

10.2.2 Financial Statements – March 2026

Council Resolution

Moved: Cr LEE

Seconded: Cr KREPP

Res. No: 28/26

That Council receive the Financial Statements of March 2026.

Carried: 5/0

**For: Cr PEREIRA
Cr LEE**

**Cr TUNG
Cr LAI**

Cr KREPP

Against: Nil

10.2.3 Auditor General Report to Parliament Local Government Financial Audit 24/25

Council Resolution

Moved: Cr KREPP

Seconded: Cr LAI

Res. No: 29/26

That Council note the Auditor General Report to Parliament dated 15 April 2026, advising that the Shire of Christmas Island were rated as one of the best practice entities for financial reporting and controls for 2025.

Carried: 5/0

**For: Cr PEREIRA
Cr LEE**

**Cr TUNG
Cr LAI**

Cr KREPP

Against: Nil

10.2.4 CEO Delegated Authority-Finance 26/27

Council Resolution

Moved: Cr LEE

Seconded: Cr TUNG

Res. No: 30/26

In accordance with Section 5.42 (1) and 5.44 of the Local Government Act 1995 (WA)(CI) Council delegates the following authority to the Chief Executive Officer for the financial year 26/27.

- To make payments on behalf of Council in accordance with Council Signatory/Authorization of EFT Procedure
- To sign cheques on behalf of council for an amount not exceeding \$250,000 s6.10 (d);
- To incur expenditure and to issue official orders not exceeding \$250,000 for non-capital expenditure s6.10 (d);
- To decide free of charge use of community facilities in accordance with CS2 – Use of Community Facilities Policy of Council;
- Power of entrance, etc. in relation to road works;
- To write off debts or rates incorrectly raised & other bad debts up to \$1000;
- To approve budget variations/new budget items not exceeding \$250,000;
- To obtain reassessment of the value of ratable property in the event of property improvement or property subdivision;
- To invest money held by council not required for immediate use s6.14;
- To arrange appropriate insurance in respect of all council properties;
- To negotiate terms and conditions of property leases;

- To negotiate terms and conditions and enter into lease agreements on Shire Houses where the weekly rent does not exceed \$600 per week;
- To dispose of property with no book value;
- To reimburse to an owner or occupier where property is damaged through the performance of a function of the local government to the maximum amount of \$2,000;
- To give notice to an occupier and or owner requiring them to do something in relation to land specified in Schedule 3.1 – Powers Under Notices to Owners or Occupiers of Land of the Local Government Act (WA) (CI) 1995
- To arrange for works to be carried out where the owner or occupier does not carry out required action in relation to land, and to recover the costs as a debt;
- To issue certificates of the local government pursuant to section 23 of the Strata Titles Act 1985 (WA)(CI).
- To change leases for the cost of insurance cover in respect to leased properties;
- As the principal Accounting Officer of Council, to prepare the annual financial reports;
- To affix the common seal of the Shire of Christmas Island as required; and
- In relation to recurrent expenditure, to pay amounts above the \$250,000 limit for:
 - o Wages and salaries
 - o Pay As You Earn taxation
 - o Fringe Benefits taxation
 - o Insurance premiums
 - o Electricity charges
 - o Lease payments
 - o MRWA projects
 - o Superannuation
- To contract works or capital projects that have been previously approved by a resolution of Council
- Within the provisions of Section 3.50 (1) (1a) (2) (4) (8) of the Local Government Act 1995 (WA) (CI) to:
 - 1) To close any thoroughfare that the SOCI manages for the passage of vehicles, wholly or partially, for a period not exceeding four (4) weeks;
 - 2) To close any thoroughfare that the SOCI manages for the passage of vehicles, wholly or partially, for a period exceeding four (4) weeks

Carried: 5/0 ABSOLUTE MAJORITY

For:	Cr PEREIRA Cr LEE	Cr TUNG Cr LAI	Cr KREPP
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Against: Nil