. Furthermore, management should critically review its trade debtor balances as part of its month-end procedures and raise the necessary provision for debts that are less probable to be recovered and ensure there is a payment plan or a collateral in place for the shire to recover the full amount from the outstanding sundry debtor in a timely manner.

Management comment

Council will seek legal advice as soon as possible and obtain a judgment on the debtor followed by a charge or caveat on the property. A payment plan is unlikely as the debtor is no longer residing in Christmas Island and the property has been vacant for some time.

Responsible person: Finance Manager
Completion date: 30 June 2023

SHIRE OF CHRISTMAS ISLAND**Attachment A****PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT****4. Maintenance of delegated financial authority register****Finding**

During our interim audit, we observed that there was no maintenance and updates made to the Delegated Financial Authority (DFA) register. While the Shire maintained internal memorandums for each designated position that outlines the limits of approving expenditures, signing of cheques and EFT payments, there was no indication of the responsible staff that held the position during the financial year.

Rating: Moderate**Implication**

Without updated and approved policies, procedures and plans, staff may be unaware of Council and management's expectations regarding how they conduct themselves and perform key transactions and activities which can lead to errors, fraud and/or non-compliance.

Recommendation

The Shire should maintain the DFA register to ensure that employees do not exceed their delegated financial authorities when managing funds at the Shire and to mitigate potential errors, frauds, and/or non-compliance.

Management comment

Acknowledged. The Delegated Financial Authority register will be maintained by the Director of Finance closer henceforth.

Responsible person: Finance Manager
Completion date: 30 June 2023

SHIRE OF CHRISTMAS ISLAND**Attachment A****PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT****5. Purchasing policy – obtaining quotations****Finding**

During our interim audit, from a sample of 20 purchases made during the period 1 July 2021 to 31 May 2022, we noted 16 (80%) instances of purchases over \$1,000 where there was insufficient documentation to indicate that the required number of quotations had been obtained and evaluated.

While we do note the remote location of the shire and with only limited resources for goods and services to be obtained within a reasonable time, the Shire should effectively propose an amendment to the purchasing policy to allow for an accurate purchasing requirement which better reflects the shire's circumstances.

Rating: Moderate**Implication**

If purchases are made without obtaining sufficient quotations, there is an increased risk that the Shire's 'Value for Money' objectives are not achieved and potential for bias in the supplier selecting process.

Recommendation

For purchases below the tender threshold, management should ensure that sufficient quotes are obtained and evidenced in accordance with the Shire's purchasing policy and procedures. If instances arise where the Shire is unable to obtain the requisite number of quotations, the reasons should be recorded and attached to the purchase order at the time of the purchase being made.

Management comment

Staff has been reminded that all quotations and purchases must be done per the Shire's purchasing policy and in the event that if 3 quotes are impractical to impossible to obtain, a clear note must be noted to explain this.

Responsible person: Finance Manager
Completion date: 30 June 2023

SHIRE OF CHRISTMAS ISLAND**Attachment A****PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT****6. Valuation of investments****Finding:**

During our audit, the Shire was unable to provide direct confirmation of their investment holding as at 30 June 2022.

The Shire's investment account (101116000 Investments) consists of 594 Woolworths Group Limited (ASX:WOW) shares with the total being valued at \$21,342.42. In lieu of a direct confirmation, the Shire has provided dividend statements as at 26 June 2022 and 27 September 22 reflecting the total number of shares held and indicating the ownership.

Rating: Moderate**Implication:**

While the Shire did provide statements at two different periods which demonstrates no movement in ownership of shares as at 30 June 2022, management should maintain an investment register to prove ownership at each reporting period. This allows management to determine whether their investments are maintaining their valuation, hence allowing the council to make informed decisions on whether to hold or divest their interests.

Recommendation:

The Shire should review and maintain its investment register with supporting documents at each financial reporting period.

Management comment

Going forward, for the next interim audit visit in financial year ended 30 June 2023, the Shire will be pleased to request for a confirmation to support the above management letter point.

Woolies declared a dividend in Aug 22 for our holdings as at 26/6/22 and the Shire received the dividend in September 22. Both statements illustrate that the holdings for the shares do not change.

Responsible person: Finance Manager
Completion date: 30 June 2023

SHIRE OF CHRISTMAS ISLAND**Attachment A****PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT****Matters outstanding from prior years****7. Inventory management****Finding**

During our final audit visit, it was noted there were control deficiencies in the inventory management and recording.

Bitumen Emulsion

We note that there are significant discrepancies between inventory records subsequent to the Shire's stock take on the 30 June 2022. We obtained the stocktake declaration performed by the Acting Works and Waste Manager (Ian Dodds) declared on 1 July 2022, which records 23m³ tanks of bitumen emulsion (equivalent to 23,000 litres). We note further discrepancies from the then Acting Finance Manager's (Kevin Wilson) records inputted within SynergySoft, displaying the Shire holds 36.4m³ (equivalent to 36,413 litres) of bitumen emulsion as at 30 June 2022.

During our interim audit visit, we performed a stock count on the 17 June 2022. We recorded 27m³ tanks of bitumen emulsion (equivalent to 27,000 litres). We understand from the current Works and Waste Manager (Troy Davis) no additional bitumen emulsion were received between 17 June 2022 to 30 June 2022. Additional inventory were only received subsequent financial year 30 June 2022.

This illustrates that SynergySoft records has overstated its inventory valuation and has taken up stock in transit.

Diesel

We note that Ian Dodd's inventory declaration form does not include diesel's stock count as at 30 June 2022. In addition, RSM obtained the Shire's stock movement sheet and is unable to accurately ascertain the movement of diesel between our stock count date on the 17 June 2022 to 30 June 2022. We understand from our discussion with Troy Davis that additions and utilisations of diesel may have not been recorded accurately. Discrepancies between the records on SynergySoft against dip testing at the diesel tanks are not resolved on a timely basis. RSM observed that the movement sheet provided shows that movement are all on the 30 June 2022 but none between 17 June to 30 June 2022. Thus, we are unable to ascertain the accuracy of the movement sheet.

Rating: Significant**Implication**

Without effectively monitoring and controlling inventory items used there is an increased risk that internal controls are weakened due to the absence any formality of the quantity of inventory used. Further amounts reported in the financials may be inaccurate.

Recommendation

The Shire should improve current practices for inventory use and ensure all adequate supporting documentation is maintained by the Shire for all movements in inventory level.

SHIRE OF CHRISTMAS ISLAND

Attachment A

PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022

FINDINGS IDENTIFIED DURING THE AUDIT

Management comment

The Shire has ascertained that previous acting manager Ian Dodds counted 4 empty IBC containers in the emulsion holdings section. The Shire staff routinely store the empty containers in the same area in the workshop to conserve on space and made a visual mistake. The staff had removed the empty IBC containers at a routine clean up between Ian Dodd's count and the Auditor's count. Shire is taking steps to ensure two persons conduct these counts from now on. RSM responded on 8th Dec 2022 acknowledging the email.

Responsible person: Works Manager
Completion date: 30 June 2023

SHIRE OF CHRISTMAS ISLAND**Attachment A****PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT****8. Maintenance of grant register including assessment on AASB15/1058 revenue recognition****Finding**

During our final audit in our assessment on grant revenue, contract asset and contract liabilities, audit of grant acquittals, we noted that:

1. The Shire does not maintain a complete grant register that records the purpose of the grant, grant revenue and grant expenditure.
2. We noted that the schedule of grants does not reconcile to the total contract liability recorded per general ledger. There is also no reconciliation for total grant revenue that matches the figure illustrated in the draft financial statements.
3. The Shire does not perform adequate revenue assessment on grants that is recognised under AASB 15 Revenue from contracts with customers and/or AASB 1058 Income of Not-for-Profit Entities.

Rating: Moderate**Implication**

There is an increased risk that grants revenue (or expenditure) may be incomplete. There is also a risk that certain grant revenue may not be adequately recognised under the accounting standards.

Recommendation

The Shire should actively maintain a grant register and regularly update the register whenever a grant is received or expended. The grant register should be independently reviewed. The accounting staff should be aware of the AASB15 and AASB 1058 requirements.

Management comment

Traditionally, Finance maintains this Register on information at hand or upon receipt of funds which has many shortcomings. The Shire will now review this and determine the best Officer who will maintain the Grant Register.

The Shire will include a schedule of grant in its 2022/23 AFS which will reconcile with the ledger.

The Shire adopts the same review standard as performed by other remote Shires of the same size. However, the Shire will adopt a more comprehensive review on grants recognised under AASB 15 and AASB 1058 in future.

Responsible person: Finance Manager
Completion date: 30 June 2023

SHIRE OF CHRISTMAS ISLAND**Attachment A****PERIOD OF AUDIT: 1 JULY 2021 TO 30 JUNE 2022****FINDINGS IDENTIFIED DURING THE AUDIT****9. Excessive annual leave****Finding**

We noted the balance of annual leave entitlements owed to employees is significant as at 30 June 2022. The Shire has 29 employees who have accrued more than eight weeks of annual leave entitlements. This indicates the shire does not have strong internal controls in place to monitor employees annual leave entitlements and ensure they are maintained at a reasonable level.

Rating: Moderate**Implication**

Without effectively monitoring employee leave entitlements, there is an increased risk that internal controls are weakened due to the absence of staff and rotation of duties. Further, unbudgeted cash outflows may be required in the future if leave entitlements are required to be paid out.

Recommendation

The Shire should continue to manage and monitor the excessive annual leave accruals and ensure long outstanding leave balances are cleared in a timely manner.

Management comment

The excessive leave was partly a result of Covid 19 lockdowns and restrictions in travel, both domestic and international, in 2020 and 2021. From July 2022, Manager of Finance supplied the Manager of Works with a list of employees with excessive leave. The Manager of Works actively instructed these staff to start taking leave. Subsequently, about \$200,000 worth of leave has been processed thus far.

Responsible person: Finance Manager
Completion date: 30 June 2023

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT**

INDEX OF FINDINGS	RATING		
	Significant	Moderate	Minor
Current year issues			
1. Risk management		✓	
Matters outstanding from prior years			
2. SynergySoft financial application – user access management	✓		
3. IT Governance – Standards, policies & procedures	✓		
4. Network access management	✓		
5. Change management	✓		
6. Network security management		✓	
7. Password management		✓	
8. Backup management		✓	
9. Disaster recovery planning		✓	
10. Physical security and environmental management		✓	

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

- Significant** - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.
- Moderate** - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.
- Minor** - Those findings that are not of primary concern but still warrant action being taken.

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT****Current year issues****1. Risk management****Finding**

We identified the following deficiencies related to Risk Management within the Shire:

- The Shire does not have a Risk Management Policy in place
- There is no Risk Management framework and methodology to identify, assess and treat risks within the levels of tolerance set by senior management
- Risks are not documented and tracked in a Risk Register.

Rating: Moderate**Implication**

Without effective risk management policies and processes in place, there is an increased risk that the Shire will not be able to identify and address key risks affecting the departments, enterprise, and IT environment.

Recommendation

The Shire should:

- Develop a Risk Management Policy and Framework and ensure they are frequently reviewed and updated in line with a predefined review period
- Develop and maintain a Risk Register.

Management comment

Agreed and already in place. Both the 'Risk Management Policy and Framework' and 'Risk Register' were adopted at the October 2021 Ordinary Council Meeting.

Responsible person:

Completion date: Completed

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT****Matters outstanding from prior years****2. SynergySoft financial application – user access management****Finding****2022 Status**

We identified the following issues with the Shire's user access management of the SynergySoft financial application:

- The Shire does not have a formal policy or procedure in place to manage user access (i.e., new user provisioning, de-provisioning and management of generic user accounts) or to perform periodic user access reviews for active SynergySoft administrator and user accounts
- There is a segregation of duties (SoD) conflict where the finance manager has SynergySoft administration access, performs day-to-day operational activities (e.g., Approving pay runs, financial reporting, expenses etc) and provides administrative functions within the application (e.g., Creating users, modifying permissions, deleting records etc.) in the SynergySoft finance application
- Two out of the five accounts with superuser access belong to ex finance staff:
 - One belonged to the previous financial manager now in a new role within the Shire
 - One belonged to a temporary staff member no longer working at the Shire
- One generic account (works casuals) which is no longer used but remains active
- One account was identified as belonging to a terminated employee.

Further, the remainder of the 2021 finding remains unresolved.

We acknowledge that during the audit period there was no onboarding or offboarding of user accounts.

2021

During our audit we identified the following issues relating to user management of the SynergySoft financial application:

- The Shire does not have a formal policy or procedure in place to manage user access (i.e., new user provisioning, de-provisioning and management of generic user accounts) or to perform periodic user access reviews for active SynergySoft administrator and user accounts
- The generic "Administrator" user account is shared between the finance manager and IT officer
- There is a segregation of duties (SoD) conflict where the finance manager has SynergySoft administration access, performs day-to-day operational activities and provides approval for and can provision new user access in the SynergySoft finance application.
- User activity logs are not reviewed to detect inappropriate access.
- No process is defined to maintain segregation of duties within the financial application, including a security matrix that provides visibility of roles assigned to each user with object level access to the application.

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT**

We acknowledge that during the audit period there was no onboarding or offboarding of user accounts.

Rating: Significant (2021: *Significant*)

Implication

Without effective segregation of duties and user access management processes in place, there is an increased risk of unauthorised access to the finance system. This could impact the confidentiality, integrity of data, availability of the Shire systems and increases the risk of unauthorised and fraudulent transactions.

Recommendation

The Shire should:

- Develop a policy and implement a process to ensure named, generic and privileged accounts are appropriately requested, approved and de-provisioned (when required)
- Maintain audit trail of all accounts requested and approved
- Implement separate privileged and business as usual accounts for employees who need privileged accounts
- Segregation of duties controls are appropriately defined and implemented for the SynergySoft application and business users should not have "Administrator" privileges.
- Remove the Financial Manager's superuser access to the financial application and require an employee, separate from the financial department to perform the financial application's administrative functions.
- Perform a periodic, regular review of the Financial Application users to identify and remove:
 - Dormant/Inactive accounts
 - Terminated employees missed during regular offboarding process
 - Accounts with permissions greater than their position requires.

Management comment

Agreed. The Shire adopted at its March 2023 Ordinary Council Meeting the following –

AD 6 – Access Management Policy

AD 7 – SOCI Information Communication Technology Policy

AD 8 – Information Communication Technology Business Continuity Policy

These three new policies address the six recommendations and takes into account the findings as described by the audit team.

Responsible person:

Chris Su, Director of Governance and Policy.

The ICT Officer will be enforcing the policy under guidance from the Director of Policy.

Completion date:

March 2023 Ordinary Council Meeting

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT****3. IT Governance – Standards, policies & procedures****Findings****2022 Status**

The prior year finding remains unresolved.

The Shire does not have formal policies, procedures, guidelines or governance documents defined for the following key IT functional areas or processes:

- Information Security
- Acceptable Use
- Identity and Access Management (Financial and Network)
- Backups and Restoration
- Business Continuity
- IT Strategy.

2021

We identified that there are no formal policies, procedures, guidelines or governance documents defined for the following key IT functional areas or processes:

- IT Security Acceptable Use;
- Identify and Access Management; and
- Business Continuity Plan.

Further, we noted that the IT strategy has not been defined and planning is performed on an ad hoc basis informally.

Rating: Significant (2021: Significant)**Implication**

Without appropriate and defined IT governance structures and processes the Shire may not be able to:

- Effectively align IT with business strategies, increasing the risk of sub-optimal achievement in relation to business plans and initiatives
- Efficiently manage, monitor, and ensure effective outsourced IT systems requirements, functionality, and availability.

Recommendation

The Shire should develop, document, review, approve, and publish missing policies, procedures, guidelines and governance documents as required and ensure that these documents are appropriately governed:

- Periodically review and update policies, procedures, guidelines and, Governance documents following any relevant internal or external changes
- Developing IT strategy and document decisions made in the IT planning meetings.

ATTACHMENT B

SHIRE OF CHRISTMAS ISLAND

PERIOD OF AUDIT: YEAR ENDED JUNE 2022

**FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL
CONTROLS AUDIT**

Management comment

Agreed. The Shire adopted at its March 2023 Ordinary Council Meeting the following –

AD 6 – Access Management Policy

AD 7 – SOCI Information Communication Technology Policy

AD 8 – Information Communication Technology Business Continuity Policy

These three new policies address the two recommendations and takes into account the findings as described by the audit team.

Responsible person: Chris Su, Director of Governance and Policy.
The ICT Officer will be enforcing the policy under guidance from the Director of Policy.

Completion Date: March 2023 Ordinary Council Meeting.

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT****4. Network access management****Finding****2022 Status**

During our audit, we identified the following issues with the Shire's network user access management:

- The Shire does not have a formal network user access management policy or procedure in place to manage user access (i.e., new user provisioning, de-provisioning and management of generic user accounts) or to perform periodic user access reviews for active network administrator and user accounts
- The default network administrator account is accessible and shared by the IT Officer, Finance Manager and Chief Executive Officer (CEO). This creates an accountability and segregation of duties (SoD) conflict where these users have network administration access and perform day-to-day operational activities
- Evidence of user access reviews are not retained, as such audit could not determine if a review was conducted during the audit period
- Five accounts were identified as being inactive and haven't been accessed for at least 6 months:
 - Two service accounts previously used for legacy applications
 - Two generic accounts that are no longer in use
 - One active network account belongs to an employee who is on extended leave and has not been active for more than six months
- Four network accounts belong to ex-employees who are no longer employed at the Shire however remain active within the network
- The following employees have duplicate user accounts (e.g., one personalised named account and one account named after their position title):
 - Manager Finance and Corporate Service
 - IT Officer
 - Works Services and Waste Manager.

We acknowledge that the duplicate accounts are known to the Shire and exist due to management's requirement to have accounts named after position titles and specific application limitations which require personalised named accounts.

2021

During our audit we identified the following issues with the management of user accounts in the Shire's network:

- The Shire does not have a formal network user access management policy or procedure in place to manage user access (i.e., new user provisioning, de-provisioning and management of generic user accounts) or to perform periodic user access reviews for active network administrator and user accounts.
- Four out of five generic network accounts are used by employees to log into the Shire's network.

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT**

We acknowledge that during the audit period there was no onboarding or offboarding of user accounts.

Rating: Significant (2021: Moderate)

Implication

Without appropriate segregation of duties and user access management controls in place there is an increased risk of inappropriate or unauthorised access to the Shire's IT systems and/or information. This could impact the confidentiality, integrity, and availability of information.

Recommendation

The Shire should:

- Develop a policy and implement a process to ensure named, generic and privileged accounts are appropriately requested, approved and de-provisioned (when required)
- Maintain audit trail of all accounts requested and approved
- Implement separate privileged and business as usual accounts for employees who need privileged accounts
- Segregation of duties controls are appropriately defined and implemented for the network and business users should not have "Administrator" privileges
- Remove the administrator user access to the network and restrict access to the default administrator account to the IT Officers
- Investigate and implement a mechanism for emergency temporary access to the default administrator to be provided to the CEO (e.g., Break glass password)
- Ensure accounts are not shared between multiple employees
- Perform and document a user access review ensuring the process identified and disables or removes:
 - Inactive accounts for a period of 6 months or greater
 - Terminated employee account which remain active
 - Duplicated accounts
- Consider removing the requirement to have accounts named after position titles and perform all activities on personalised named accounts.

Management comment

Agreed. The Shire adopted at its March 2023 Ordinary Council Meeting the following –

AD 6 – Access Management Policy

AD 8 – Information Communication Technology Business Continuity Policy

These two new policies address eight of the nine recommendations and takes into account the findings as described by the audit team.

ATTACHMENT B

SHIRE OF CHRISTMAS ISLAND

PERIOD OF AUDIT: YEAR ENDED JUNE 2022

**FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL
CONTROLS AUDIT**

Recommendation 9 'Consider removing the requirement to have accounts named after position titles and perform all activities on personalised named accounts' has been given consideration. Level 7 and below staff will have personalised accounts. Contracted Management to have position title accounts to ensure continuity of communication between that desk and stakeholders. The CEO, Director of Finance and Director of Works shall have a position title account as fixed term staff. The Directors for Planning and Director for Community Services are ongoing employees; they will have personalised named accounts.

Responsible Person: Chris Su, Director of Governance and Policy.
The ICT Officer will be enforcing the policy under guidance from the Director of Policy.

Completion Date: March 2023 Ordinary Council Meeting.

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT****5. Change management****Findings****2022 Status**

The 2021 finding remains unresolved.

The Shire does not have a formal process for handling changes in their IT environment. It was noted that required change are identified and implemented by the IT Officer following approval from the Manager of Finance and Corporate Services.

Furthermore, we identified that there is no:

- Change register for recording changes made to the IT environment
- Documented evidence of approvals to implement changes
- Evidence of business risk and impact analysis being performed prior to changes
- Documentation relating to User Acceptance Testing being performed
- Evidence of a backup plan used to reverse unwanted changes.

2021

During our audit, we identified that following issues with the management of changes implemented to network and financial application:

- The Shire does not have a formal defined change management process/policy/procedure to manage the changes implemented to the network or the financial application
- Changes implemented to the network and financial application are not logged and recorded
- Evidence of change approval and testing is not captured or retained.

We acknowledge that changes to the financial application are implemented by a third-party vendor, however the Shire does not have an oversight of changes implemented.

Rating: Significant (2021: *Moderate*)

Implication

There is a risk that without formalised change control procedures, changes made to IT systems may not be adequately tested, recorded, and authorised. The availability or security of IT systems could be compromised should a change negatively impact them.

Recommendation

The Shire should:

- Develop, implement, and endorse a change management policy to ensure that changes are appropriately requested, logged, approved and tested
- Create a change register to track and monitor all changes made to the Shire's IT infrastructure
- Ensure all changes are adequately documented containing:
 - Approvals
 - Implementation testing
 - Backout plans
 - Post implementation reviews.

ATTACHMENT B

SHIRE OF CHRISTMAS ISLAND

PERIOD OF AUDIT: YEAR ENDED JUNE 2022

**FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL
CONTROLS AUDIT**

Management comment

Agreed. The Shire adopted at its March 2023 Ordinary Council Meeting the following –

AD 9 - ICT Change Documentation Management

This new policy addresses the three recommendations and takes into account the findings as described by the audit team.

Responsible person: Chris Su, Director of Governance and Policy.
The ICT Officer will be enforcing the policy under guidance from the Director of Policy.

Completion date: March 2023 Ordinary Council Meeting.

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT****6. Network security management****Findings****2022 Status**

The 2021 finding remains unresolved.

During our audit we identified that the Shire does not have a centralised process to manage network devices and performing regular security updates.

2021

During our audit, we identified the following issues with the management of the Shire's network:

- No documented network diagram
- No defined process to perform vulnerability assessments and security (i.e., penetration) testing
- Unsupported operating system is running on the servers.

Rating: Moderate (2021: *Moderate*)

Implication

Without an effective process to identify, assess and address known vulnerabilities in a timely manner, there is an increased risk that the system and/or data may not be adequately protected against potential threats. These vulnerabilities could be exploited and may result in unauthorised access to sensitive data or the loss of system operation.

Recommendation

The Shire should:

- Create a documented network diagram ensuring it's updated in line with changes implemented in the Shire's IT environment
- Investigate and implement a centralised device manager to management devices and software security updates
- Implement a vulnerability assessment process to identify, assess and address vulnerabilities within the Shire's IT environment
- Investigate and implement an annual penetration test to assist in identifying vulnerabilities within the Shire's IT environment
- Upgrade all servers to a supported operating system.

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT****Management comment:**

Network Security Management		
a) Create a documented network diagram ensuring it's updated in line with changes implemented in the Shire's IT environment	Agree	
b) Investigate and implement a centralised device manager to management devices and software security updates	Disagree	Centralised Device Management is an enterprise level systems solution. SOCI has a dozen computers connected to a single server via wifi. Updates to security, patches and log-work can be done by the full-time IT officer on staff
c) Implement a vulnerability assessment process to identify, assess and address vulnerabilities within the Shire's IT environment	Agree	AD10 - Network Security Management
d) Investigate and implement an annual penetration test to assist in identifying vulnerabilities within the Shire's IT environment	Disagree	Contracting an external security firm to test SOCI's IT environment is over-spec for the network design and number of terminals.
e) Upgrade all servers to a supported operating system.	Disagree	The current server software is operational and runs the suite of programs we require for our level of sophistication. Moreover, installing updated hardware in one part of the network design has flow-on effects to other areas. For example if the Shire was to upgrade to Office 365, we would then have to replace our Mail Server in order to have on premises email. With the upgrade of the Mail Server we would then have to replace both of the Domain Controller and Active Directory Servers to fall in line. At this point we would have replaced the entire back end of the network, and spent the four to five times the annual budget of the IT department in a single year.

The Shire has adopted AD10 – Network Security Management policy to address the recommendations under part 6 Network Security Management.

Council has taken into consideration the recommendations for a centralised device manager, annual penetration testing and replacing legacy operating systems. We consider the presence of the full-time ICT officer as being sufficient to maintain the small network from threats given the small number of terminals and software programs that Council operates. Updates can be followed up on quickly.

A centralised device manager is an enterprise level solution more suitable to more complex networks that manage many mobile devices such as laptops, phones and other smart devices in conjunction with many terminals. It would be a costly investment to manage the dozen terminal network at SOCI.

In addition the operating systems in place at the Shire are sufficient for our needs. A future replacement of the parts will be considered if the software needs demand it; at the present Microsoft Office 2010 and its related mail exchange software is still supported with more recent versions of Office. The same is with the server management software.

ATTACHMENT B

SHIRE OF CHRISTMAS ISLAND

PERIOD OF AUDIT: YEAR ENDED JUNE 2022

**FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL
CONTROLS AUDIT**

Responsible Person: Chris Su, Director of Governance and Policy.
The ICT Officer will be enforcing the policy under guidance from
the Director of Policy.

Completion Date: March 2023 Ordinary Council Meeting.

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT****7. Password management****Findings****2022 Status**

The 2021 finding remains unresolved.

The Shire does not have a documented password policy in place that defines the current, management approved, password requirements for all the Shire's network users.

Additionally, we identified that the following issues with the current password configuration within the Shire's Active Directory:

- Account lockout is not enabled to ensure accounts are locked after a specified amount of incorrect access attempts
- Password complexity is disabled
- Password history is not retained resulting in user having the ability to reuse previously used passwords.

2021 Finding

Appropriate password management protocols and procedures mitigate the risk of unauthorised access or compromises to the Shire's network and system security.

We identified the Shire does not have a defined formal password policy in place to enforce strong password settings and account lockout parameters are not configured in the network.

Rating: Moderate (2021: Moderate)

Implication

Without adequate password management protocols and procedures, there is an increased risk of unauthorised access or compromises to network and system security. The network and systems may become susceptible to potential security breaches, such as brute force or social engineering attacks.

Recommendation

The Shire should:

- developing, documenting, and publishing an appropriate password policy to govern password configuration and management
- assessing and configuring appropriate account lockout parameters within the network.

Management comment

Agree. The Shire adopted at its March 2023 Ordinary Council Meeting the following –

AD10 – Network Security Management.

This addresses the two recommendations in this section.

Responsible person:

Chris Su, Director of Governance and Policy.

The ICT Officer will be enforcing the policy under guidance from the Director of Policy.

Completion date:

March 2023 Ordinary Council Meeting.

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT****8. Backup management****Findings****2022 Status**

The 2021 finding remains unresolved.

We identified the following deficiencies with the Shire's management of Backups:

- No evidence of backup restoration testing is retained, as such audit were unable to verify if a restoration test has been performed within the audit period
- The Shire's backup server is in the same location as the main production server
- Offsite backups tapes are stored in an unsecure location at an employee's residence.

2021 Finding

During our audit, we identified the following issues with the management of backup and restoration:

- No defined process for restoration testing of backup tapes. No evidence of restoration testing was provided, so we could not ascertain if restoration testing was performed during the audit period
- Backup server repository is in the same location as the main production server
- Offsite backup tapes are stored at the residence of Shire's employee. This increases the risk of permanent loss of data and impact the Shire's ability to deliver its core services
- Backup schedule start time parameter configured in the backup application 'Veeam' does not align with the backup schedule start time parameter defined in the Disaster Recovery Plan (DRP).

We acknowledge due to poor network connectivity, there are limitations to what can be backup up over the internet

Rating: Moderate (2021: *Moderate*)

Implication

Without an appropriate backup and restoration management system, the Shire may not be able to recover critical services in a timely manner, in line with business requirements. This could affect the Shire in providing key operations and business functions.

Recommendation

The Shire should:

- Continue to assess the viability of an offsite Disaster Recovery site, and when possible, move the backup servers to a remote location
- Implement a process to document restoration tests when performed, ensuring the evidence is available for review
- Investigate and implement an appropriate solution for securely storing offsite backup tapes (e.g., Fireproof safe at residence).

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT****Management comment**

<i>Backup Management</i>		
<i>a) Continue to assess the viability of an offsite Disaster Recovery site, and when possible, move the backup servers to a remote location</i>	<i>Agree</i>	<i>Assessed and advise that there is no possibility of a Disaster Recovery Site or relocation of backup servers. Lack of internet capabilities prevent virtual backups to another location.</i>
<i>b) Implement a process to document restoration tests when performed, ensuring the evidence is available for review</i>	<i>Agree</i>	<i>AD8- ICT Business Continuity Policy</i>
<i>c) Investigate and implement an appropriate solution for securely storing offsite backup tapes (e.g., Fireproof safe at residence).</i>	<i>Agree</i>	<i>Recommendation to management to obtain a fire safety box for Director of Finance' residence.</i>

Audit team acknowledged the limitations of internet infrastructure and the ability to back to the cloud effectively and cost efficiently.

Shire adopted AD8 - ICT Business Continuity Policy to address the three recommendations by the auditors.

A fire safety box will be acquired for the storage of back-up tapes offsite at the Director of Finance's residence.

Responsible person: Chris Su, Director of Governance and Policy.
The ICT Officer will be enforcing the policy under guidance from the Director of Policy.

Completion date: March 2023 Ordinary Council Meeting.

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT****9. Disaster recovery planning****Finding****2022 Status**

The 2021 finding remains unresolved.

2021

The Shire's disaster recovery plan (DRP) is a draft document and has not been endorsed by management. Further, we identified that the draft DRP lacks key aspects, including:

- Disaster recovery (DR) scenarios
- Recovery timeframes
- Periodic testing of the DRP.

Rating: Moderate (2021: Moderate)

Implication

Without an appropriate disaster recovery plan, the Shire may not be able to recover critical services in a timely manner, in line with business requirements. This could affect the Shire in providing key operations and business functions.

Recommendation

The Shire should:

- Review, authorise, and implement the IT DRP so that it meets the Shire's recovery requirements (i.e., Recovery scenarios, processes, and timeframes).
- Regularly review and appropriately tested the IT DRP ensuring evidence is appropriately documented.

Management comment

Agree. The IT Disaster Recovery Plan has been updated and will be maintained by the ICT Officer with reporting to the Director of Finance.

Responsible person: ICT Officer
Completion date: March 2023

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT****10. Physical security and environmental management****Finding****2022 Status**

The 2021 finding remains unresolved.

We identified the following deficiencies with the Physical and Environmental Security Management within the Shire:

- The Shire does not have a documented and approved datacentre policy or procedure
- There is no access monitoring in place within the server room (e.g., CCTV or Access Logs)
- The fire extinguisher outside the server room is obstructed by a cabinet making it difficult to access in an emergency.
- The fire extinguisher not been inspected since 2019.

2021

During our audit, we identified the following issues in the physical and environmental security management of the Shire's datacentre / server room:

- The Shire does not have a documented and approved data centre policy or procedure to outline physical and environmental requirements for data locations
- No equipment is installed to control and monitor environmental controls in the server room
- Access to the fire extinguisher at the datacentre / server room is obstructed by a printer.

Rating: Moderate (2021: *Moderate*)

Implication

Without appropriate controls in place to manage the physical and environmental controls within the datacentre, there is an increased risk of inappropriate, unauthorised access and potential failure of critical hardware to support key infrastructure or systems. This could impact the confidentiality, integrity and availability of the Shire's systems and information.

Recommendation

The Shire should:

- Develop, document, and implement a datacentre management policy and procedure which contains, appropriate physical and environmental controls management
- Investigate and implement access control monitoring and regularly review to ensure only approved personnel access the datacentre
- Remove obstructions to the fire extinguisher to ensure it is accessible at all times
- Ensure fire extinguishers are inspected every 6 months, serviced as appropriate and records are maintained.

ATTACHMENT B**SHIRE OF CHRISTMAS ISLAND****PERIOD OF AUDIT: YEAR ENDED JUNE 2022****FINDINGS IDENTIFIED DURING THE INFORMATION TECHNOLOGY GENERAL CONTROLS AUDIT****Management comment**

<i>Physical Security and Environmental Management</i>		
<i>a) Develop, document, and implement a datacentre management policy and procedure which contains, appropriate physical and environmental controls management</i>	<i>Agree</i>	<i>AD 11 - Server Room Management</i>
<i>b) Investigate and implement access control monitoring and regularly review to ensure only approved personnel access the datacentre</i>	<i>Disagree</i>	<i>Impractical to install control monitoring system such as swipe card access or pin number access to the server room. Camera installation is also considered impractical; the only person who can enter the server room is the IT officer who has a copy of the key.</i>
<i>c) Remove obstructions to the fire extinguisher to ensure it is accessible at all times</i>	<i>Agree</i>	<i>This is a matter of current practice through the Building Officer.</i>
<i>d) Ensure fire extinguishers are inspected every 6 months, serviced as appropriate and records are maintained.</i>	<i>Agree</i>	<i>This is a matter of current practice through the Building Officer.</i>

The Shire considers the installation of an access control system for the server room to be over-spec and impractical given that there are two locked doors and two office areas that persons will have to walk past to reach the locked server room.

The Shire has adopted at its March 2023 Ordinary Council Meeting AD11- Server Room Management.

Responsible person: Chris Su, Director of Governance and Policy.
The ICT Officer will be enforcing the policy under guidance from the Director of Policy.

Completion date: March 2023.



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 26 April 2023
AGENDA REFERENCE	10.1.2
SUBJECT	Addition – impenetrable roof covering in Common Property in association with Strata Lot 4.
ADDRESS	Lot 228 Lorong Kampong Melayu, Christmas Island
APPLICANT	Khye Khoon Khaw
FILE REFERENCE	1750-33
INTEREST DISCLOSURE	Nil
DATE OF REPORT	March 2023
AUTHOR	Halsall and Associates
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

Council grants approval for an impenetrable roof addition at Lot 228, 1 Lorong Kampong Melayu, Christmas Island, in Common Property in association with Strata Lot 4 subject to the following conditions:

1. All development shall be in accordance with the approved development plans (attached) that form part of this development approval unless modified by other conditions of approval.
2. This development approval will expire if the approved development is not substantially commenced within two (2) years of the date of issue of this approval, or, within any extended period of time for which the Shire of Christmas Island has granted prior written consent.
3. Stormwater is to be contained on-site, or appropriately treated and connected to the local drainage system. Prior to the commencement of site works, detailed drainage plans are to be submitted for approval, to the satisfaction for the local government.
4. On application of a building licence, the applicant shall provide engineer certified drawings demonstrating that the all structures are compliant with Region B – Wind Actions (AS/NZ 1170.2.2011) and Earthquake Actions (AS 1170.4.2007).

Advice Notes:

- I. *This is development approval only. The applicant/owner is advised that it is their responsibility to obtain a building licence prior to construction commencing.*
- II. *External colours are to be compatible with the existing structure and the immediate locality.*
- III. *The Shire of Christmas Island advises that where a development approval contains conditions which are required to be fulfilled prior to the commencement of site works, to commence development prior to fulfilling these conditions is contrary to this approval and therefore unauthorised development.*
- IV. *You are advised of the need to comply with the requirements of the following other legislation:*
 - a) *This is not a Building Permit. A Building Permit must be issued by the relevant Permit Authority before any work commences on site as per the Building Act 2011 and;*
 - b) *1.6 Health (Miscellaneous Provisions) Act 1911 and Department requirements in respect to the development and use of the premises;*
- V. *The proponent is advised that the subject site is listed on the National Heritage Register. The Commonwealth Government Department responsible for national heritage sites do not provide the Shire with any comment on heritage matters relevant to proposals lodged with respect to listed sites. It is the landowner/proponent's responsibility to ensure they comply with the EPBC Act. Whilst the Shire have assessed the application and have issued approval with conditions, the Shire has not assessed the appropriateness or otherwise of the development under the EPBC Act. It is the responsibility of the owner/proponent to ensure they satisfy such legislation before commencing any works on the site pursuant to any planning or building approval issued by the Shire. The landowner/proponent may wish to seek independent advice on the heritage matters affecting the site and compliance with the relevant EPBC Act legislation. It is not the Shire's responsibility to ensure the EPBC Act is complied with on heritage listed sites such as the site the subject of this application.*
- VI. *The subject site is part of a built strata and it should be acknowledged that any modifications to the floor area in association with strata Lot 4 may require modification to the strata plan to reflect and unit entitlements may also be affected. It is the responsibly of the landowner to comply with the requirements of the Strata Titles Act.*

BACKGROUND

The subject site is identified as Lot 228, No.1 Lorong Kampong Melayu, Christmas Island ('the site'). The site accommodates an existing residential apartment (multiple dwelling) development. The proposal is for consideration of an impermeable roof addition over the common property verandah access fronting Unit 4 (as identified on Strata Plan 25132) a residential apartment situated on the second floor of the complex. This is proposed in a manner consistent with an existing impermeable roof in situ in common property fronting a residential unit adjoining. The site is incorporated in a residential locality that is characterised by a distribution of existing residential high rise apartment development and is zoned Residential R80.

Figure 1 – Location Plan

Source: Plan WA



Figure 2 – Site Plan

Source: Plan WA



The overall site accommodates an area of 851m² and incorporates an easement to the benefit of the Commonwealth of Western Australia along the extent of the western boundary alignment, for the purpose of the right to enter the site for the purpose of exercising certain water/sewerage/stormwater pipeline rights. Adjoining development includes further residential apartment development to the north as well as car parking areas and religious structures to the north with access taken from the frontage of the site through to Lorong Kampong Melayu road.

The subject site is also located in the Commonwealth Heritage Precinct being the Malay Kampong Precinct (Commonwealth ID 105433).

THE PROPOSAL

As detailed in the previous section, the proposal is for consideration of an impermeable roof over the verandah located within the common property fronting Strata Lot 4 at the subject site. This essentially mirrors that in existence fronting Strata Lot 2 adjoining and will accommodate an overall area of 12.56m². It will be constructed in colourbond custom orb and will be affixed to the existing rendered brick wall associated with the existing verandah which is located in common property along this

alignment. The strata body has reviewed the proposal and approval has been granted by the chairperson of the Strata Body Corporate for consideration of this addition to the site. This correspondence is attached for review.

Plans associated with the structure are appended to this report for review.

COMMENT

The proposal will be the subject of consideration of planning approval given is located in a heritage protected place and is an external fixture to an apartment (multiple dwelling) development and is therefore not exempt from the requirement for planning approval under Schedule 2 of the Deemed Provisions.

The proposal is located in a heritage place however the heritage considerations are apparent for the broader area and a minor addition of an impermeable roof in the manner proposed and given that the lot is setback from the street frontage it is not considered that heritage considerations will be compromised by this proposal.

STATUTORY ENVIRONMENT

The following documents are relevant in the assessment of this development application for an impermeable roof addition over the existing verandah:

1. Local Planning Scheme No. 2
2. Residential Design Codes Volume 2 - Apartments

Local Planning Scheme No. 2 ('the scheme')

The subject site is zoned 'Residential' under LPS No. 2 and allocated an 'R80' density coding. The objective of the Residential zone is:

"To provide for a range of housing densities and dwelling types to meet the diverse needs and climatic conditions associated with Christmas Island."

Furthermore Clause 5.2.3 states:

“Unless otherwise provided for in the Scheme, the development of land for any of the residential purposes dealt with by the Residential Planning Codes is to conform to the provisions of those Codes.”

There is no special application provision of the R-Codes contained in LPS No. 2. However, LPS No.2 does contain no provisions or are there any other provisions that would affect this proposal and therefore the R-Codes are the principle document for assessing its compliance.

Residential Design Codes (the Codes) Volume 2 – Apartments

The Codes do not expressly define a ‘roof’ however this is commonly defined as ‘the *external upper covering of a house or other building*’.

Element 4.5 provides for consideration of Circulation and Common spaces. The intent of this element is to provide that corridors and walkways provide opportunity for interaction between apartment residences and good design of such spaces and interface with dwellings is essential. Element 4.10 references design façade which references that building facades incorporate proportions, materials and design elements that respect and reference the character of the local area.

It is considered that the proposal addresses the intent of element 4.5 as it allows for improved pedestrian movement in the elements and the proposal will also utilise appropriate materials and design reflective of existing built form such that the proposal is also considered to address Element 4.10. The proposal is considered to address the intent and requirements of the Residential Design Codes Volume 2.

Local Planning Strategy

The Local Planning Strategy identifies that the site is located in the Kampong and Smith Point Precinct and the proposal does not have implications for the intent of the precinct.

Conclusion

The proposed impermeable roof is considered to be in compliance with the criteria for consideration of a development of this typology in an acceptable arrangement with the existing apartment (multiple dwelling) structure on site.

Given the context and constraints the application can be supported subject to conditions.

Policy Implications

Nil.

Financial Implications

Nil.

Strategic Implications and Milestones

Nil.

Voting requirements

Simple majority

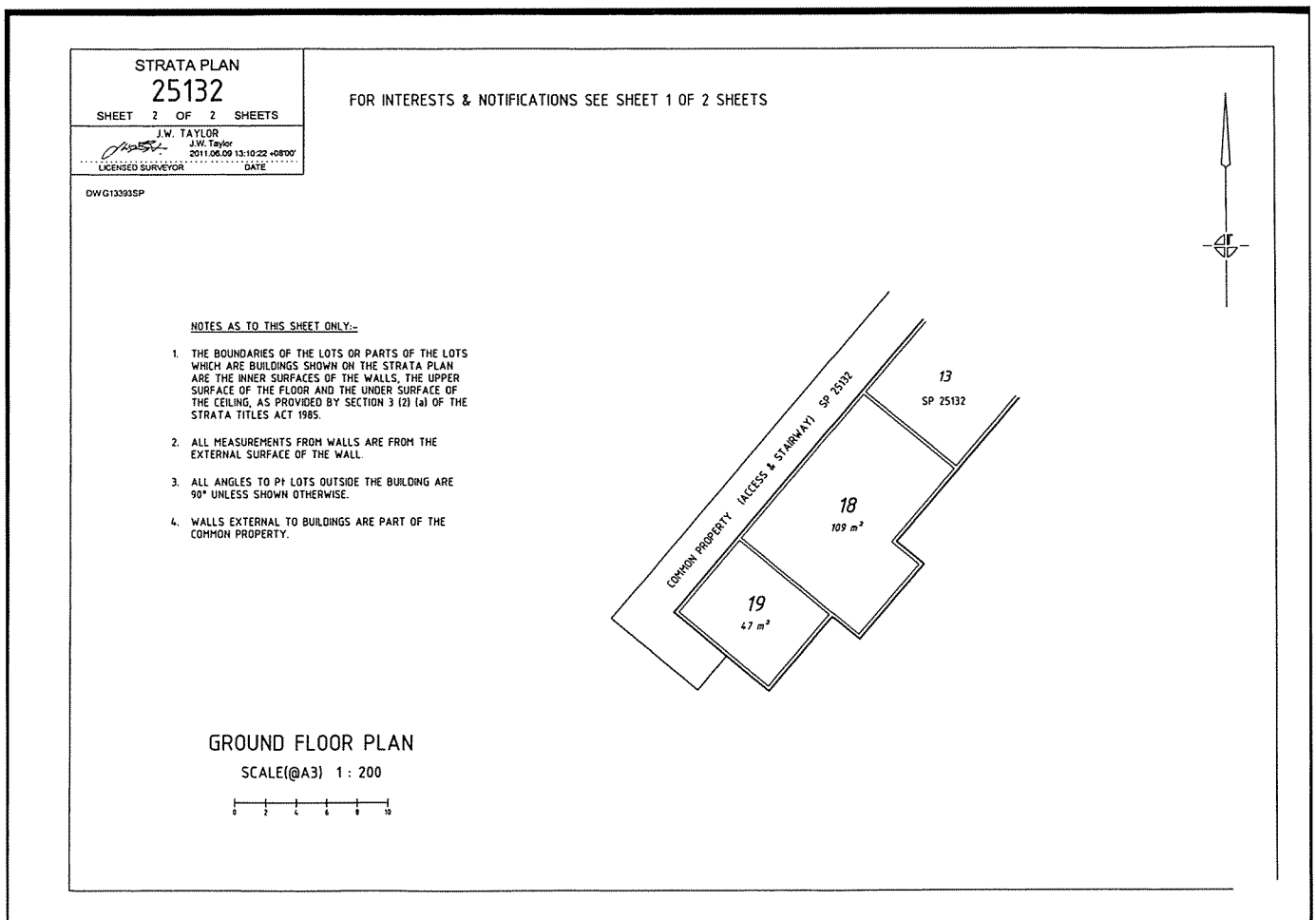
Attachments

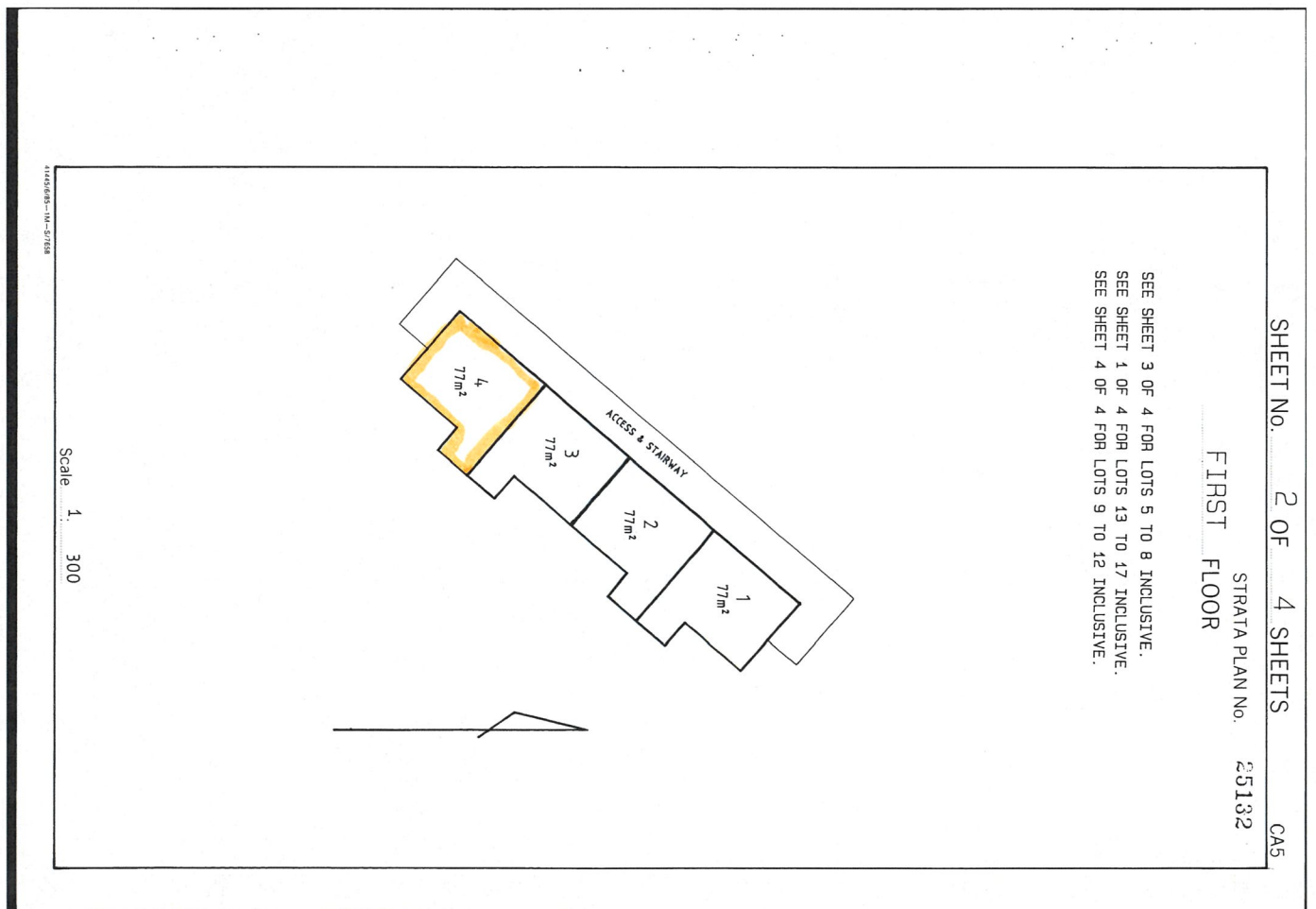
Strata support, site plan and elevations

LANDGATE COPY OF ORIGINAL NOT TO SCALE 27/03/2023 02:44 PM Request number: 64889732

www.landgate.wa.gov.au

Landgate





LANDGATE COPY OF ORIGINAL NOT TO SCALE 27/03/2023 02:44 PM Request number: 64889732

NOTES:

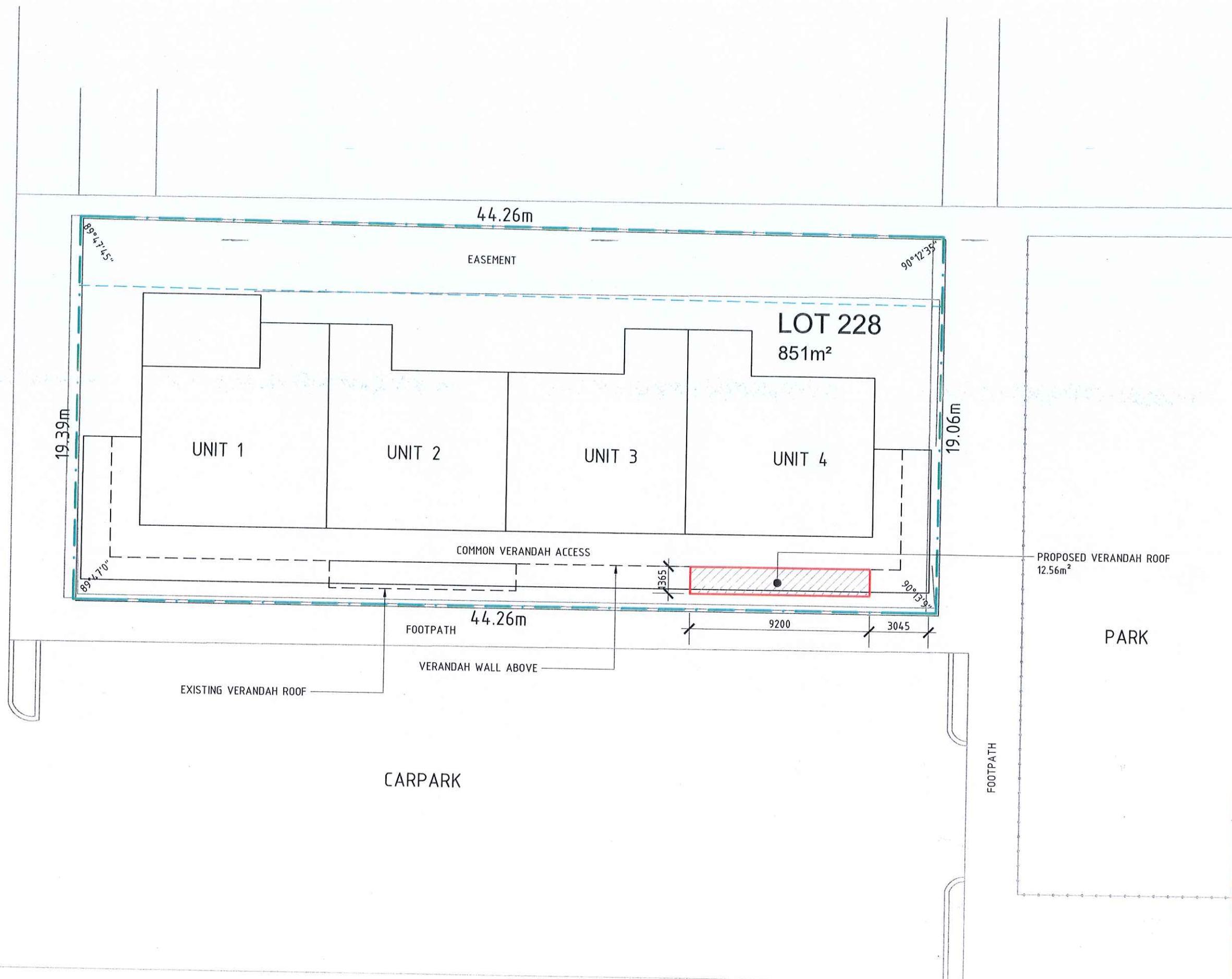
GENERAL AREAS

SITE AREA	- 851m ²
EXISTING BUILDING AREA	- 504m ²
PROPOSED VERANDAH ROOF	- 12.56m ²

WATER
CORPORATION
This plan has been inspected by Water Corporation Christmas Island Operations Manager and locations of proposed construction is APPROVED / NOT APPROVED.
Signed: *[Signature]* 16/3/23

A	ISSUED FOR INFORMATION	RR	24/02/23
REV:	DESCRIPTION:	BY:	DATE:
STATUS: NOT FOR CONSTRUCTION			
CLIENT: DALE GIBSON			
PROJECT: PROPOSED VERANDAH ROOF AT LEVEL 1, BLOCK 409, KAMPONG CHRISTMAS ISLAND, WA 6798			
TITLE: SITE PLAN			
SCALE AT A3:	DATE:	DRAWN:	CHECKED:
1:200	03/11/22	RR	RR
PROJECT NO:	DRAWING NO:	Page 47	
2022-02	A01	A	

LORONG KAMPUNG MELAYU



NOTES:

ALL DIMENSIONS IN MILLIMETERS UNO.
CONTRACTOR TO VERIFY ALL MEASUREMENTS PRIOR TO FABRICATION.

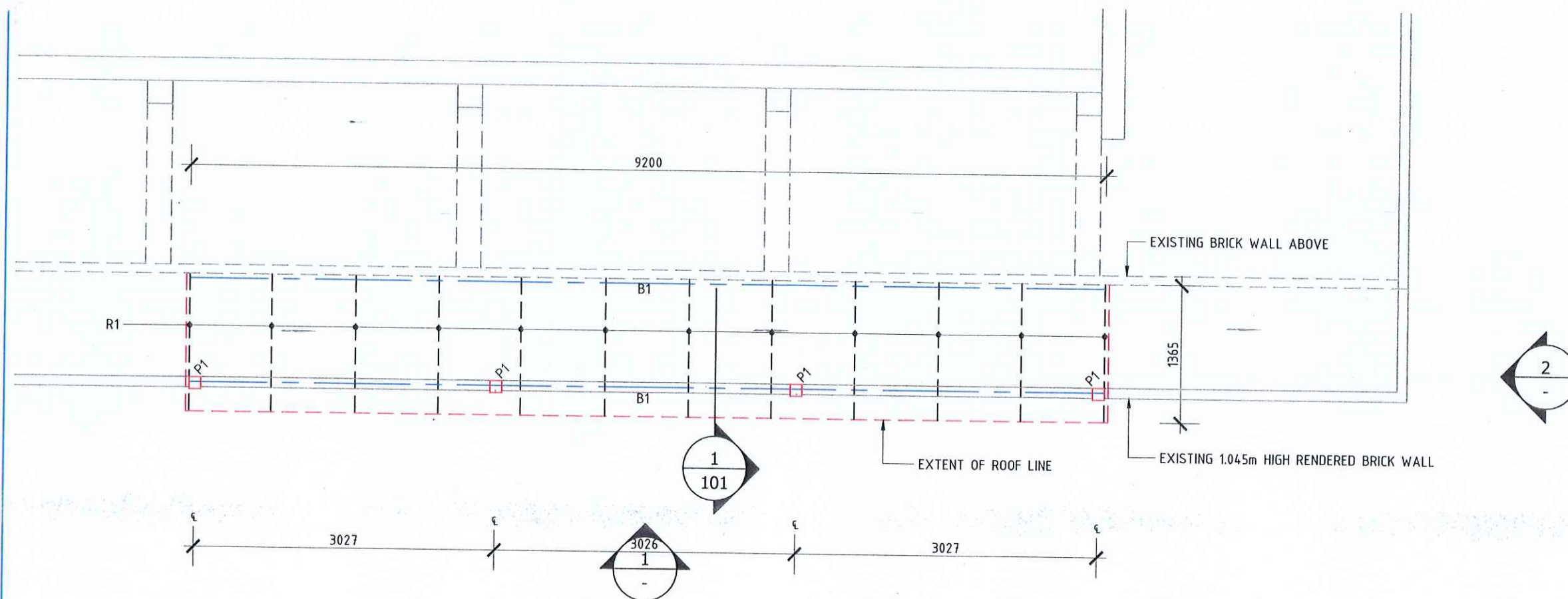
ALL MATERIALS AND WORKMANSHIP SHALL BE IN ACCORDANCE WITH THE RELEVANT AUSTRALIAN STANDARDS.

LEGEND

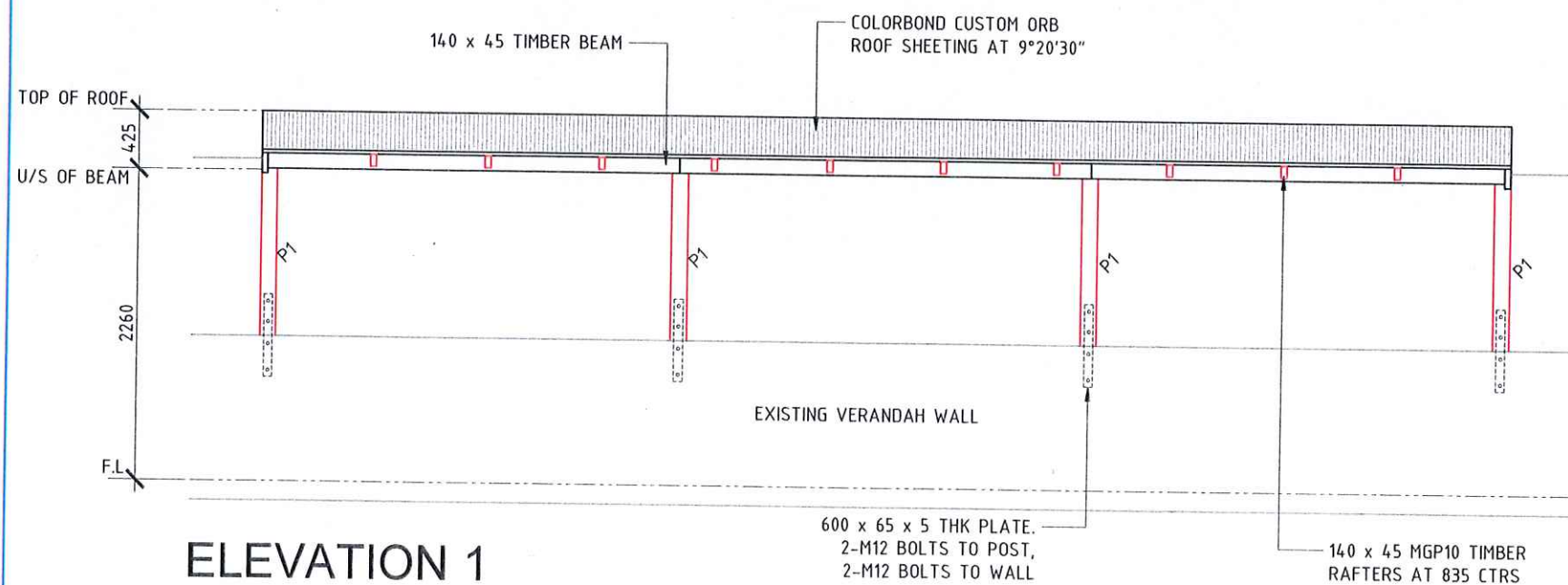
P1 - 120 x 120 MGP10 TIMBER POSTS
B1 - 140 x 45 MGP10 TIMBER BEAM
R1 - 140 x 45 x MGP10 TIMBER RAFTERS AT 835MM CTRS

ROOF BATTENS - 90 x 45 AT 670 CTRS

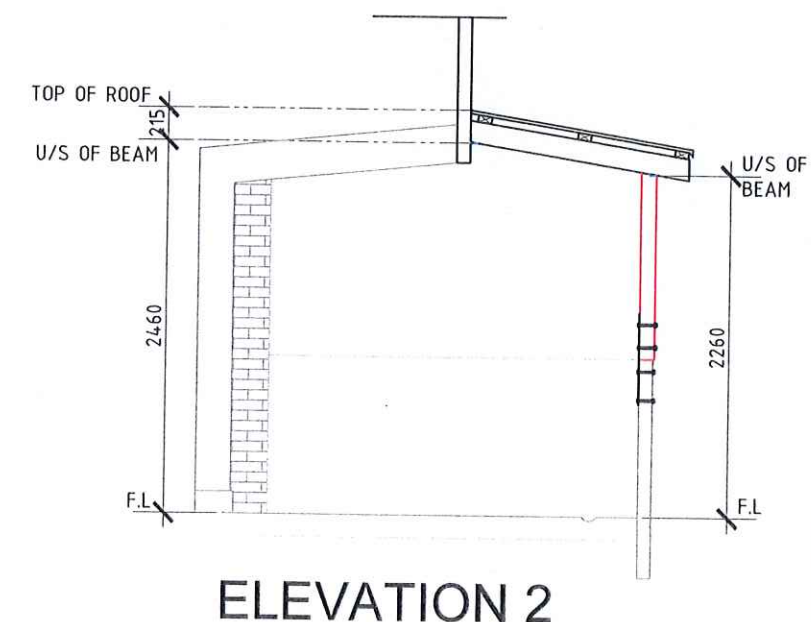
*ALL TIMBER SHALL BE H3 TREATED PINE



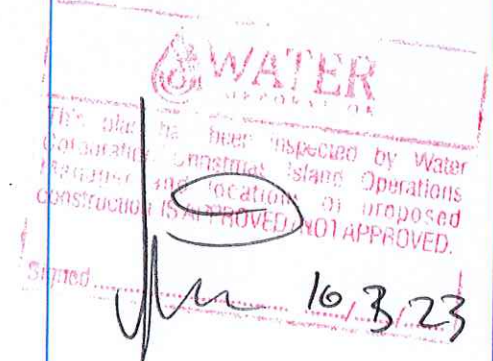
PLAN



ELEVATION 1



ELEVATION 2



A	ISSUED FOR INFORMATION	RR	24/02/23
REV:	DESCRIPTION:	BY:	DATE:
STATUS: NOT FOR CONSTRUCTION			
CLIENT: DALE GIBSON			
PROJECT: PROPOSED VERANDAH ROOF AT LEVEL 1, BLOCK 409, KAMPONG CHRISTMAS ISLAND, WA 6798			
TITLE: PLAN, ELEVATION & SECTION			
SCALE AT A3:	DATE:	DRAWN:	CHECKED:
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PROJECT NO:	DRAWING NO:	Page 48	
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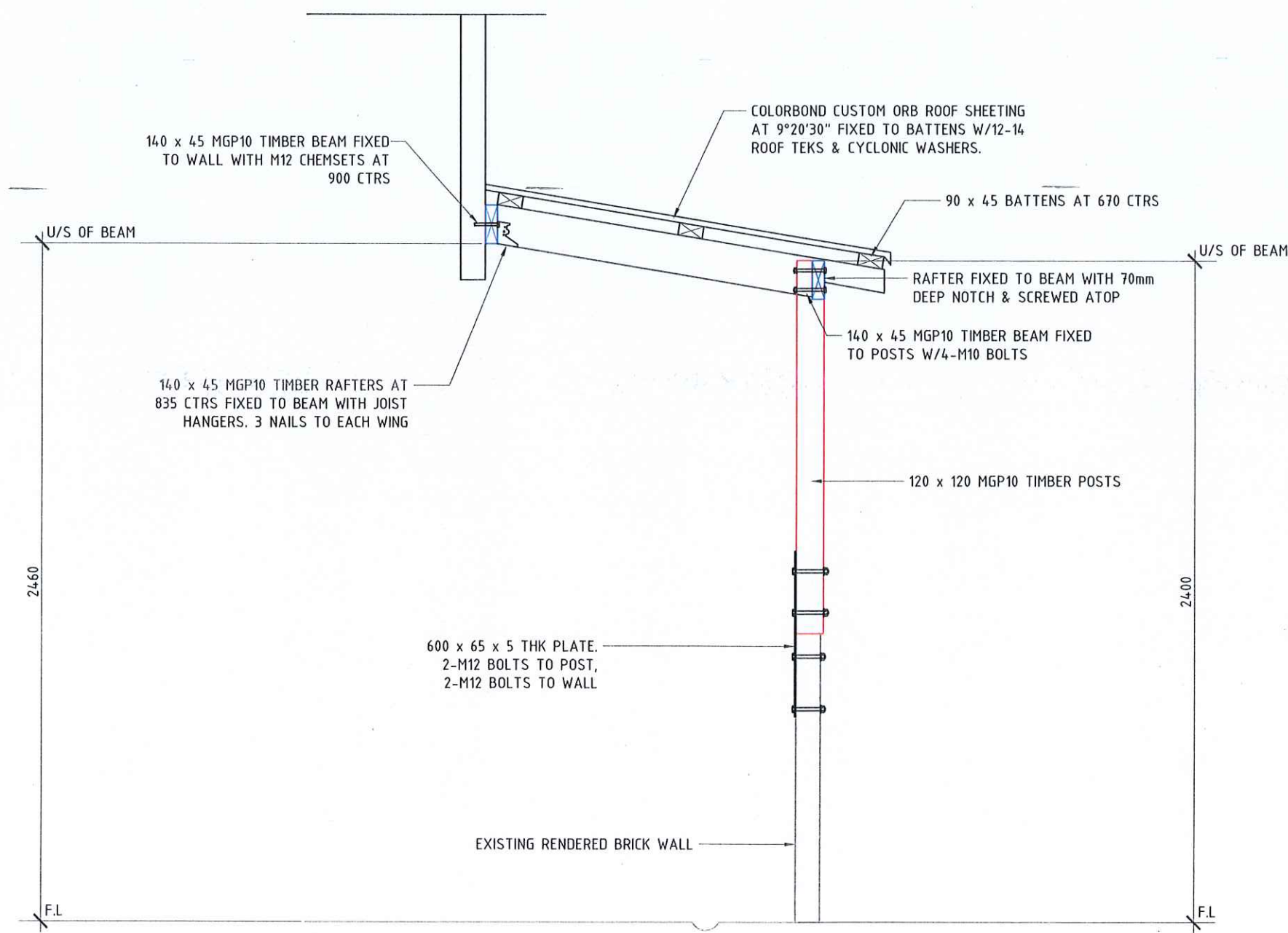
NOTES:

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CONTRACTOR TO VERIFY ALL MEASUREMENTS PRIOR TO FABRICATION.

ALL MATERIALS AND WORKMANSHIP SHALL BE IN ACCORDANCE WITH THE RELEVANT AUSTRALIAN STANDARDS.

WATER
CORPORATION
This plan has been inspected by Water Corporation Christmas Island Operations Manager and locations of proposed construction (APPROVED, NOT APPROVED)
Signed: 16/3/23

A	ISSUED FOR INFORMATION	RR	24/02/23
REV.	DESCRIPTION:	BY:	DATE:
STATUS: NOT FOR CONSTRUCTION			
CLIENT: DALE GIBSON			
PROJECT: PROPOSED VERANDAH ROOF AT LEVEL 1, BLOCK 409, KAMPONG CHRISTMAS ISLAND, WA 6798			
TITLE: SECTION A-A			
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1:20	03/11/22	RR	RR
PROJECT NO:	DRAWING NO:	REVISION:	
2022-02	A03	Page 49A	



SECTION A-A

LORONG KAMPUNG MELAYU

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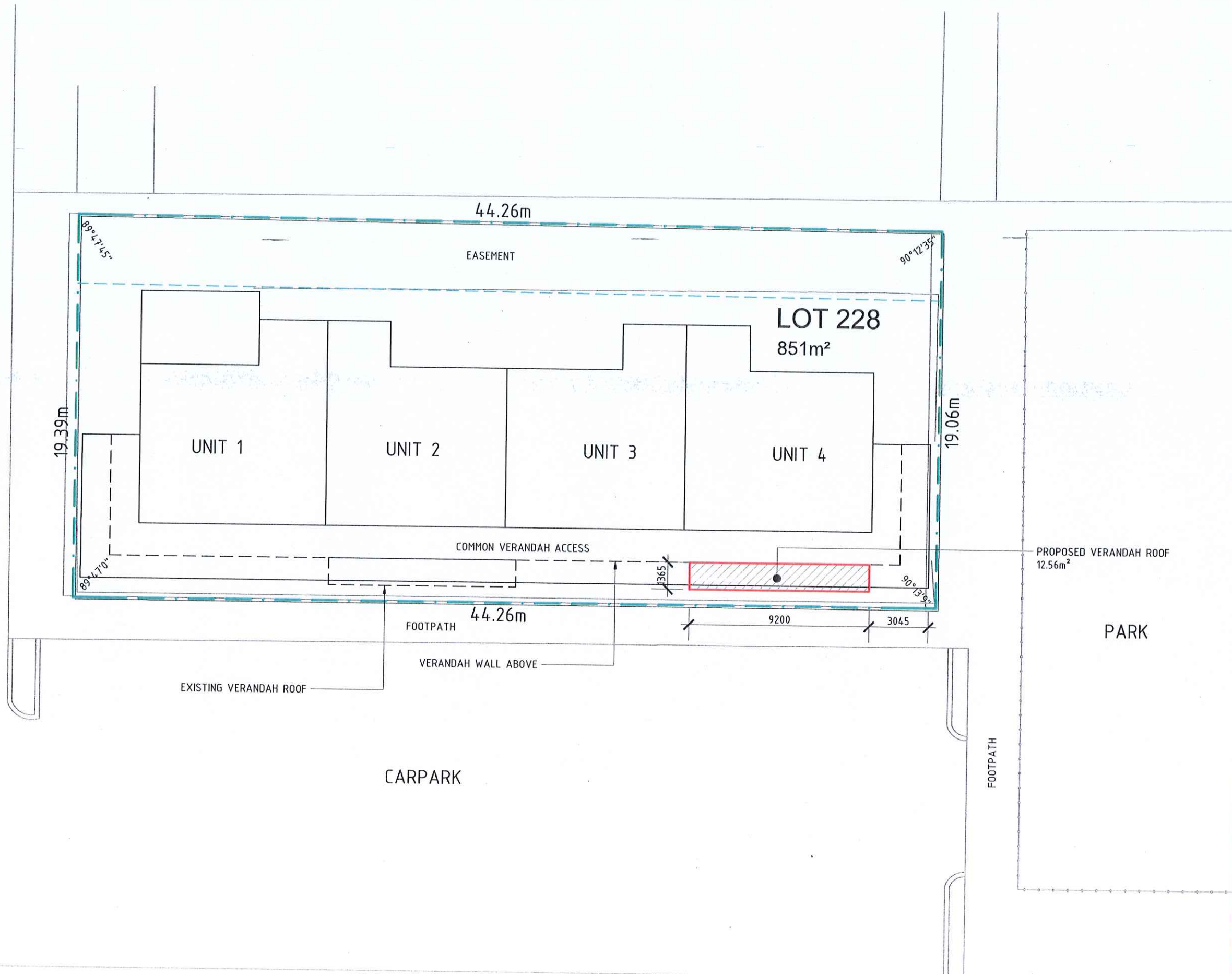
GENERAL AREAS

SITE AREA	- 851m ²
EXISTING BUILDING AREA	- 504m ²
PROPOSED VERANDAH ROOF	- 12.56m ²

WATER
The site has been inspected by Water Corporation Christmas Island Operations Manager and location of proposed construction is APPROVED. NOT APPROVED
16/3/23

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REV:	DESCRIPTION:	BY:	DATE:
STATUS: NOT FOR CONSTRUCTION			
CLIENT: DALE GIBSON			

PROJECT: PROPOSED VERANDAH ROOF AT LEVEL 1, BLOCK 409, KAMPONG CHRISTMAS ISLAND, WA 6798			
TITLE: SITE PLAN			
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PROJECT NO:	DRAWING NO:	Page 50	
2022-02	A01	A	



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LEGEND

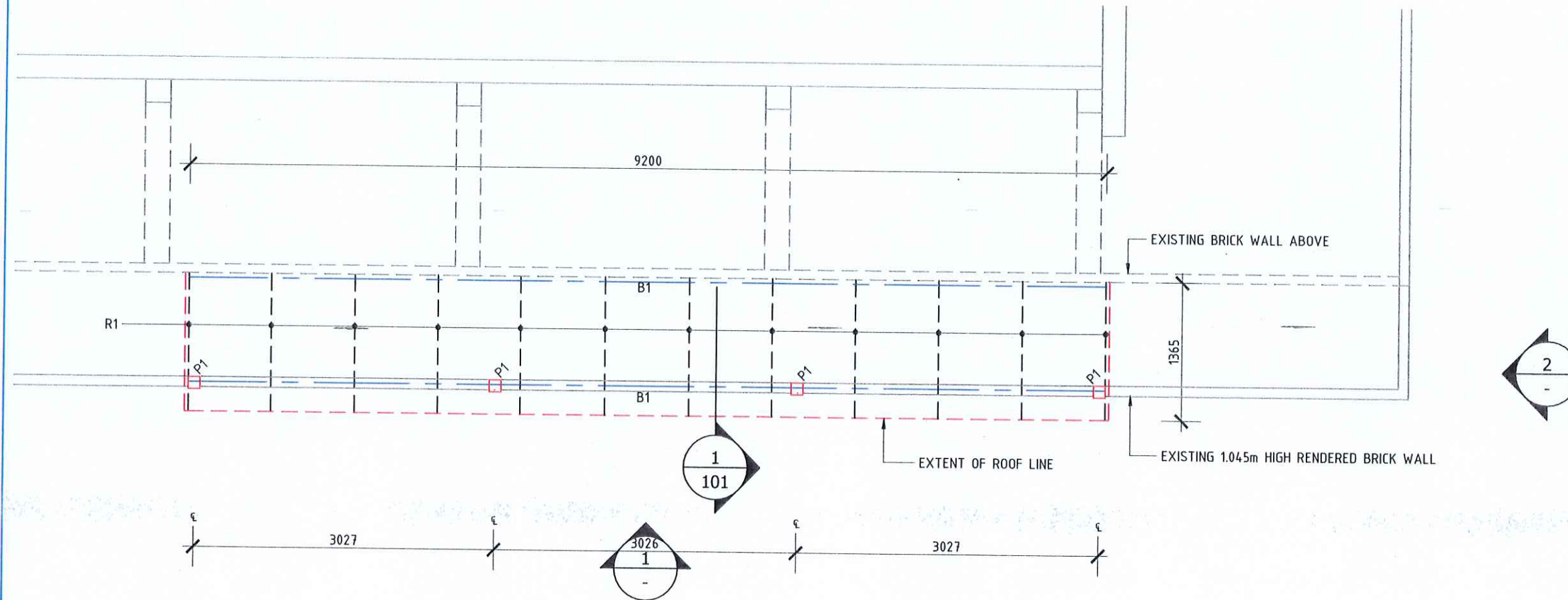
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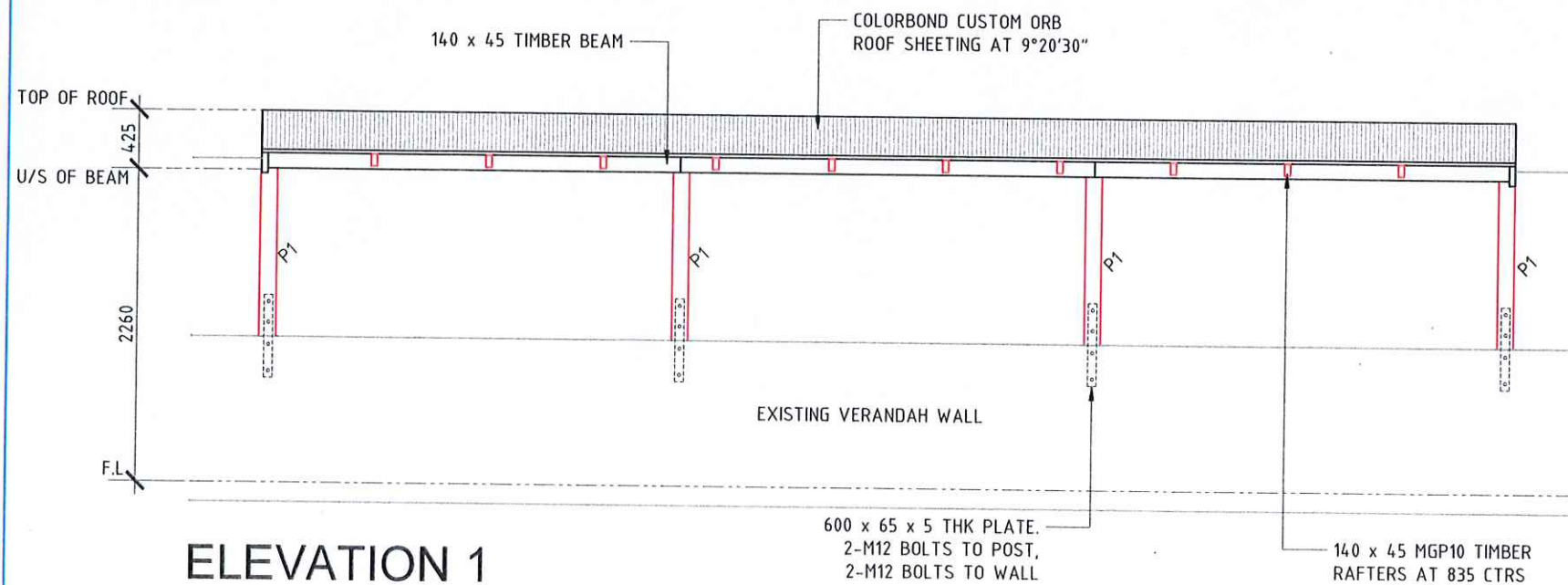
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ROOF BATTENS - 90 x 45 AT 670 CTRS

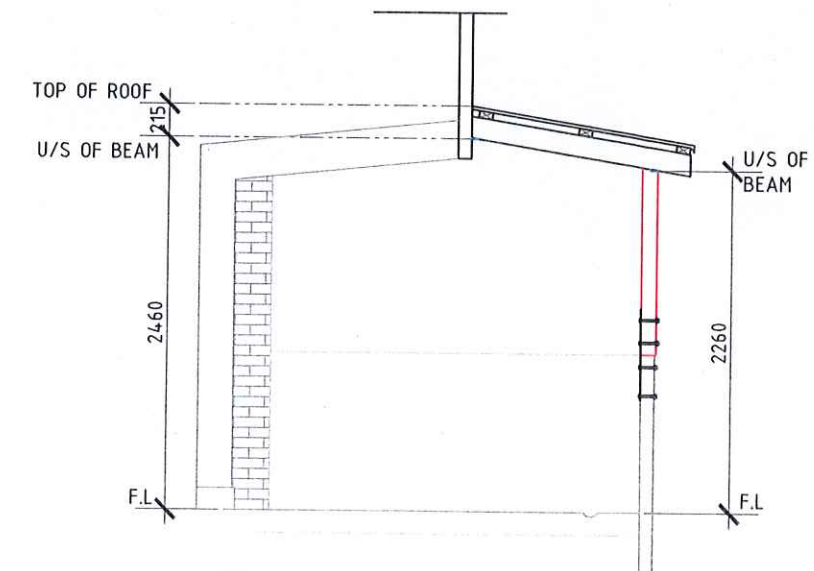
*ALL TIMBER SHALL BE H3 TREATED PINE



PLAN



ELEVATION 1



ELEVATION 2

A	ISSUED FOR INFORMATION	RR	24/02/23
REV:	DESCRIPTION:	BY:	DATE:

STATUS: NOT FOR CONSTRUCTION

CLIENT: DALE GIBSON

PROJECT: PROPOSED VERANDAH ROOF AT LEVEL 1, BLOCK 409, KAMPONG CHRISTMAS ISLAND, WA 6798
TITLE: PLAN, ELEVATION & SECTION

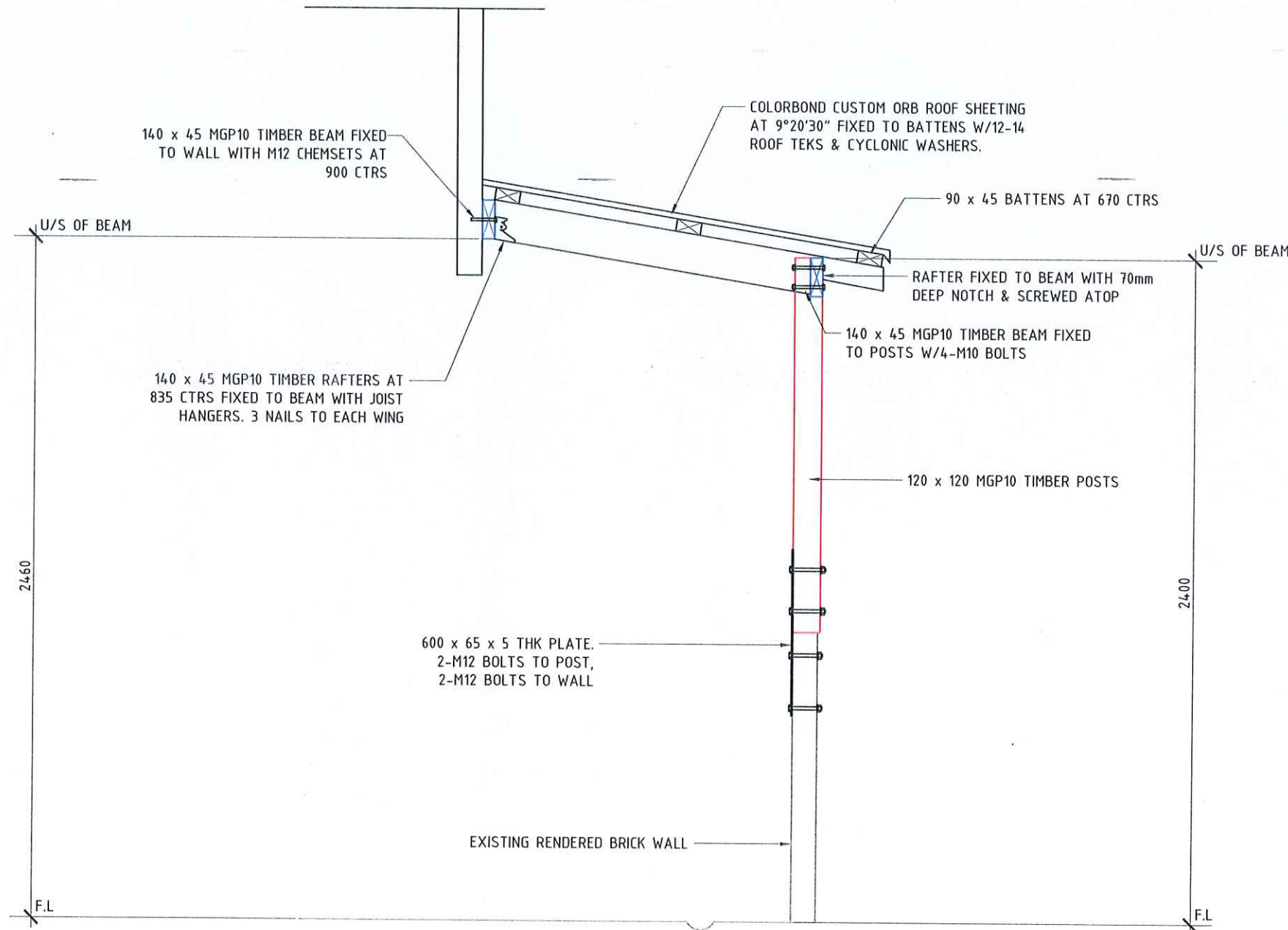
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PROJECT NO:	DRAWING NO:	Page 51
2022-02	A02	A

NOTES:

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SECTION A-A

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SCALE AT A3:	DATE:	DRAWN:	CHECKED:
1:20	03/11/22	RR	RR
PROJECT NO:	DRAWING NO:	Page 52	
2022-02	A03	A	

Kampong Arcade
PO Box 642
Christmas Island
Indian Ocean 6798

14th March 2023

Attn: Khaw Khye Khoon
Block 409/4 Jalan Pantai
Kampong Melayu
Christmas Island
Indian Ocean 6798

Re: Construction of Veranda Cover for Unit 4 Block 409

Dear Mr Khaw,

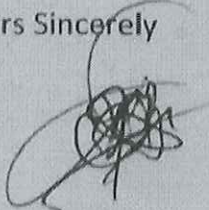
I, Billy Tan, the chairperson of the Block 409 Strata Body Corporate has authorised the construction of veranda cover for Unit 4 on the first floor of Block 409 Lorong Kampong Melayu.

The owner of Unit 4 Block 409 is fully liable for the costs associated with injuries if any incident occurs due to the structure and will hold full responsibility for repairing and maintaining the structure so that it is in a reasonable state of repair. The new structure needs to be painted to match the strata building scheme.

The owner of Unit 4 Block 409 will have to apply for any necessary building permit for the construction to commence.

Thank You.

Yours Sincerely

A handwritten signature in black ink, appearing to be 'Billy Tan', with a large, stylized flourish extending from the bottom left.

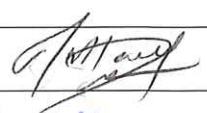

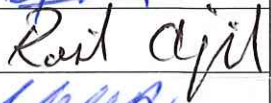



Billy Tan

Khaw Khye Khoon
 Block 409/4 Jalan Pantai
 Kampong
 Christmas Island
 Indian Ocean 6798

6 December 2022

RE: ERECTING AN AWNING

I write to seek your agreement for me to erect an awning in front of my unit 4 of Block 409 (same replica as the one of Unit 2). For those landlord that are not on Island, they will email their agreement to me.

Unit #	Tenant Name and Signature
Unit 1	ISMAY IDROOS, H+MJ AYAT 
Unit 2/7	Bey Ah Kaw 
Unit 3	RASID AJID 
Unit 4/2	MELAN DUL 
Unit 5	che Ah Ann
Unit 6	Lee Hendry 
Unit 7	
Unit 8	Alex Goh 
Unit 9	
Unit 10	
Unit 11	
Unit 12	

Yours sincerely



KHAW Khye Khoon

Wooichoo Khaw

From: Janet Khaw <janetkwc@hotmail.com>
Sent: Tuesday, 6 December 2022 11:24 AM
To: Wooichoo Khaw
Subject: Fwd: Unit 4 Awning

Get [Outlook for iOS](#)

From: maziah.mansor29@gmail.com <maziah.mansor29@gmail.com>
Sent: Tuesday, December 6, 2022 8:47 am
To: janetkwc@hotmail.com <janetkwc@hotmail.com>
Cc: sima05@bigpond.net.au <sima05@bigpond.net.au>
Subject: RE: Unit 4 Awning

Hi Janet,

Owners of Unit 3 – Maziah Mansor and Mansor Yon, have no objections to the proposal of an awning at your Father's unit.
We are happy for this to go ahead.

Kind Regards,
Maziah



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 26 April 2023
AGENDA REFERENCE	10.1.3
SUBJECT	Settlement Sports Hall Refurbishment Sustainability Hub – Design Concept
LOCATION/ADDRESS/APPLICANT	
FILE REFERENCE	6.1.7
INTEREST DISCLOSURE	
DATE OF REPORT	20/04/23
AUTHOR	David Price
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

Council supports the release for public comments of the *April 2023 preliminary draft Settlement Sports Hall Refurbishment Sustainability Hub – Design Concept* for the purpose of community engagement and feedback.

BACKGROUND

The SoCI endorsed *May 2017 Settlement Sports Hall Refurbishment Preliminary Design Concept* advocating the refurbishment of the disused SSH took into account prospective land uses and planning opportunities illustrated in the then Department of Infrastructure & Regional Development (DIRD) sponsored and Shire endorsed *Gaze Road Tourism & Commercial Precinct Report for Urban Design Master Plan* Oct. 2011.

The report provided architectural illustrations for possible future community uses/functions within the building such as but not limited to Visitors Centre, information/interpretive displays, museum collections, Discovery Centre, cinema, community functions and a coffee/restaurant together with incidental small office/shop tenancies.

Three SOCI submissions were made, with the support of the Director IOT Administration, in 2017 and 2018 to the then Department of Industry, Innovation & Science seeking funding for the project from the Building Better Regions Fund - Community Investments Stream & Infrastructure Projects Stream. None were successful.

COMMENT

The SSH Refurbishment Project continues to be considered as a catalytic component of the immediate and urgent effort to transition the CI economy from Mining & Immigration to Tourism & Education/Research and Food productions.

The recent creation of the marine park and the introduction of the fisheries ordinance has brought a new set of opportunities for the re-use of the building with the possibility to better take advantage of its location immediately adjacent to the ocean without diminishing its function towards tourism and community activities

Accordingly, the SOCI is seeking to elevate the concept to a *Sustainability Hub* with the following proposed features:

At ground level:

Marine science research; Marine aquaculture studies; Shared laboratory and office space; Aquaponic & hydroponic LED experiments; Aquarium display; Shared auditorium (tourism, education & research) and Community activities for event and functions.

The Gaze Road level would remain unchanged with: The relocated visitors centre; Internet hub; Shop premises; Café/restaurant & kitchen and a share balcony

The mezzanine level could provide: Office space for the CITA; Office space for the fisheries ranger(s); Possible office space dedicated to the marine park and a shared boardroom

The building would boast zero carbon emission with the solar roof, batteries and the possible addition of vertical axis wind turbines. Finally the facility could, subject to on-going cost, offer fibre optic connection to all users.

STATUTORY ENVIRONMENT

The project is compatible and consistent with the requirements of the ***SOCI Town Planning Scheme No.2***

POLICY IMPLICATIONS

The project has the potential to supports key objectives and strategic initiatives of the ***SOCI 2018 Christmas Island – Singapore Strategy***

FINANCIAL IMPLICATIONS

The cost of adapting the 2017 SSH refurbishment preliminary design concept to the 2023 SSH refurbishment is covered in the current budget.

STRATEGIC IMPLICATIONS & MILESTONES

The SOCI is to review the community responses in May 2023 and finalise the sustainability hub design concept. The SOCI aim at submitting a funding submission to the Commonwealth in June 2023

VOTING REQUIREMENTS

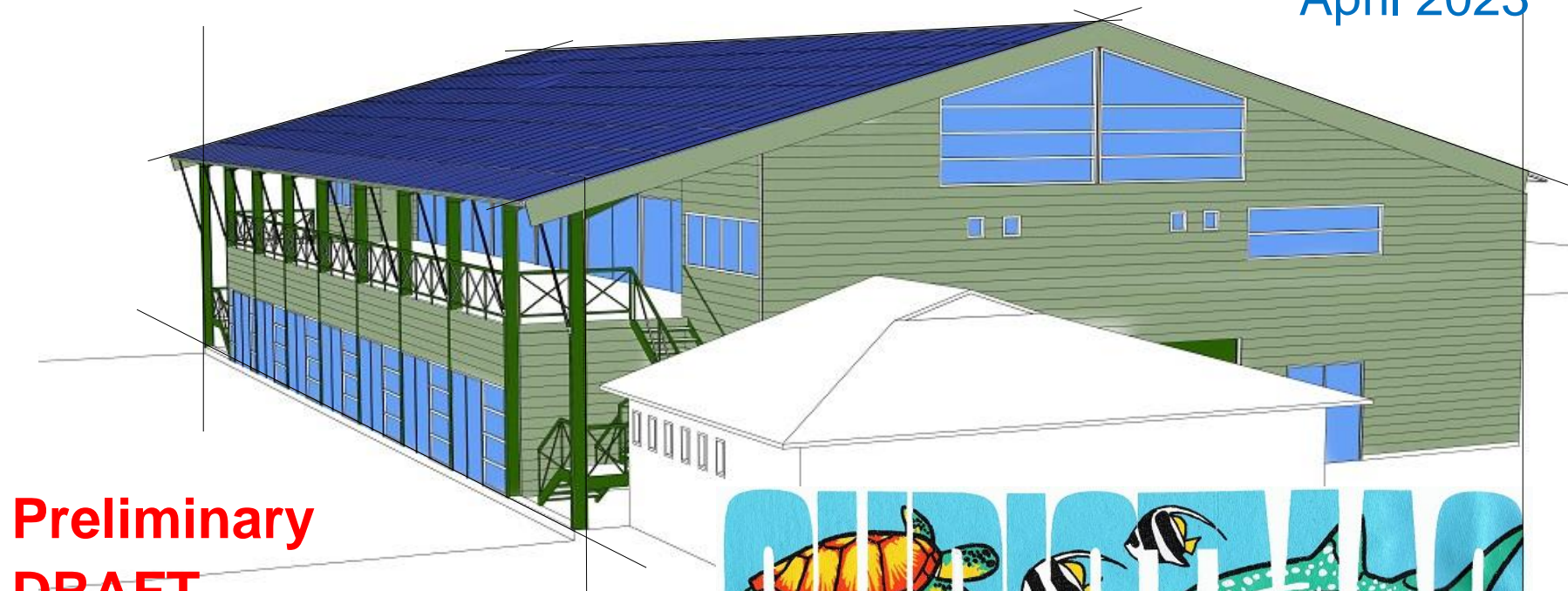
Simple Majority

ATTACHMENTS

10.1.3.1 -April 2023 preliminary draft Settlement Sports Hall Refurbishment Sustainability Hub – Design Concept.

Settlement Sports Hall Refurbishment Sustainability Hub - Design Concept

April 2023



**Preliminary
DRAFT**



SHIRE OF
CHRISTMAS ISLAND



Content:

1. Introduction	p 2
2. Town Planning Context	p 3
3. CI Local Planning Strategy	p 4
4. Gaze Road Urban Design Master Plan	p 5
5. Christmas Island - Singapore Strategy	p 10
6. Christmas Island Marine Park	p13
7. Fisheries Ordinance	p15
8. Constraints & Opportunities	p 17
9. Internal photos	p 20
10. External photos	p 21
11. Architectural design concept	p 22
12. Structure & Material	p 32
13. Management Order with Power to Lease	p 33

1

DISCLAIMER

Any representation, statement, opinion or advice expressed or implied in this document, prepared by Calmy Planning & Design Pty. Ltd. for the Shire of Christmas Island, are made in good faith and on the basis that the author is not liable for any loss whatsoever which may occur as a result of action taken or not taken in respect to the document content. Professional advice should be obtained before applying the information contained in this document to particular circumstances.

1. Introduction

The Shire of Christmas Island (SoCI) commissioned Calmy Planning & Design in March 2017 to devise a Preliminary Design Concept for the refurbishment of the now disused Settlement Sports Hall (SSH) taking into account prospective land uses and planning opportunities illustrated in the then Department of Infrastructure & Regional Development (DIRD) sponsored and Shire endorsed **Gaze Road Tourism & Commercial Precinct Report for Urban Design Master Plan Oct. 2011**.

The **2017 SSH Preliminary Design Concept** had the community's backing, and was endorsed by the SOCI with the support of the DIRD. The document is available at:

<https://www.shire.gov.cx/Shire Documentation/Shire Project Plans>

In early 2023 the SOCI resolved to review and repurpose the SSH Design Concept to a Sustainability Hub model subsequent to:

- three unsuccessful funding applications;
- the recent promulgation of the **Christmas Island Applied Laws Amendment (Fish Resources Management) Ordinance 2022** and
- the establishment in March 2022 of the **Christmas Island Marine Park (CIMP)**.

This document takes into account SOCI's endorsed strategic directions pertinent to the economic future of the island, the community long held aspirations for the use of the building and town planning circumstances directly associated with the SSH building and immediate surrounding areas.

It also provides architectural illustrations and measured areas for desirable future uses and functions within the SSH such as but not limited to:

- The Christmas Island (CI) Tourism Association;
- The Visitors Centre with information/interpretive displays;
- Staff of the CI Marine Park;
- The CI Fisheries Ranger;
- A marine science & aquaculture research centre with direct ocean water outlet;
- Shared office and laboratory space directly connected to Perth and Singapore via fibre optic;
- A 44-seat auditorium shared between tourism, education; research and public events;
- A multipurpose space specifically dedicated to community activities and functions;
- A café-restaurant endowed with large balcony open towards flying fish cove;
- Revenue generating commercial tenancies to ensure the on-going building upkeep and
- A net zero emission energy infrastructure comprising a solar roof, batteries and vertical axis wind turbines.

The ultimate objective of this document is to facilitate a funding decision from the commonwealth to ensure that the highly re-usable building is retained and refurbished for the benefit of the community visitors and external educators/researchers without creating on-going financial burden to the Department of Infrastructure, Transport, Regional Development and Communications (DITRDC) as the property owner and the SoCI to whom the building is vested to under Management Order.

2

2. Town Planning context

The SSH is situated within the Settlement coastal Public Open Space Reserve (POSR) shown in bright green in the SoCI Planning Scheme No.2. (TPS No.2) ([see Fig 1](#))

Use and Development of the POSR requires obtaining planning approval under Part 3, Part 9 and clause 10.2 of the Scheme.

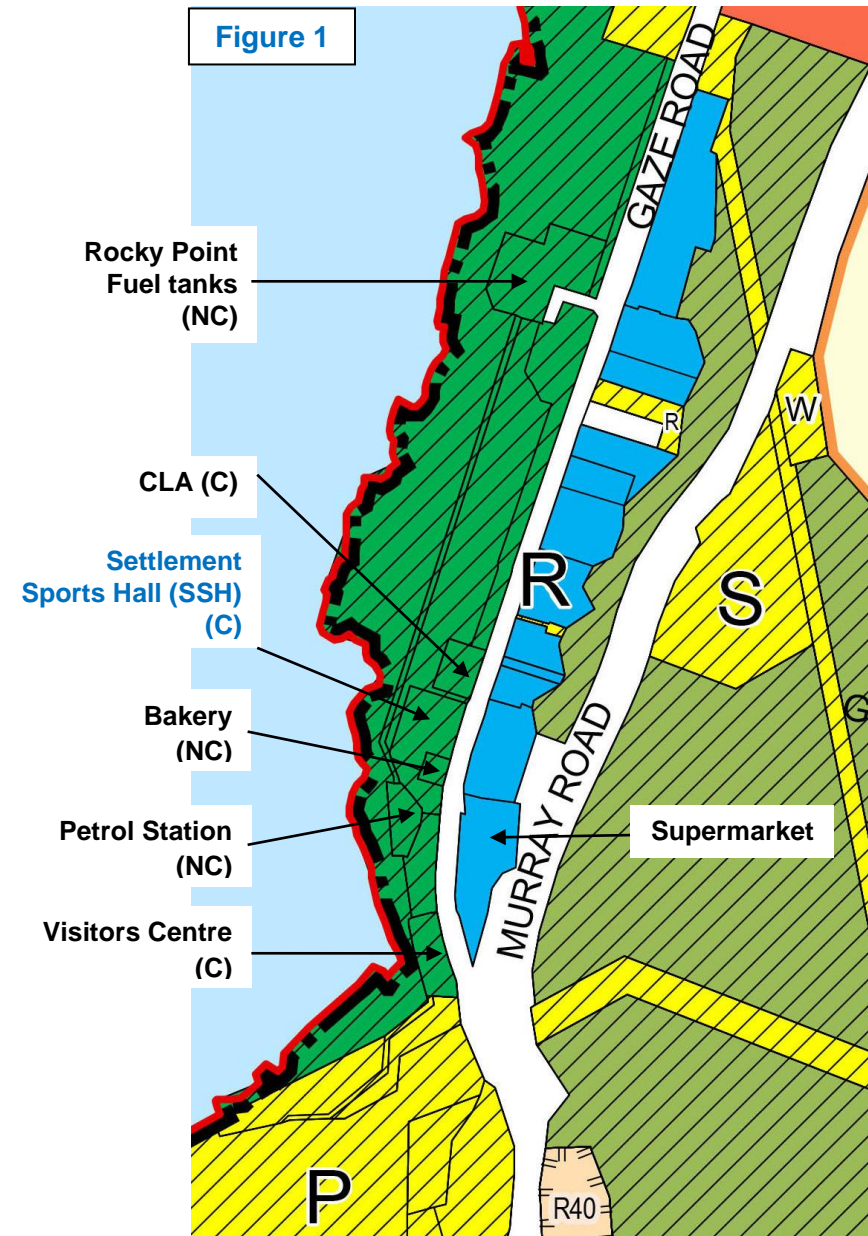
The intended purpose of the Settlement coastal POSR is to provide the community with active/passive recreation opportunities and also meet the needs of visitors & tourists coming to Christmas Island.

In such context, the Rocky Point fuel tanks, the Petrol Station and the Bakery are deemed Non-Conforming (**NC**) uses within the POSR whilst the Chinese Literary Association restaurant (CLA), the SSH and the Visitors Centre are deemed Conforming (**C**) uses.

Change of usage for the SSH building would be expected to be consistent with the intended purpose of the POSR.

Restaurant, Café, Visitor Centre, Interpretive/discovery displays, Marine Science Education & Research and Ancillary Shops are deemed Conforming uses within the POSR.

The SoCI intends to incorporate the SSH Sustainability Hub in its Draft Local Planning Strategy scheduled to be submitted to the Western Australian Planning Commission in the third quarter of 2023.



3. CI Local Planning Strategy

The objectives of the Shire of Christmas Island (SoCI) **2015 Local Planning Strategy** are to:

- set out the long-term planning directions for the local government;
- apply State and regional planning policies;
- provide the rationale for the zones and other provisions of the Town Planning Scheme;
- provide a strategic vision and land use plan to guide future development on Christmas Island; and
- balance the needs of the natural environment, economic development and community expectations.

The LPS identified specific issues relating to the settlement precinct and pertinent to planning around the SSH:

“There are a number of tourism accommodation establishments within this precinct, with views over Flying Fish Cove, Smith Point and the Indian Ocean.”

“This area represents the main area of tourist accommodation on the Island, and is accompanied by a pub, a supermarket, the Christmas Island Visitors Centre and the only domestic petrol station on the Island.”

“There are two domestic fuel storage tanks near the petrol station, connected via underground pipes. There is a risk associated with the fuel tanks located in such close proximity to accommodation facilities and residential dwellings.”

“As such they are considered a safety hazard and should be relocated to a more suitable location. This area is the main tourism and commercial area on the Island and these fuel tanks also affect

the visual aesthetics and attraction of the precinct. Their relocation could also facilitate the relocation of the petrol station.” (see Fig.2)

The relocation of the petrol/service station has the potential to considerably improve the streetscape around the supermarket, the Visitors Centre and the SSH.

This opportunity has been explored in detail in the **October 2011 Gaze Road Urban Design Master Plan**



4

4. Gaze Road Urban Design Master Plan

GHD have been engaged in 2011 by the SoCI to produce an Urban Design Master Plan (UDMP) for the Gaze Road Tourism and Commercial Precinct (see Fig. 3). The project was an initiative of the SoCI in conjunction with the Indian Ocean Territories Christmas Island Economic Development Consultative Group, supported and funded by the Department of Regional Australia, Regional Development and Local Government.

The SoCI adopted UDMP is a reference planning document to be considered when making planning decisions under clause 10.2.(f) of the TPS No.2. The objectives of the UDMP relevant to this proposal are:

“The aim of the UDMP is to provide an urban design framework that will facilitate and guide the revitalisation of the precinct and to enhance its contribution to the social, cultural and economic life of the Island’s community”.

“As the main tourism area for visitors, the foreshore area should be a welcoming environment that showcases the natural scenic values of the Island as well as attract visitors to the various adjacent retail and commercial outlets within the precinct”.

The relevant issues pertinent to the reuse of the SSH found in UDMP are:

Visual amenity, Foreshore and ocean threats, Fuel tanks, Tourism Centre and the Refurbishment of the SSH building.



Figure 3

5

Visual Amenity

The UDMP acknowledged at the time that *“the Gaze Road precinct looked very tired, was in poor condition, was unattractive, barren and in need of enhancing and continued maintenance”*.

Since the release of the UDMP, and with the joint effort of DIRD and the SoCI, noticeable improvements were made with:

- The well-executed public-private refurbishment of the Cocos Padang building;
- New townscape features introduced around the CLA; and
- The enhancement of the Police Padang with additional artwork and new attractive public amenities.

Foreshore

“The foreshore is a key visual aspect of the precinct, and a strategic area of public open space on the Island, with views of Flying Fish Cove, North West Point as well as the ocean.

The westerly aspect of the foreshore provides spectacular views of the sunset. The area is a key attractor for the precinct and a prime gathering area for the community, as well as visitors”.

Despite the recent and well received townscape improvements around the CLA and the Police Padang a significant proportion of the foreshore area requires regular upkeep whilst opportunities for local businesses to take advantage of visitors are not optimised. Furthermore the functionality and attractiveness of facilities and landscaping elements to provide a ‘flow’ of active and passive spaces for the area is yet to reach International yet alone National standards”.

Ocean Spray & Undercutting Threats

“Notwithstanding its remarkable charm, the foreshore is equally renowned for its dangers. The threat of ocean cliff collapse, the punitive effects of the waves in the swell season, the extreme dangers in attempting to interact with the marine environment from the shore and corrosive nature of the Environment are all factors relevant to the UDMP and guidance to development.”

“These factors will need to be considered to ensure that proposed development (and structures) along the foreshore, together with landscaping features can withstand effectively these harsh effects.”

Fuel Tanks

“Opportunities to maximise the “greening” of the foreshore and promote additional uses will be considerably enhanced once the fuel tanks and petrol station are relocated”.

The UDMP examined options for the re-use of the fuel tanks site as well as the petrol station site adjacent to the ORC.

“The ultimate removal of the fuel tanks from the Gaze Road foreshore is widely considered critical to the enhancement and development of its immediate area and this notion has been consistently supported by the Shire and the Commonwealth”.

The consolidation of fuel infrastructure on Christmas Island including the removal of the tanks from the foreshore is well documented in the March 2012 Statement of Evidence to the Parliamentary Standing Committee on Public Works: *Proposed Improvement to Fuel Storage and Supply* (see section 5).

Urban Design Workshop

An 'Urban Design Workshop' was held at the Cricket Club with the community and other key stakeholders on-Island to facilitate direct participation and ownership of the design process.

A brief presentation was given outlining the project and some initial observations of the precinct by the project team. Participants were then given an opportunity to provide comments, ideas, concerns and visions for the precinct on separate tables. The key outcomes relevant to this document were:

- *"Remove the fuel tanks from the foreshore;*
- *The Visitors Centre should relocate to either the existing skate hall or at the existing Australian Federal Police station;*
- *Provision of public toilets at the existing skate hall, at the Police Padang and on the Cocos Padang and*
- *Include some reference to the 'coolies' at the SSH."*

The Settlement Sports Hall

The UDMP has also provided some guidance to improve the supermarket area (see Fig.4 & Fig.5) and gave specific consideration to the re-use of the SSH building.

"This structure could be transformed into a new purpose built visitors centre, on a mezzanine level, with entry at the Gaze Road level. The existing cladding could be replaced with large windows to take advantage of ocean views. The lower level could be utilised for additional car parking. A smaller scale skate park could be maintained in the foreshore area as part of enhanced facilities in this area."

"The entrance will also provide for bus parking. There are some existing public toilet facilities attached to the building that would need relocated to facilitate the redevelopment of the building. These could either be incorporated back into a revamped Visitors Centre or further north on the open foreshore area and the outdoor entertainment area."

"This building would provide a large increase in floor space for the visitor's centre and allow expansion of facilities and functions provided for tourists. The transformation of the SSH, and enhancements to the pedestrian environment around it will provide a focal point for the entry node of the precinct, and provide a centre of gravity for visitors before dispersing to explore the rest of the precinct, and Island."

7

LEGEND

- 18.** Chinese “Gates” across the street to emphasise the Chinese heritage of the precinct.
- 20.** Conversion of the SSH into a new Tourist Centre with undercroft carpark.
- 21.** Redevelopment of the old nurse’s quarters site with alfresco space opposite the new Tourist Centre.
- 22.** Reconfiguration of road, parking & pedestrian amenities adjacent to the supermarket. (subject to the relocation of the petrol station)
- 23.** Conversion of the Visitors Information Centre into Café-Restaurant.
- 24.** Public footpath & rehabilitated stairs for safe access to Isabel Beach.



Image from the 2011 Gaze Road Urban Design Master Plan



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5. Christmas Island – Singapore Strategy

The **Christmas Island - Singapore Strategy** (the Strategy) was adopted by the SOCI in December 2018.

The Strategy in its entirety can be viewed at:

[https://www.shire.gov.cx/Shire Documentation/Shire Business Documents](https://www.shire.gov.cx/Shire%20Documentation/Shire%20Business%20Documents)

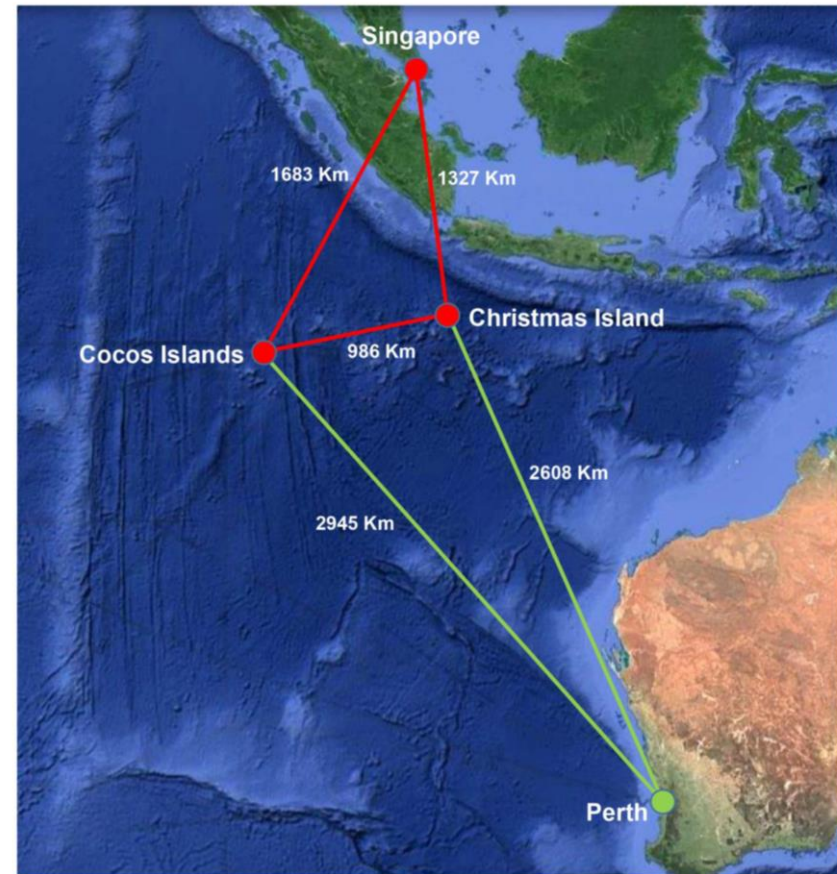
The **Preamble Statement** of the Strategy is as follow:

“The Christmas Island – Singapore Strategy (CISS) recognises the strong historic, cultural and social ties between Christmas Island (CI) and Singapore.

It focuses on the immediate and urgent effort to transition the CI economy from Mining & Immigration to Agriculture, Tourism, Education and Defence under the auspices of the November 2016 Australia-Singapore Comprehensive Strategic Partnership (ASCSP) seeking to bring the two economies closer together within a 10-year timeframe.

The CISS’s foremost function is to foster new investment opportunities on CI, and possibly the Indian Ocean Territories (IOT) as a whole, from South-East Asia’s first financial hub and Australia’s closest strategic and longstanding Defence partner in the region.”

The SOCI **2015 Local Planning Strategy** (LPS) is progressively being reviewed and adjusted as precursor to the mandatory and formal review of the **Town Planning Scheme No.2** pursuant to Part 6, Division 1 section 65 of the WA Planning & Development Regulations 2015. As part of this process the SoCI will incorporate the CISS into the LPS to strengthen the Island’s historic and special relationship with Singapore and bolster the Island’s economy.



CHRISTMAS ISLAND – SINGAPORE STRATEGY



**SHIRE OF
CHRISTMAS ISLAND**

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Objectives of the CISS

The CISS provides a strategic agenda to support the growth of the CI economy with a specific Singapore focus. Many opportunities raised in the CISS could have economic synergies and or applications to the Cocos (Keeling) Islands (CKI).

For more than a century and to this day CI is the IOT's leading economy. With the cessation of immigration activities and the life expectancy of the mine set for 2034, such leadership position is declining rapidly. This predictable downturn is and will continue to affect the Christmas Islanders as well as the Commonwealth bottom line with less revenues. The CISS is mapping a range of short to long term initiatives that would be in the interest of CI, Australia and Singapore to ensure that such trend can be reversed.

The CISS outlines the economic prospects that the ASCSP could open up in terms of Cultural Relations; Education; Innovation & Science; People movements and Northern Australia Agribusiness Development Partnership thus potentially mitigating CI's foreseeable decline, foster new joint business opportunities and potentially secure CI's necessary economic renewal.

Finally, the CISS is designed as a wholistic enabling tool with specific targets to ensure that CI and the IOT are firmly considered within the Northern Australia framework and well represented in all future ASCSP high level deliberations between Australia and Singapore.

Strategic Initiatives pertinent to the SSH Sustainability Hub

Food supply

The supply of fresh food on CI is characterised by high costs and irregular arrivals. Singapore for its part has an existential focus on Food Security as it imports 90% of its food from 40 countries.

The local production & export of fresh food such as fruits, vegetables poultry and fish from potential Singapore agri-businesses based on CI could ensure that a proportion of these products are regularly made available to the local market at an affordable price. The SSH Sustainability Hub (the Hub) concept is designed to provide the necessary scientific research infrastructure capable of ultimately supporting new ocean fish farming endeavours and other agri-businesses benefiting CI and possibly Cocos (Keeling) Islands (CKI).

Tourism

The commissioning of private Charter Flights is the most effective and economically competitive way of opening up CI to the substantial Singaporean tourism market. One of the Hub's key ambitions is to modernise/upgrade the Visitors Centre to contemporary standards and support the CI Tourism Association (CITA)

Construction material

CI is relying heavily on imported construction materials. Cost effective pre-fabrication construction methods and industries in Singapore could minimise in-situ construction costs and construction time for the Hub and on CI generally.

Natural environment

With its exceptional and unique natural features, the CI land and marine environments are ideally placed to support eco-tourism, higher education & research programs. The Hub is to facilitate understanding and access to the island's natural wonders.

Climate Change

The **2016 Paris Agreement** builds upon the Climate Change Convention and for the first time brings all nations into a common

cause to undertake ambitious efforts to combat climate change, adapt to its effects and charts a new course in the global climate effort.

An opportunity exists to engage with Singapore architects, engineers and researchers with proven and successful experience and knowledge in designing innovative low carbon footprint buildings in our equatorial environment and apply such knowledge to CI existing and future building infrastructure.

The Hub is expected to generate and operate its own net zero carbon emission energy system.

Higher education

Higher education and research have been recognised as a desirable component of CI's economic future. This view has been reinforced by the encouraging results of the Mining to Plant Enterprise (MINTOPE) agricultural and biological research partnership sponsored by Murdoch University, the Commonwealth Government and Phosphate Resources Ltd. between 2012 and 2019. CI is also ideally labelled as a "Living Laboratory" due to the quality, diversity and uniqueness of the island's eco-systems.

Murdoch University has an established MOU with Temasek Polytechnic in Singapore to offer joint research and education programs on CI targeting Singaporean and Perth Students in the fields of Bio-security, Bio-prospecting, Intensive agriculture/urban farming, Brewing & distillation, Micro sustainable energy, Food security, Mining land rehabilitation, Sustainable mine closure, Small business development, Sociology and Eco-tourism.

The Australian Government Director of National Parks has entered in 2022 into a five years collaboration deed with Murdoch University's Harry Butler Institute for activities in support of whale shark research at CI.

6. Christmas Island Marine Park

In March 2022 the **Christmas Island Marine Park** (CIMP) was established by the Australian Government under the **Environment Protection and Biodiversity Conservation Act 1999**. Like all Australian Marine Parks, the CIMP will be managed by the Commonwealth Director of National Parks.

Marine Park design & purpose

The CIMP, designed collaboratively with the local community, will heighten international marine conservation efforts and has the potential to play a valuable contribution towards social, cultural and economic endeavours such as:

- commercial, recreational and subsistence fishing in line with the Christmas Island Applied Laws Amendment (Fish Resources Management) Ordinance 2022;
- boating, diving, snorkelling and
- scientific studies and educational activities.

The CIMP has a dual purpose in providing for:

- the protection and conservation of biodiversity and other natural, cultural and heritage values and
- ecologically sustainable uses that supports positive social and economic outcomes.

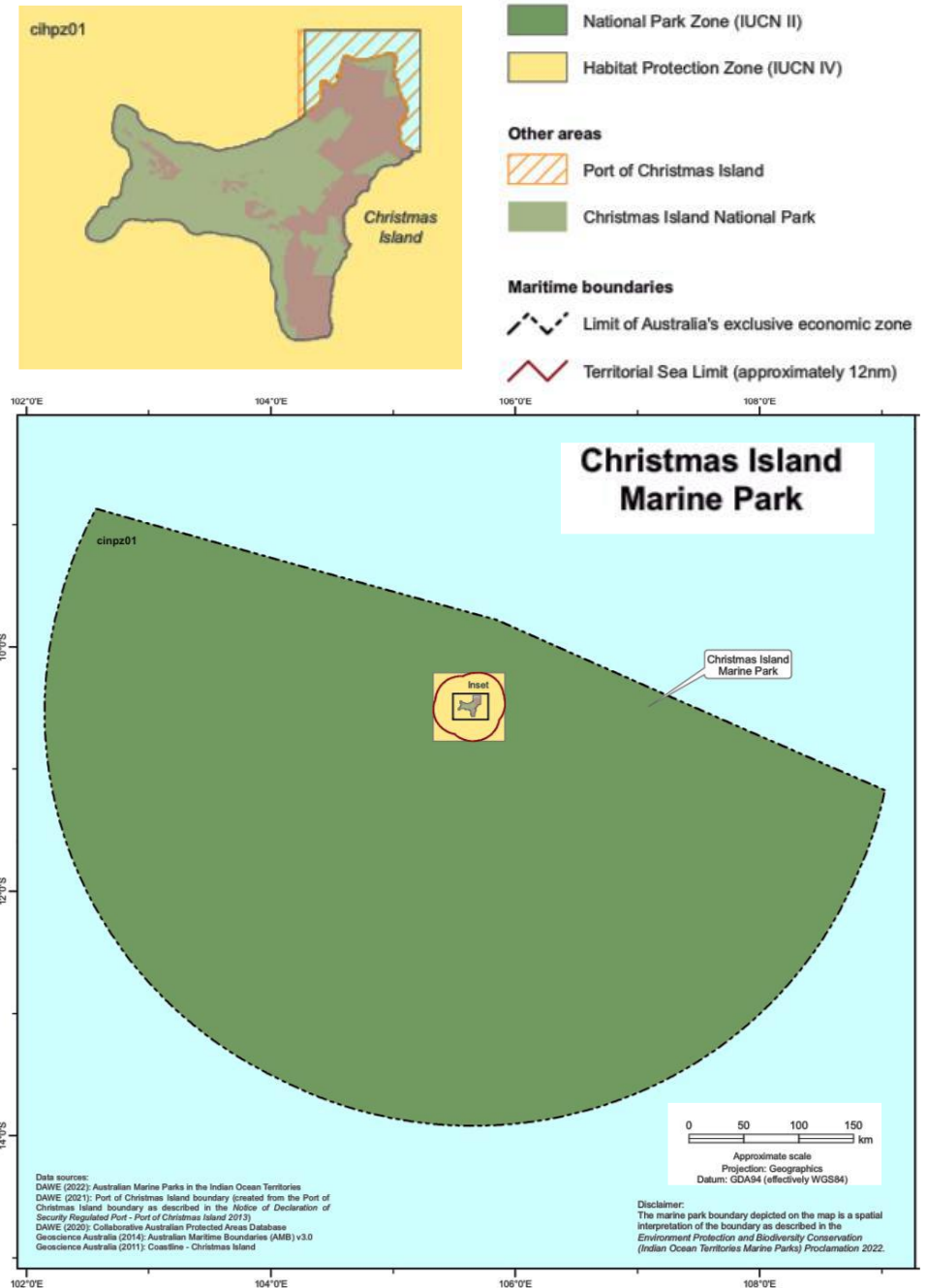
Transitional management arrangements

Parks Australia will manage the CIMP in line with the arrangements reflected in the 2022 Proclamation Proposal for the establishment of marine parks in Australia's Indian Ocean Territories until the CIMP management plan is established.

Long term Management

Priorities for managing the Christmas Island Marine Park include:

- working with the community, scientists, industry and other people to prepare a 10-year management plan.



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- protecting, managing and monitoring the marine park's natural environment, including working with the community to do this.
- communicating and promoting greater understanding and appreciation of the marine park for the community and visitors
- supporting sustainable use of the marine park by the community and tourists, including through high quality and safe natural and cultural tourism experiences.
- improving scientific knowledge and understanding of the marine park's natural environment, in both inshore and offshore waters.

New activities subject to assessment

New activities in the marine parks may require assessment by the Director of National Parks to decide if and how they can proceed to ensure that risks to the values of the marine parks are reduced as much as possible and that there is appropriate consultation with local communities and other stakeholders.

New activities requiring assessment could include, but are not necessarily limited to:

- the installation of structures;
- sea bed excavations or other works;
- aquaculture proposals and
- extractive scientific research.

A new province to support the island economy

The establishment of the CIMP can be viewed as a new regulated and persuasive canvas capable of attracting a range of marine activities well aligned with the three identified drivers for the island future sustainable economy being:

- Tourism;

- International Education, Research & Development and
- Food and Agri-business.

Foremost to this is marine aquaculture as it could:

- Appeal to marine scientists and researchers;
- Become a tourist attractor;
- Provide a desirable source of protein rich food;
- Play a measurable role to reduce pressure on wild stock;
- Inform fish resource management;
- Create local employment and
- Open up export opportunities.

7. Fisheries Ordinance

On 17 March 2022, the Hon. David Hurley AC DSC (Retd), Governor-General of the Commonwealth of Australia promulgated the ***Christmas Island Applied Laws Amendment (Fish Resources Management) Ordinance 2022*** thus establishing the first fishing rules designed to meet the needs and interests of the CI community and its unique marine environment.

This ordinance includes the establishment of Advisory Committees to provide information and advice to the Minister with responsibility for the Territories (the Minister) on fisheries matters.

Community focused legal framework

This contemporary fit-for-purpose fisheries management model reflects the shared priorities of the SOCI, community organisations, marine based businesses and individual fishing stakeholders, while supporting the sustainable management of the local fish populations to ensure their long-term sustainability for generations to come.

The new and historic legal regime also marks the first time that Islanders, with the assistance of independent fisheries specialists and through the CI People's Assembly, had influence and input into the laws applicable to the Island.

Community participation in management

The management of the Christmas Island Fisheries will operate with Commonwealth funding and in accordance with section 42 of the Fish Resources Management Act 1994 (WA) for the first year with focus on planning the transition to community management followed by 3-5 yearly funding cycle in order to enable the local community to effectively participate in fisheries and marine management at Christmas Island.

Role of the Fishery Advisory Committee

The Fishery Advisory Committee will provide information and advice to the Minister, including:

- identifying issues which affect fisheries management;
- on matters relating to the protection and development of IOT fisheries;
- emerging issues facing the commercial and recreational fishing sectors;
- initiatives to foster fisheries development and sustainability; and
- related strategic priorities, as required.

Fisheries Management Services

The SOCI, assisted by the Fisheries Management Committee (FMC), will have the ultimate responsibility to deliver the day-to-day fisheries management services with funds provided by the DITRDCA.

This will include the employment of fisheries community rangers and the sourcing of expert advice and guidance from partner organisation(s) to support the FMC and assist with the co-ordination of management activities.

The fisheries management services will initially include:

- Compliance and enforcement;
- Fisheries monitoring and assessments;
- Marine science and research and
- Outreach/education and
- Administrative duties

In the future and subject to the DITRDCA approval, the management services may be extended to:

Issue of research permits, Issue of commercial fishing licences; Issue of aquaculture permits and Biosecurity/fish health.

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Synergies with the Marine Park

Beyond the fisheries ordinance's primary intention to ensure the sustainable management of the local fish populations "by the community for the community", there are identifiable similarity of purpose between the SOCI fisheries management services and the National Parks management of the marine park.

This could induce, between the two organisations, concerted activities such as but not be limited to:

- Outreach/education;
- exchange of data;
- sharing of resources when economy of scale can be achieved;
- collaborative research programs
- evaluation of aquaculture proposals
- coordinated monitoring activities.

8. Constraints & Opportunities

The refurbishment of the SHH is subject to physical and operational constraints & opportunities around and within the building as follow:

Ownership & Management:

The Settlement Sports Hall (SSH) building and the land reserve it lies on are under the ownership of the Commonwealth. The reserve was placed under Management Order with the SoCI on the 16 April 1999 “to be utilised for the designated purpose of Recreation-Indoor Sports only”

Background:

Subsequent to the construction of the Phosphate Hill Recreation Centre in 2004 the usage of the SSH as an indoor sports facility ceased. In following years, the building housed skating forms used by youth on an ad-hoc basis. The roof cover was damaged by the Cyclone Gillian in 2014, it was subsequently repaired but the building was never reopened to the public.

Structure:

Subsequent to the passage of the cyclone, the SSH incurred relative minor damage with the loss of 1/9th of its roof sheet cover. No damage to the very robust primary steel structure was observed thus confirming its truistic strength. McMahon Engineers provided in November 2015 a quotation to “make safe” the roof and a cost-effective solution to remediate mild steel corrosion where necessary.

The replacement value of the building concrete slab, foundation and primary steel structure in its current state is estimated at between \$M 2,2 to \$M 2,8 (2023 market value). Refurbishing the building appears to be far more productive and cost effective than the demolition option, in particular in the context of on-going budget contraction in the IOT since 2015 and the forthcoming shut down of the detention centre.

CI Bakery:

The Non-Conforming CI Bakery building sits on a freehold land holding contiguous to the SSH building on the southern boundary. Whilst orderly long-term planning would see the Bakery relocated, the decision belongs to two parties i.e., the Land Owner and to a lesser degree the Bakery operator, as the Lessor. This preliminary concept to refurbish the SSH must be operationally feasible on the basis of the Bakery remaining.

Separately, opportunity for land swap could be considered between the Crown and the Bakery Land Lord at some point in the future in order to achieve a higher quality planning outcome with improved pedestrian accessibility, increased parking capacity and a much needed enhanced streetscape for the benefit of all stakeholders in the precinct as demonstrated in the Gaze Road UDMP.

Petrol Station:

As clearly stated above the removal of the petrol station is highly desirable thus enhancing considerably the image and esthetical appeal of the area. The refurbishment of the SSH with tourism as its main focus is better justified knowing that the petrol station prospect to remain in the short to medium term is gradually reducing.

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The Chinese Literary Association

The Chinese Literary Association (CLA) is the second most visited facility in the precinct after the supermarket. It is envisaged that a refurbished SSH would enhance the activities' critical mass of the area and as such will boost surrounding activities including patronage to the CLA.

The CLA may also explore new synergistic possibilities offered by a rejuvenated SSH that could benefit the two operations.

SSH existing ablution block

The refurbishment of the SSH will be subject to the mandatory provision of adequate ablution for patrons. The existing ablution block would require some upgrade but could be reactivated at minimum expense. There is considerable cost benefit in refurbishing the block who offers sufficient capacity for the envisaged new uses. Accessible directly from outside the ablution block could remain open to the public after hours. Showers inherited from the sports function are likely to be well suited to tourists and visitors.

Visitors Centre

The possible relocation of the Visitors Centre in a refurbished SSH has been discussed informally since the release of the *2011 Gaze Road Urban Design Master Plan*.

The current Visitors Centre has been refurbished several times over and has no capacity to grow and or accommodate patronage expectations in terms of space quality, amenities and professional

services found in contemporary facilities on the main land or abroad.

A new Visitors Centre would be expected to provide but not be limited to:

- A comfortable reception area with space for visitors to sit down when interacting with staff;
- Storage and Internet access for visitors
- A shop front for branded items and specialised books;
- An interpretation space with discovery displays;
- Access to a lounge area and coffee shop;
- Dedicated office space for staff;
- A separate area for staff amenities and meetings and
- Amenities more suitable for the need of the Australian Navy crews who are increasing visitation to the Island.

The design of the new facility would be expected to project a vibrant professional image with a focus on sustainability (waste, renewable material, energy etc.) thus projecting and reinforcing the recognised nature base tourism attribute of the Island.

The refurbishment of the SSH would provide the opportunity for improvement of the Gaze Road façade and Streetscape with attractive welcoming features in terms of weather protection, hard and soft landscaping.

A fresh, contemporarily designed and larger Visitors Centre is also critical in supporting and preparing for the more vigorous policy by the SOCI to attract Singaporean tourists, businesses and tertiary education students and researchers.

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Sustainability Hub

The SSH Refurbishment Project is considered as a catalytic component of the immediate and urgent effort to transition the CI economy from Mining & Immigration to tourism, tertiary education & research and food productions.

The recent creation of the marine park and the introduction of the fisheries ordinance has brought a new set of opportunities for the re-use of the building with the possibility to better take advantage of its location immediately adjacent to the ocean without diminishing its function towards tourism and community activities

Accordingly, the SOCI has elevated the concept to a Sustainability Hub with the following proposed features:

At ground level:

- Marine science research;
- Marine aquaculture studies;
- Shared laboratory and office space;
- Aquaponic & hydroponic LED experiments;
- Aquarium display;
- Shared auditorium (tourism, education & research) and
- Community activities, event and functions.

The Gaze Road level would remain unchanged with:

- The relocated visitors centre;
- Internet hub;
- Shop premises;
- Café/restaurant & kitchen;
- Share balcony.

The mezzanine level could provide:

- Office space for the CITA;
- Office space for the fisheries ranger(s);
- Possible office space dedicated to the marine park and
- A shared boardroom.

The building would boast zero carbon emission with the solar roof, batteries and the possible addition of vertical axis wind turbines. Finally, the facility would offer fibre optic connection to all users.

Universal access

The lower ground level with ocean outlook is directly accessible from the foreshore recently constructed pedestrian/cycle path and the refurbished CLA open air multi-function area.

The upper ground level is directly accessible from Gaze Road.

Both floors are wheelchair accessible from separate entry points.

A 1/12 ramp allows wheelchair access from the upper ground level to the mezzanine level thus providing universal access to all areas of the Hub.

Renewable power generation

In August 2022 the federal government's Climate Change Bill 2022 passed the House of Representatives. The bill enshrined into law an emissions reduction target of 43% from 2005 levels by 2030 and net zero emissions by 2050.

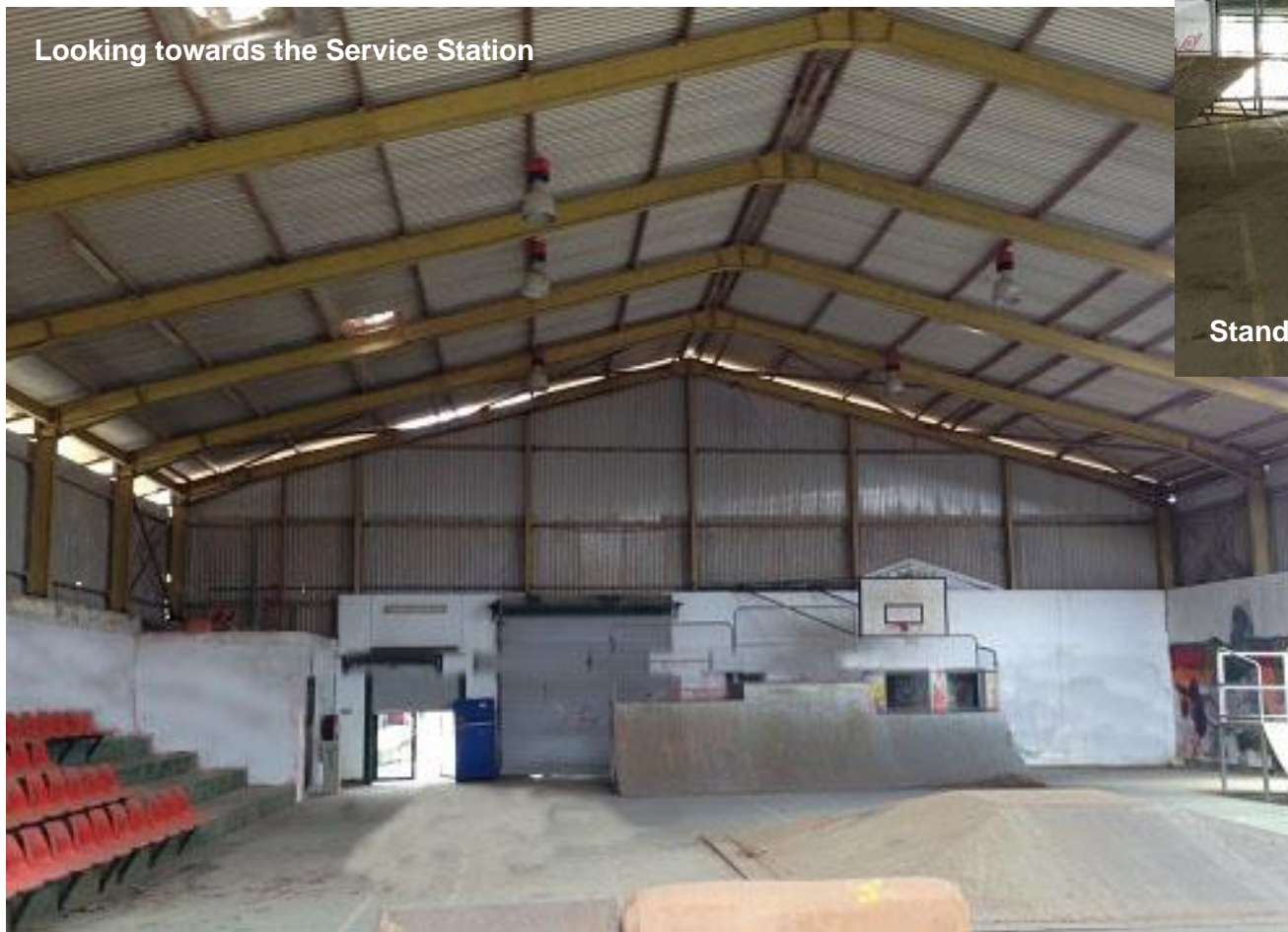
The Hub will align with the SOCI's intention and expectation to see the operation of all new development demonstrating net zero carbon emissions.

To this end the Hub will be fitted with a solar roof, a series of micro vertical axis wind turbines and batteries.

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9. Internal photos

Looking towards the Service Station



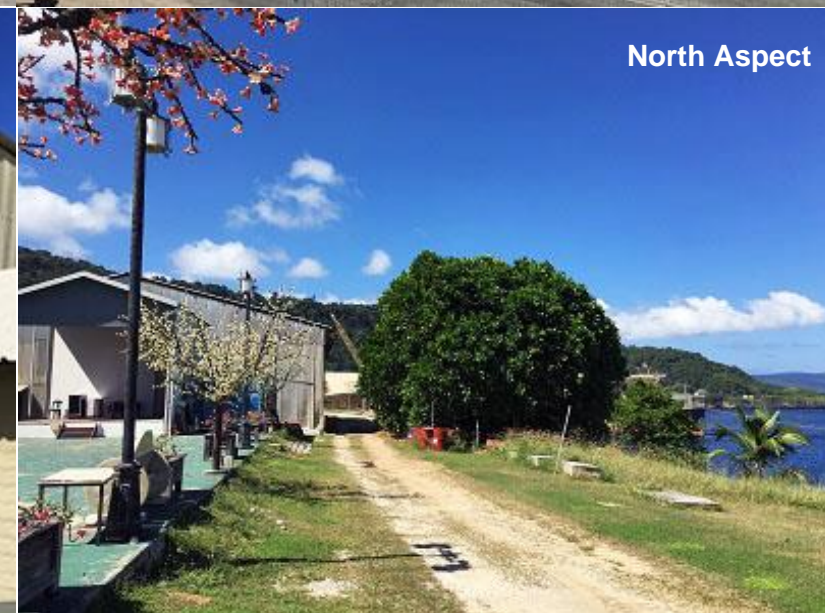
Stand looking towards the CLA

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Ladies ablution area

10. External photos



21

11. Architectural concept design



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Internal view looking towards the CLA

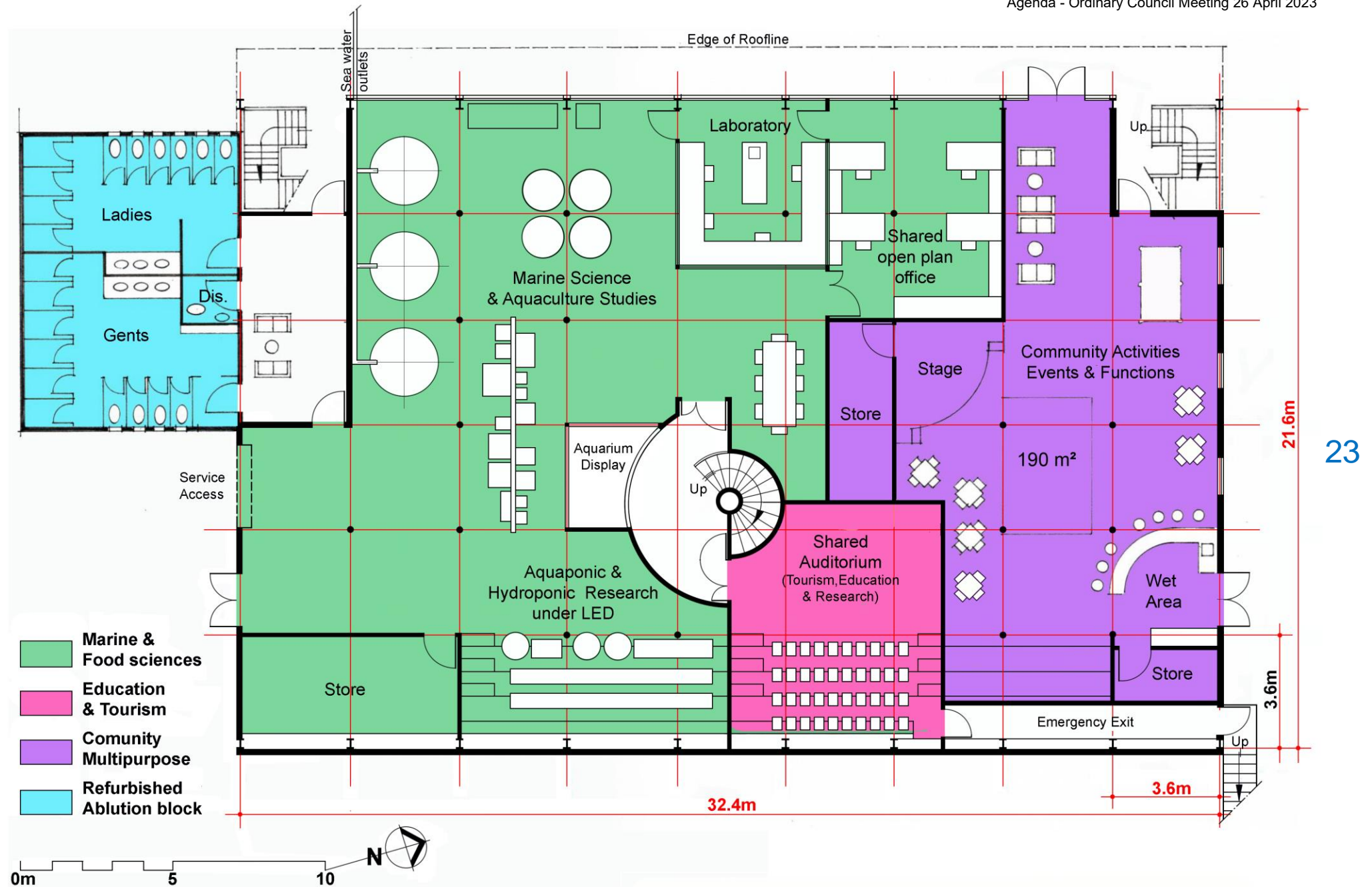
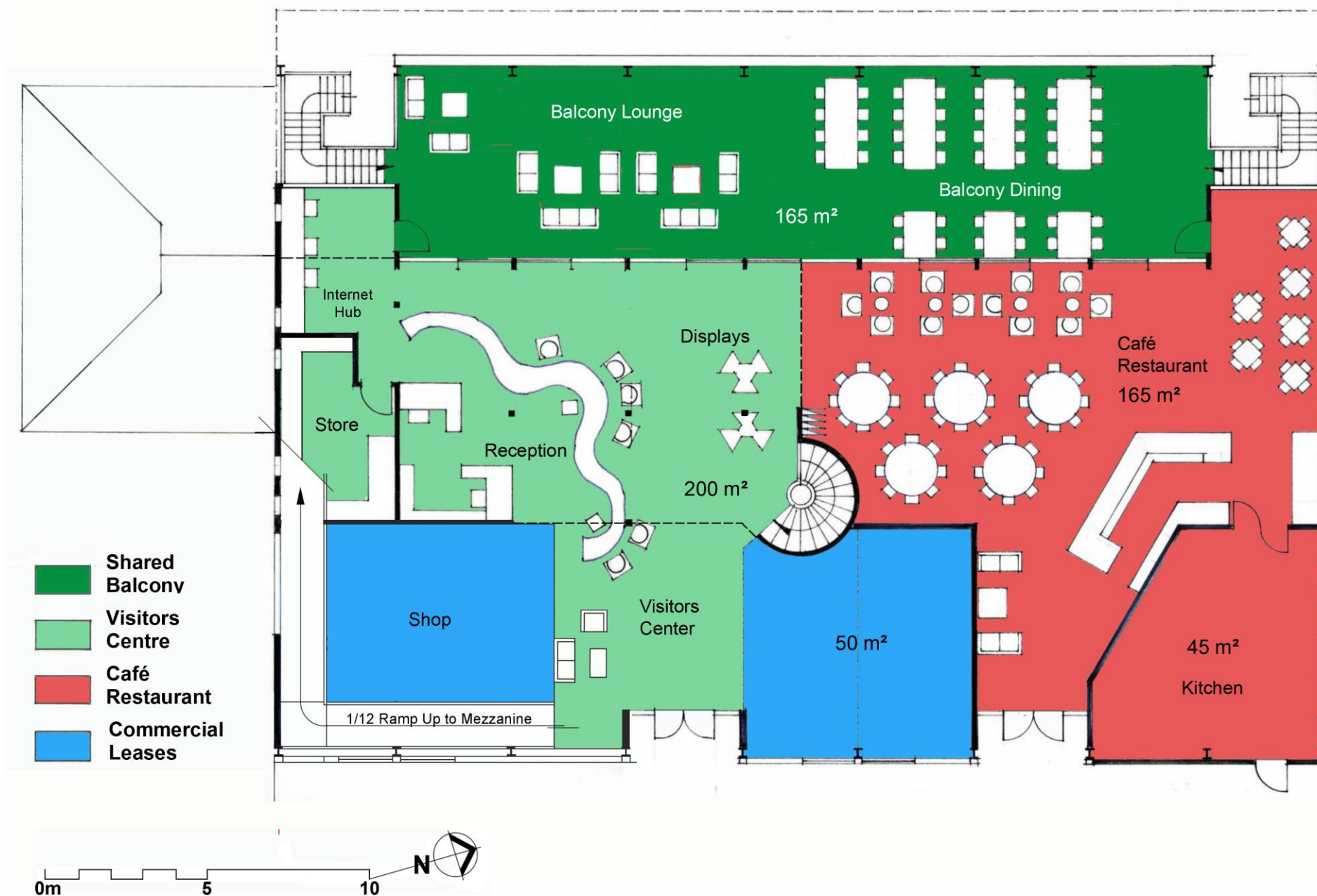


Figure 7

LOWER GROUND - FORESHORE FLOOR PLAN

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Figure 8

UPPER GROUND - GAZE ROAD FLOOR PLAN

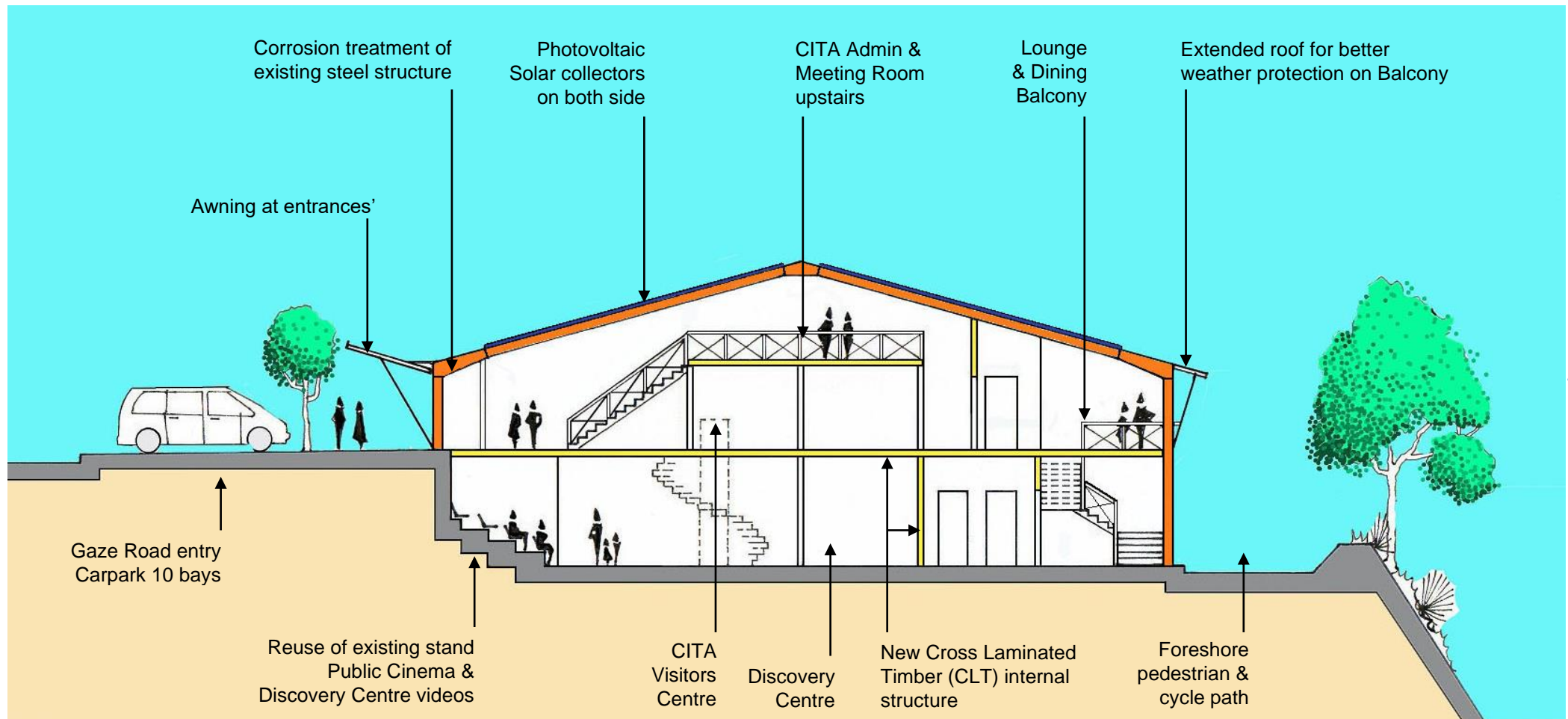


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Figure 9

MEZZANINE FLOOR PLAN

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Figure 9

CROSS SECTION LOOKING SOUTH

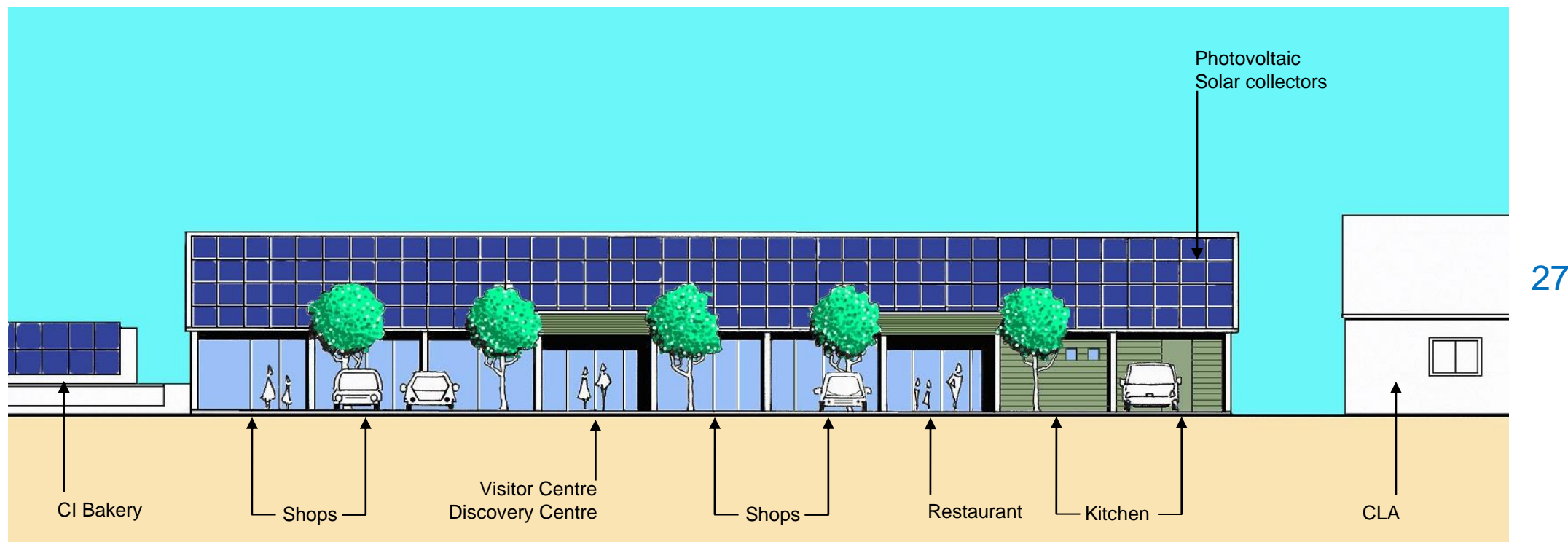
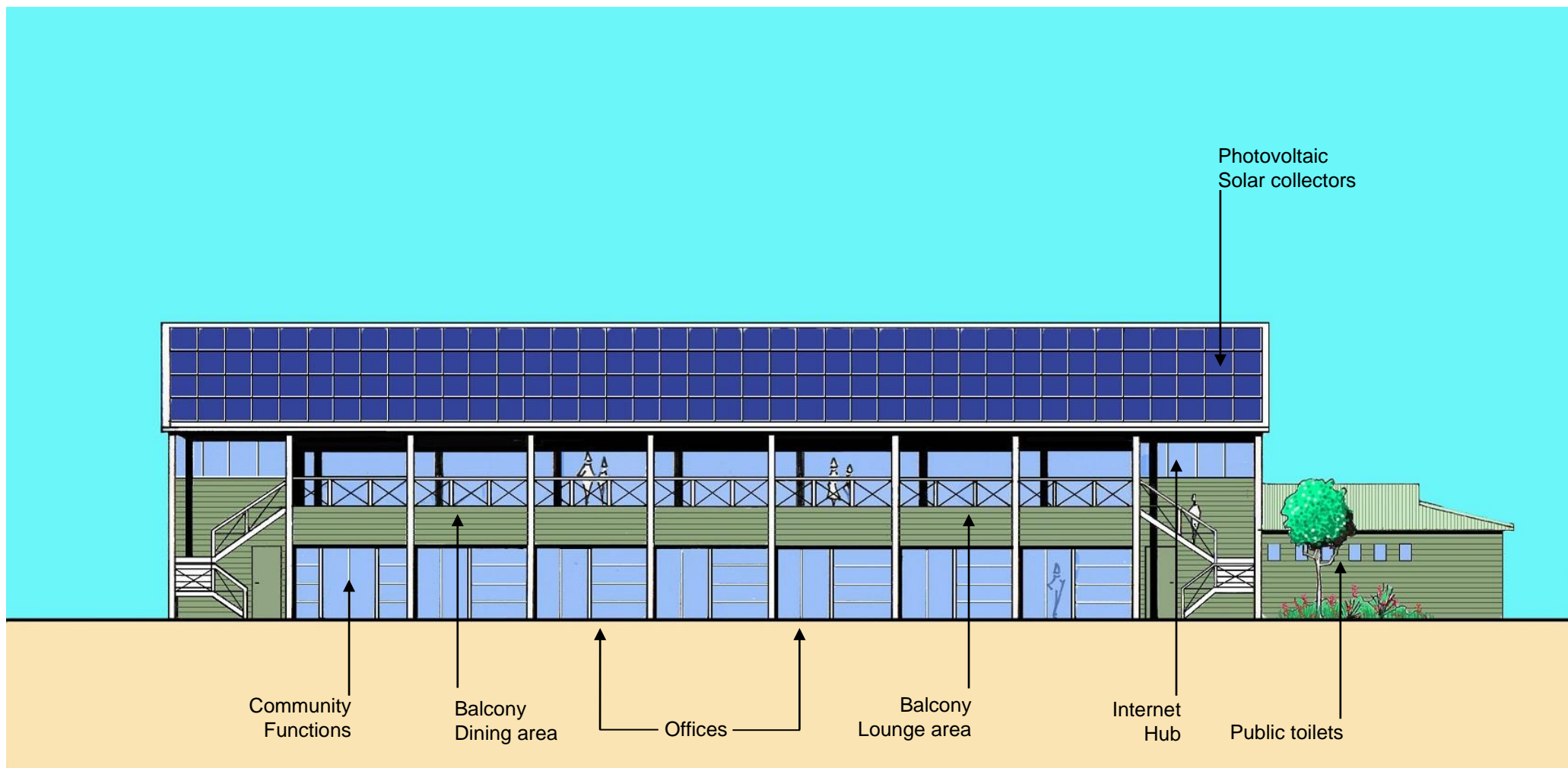


Figure 10

EAST ELEVATION – GAZE ROAD – MAIN ENTRY



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Figure 11

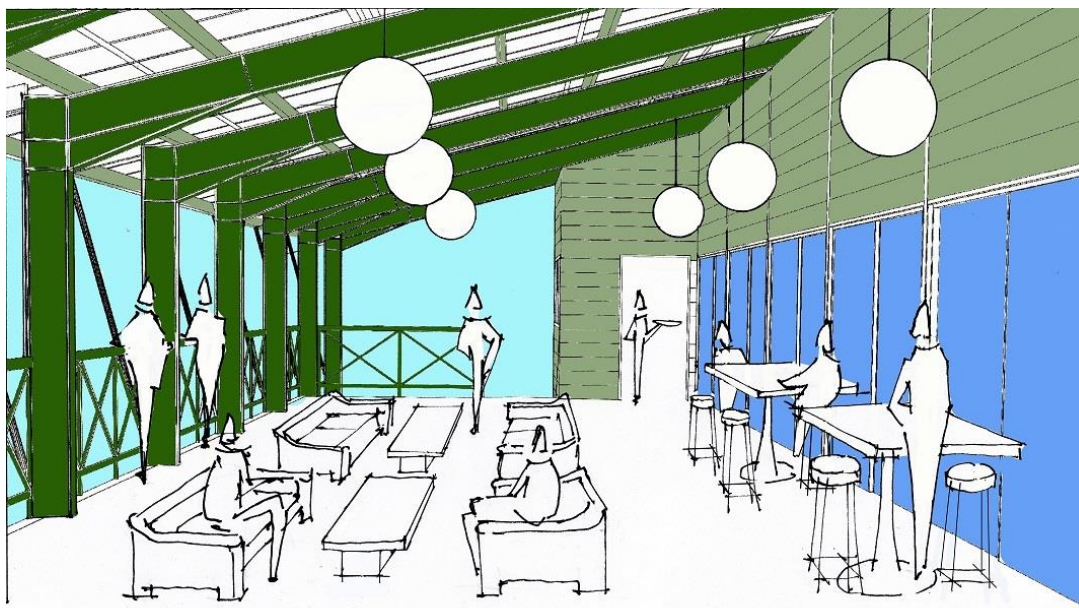
WEST ELEVATION – FORESHORE ACCESS



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Figure 12

SOUTH ELEVATION – DISCOVERY CENTRE / CINEMA ACCESS



Balcony area



Foreshore & southern facades

Figure 13

PERSPECTIVE VIEWS



Gaze Road & Northern facades

Figure 14

PERSPECTIVE VIEW

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12. Structure & materials

Existing primary structure

Preliminary assessment of the existing steel structure by McMahon Engineering in November 2015 has confirmed that with the exception of minor base column refurbishment in limited locations the steel primary structure is generally in sound condition and highly reusable.

In providing quotations for steel refurbishment works and roof replacement with purlins a 1m centres, McMahon has illustrated that a cost-effective refurbishment of the building structure is technically and structurally feasible.

Timber columns & flooring

It is proposed to use laminated timber columns and Cross Laminated Timber (CLT) as sub-structure for the floors. CLT is fabricated by bonding together timber boards with structural adhesives to produce a solid timber panel with each layer of the panel alternating between longitudinal and transverse lamellae.

This new and innovative building material provide excellent fire resistance as well as good noise and heat insulation. CLT elements are pre-cut at the factory from boards 160mm thick and up to 20m long permitting creation of smaller modules and allowing fast and efficient on site construction.

The SSH building set on a 3.6m x 3.6m grid is ideally suitable for CLT construction. Floor with hard wood floor finish could be shipped in 10.8m (3.6 m x 3) by 1.8 m (3.6 m / 2) modules.

Timber modules are easy to assemble and the main floor could be laid in less than a week by 3 to 4 workers only. They also offer quality interiors and enhanced sustainability rating.

Concrete polished floor

The key benefit of the refurbishment solution is to minimise project cost by reusing existing features where possible. It is proposed to polish the existing concrete floor with the expectation that the coarse black aggregates will provide a unique and original pattern.

Cladding

Given the harsh highly saline environment it is envisaged to use a cladding product made of synthetic/bamboo or hemp fibres to manage moisture in the building envelope.

This well tested material (available with many brands) does not crack, corrode nor rot. It is durable, fire and insect resistant and maintenance free. With 60% of organic content and most of the synthetic component originating from recycled plastic this cladding product has a high sustainability rating.

Ocean glass wall

One of the key attribute of the SSH is the ocean outlook.

To counter potential ocean born pressures (high winds, oceanic surges) the glass wall at lower level is divided in smaller sections with structural reinforcement behind. The aim of this approach is to minimise glazing cost and provide a safe and highly resistant façade system designed to withstand expected oceanic threats.

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13. Management order with power to lease

The 14 May 1999 Crown Land Title in the name of the Commonwealth over Christmas Location 444 on Land Administration Diagram 92290 (see Fig.16) is also referred as Reserve 44534 (Lot 641 on Deposited Plan 41816) in Crown Land Title Volume 3134 Folio 146.

The **care, control and management** of the above reserve was placed with the SoCI on the 16 April 1999 **“to be utilised for the designated purpose of Recreation-Indoor Sports only”**

The WA Department of Lands has advised that there would be no issue with modifying the purpose of Reserve 44534 to accommodate activities similar to those shown in this document.

“Assuming the coffee shop/restaurant operates in conjunction with the key activities and the revenue is applied to the upkeep of the facilities, then the coffee shop/restaurant would be viewed as ancillary use.”

“Similarly, if the offices/shops are also associated with the key purposes and the rentals applied to the upkeep of the premises, then there are no issues. If the commercial tenancies were to operate separately from the nominated purposes and market rental applied, in Western Australia a lease would be the tenure of choice”.

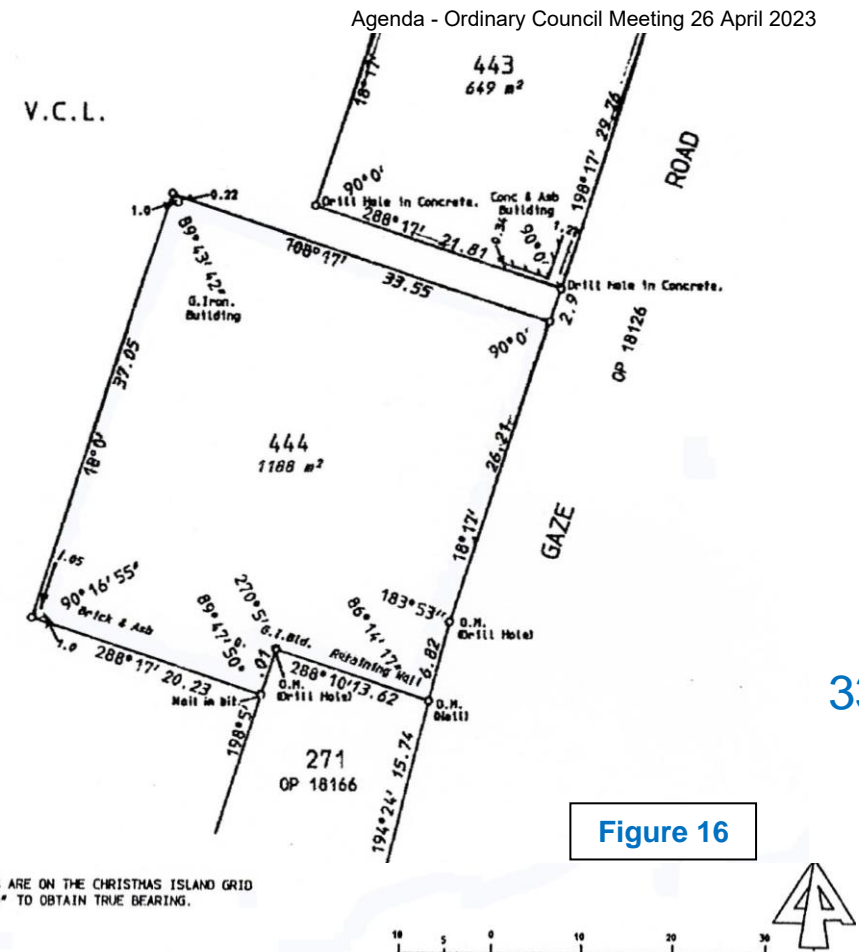


Figure 16

LAND DISTRICT CHRISTMAS		LOCATIONS 443 AND 444			
SURVEYOR'S CERTIFICATE I hereby certify that:- (a) this plan of survey is a correct and accurate representation of the survey carried out by me personally / under my direct supervision and in accordance with the provisions of the Survey Act 1967 and the Survey Regulations 1967; (b) the measurements are in strict accordance with the Standard Surveyors' Certificate of Surveyors Regulation 1967 and the Survey Regulations 1967; (c) this survey and this plan of survey are in strict accordance with the requirements of the Licensed Surveyors' Certificate of Surveyors Regulation 1967 and the relevant law in relation to which it is lodged.				SCALE 1:400 MEASUREMENTS IN METRES SURVEYOR G.V. SKILLIWN. FIELD BOOK 69525 Page 9 & 10 Date of Marking 21.6.95	
Licensed Surveyor <i>[Signature]</i> Date 2.8.95 Prepared by: AUSLIS In order for certification <i>[Signature]</i> Date 2.5.97 TYPE OF VALIDATION Full Audit: <i>[Signature]</i> Date 2.8.95 Legal Component: <i>[Signature]</i> Date 2.8.95 In order for further action <i>[Signature]</i> Date 16.10.95		AZIMUTH FROM OP 18166 LOCAL AUTHORITY: CHRISTMAS ISLAND LOCALITY: CHRISTMAS ISLAND LOGGED H.S.R. 13.5.96		FILE 949/995 PUBLIC PLAN NO: ZK 94 02 7.08 RECORDED: P.H.S. Date: 22.4.98 SURVEY INDEX PLAN NO: ZK 94 02 7.08 RECORDED: P.H.S. Date: 22.4.98 DEPARTMENT OF LAND ADMINISTRATION DIAGRAM 92390	

“Plan would be required to identify the leased area(s) and access (easements), at the applicant’s cost”.

Assuming that each of the nominated uses are associated with the purposes of Tourist Bureau, Interpretative/Discovery Centre, Museum & Community Functions, revoking the existing Management Order and changing the purpose of Reserve 44534 with a fresh Management Order **“with power to lease”** for a set timeframe is feasible.

Prior to proceeding with any changes, **approval** from the Commonwealth and **agreement** from the SoCI) would be required by the WA Department of Lands.

Documents would be prepared to that effect and the WA Department of Lands would arrange execution of the documents under delegation for lodgement at Landgate.

If Lease(s) were contemplated as a result of the **approval/agreement**, there would be requirement for:

- A Deposited Plan from a Licenced Surveyor:
- Valuations for the rentals and easements and
- Liaison with prospective Lessee(s) regarding the terms and conditions for the Lease(s)/Easement(s).

Execution of the documents and lodging of all the documents would then follow.

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SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 26 April 2023
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts – March 2023
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	17 April 2023
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council approves the expenditure as presented in March 2023 Schedule of Accounts

BACKGROUND

The Local Government Act 1995 (WA)(CI) requires Council to maintain a Municipal Fund, a Reserve Fund and a Trust Fund and to manage and report on these accounts in accordance with this Act and Regulations.

Outstanding creditors as at 31 March 2023: **\$ 131,159.76**

COMMENT

A schedule of accounts is attached to this report, setting out expenditure from the Municipal and Trust Funds. This report is provided in compliance with the Act and Regulations.

STATUTORY ENVIRONMENT

Section 6.10 of the Local Government Act 1995 (WA)(CI) authorizes payment from Municipal and Trust Funds.

Regulation 12 of the Local Government (Financial Management) Regulations 1996 requires a local government to compile a list of Creditors each month.

Regulation 13 of the Local Government (Financial Management) Regulations 1996 requires that if a Local Government has delegated to the CEO the exercise of its power to make payments from the Municipal Fund or the Trust Fund, the CEO is to compile each month a list of accounts paid since the last payment such list was prepared.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter. The CEO is to ensure that all expenditure incurred is in accordance with the Annual Budget and any approved variations.

FINANCIAL IMPLICATIONS

The financial implications arising from expenditure from the Municipal, Reserve and Trust funds are reported on a monthly/quarterly basis to Council via Financial and cash flow statements in accordance with the Act and Regulations.

STRATEGIC IMPLICATIONS & MILESTONES

Objective 1 of the Government Environment is to “Provide good governance in line with the requirements of the Local Government Act and the culture of the Island”. Objective 4 of the same Environment is to “Effectively manage the resources of the Shire in line with the objectives of the Strategic Plan”.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.1.1 Certification of CEO and Chairperson of the Meeting.

10.2.1.2 Schedule of Accounts – March 2023

“Pursuant to s 5.25 (j) of the Local Government Act, and Regulation 14 (2) of the Local Government (Administration) Regulations, this attachment is not available to the public.”



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 26 April 2023
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – March 2023
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	17 April 2023
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receives the Financial Statements of March 2023 for the Municipal Fund.

BACKGROUND

The Local Government Act 1995 (WA)(CI) requires the local government to prepare a monthly or a quarterly financial report in accordance with this Act, Financial Regulations and other relevant legislation.

COMMENT

A monthly or a quarterly financial report is attached to this report, setting out expenditure from the Municipal and Trust Funds. This report is provided in compliance with the Act and Regulations. Also included is a status report on Asset Acquisition expenditure for the period.

STATUTORY ENVIRONMENT

Section 6.4 of the Local Government Act 1995 (WA) (CI) requires a local government to prepare a financial report.

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires a local government to prepare a monthly or a quarterly financial report.

Regulation 35 of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare the quarterly report in the form as set out.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter. Each Manager and the CEO are to ensure that the expenditure is incurred in accordance with the Annual Budget and or any variations as approved.

FINANCIAL IMPLICATIONS

The financial implications arising from expenditure from the Municipal and Trust funds are reported on a monthly/quarterly basis to Council via Financial and cash flow statements in accordance with the Act and Regulations.

STRATEGIC IMPLICATIONS & MILESTONES

Objective 1 of the Government environment is to “Provide good governance in line with the requirements of the Local Government Act and the culture of the Island”. Objective 4 of the same Environment is to “Effectively manage the resources of the Shire in line with the objectives of the Strategic Plan”.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.2.1 Financial Statements - Municipal Fund 31 March 2023.

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY

FM Reg 34
 FM Reg 22 (1)(d)

FOR THE PERIOD 1 JULY 2022 TO 31 MARCH 2023

	NOTE	31 March 2023 Y-T-D Actual \$	31 March 2023 Y-T-D Budget \$	2022/23 Amended Budget \$	Variances Budget to Actual Y-T-D %
<u>Operating</u>					
Revenues/Sources					
General Purpose Funding	3	7,200,343	5,285,164	7,046,885	13.62%
Governance	2	19,244	3,750	5,000	413.2%
Law, Order, Public Safety	3	541	675	900	
Health	4	14,407	14,588	19,450	
Welfare	5	10,492	8,234	10,979	
Housing	6	11,289	12,000	16,000	
Community Amenities	7	878,685	584,049	778,732	50.4%
Recreation and Culture	8	58,396	123,825	165,100	
Transport	9	1,252,930	174,856	233,141	
Economic Services	10	25,338	24,360	32,480	
Other Property and Services	11	9,873	10,605	14,140	
		9,481,537	6,242,105	8,322,807	
(Expenses)/(Applications)					
General Purpose Funding	3	(112,176)	(121,832.25)	(162,443)	10.2%
Governance	12	(769,326)	(698,127.75)	(930,837)	
Law, Order, Public Safety	13	(146,553)	(182,797.50)	(243,730)	
Health	14	(91,222)	(134,534.25)	(179,379)	
Welfare	15	(409,868)	(535,305.75)	(713,741)	
Housing	16	(128,583)	(143,128.50)	(190,838)	
Community Amenities	17	(1,176,734)	(1,634,452.50)	(2,179,270)	
Recreation & Culture	18	(1,431,381)	(2,012,109.00)	(2,682,812)	
Transport	19	(2,917,445)	(3,537,169.50)	(4,716,226)	
Economic Services	20	(107,100)	(179,097.75)	(238,797)	
Other Property and Services	21	(818,024)	(447,579.75)	(596,773)	
	22	(8,108,412)	(9,626,134.50)	(12,834,846)	
<u>Adjustments for Non-Cash (Revenue) and Expenditure</u>					
Profit/(Loss) on Asset Disposals	3	0	0	0	
Leave Accruals	23	0	0	0	
Movement in accrual interests	24	0	0	0	
Depreciation on Assets	25	1,193,564	1,656,225	2,208,300	
<u>Capital Revenue and (Expenditure)</u>					
Purchase Property, Plant & Equipment	3	(192,938)	(403,500)	(538,000)	
Purchase Infrastructure Assets - Roads	26	(820,083)	(938,408)	(1,251,210)	
Proceeds from Disposal of Assets	27	0	-	0	
Transfers to Reserves (Restricted Assets)	28	0	(755,421)	(1,007,228)	
Transfers from Reserves (Restricted Assets)	29	0	300,000	400,000	
Grants	30	1,148,006	1,426,102	1,901,469	8.0%
ADD Net Current Assets July 1 B/Fwd	1	45,422	773,198	1,030,930	
LESS Net Current Assets Year to Date	1	4,089,622	-	-	
Amount Raised from Rates		1,751,426	1,324,334	1,765,778	

FM Reg 32(d)

This statement is to be read in conjunction with the accompanying notes.

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2022 TO 31 MARCH 2023

31 March 2023 Actual \$	Brought Forward 01-Jul \$
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Note 1.**NET CURRENT ASSETS**FM Reg 34 (2)(a) **Composition of Estimated Net Current Asset Position****CURRENT ASSETS**

Cash - Unrestricted	4,348,544	1,797,550
Cash - Restricted	4,818,699	4,754,001
Receivables	528,605	174,357
Inventories	556,125	547,730
Other Financial Assets	22,596	29,098
	10,274,569	7,302,736

LESS: CURRENT LIABILITIES

Payables and Provisions	(1,365,389)	(2,503,313)
	8,909,181	- 4,799,423
Less: Cash - Reserves - Restricted	(4,818,699)	(4,754,001)
Less: Cash - Restricted/Committed	(860)	0
NET CURRENT ASSET POSITION	4,089,622	45,422

Note 2.**CURRENT RATIO**

Current Assets	10,274,569	7.53 : 1
Current Liabilities	1,365,389	

QUICK RATIO

<u>Current Assets - (Restricted Assets + Inventories)</u>		
Current Liabilities		
10,274,569	- (4,818,699 + 556,125)	3.59 : 1
	1,365,389	

Ratios greater than one indicates that Council has sufficient current assets to meet its short term current liabilities.

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD 1 JULY 2022 TO 31 MARCH 2023

Note 3.

VARIANCES

FM Reg 34 (2)(b) **Variances greater than 10% and \$ 10,000 were due to:**

OPERATING REVENUE		
General Purpose	13.6% above budget estimate	due to increase in FAG payment.
Comm Amenities	50.4% above budget estimate	due to Commercial Garbage Quarterly Charges For DOIRC
Governance	413.2% above budget estimate	Reimbursement for Employee Incentive training scheme & pay parental leave, water subsidy for splash pad & reimbursement damage of Shire vehicle.
Other Property Services	125.6% above budget estimate	sale of single axle trailer not budgeted
OPERATING EXPNDITURE		
Governance	All Programs Under Budget	
Other Property Services		
CAPITAL INCOME		
Grants	9.1% Below budget estimates	within margin
CAPITAL EXPENDITURE		
Property,Plant & Equipment	Well under budget	
Infrastructure Assets	Well under budget	

SHIRE OF CHRITMAS ISLAND
ASSET ACQUISITION

FOR THE PERIOD ENDED 31 MARCH 2023

	2022/23 Budget \$	Actual to 31/03/2023	Variance
LGA S6.2 (4)			

GOVERNANCE

Plant & machinery	0	0	0
Furniture & equipment	73000	69383	3617

HOUSING

Buildings	130000	86630	43370
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COMMUNITY AMENITIES

Plant & machinery	10000	9607	393
Furniture & equipment	5000	0	5000

RECREATION & CULTURE

Plant and machinery	0	0	0
Furniture & equipment	25000	27318	-2318
Buildings	0	0	0

TRANSPORT

Buildings	0	0	0
Roads and transport - infrastructure	1451210	683561	767649
Plant & machinery	250000	125614	124386
Furniture & equipment	60000	10908	49092

ECONOMIC SERVICES

Buildings	0	0	0
Plant & machinery	35000	0	35000
Furniture & equipment	0	0	0

OTHER PROPERTY & SERVICES

Furniture & equipment	0	0	0
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Total	2039210	1013021	1026189
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By Class

Buildings	130000	86630	43370
Roads and transport - infrastructure	1451210	683561	767649
Plant and machinery	295000	135221	159779
Furniture and equipment	163000	107610	55390
Total	2039210	1013021	1026189